

BLACK OAK MINE UNIFIED SCHOOL DISTRICT



March 9, 2017

MEETING OF THE BOARD OF TRUSTEES

Black Oak Mine Unified School District will provide a safe learning environment that challenges all students to achieve academic excellence, develop their creative potential, and acquire marketable, career, technical, and personal skills.

Superintendent

Jeremy Meyers, Superintendent

Board of Trustees

Jeff Burch

Bill Drescher

Darcy Knight

Joe Scroggins

Ronnie Ebitson

Student Representative to the Board

Kealey Widmann

**BLACK OAK MINE UNIFIED SCHOOL DISTRICT
6540 WENTWORTH SPRINGS ROAD
GEORGETOWN, CALIFORNIA**

Black Oak Mine Unified School District will provide a safe learning environment that challenges all students to achieve academic excellence, develop their creative potential, and acquire marketable, career, technical, and personal skills.

REGULAR MEETING OF THE BOARD OF TRUSTEES

DATE: March 9, 2017
TIME: 6:00 p.m. (Closed)
7:00 p.m. (Open)
LOCATION: 6540 Wentworth Springs Road
Georgetown, CA

Visitors are always welcome at meetings of the Board of Trustees and their suggestions and comments are encouraged. Those wishing to address the Board may do so when the item on the agenda is taken up, prior to action being taken by the Board, or under "Communications". Pursuant to Board Bylaw 9323, at the time of Oral Communications, the Board President will enforce a three minute time limit and will advise the public. With Board consent, the President may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. The President may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add. The agenda packet for this public meeting, as well as agenda documents distributed less than 72 hours prior to this meeting, are available for review at the Black Oak Mine Unified School District Office at the above address. If you are an individual with a disability and need an accommodation, please contact the District Office at 333-8300 at least 48 hours in advance. The Board meetings are taped by the District Office and the tape recordings are destroyed after 30 days. Black Oak Mine Unified School District adheres to the Americans with Disabilities Act. Should you require special accommodations, or more information about accessibility, please contact the Superintendent, (530)333-8300. All efforts will be made for reasonable accommodations.

AGENDA

- 1.0 CALL TO ORDER - OPEN SESSION -6:00 P.M.
- 2.0 PUBLIC COMMENT ON CLOSED SESSION AGENDA
- 3.0 CLOSED SESSION TOPICS
 - The Board of Trustees will review matters pertaining to the following topics as necessary and will announce in public prior to going into Closed Session which topics will be considered in that Closed Session.
 - 3.1 Confidential Student Matter-Student #01-17 Expulsion
 - 3.2 Letters of Resignation-Retirees (Certificated)
 - 3.3 Leave of Absence Request-Classified Employee
 - 3.4 Personnel Matter-Resolution #2017-04 Release of Administrator for the 2017-18 School Year
 - 3.5 Personnel Matter- Resolution #2017-08 Reduction in Classified Staff Due to Reduction or Elimination of Services for the 2017-18 School Year
 - 3.6 Conference with Mr. Jeremy Meyers, Superintendent, Mrs. Shelly King, Personnel Services Coordinator, District Labor Negotiators, Regarding Labor Negotiations with the Black Oak Mine Teachers Association & the California School Employees Association, Gold Chain Chapter #660
 - 3.7 Public Employee Performance Evaluation/Contract - Superintendent
- 4.0 OPEN SESSION - 7:00 P.M.
 - The Board of Trustees will reconvene in open session.

5.0 DISCLOSURE OF ACTION TAKEN, IF ANY, IN CLOSED SESSION

6.0 PLEDGE OF ALLEGIANCE

7.0 ADOPTION OF THE AGENDA

The Board may act upon an item of business not appearing on the posted agenda if, first, the Board publicly identifies the item, and second, one of the following occurs:

- 7.1 The Board, by majority vote of the full Board, decides that an emergency exists, as defined in Govt. Code Section 54956.5;
- 7.2 Upon a decision by a 2/3 vote of the Board members present at the meeting, or if less than 2/3 of the Board members are present, a unanimous vote of those present decides, that there is a need to act immediately and that the need to take action came to the District's attention after the agenda was posted; or
- 7.3 the item was on the agenda of a prior meeting of the Board occurring not more than five calendar days prior to the date of this meeting, and at the prior meeting the item was continued to this meeting.

M _____ S _____ V _____

8.0 COMMUNICATIONS - 7:15 P.M.

8.1 Written Communications

8.2 Oral Communications – Members of the public may address the Board on any items of interest to the public that are within the subject matter jurisdiction of the Board, but are not on the agenda or are on the consent agenda. Each person who addresses the Board must first be recognized by the presiding officer and then give his/her name. Comments must be directed to the Board as a whole and not to individual members or District employees. Individual speakers will be allowed three (3) minutes to address the Board. However, the Board shall not act upon, respond to, or comment on the merits of any item presented during the Oral Communications, although the Board may ask clarifying questions of the presenter or refer the presenter to a District procedure if appropriate. (Government Code Sections 54954.2 and 54954.3) This is also the time to address any items on the consent agenda.

9.0 EXCELLENCE IN EDUCATION - 7:20 P.M.

10.0 B.O.M.T.A. REPORT - 7:25 P.M.

11.0 C.S.E.A. REPORT - 7:30 P.M.

12.0 STUDENT REPRESENTATIVE TO THE BOARD REPORT - 7:35 P.M.

13.0 FMOTC REPORT - 7:40 P.M.

14.0 ADMINISTRATIVE REPORTS - 7:45 P.M.

15.0 SUPERINTENDENT'S REPORT - 7:55 P.M.

16.0 INFORMATION & DISCUSSION - 8:05 P.M.

16.1 School Works Demographic Study (Page 1)

EXPLANATION: Mr. Ken Reynolds will provide information to the Board of Trustees on the Demographic Study that was done for the District.

16.2 Student Performance and Progress (Page 3)

EXPLANATION: Dr. Wendy Westsmith will review with the Board of Trustees, the

District progress in attaining student achievement goals in regards to state academic standards and assessments.

17.0 NEW BUSINESS – 8:15 P. M.

17.1 Second Interim Report (Page 5)

RECOMMENDATION: It is recommended that the Board of Trustees consider taking action to certify the District's financial position as "Qualified" for the Second Interim Report for the period ending January 31, 2017.

M _____ S _____ V _____

17.2 Appointment of Auditors (Pages 8-21)

RECOMMENDATION: It is recommended that the Board of Trustees consider appointing the auditing firm of Crowe Horwath LLP as the District's auditor for the 2016-17, 2017-18, and 2018-19 school years.

M _____ S _____ V _____

17.3 Resolution #2017-04 Release of Administrator for the 2017-18 School Year (Pages 23-25)

RECOMMENDATION: It is recommended that the Board of Trustees adopt Board Resolution #2017-04, Release of Administrator for the 2017-18 School Year.

M _____ S _____ V _____

17.4 Resolution #2017-08 Reduction in Classified Employee Services for the 2017-18 School Year (Pages 27-28)

RECOMMENDATION: It is recommended that the Board of Trustees adopt Board Resolution #2017-08 Reduction in Classified Employee Services for the 2017-18 School Year.

M _____ S _____ V _____

17.5 Superintendent Contract (Page 29)

RECOMMENDATION: It is recommended that the Board of Trustees approve the Superintendent Contract.

M _____ S _____ V _____

17.6 TK-6 ELA Benchmark Renewal (Page 31)

RECOMMENDATION: It is recommended that the Board of Trustees approve the renewal of the TK-6 ELA Benchmark materials for the 2017-18 School Year.

M _____ S _____ V _____

18.0 CONSENT AGENDA – 9:00 P.M.

M _____ S _____ V _____

18.1 Certification of Athletic Coaches (Pages 33-34)

RECOMMENDATION: It is recommended that the Board of Trustees accept the District Superintendent's certification, in accordance with Title 5, California Code of Regulations, Section 5593, of Athletic coaches hired for the 2016-17 school year.

18.2 Short-Term Employment (Pages 35-36)

RECOMMENDATION: It is recommended that the Board of Trustees consider taking action to approve the Short-Term Employment of coaching personnel as submitted.

- 18.3 Consultant Service Agreement with Governmental Financial Strategies Inc.
(Pages 37-42)

RECOMMENDATION: It is recommended that the Board of Trustees consider taking action to approve the Consultant Service Agreement with Governmental Financial Strategies Inc.

- 18.4 American River Charter School Vendor Agreements (Page 43)

RECOMMENDATION: It is recommended that the Board of Trustees consider taking action to approve the Vendor Agreements for American River Charter School.

- 18.5 Minutes – February 9, 2017 (Pages 45-47)

RECOMMENDATION: It is recommended that the Board of Trustees approve the minutes from the Regular Meeting of the Board on February 9, 2017.

- 18.6 Minutes – February 16, 2017 (Page 49)

RECOMMENDATION: It is recommended that the Board of Trustees approve the minutes from the Special Meeting of the Board on February 16, 2017.

- 18.7 Purchase Orders, Warrants, Bids and Quotes (Page 51)

RECOMMENDATION: It is recommended that 2016-17 fiscal year Batch numbers 7056-7062 dated February 7 to February 24, 2017, for General Fund, Charter School Fund, Cafeteria Fund, Building Fund, and School Facilities Fund, for a total of \$358,246.93, be approved.

- 18.8 Obsolete Instructional Materials (Page 53)

RECOMMENDATION: It is recommended that the Board of Trustees consider taking action to declare specified instructional materials obsolete.

- 19.0 REPORTS OF THE BOARD OF TRUSTEES – 9:01 P.M.

- 20.0 FUTURE MEETINGS

The next Special meeting of the Board is scheduled for Thursday, April 6, 2017 – GT @ 6 PM

The next regular meeting of the Board is scheduled for Thursday, April 20, 2017 - DO @ 7PM

- 21.0 CLOSED SESSION

The Board will continue review of matters specified under agenda item 3.0 as required.

- 22.0 ADJOURNMENT

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 16.1 Demographic Study

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent
Mr. Ken Reynolds, Guest from SchoolWorks

EXPLANATION: Results of the demographic study will be provided to the Board of Trustees.

BACKGROUND: SchoolWorks provided a demographic study for the 2017-18 school year (through year 2022-2023) using a state-of-the-art GIS (Geographic Information System) program. Several databases of information have been analyzed including; current and historic student enrollment record, birth rates for the past ten years, projected new housing developments, and school site facilities utilization. By taking advantage of multi-layered statistical data, this study will provide an accurate view of our District's current environment and projected future trends.

Copies of the demographic study are available at the District Office.

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 16.2 Student Performance and Progress

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent
Dr. Wendy Westsmith, Principal Northside School/TK-6
Curriculum

EXPLANATION: Dr. Westsmith will review with the Board of Trustees the District progress in attaining student achievement goals in regards to state academic standards and assessments.

BACKGROUND: The Board of Trustees will receive a review of district progress in the use of data, strategies and programs designated in the local control and accountability plan aimed at reducing the achievement gap for underperforming student groups in English Language Arts/Literacy and Mathematics.

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 17.1 Second Interim Report

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent
Mrs. Tricia Kowalski, Chief Business Official

RECOMMENDATION: It is recommended that the Board of Trustees consider taking action to certify the District's financial position as "Qualified," for the Second Interim Report for the period ending January 31, 2017.

BACKGROUND: School districts are required to submit Interim Reports for the period ending October 31, 2016, and January 31, 2017 for review and approval by the Board of Trustees. The purpose of these reports is to present an overview of the District's evolving financial situation and review of adopted budgets to determine whether financial obligations can be met in the current year as well as the subsequent two fiscal years. This report also includes multi-year assumptions that are the building block of the 2017-18 adopted budget. After each report is approved by the Board of Trustees, it is reviewed by the El Dorado County Office of Education.

The Second Interim Report will be provided under separate cover to the Board of Trustees.

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 17.2 Appointment of Auditors

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent
Mrs. Tricia Kowalski, Chief Business Official

RECOMMENDATION: It is recommended that the Board of Trustees consider appointing the auditing firm of Crowe Horwath LLP as the District's auditor for the 2016-17, 2017-18, and 2018-19 school years.

BACKGROUND: The El Dorado County Office of Education has requested that school districts take formal Board action to appoint an auditor for the District.

With the retirement of Goodell, Porter, Sanchez & Bright, several El Dorado County School Districts and the County Office had to search for a new auditing firm. These districts banded together for an official RFP bid and interview process. Each District individually decided on the firm to choose. From this process, the best contender to provide services to Black Oak Mine Unified School District was Crowe Horwath LLP. They have extensive experience in providing audit services to Districts around the regional area and further as well as being the auditor for STRS net pension liability (GASB 68).

Legislation requires that if the same audit firm or audit partner has preformed the audit for the previous nine years, the district must use a different auditing firm and/or audit partner. With multiple partners in Crowe Horwath LLP, partner rotation will occur when required to meet compliance.



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February 10, 2017

Tricia Kowalski
Chief Business Official
Black Oak Mine Unified School District
6540 Wentworth Springs Road
Georgetown, California 95634

Dear Ms. Kowalski:

This letter confirms the arrangements for Crowe Horwath LLP ("Crowe" or "us" or "we" or "our") to provide the professional services discussed in this letter to Black Oak Mine Unified School District ("the District" or "you", "your") for the years ending June 30, 2017, 2018 and 2019. The attached Crowe Engagement Terms is an integral part of this letter, and its terms are incorporated herein.

AUDIT SERVICES

Our Responsibilities

We will audit and report on the financial statements of the governmental activities, the business-type activities (if applicable), each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Black Oak Mine Unified School District for the periods indicated.

In addition to our report on the financial statements, we plan to evaluate the presentation of the following supplementary information in relation to the financial statements as a whole, and to report on whether this supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

- District Organization
- Schedule of Average Daily Attendance
- Schedule of Instructional Time
- Schedule of Expenditures of Federal Awards
- Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements
- Schedule of Financial Trends and Analysis
- Schedule of Charter Schools

In addition to our report on the financial statements, we also plan to perform specified procedures in order to describe in our report whether the following required supplementary information is presented in accordance with applicable guidelines. However, we will not express an opinion or provide any assurance on this information due to our limited procedures.

- Management's Discussion and Analysis
- Budgetary Comparison Schedules
- Schedule of Net Pension Liability

- Schedule of the District's Proportionate Share of the Net Pension Liability
- Schedule of Contributions

The document will also include the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

- Schedule of Financial Trends and Analysis

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud, and that we report on the Schedule of Expenditures of Federal Awards (as noted above), and on your compliance with Federal statutes, regulations, and the terms and conditions of Federal awards and on its internal controls as required for a Single Audit. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks that the financial statements could be misstated by an amount we believe would influence the financial statement users. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

In making our risk assessments, we consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the District's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

We expect to issue a written report upon completion of our audit of the financial statements. Our report will be addressed to the Board of Trustees of the District. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph, or withdraw from the engagement.

In addition to our report on the financial statements and supplemental information, we plan to issue the following reports:

- Independent Auditor's Report on Compliance with State Laws and Regulations – The purpose of this report on compliance is solely to describe the scope of our testing of compliance with State Laws and regulations, and the results of that testing, based on the requirements of the State of California's *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.
- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* — The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.
- Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance – The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

We will also perform tests of controls including testing underlying transactions, as required by the Uniform Guidance, to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of your major federal awards programs. We will determine major programs in accordance with the Uniform Guidance. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed. We will inform you of any deficiencies or other matters involving internal control, if any, as required by the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of your compliance with applicable laws, regulations, contracts and grants. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. The objective of our audit of compliance relative to the financial statements will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion. We will advise you, however, of any matters of that nature that come to our attention, unless they are clearly inconsequential.

The Uniform Guidance requires that we plan and perform the audit to obtain reasonable assurance about whether you have complied with certain provisions of laws, regulations, contracts and grants. Our procedures will consist of the applicable procedures described in the United States Office of Management and Budget (OMB) Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of your major programs. The purpose of our audit will be to express an opinion on your compliance with requirements applicable to major Federal award programs. Because an audit is designed to provide reasonable assurance, but not absolute assurance, the audit is not designed to detect immaterial violations or instances of noncompliance.

Our audit and work product are intended for the benefit and use of the District only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

The working papers for this engagement are the property of Crowe and constitute confidential information. However, we may be requested to make certain working papers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to your oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the working papers.

Government Auditing Standards require that we provide you with a copy of our most recent peer review report, which accompanies this letter.

The District's Responsibilities

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud. The District's management is also responsible for complying with applicable laws, regulations, contracts and grants and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings, which should be available for our review, and a corrective action plan.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, safeguard assets, and design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action. Management's responsibility for financial reporting includes establishing a process to prepare the accounting estimates included in the financial statements.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the audit, and unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. Additionally, those charged with governance are responsible for informing us of their views about the risks of fraud within the District, and their knowledge of any fraud or suspected fraud affecting the District.

Management is responsible for adjusting the financial statements to correct material misstatements related to accounts or disclosures. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including that the effects of any uncorrected misstatements aggregated by us during the audit are immaterial, both individually and in the aggregate, to the financial statements and to compliance with the requirements of its Federal programs. Management acknowledges the importance of management's representations and responses to our inquiries, and that they will be utilized as part of the evidential matter we will rely on in forming our opinion. Because of the importance of management's representations to an effective audit, you agree to release Crowe and its personnel from any liability and costs relating to our services under this letter attributable to any misrepresentations by management.

Management is responsible for the preparation of the supplementary information identified above in accordance with the applicable criteria. As part of our audit process, we will request from management certain written representations regarding management's responsibilities in relation to the supplementary information presented, including but not limited to its fair presentation in accordance with the applicable criteria, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information. In addition, it is management's responsibility to include the auditor's report on supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. It is also management's responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the District of the supplementary information and the auditor's report thereon.

Management is responsible for the preparation of the required supplementary information identified above in accordance with the applicable guidelines. We will request from management certain written representations regarding management's responsibilities in relation to the required supplementary information presented, including but not limited to whether it has been measured and presented in accordance with prescribed guidelines, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information.

At the conclusion of the engagement, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty days after receipt of the auditor's reports or nine months after the end of the audit period.

OTHER SERVICES

Financial Statement Preparation

The District will provide us with the necessary information to assist in the preparation of the draft financial statements including the notes thereto. We are relying on the District to provide us with the detailed trial balance, note disclosure information and any other relevant report information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the financial statements.

Preparation of the Schedule of Expenditure of Federal Awards

The District will provide us with the necessary information to prepare the draft schedule of expenditure of federal awards including the notes thereto. We are relying on the District to provide us with all information required by the Uniform Guidance for the schedule, notes and other relevant reporting information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the schedule of expenditures of federal awards.

Recordkeeping Assistance

The Entity will provide us with the necessary information to assist you in your recordkeeping. We will propose year end adjusting entries to management for your review and approval, including cash to accrual conversion entries. We are relying on the Entity to provide us with the necessary information in a timely fashion and ensure the data is complete and accurate.

With respect to the above other services, you agree to: assume all management responsibilities including making all management decisions; oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.

FEES

Our fees, inclusive of out-of-pocket expenses, are outlined below. Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid 30 days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement.

Audit of the District's financial statements for the year ending June 30, 2017	\$ 21,000
Audit of the District's financial statements for the year ending June 30, 2018	\$ 22,050
Audit of the District's financial statements for the year ending June 30, 2019	\$ 22,050

Circumstances may arise under which we must perform additional work and, thus, require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing audit requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- New or unusual transactions
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- Agreed-upon level of preparation and assistance from your personnel not provided
- Failure of your staff to prepare information in a timely manner
- Numerous revisions to your information
- Lack of availability of appropriate District personnel during audit fieldwork.

Additionally, to accommodate requests to reschedule audit fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed-upon deadlines could be impacted.

Our fee assumes that we will be provided with auditable trial balances for all funds at year end, that all bank accounts and investment accounts will be reconciled through the end of the year being audited to the trial balances, that interfund and transfer accounts will balance, that subsidiary ledgers will reconcile to the general ledger and that beginning fund equity amounts will be reconcilable to prior year audited ending fund equity. We assume that the District will cooperate with our requests for information such as explanations of account activity.

Additionally, we assume the District will provide a copy of the capital assets ledger including current year additions and dispositions and depreciation by functional expense. We assume that requested records such as invoices, contracts, grant agreements and supporting documentation will be located and provided to us. We also assume the District will prepare confirmation letters, the Introductory Section, the MD&A section and will provide the information necessary to complete the Supplementary Schedule of the report.

Our fee does not include implementation of any other future accounting or auditing pronouncements and/or government requirements that may change, thus, the scope or amount of auditing necessary to complete our engagements may increase beyond what is currently anticipated. Should such events occur, we would present you with our estimate of any possible increase prior to beginning our audit for the given year. An equitable adjustment in the proposed fee will be negotiated if the cost of time required for performance of the audit service is increased or decreased pursuant to a change in scope of the audit requested by the District or required by State or Federal regulations.

When we become aware of circumstances which impact the amount or scheduling of our work, we will issue, for your approval, a formal change order detailing the reason and the anticipated impact of the change.

Because each year is a separate engagement and this three-year period does not constitute a continuous engagement, we will require execution of a new engagement letter for each subsequent year listed above. However, we agree to the fees listed above for each year unless we both agree in writing to a modification. In recognition of the significant start-up investment incurred by Crowe during the initial year of the three-year period, should you terminate Crowe during the three-year period for reasons other than failure of Crowe to perform, you agree to pay our fees and expenses for services performed up to the date of termination (which will be immediately due and payable) and a termination fee of 25% of the next year's fee if terminated after year one or 15% of the next year's fee if terminated after year two.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises. In the event Client does not provide Crowe with internet access while on Client's premises, Client will reimburse Crowe for the cost of internet access through other means while on Client's site.

* * * * *

Crowe will provide the services to Client under this Agreement as an independent contractor and not as Client's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This engagement letter agreement (the "Agreement") reflects the entire agreement between us relating to the services (or any deliverables or other work product) covered by this Agreement. The engagement letter and any attachments are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by both parties. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written statements or other information not contained or incorporated in this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. The agreements of you and Crowe contained in this Agreement will survive the completion or termination of this Agreement. If any phrase, sentence, provision or other term of this Agreement is found unenforceable or invalid, this will not affect the other phrases, sentences, provisions or other terms, all of which will continue in effect as if the stricken term had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail,

Ms. Tricia Kowalski
Black Oak Mine Unified School District
February 10, 2017
Page 8

delivery, scanning, email, photocopy, facsimile or other process) will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This agreement must be construed, governed, and interpreted under the laws of the State of Illinois, without regard for choice of law principles.

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this letter and the attached Crowe Engagement Terms are acceptable to you, please sign below and return a copy of this letter at your earliest convenience. If you have any question, please contact Matthew Nethaway at (916) 441-1000 with any questions or concerns.

ACCEPTANCE:

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the District the terms and conditions as stated.

IN WITNESS WHEREOF, District and Crowe have duly executed this engagement letter as of the date below.

Crowe Horwath LLP and the Engagement Authorized Signer below are licensed or otherwise authorized by the California Board of Accountancy.

Black Oak Mine Unified School District

Crowe Horwath LLP

Signature

Jeremy Meyers

Printed Name

Superintendent

Title

Date

Signature

Matthew Nethaway

Matthew Nethaway

Printed Name

Partner

Title

February 10, 2017

Date

Crowe Engagement Terms

Crowe wants District to understand the terms under which Crowe provides its services to District and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to District (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Crowe specifically notes that no advice Crowe provides should be construed to be investment advice.

DISTRICT'S ASSISTANCE – For Crowe to provide its Services effectively and efficiently, District agrees to provide Crowe timely with the information it requests and to make District's employees available for Crowe's questions. The availability of District's personnel and the timetable for their assistance are key elements in the successful completion of Crowe's Services and in the determination of Crowe's fees. Completion of Crowe's work depends on appropriate and timely cooperation from District's personnel; complete, accurate, and timely responses to Crowe's inquiries; and timely communication by District of all significant tax, accounting and financial reporting matters of which District is aware. If for any reason this does not occur, a revised fee to reflect the additional time or resources required by Crowe will be mutually agreed upon, and District agrees to hold Crowe harmless against all matters that arise in whole or in part from any resulting delay.

PROFESSIONAL STANDARDS – As a regulated professional services firm, Crowe must follow certain professional standards where applicable, including the Code of Professional Conduct promulgated by the American Institute of Certified Public Accountants ("AICPA"). Therefore, if circumstances arise that, in Crowe's professional judgment, prevent it from completing this engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product, or terminating the engagement.

REPORTS – Any information, advice, recommendations or other content of any memoranda, reports, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than District's original information, are for District's internal use only, consistent with the purpose of the Services. District will not rely on any draft Report. Unless required by an audit or attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

THIRD PARTY PROVIDER – Crowe may use a third-party service provider in providing Services to District which may require Crowe's sharing District's confidential information with the provider. If Crowe uses a third-party service provider, Crowe will enter into a confidentiality agreement with the provider to require them to maintain the confidentiality of District's confidential information, and Crowe will be responsible to District for maintaining its confidentiality. The terms of Crowe's engagement letter and these engagement terms will apply to any third party provider.

CONFIDENTIALITY – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor District may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. District use of any Crowe work product will be limited to its stated purpose and to District business use only. However, District and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

DISTRICT-REQUIRED CLOUD USAGE – If District requests that Crowe access files, documents or other information in a cloud-based or web-accessed hosting service or other third-party system accessed via the internet, including, without limitation iCloud, Dropbox, Google Docs, Google Drive, a data room hosted by a third-party, or a similar service or website (collectively, "Cloud Storage"), District will confirm with any third-parties assisting with or hosting the Cloud Storage that either such third-party or District (and not Crowe) is responsible for ensuring the confidentiality of all information while utilizing the Cloud Storage, complying with all applicable laws relating to the Cloud Storage and any information contained in the Cloud Storage, providing Crowe access to the information in the Cloud Storage, and protecting the information in

the Cloud Storage from any unauthorized access to the information, including without limitation unauthorized access to the information when in transit to or from the Cloud Storage. District warrants that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with access to information in the Cloud Storage complies with all applicable laws, regulations, or duties owed to third-parties, and District agrees to hold Crowe harmless from and against any matters relating to or arising from Crowe's use of the Cloud Storage.

DATA PROTECTION – If Crowe holds or uses District information that can be linked to specific individuals who are District's customers ("Personal Data"), Crowe will treat it as confidential as described above and comply with applicable US state and federal law and professional regulations in disclosing or using such information to carry out the Services. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the "Safeguards"). District warrants that it has the authority to provide the Personal Data to Crowe in connection with the Services and that District has processed the Personal Data provided to Crowe in accordance with applicable law. To provide the Services, District may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event District provides Crowe access to Restricted Personal Data, District will consult with Crowe on appropriate measures (consistent with professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, encrypting it when transferring it to Crowe, or providing it to Crowe only during on-site review on District's site. District will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Otherwise, District and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement.

INTELLECTUAL PROPERTY – Crowe may use ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, data, systems, or other know-how that it develops, owns or licenses ("Materials") in performing the Services. Notwithstanding the delivery of any Reports, Crowe retains all intellectual property rights in the Materials (including any improvements or knowledge developed while performing the Services), and in any working papers compiled in connection with the Services (but not District information reflected in them). Upon payment for particular Services and subject to the other terms of this Agreement, District will use Reports, as well as any Materials owned by Crowe included therein, solely to the extent necessary and permitted under this Agreement.

AGGREGATED DATA – District agrees that Crowe may from time to time use and process District's confidential information for data aggregation and/or industry benchmarking purposes. In using District's confidential information for data aggregation and/or industry benchmarking purposes, Crowe will maintain District's information as confidential unless Crowe removes data that specifically identifies District and District's customers.

LEGAL AND REGULATORY CHANGE – Crowe may periodically communicate changes in laws, rules or regulations to District. However, District has not engaged Crowe, and Crowe does not undertake an obligation, to advise District of changes in laws, rules, regulations, industry or market conditions, District's own business practices or other circumstances, except to the extent required by professional standards. In addition, the scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change District's requirements or the scope of Crowe's work, the parties agree that Crowe's fees will be modified to a mutually agreed upon amount to reflect the changed level of Crowe's effort.

PUBLICATION – District agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and District agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

DISTRICT REFERENCE – From time to time Crowe is requested by prospective Districts to provide references for Crowe's District offerings. District agrees that Crowe may use District's name and generally describe the nature of the engagement(s) provided to District in marketing to prospective Districts, and Crowe may also provide prospective Districts with contact information for District personnel familiar with Crowe's Services for District.

NO PUNITIVE OR CONSEQUENTIAL DAMAGES – Any liability of Crowe will not include any special, consequential, incidental, punitive, or exemplary damages or loss nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

LIMIT OF LIABILITY – Except where it is judicially determined that Crowe performed its Services with gross negligence or willful misconduct, Crowe's liability will not exceed fees paid by District to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, and including, without limitation, claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limitation of liability will also apply after termination of this agreement.

INDEMNIFICATION FOR THIRD-PARTY CLAIMS – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with gross negligence or willful misconduct, District agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs; associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that District uses or discloses to others or this engagement generally. This indemnification is intended to apply to the fullest extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this agreement.

NO TRANSFER OR ASSIGNMENT OF CLAIMS – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

TIME LIMIT ON CLAIMS – In no event will any action against Crowe, arising from or relating to this engagement letter or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) two (2) years after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

RESPONSE TO LEGAL PROCESS – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to District or Crowe's Services, and Crowe is not named as a party in the applicable proceeding, then District will reimburse Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees; Crowe incurs in responding to such request.

MEDIATION – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between District or any of District's affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, District and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Sacramento, California.

JURY TRIAL WAIVER – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES; THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES' RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING "ARBITRATION."

ARBITRATION – If any court rules or finds that the JURY TRIAL WAIVER section above is not enforceable, then any dispute between the parties relating to or arising from this engagement or the parties' relationship generally will be settled by binding arbitration in Sacramento, California (or a location agreed in writing by the parties). Any dispute between the parties will be arbitrated by the arbitrator(s) in accordance with this section, including without limitation any dispute relating to whether a dispute is subject to arbitration or any issue concerning the applicability, interpretation or enforceability of this section or any of its procedures. The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The parties will use the International Institute for Conflict Prevention & Resolution (the "CPR Institute") Global Rules for Accelerated Commercial Arbitration (the "Accelerated Rules") then in effect, or such other rules or procedures as the parties may agree. In the event of a conflict between those rules and this Agreement, this Agreement will control. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of instituting the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by the CPR Institute. The arbitrator(s) may authorize only limited discovery upon a showing of substantial need by the party seeking discovery. The arbitrator(s) may rule on a summary basis, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the demand or less and must be concluded within ten business days absent written agreement by the parties to the contrary, but these time limits are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

NOTIFICATION OF NON-LICENSEE OWNERSHIP – Crowe ("the Firm") and certain owners of the Firm are licensed by the California State Board of Accountancy. However, the Firm has owners not licensed by the California State Board of Accountancy who may provide Services under this agreement. If District has any questions regarding licensure of the personnel performing Services under this engagement, please do not hesitate to contact Crowe.

NON-SOLICITATION – District and Crowe acknowledge the importance of retaining key personnel. Accordingly, both parties agree that during the period of this agreement, and for one (1) year after its expiration or termination, neither party will solicit any personnel or subcontractors (if any) of the other party for employment without the written consent of the other party. If an individual becomes an employee of the other party, the other party agrees to pay a fee equal to the individual's compensation for the prior full twelve-month period to the original employer.

AFFILIATES – Crowe Horwath LLP is an independent member of Crowe Horwath International, a Swiss verein. Each member firm of Crowe Horwath International is a separate and independent legal entity. Crowe Horwath LLP and its affiliates are not responsible or liable for any acts or omissions of Crowe Horwath International or any other member of Crowe Horwath International and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Horwath International or any other member of Crowe Horwath International. Crowe Horwath International does not render any professional services and does not have an ownership or partnership interest in Crowe Horwath LLP. Crowe Horwath International and its other member firms are not responsible or liable for any acts or omissions of Crowe Horwath LLP and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Horwath LLP.

System Review Report

To the Partners of Crowe Horwath LLP
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Crowe Horwath LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA, audits of carrying broker-dealers, and examinations of service organizations [Service Organizations Control (SOC) 1 and SOC 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of Crowe Horwath LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Crowe Horwath LLP has received a peer review rating of *pass*.



Cherry Bekaert LLP
August 23, 2016



Peer Review Program

Administered by the National Peer Review Committee

American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

October 31, 2016

James L Powers
Crowe Horwath LLP
225 W Wacker Dr Ste 2600
Chicago, IL 60606

Dear Mr. Powers:

It is my pleasure to notify you that on October 27, 2016 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is September 30, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Michael Fawley
Chair—National PRC
nprc@aicpa.org 919 4024502

cc: Samuel Edward Johnson; Scot D Ivey

Firm Number: 10014904

Review Number 446067

Letter ID: 1122915A

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 17.3 Resolution #2017-04 Release of Administrator for the 2017-18 School Year

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers Superintendent
Mrs. Shelly King, Personnel Services Coordinator

RECOMMENDATION: It is recommended that the Board of Trustees adopt Board Resolution #2017-04 Release of Administrator for the 2017-18 School Year.

BACKGROUND: California Education Code section 44951 provides that unless a certificated employee holding a position requiring an administrative or supervisory credential is notified by March 15 that he/she may be released from his/her position for the following school year, he/she shall be continued in such position.

**Resolution No. 2017-04
BEFORE THE BOARD OF TRUSTEES
of the
BLACK OAK MINE UNIFIED SCHOOL DISTRICT**

**Release of Administrator
for the 2017/2018 School Year**

WHEREAS, California Education Code section 44951 provides that unless a certificated employee holding a position requiring an administrative or supervisory credential is notified by March 15 that he/she may be released from his/her position for the following school year, he/she shall be continued in such position.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees that:

1. The person listed by employee number on Exhibit "A" has been employed by the District during the 2016/2017 school year in a position requiring an administrative or supervisory credential and shall be released from their administrative/supervisory position for the succeeding 2017/2018 school year.
2. The Superintendent, or designee, is authorized and directed to give notice to each affected employee of this decision. Notice shall be given:
 - a. in the manner required by law; and
 - b. in conformity with the mandated timeline.

THIS RESOLUTION was passed and adopted by the Board at a regular meeting held on the 9th day of March 2017, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Signed and approved by me after its passage.

Jeff Burch - Board of Trustees

ATTEST:

Darcy Knight - Board of Trustees

EXHIBIT "A"
TO RESOLUTION 2017-04

LIST OF PERSONS EMPLOYED DURING THE 2016/2017 SCHOOL YEAR
(BY EMPLOYEE #)
IN POSITIONS REQUIRING AN ADMINISTRATIVE CREDENTIAL
TO BE RELEASED

1571

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 17.4 Resolution #2017-08 Reduction in Classified Staff Due to Reduction or Elimination of Services for the 2017-18 School Year

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent
Mrs. Shelly King, Personnel Services Coordinator

RECOMMENDATION: It is recommended that the Board of Trustees adopt Board Resolution #2017-08 Reduction in Classified Staff Due to Reduction or Elimination of Service for the 2017-18 School Year.

BACKGROUND: According to the provisions of the Education Code, classified staff must be notified 60 days from service of process. Due to a reduction or discontinuance of services, the classified services listed on Resolution #2017-08 will be reduced.

**BLACK OAK MINE UNIFIED SCHOOL DISTRICT
BOARD RESOLUTION NUMBER 2017-08**

REDUCTION OF CLASSIFIED SCHOOL SERVICES FOR THE 2017/2018 SCHOOL YEAR

WHEREAS, due to a lack of funds and/or a lack of work, the Board of Trustees of the Black Oak Mine Unified School District hereby finds that it is in the best interest of this school district to reduce or discontinue certain classified employee services now being provided;

WHEREAS, Education Code Sections 45101, 45114, 45115, 45117, 45298, and 45308 authorize the District to layoff classified employees for lack of work or lack of funds;

NOW, THEREFORE, BE IT RESOLVED that:

1. As of the 30th June, 2017 the following positions shall be reduced or eliminated:

RESTRICTED FUNDED POSITIONS
.5625 FTE RSP Aide (Special Education)
.5625 Restricted Total

2. The Superintendent is authorized and directed to give notices of reduction or termination of employment to those employees of this school district who are affected by this Resolution.
 - a. Notice shall be pursuant to this Resolution, District rules and regulations, applicable provisions of the Education Code of the State of California.
 - b. Notice shall be given at least sixty (60) calendar days prior to the effective date of the affected employee's layoff, of April 29.

THE FOREGOING RESOLUTION was passed and adopted at a regular meeting of the Board of Trustees of the Black Oak Mine Unified School District on March 9, 2017 by the following roll call vote:

AYES:

NOES:

ABSENT:

Dated this 9th day of March 2017.

Signed and approved by me after its passage.

Jeff Burch, President
Board of Trustees

ATTEST:

Darcy Knight, Clerk
Board of Trustees

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 17.5 Superintendent/Principal Contract

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent

RECOMMENDATION: It is recommended that the Board of Trustees consider action on extending the current "Agreement for Services of Superintendent/Principal".

BACKGROUND: A copy of the contract will be provided to the Board under separate cover and will be available to the public once it has been approved.

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 17.6 TK-6 English Language Arts Benchmark Renewal

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent
Dr. Wendy Westsmith, Principal Northside School /
TK-6 Curriculum

RECOMMENDATION: It is recommended that the Board of Trustees consider adopting the TK-6 English Language Arts Benchmark Renewal as recommended by the Curriculum Council and the District Leadership Team.

BACKGROUND: Grade level and subject area staff, Curriculum Council, and District Leadership Team have participated in a formal review of English Language Arts Materials (grades TK-6) and are making recommendations to the Board for adoption. Materials for each of these programs are made available for review and have been available to the general public at the District Office. Budget information will be shared with the Board of Trustees at the meeting.

In order to comply with state guidelines, we must provide our students and staff with state-approved TK-6 ELA materials. BOMUSD staff participated in the El Dorado County Office of Education ELA material review and two programs were recommended through this process for consideration. The program listed below is recommended by a wide majority and is recommended for Board adoption renewal for 2017-18 School Year:

- TK-6: Benchmark Advanced – *English Language Arts*

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 18.1 Certification of Athletic Coaches

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent
Mrs. Shelly King, Personnel Services Coordinator

RECOMMENDATION: It is recommended that the Board of Trustees accept the District Superintendent's certification, in accordance with Title 5, California Code of Regulations, Section 5593, of athletic coaches hired for the 2016-17 school year.

BACKGROUND: Title 5, California Code of Regulations, Section 5593: Temporary Athletic Team Coach Qualifications and Competencies applies to any person serving at any grade level as a temporary athletic team coach.

In this district, knowledge of rules and regulations, coaching techniques, the ability to work with children and competency for coaches are established by the site administrator during the normal hiring procedure. See the attached worksheet for verification of first aid and CPR certification and concussion training.

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

2016-2017 Coaching Assignments

NAME	ACTIVITY	CPR Expr Date	1st Aid Expr Date
<u>Golden Sierra High School</u>			
Scott London	Football (asst JV)	6/9/2018	6/9/2018
Jerry Wright	Football (head JV)	11/3/2018	11/3/2018
Jeremy Nordby	Football (head V)	8/9/2018	8/9/2018
John Piparo	Football (asst V)	1/19/2018	1/19/2018
Frank Lazzarini	Football (asst V)	2/4/2018	2/4/2018
Jesse Hamilton	Football (asst V)	2/18/2017	2/18/2017
Trenton Mol	Boys Soccer (V)	8/6/2017	8/6/2017
Trenton Mol	Girls Soccer (V)	8/6/2017	8/6/2017
Angie Brust	Girls Volleyball (JV)	6/16/2017	6/16/2017
Justin Cox	Girls Volleyball (V)	6/16/2017	6/16/2017
Mike Brown	Cross Country	8/9/2018	8/9/2018
Dianne Watters	Cheerleader Advisor	4/1/2017	4/1/2017
Jerry Wright	Boys Basketball (JV)	11/3/2018	11/3/2018
Ed. Larson	Boys Basketball (V)	12/31/2018	12/31/2018
Meghan Wright	Girls Basketball (JV)	12/21/2017	12/21/2017
Meghan Wright	Girls Basketball (V)	12/21/2017	12/21/2017
Tony Arena	Wrestling (head)	8/6/2017	8/6/2017
Grant Tonelli	Baseball (V) 50%	12/21/2017	12/21/2017
Lance Nordby	Baseball (V) 50%	12/28/2018	12/28/2018
Keith Bush	Golf	12/21/2017	12/21/2017
Angie Brust	Boys Varsity Volleyball	6/16/2017	6/16/2017
Sonny Stephens	Softball (V)	4/13/2017	4/13/2017
Judy Toth	Tennis (25%)	8/9/2018	8/9/2018
Colleen Howell	Tennis (75%)	8/9/2018	8/9/2018
Christine Diehl	Track (head)	8/6/2017	8/6/2017
<u>Golden Sierra Junior High School</u>			
Kip Steward	Volleyball - 7th (girls)	6/16/2017	6/16/2017
Sandy Barbato	Volleyball - 8th (girls)	12/21/2017	12/21/2017
Christine Diehl	Cross Country	8/6/2017	8/6/2017
MerriJane Hayes	Boys Basketball - 7th	8/6/2017	8/6/2017
Kip Steward	Boys Basketball - 8th	6/16/2017	6/16/2017
Ryan Howard	Wrestling (Georgetown)	1/19/2018	1/19/2018
Kip Steward	Wrestling (Northside)	6/16/2017	6/16/2017
Sandy Barbato	Girls Basketball - 7th	12/21/2017	12/21/2017
Sandy Barbato	Girls Basketball - 8th	12/21/2017	12/21/2017
Sandy Barbato	Volleyball - 7th (boys)	12/21/2017	12/21/2017
Kip Steward	Volleyball - 8th (boys)	6/16/2017	6/16/2017
David Delongchamp	Track	9/28/2017	9/28/2017

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 18.2 Short -Term Employment Action

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent
Mrs. Shelly King, Personnel Services Coordinator

RECOMMENDATION: It is recommended that the short-term employment action to employ coaching personnel be approved as submitted.

BACKGROUND: The attached short-term employment action is submitted in accordance with the Education Code and District policy. Education Code 45103 defines "short-term employee" as any person who is employed to perform a service for the district, upon the completion of which, the service required or similar services will not be extended or needed on a continuing basis. "Short-term employees", employed and paid for less than 75% of a school year, are not a part of a bargaining unit.

SHORT TERM EMPLOYMENT ACTIONS

Short Term Employment - Coaches 2016-17 School Year

The following coach is being recommended for Golden Sierra High School for the 2016-17 school year. Background clearance, CPR and First Aid are complete.

Chuck Hoppe

Assistant Track Coach

k/board/short term coaches - spring

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 18.3 Consultant Service Agreement with Government Financial Strategies Inc. for Preparation & Filing of Annual Report and Significant Event Notices

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent

RECOMMENDATION: It is recommended that the Board of Trustees consider approving the Consultant Service Agreement with Government Financial Strategies Inc.

BACKGROUND: On January 1, 2015, the expanded debt reporting requirements included in Assembly Bill (AB) 2274 (Government Code 8855, et seq.) became effective. The expanded provisions require changes in issuer notifications to the California Debt and Investment Advisory Commission (CDIAC) both prior to and subsequent to the issuance of debt. Government Financial Strategies Inc. will perform the following services each year to assist the District in satisfying its annual continuing disclosure filing requirements and its significant event filing requirements as necessary.

- Review the continuing disclosure agreements for the District's outstanding debt.
- Determine the information required to be included in the annual disclosure filing along with the filing due date(s).
- Collect information from the District, the County, and other information sources to meet the annual disclosure requirements.
- Prepare the annual report, as required.
- File the annual report on the Electronic Municipal Market Access (EMMA) system.
- Prepare a memo for your records confirming the filing of the annual report, identifying the contents of the report, and including the receipt(s) proving submission of the report.
- Monitor ratings of bond insurers the District's debt.
- Prepare significant event notices (whether through your communication with our office or from other sources), with the goal to complete each filing within 10 business days of the occurrence of such event as required under continuing disclosure certificates signed after December 1, 2010.
- File significant event notices on EMMA.
- Prepare a memo for your records confirming the filing of each significant event notice and including the receipt(s) proving submission of the notice.



GOVERNMENT FINANCIAL STRATEGIES FINANCIAL ADVISORY SERVICES AGREEMENT

THIS AGREEMENT ("Agreement") is made this July 1, 2017, between Government Financial Strategies inc., a financial advisory firm ("Government Financial Strategies") and Black Oak Mine Unified School District ("Client") who agree as follows:

1. Scope of Work. Government Financial Strategies shall perform the services described in the scope(s) of work attached hereto as Exhibit A (the "Work"). Modifications, deletions and additions to the Work described in Exhibit A may be made, from time to time, upon the subsequent written agreement by both parties.

2. Payment.

a. In consideration for the Work to be provided by Government Financial Strategies under this Agreement, Client agrees to pay fees and expenses as set forth in Exhibit A.

b. For Work performed on a time and materials basis, Government Financial Strategies shall submit invoices to the Client on a monthly basis. For Work performed for a fixed fee, Government Financial Strategies shall submit invoices to the Client upon the completion of the Work or as otherwise identified in Exhibit A.

c. Government Financial Strategies is required to provide written disclosure to all financial advisory clients about actual or potential conflicts of interest as well as certain other information. Exhibit B sets forth the potential conflicts of interest that we have determined presently exist as well as other information we are required to provide to you as a federally registered municipal advisor. Client acknowledges receipt of Exhibit B, and Client has been given the opportunity to discuss such matters with Government Financial Strategies.

3. Term.

a. This Agreement shall terminate upon the later of the completion of the Work or June 30, 2021, unless earlier terminated as provided in subsection (b).

b. This Agreement may be terminated by either party upon thirty (30) days advance written notice to the other party.

c. Upon termination of this Agreement by either party, Client shall compensate Government Financial Strategies for all Work performed prior to termination. If the compensation identified in Exhibit A was on a time and materials basis, such compensation shall be based on time and materials incurred prior to termination. If the compensation identified in Exhibit A was on a fixed fee basis, such compensation shall be the greater of: 1) the percentage of services completed through the termination date multiplied by the fixed fee, or 2) the amount based on a time and materials basis, not to exceed the fixed fee. "Payment," "Ownership of Documents," "Indemnification," "Severability," "Governing Law and Venue," and "Entire Agreement" shall survive the termination of this Agreement.

4. Professional Ability and Loyalty. Government Financial Strategies represents that it possesses the skill to competently perform the Work, that it shall perform that Work in a manner equal to or

exceeding generally accepted professional practices and standards for firms performing similar work, and that it will act in a manner it believes to be in the best interest of the Client rather than any third party.

5. Ownership of Documents. Every report, study, memo, letter, spreadsheet, worksheet, plan, graph, diagram, map, photograph, computer model, computer disk, computer software and other document or item prepared by Government Financial Strategies under this Agreement and provided to and paid for by the Client (the "Work Product") shall be the property of Client, and Client shall have the right to use, reuse, reproduce, publish, display, broadcast and distribute the Work Product and to prepare derivative and additional documents or works based on the Work Product without further compensation to Government Financial Strategies. Government Financial Strategies may retain a copy of any Work Product and use, reproduce, publish, display, broadcast and distribute any Work Product and prepare derivative and additional documents or works based on any Work Product; provided, however, that Government Financial Strategies shall not provide any Work Product not previously made available to the public to any third party without Client's prior approval, unless compelled to do so by legal process. If Client reuses or modifies any Work Product for a use or purpose other than that intended by the Work under this Agreement, then Client shall hold Government Financial Strategies harmless against all claims; damages, losses and expenses arising from such reuse or modification.

6. Indemnification. Both parties shall indemnify, defend, protect, and hold harmless the other party, its officers, employees, volunteers and agents from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney's fees) directly arising from any negligent act or omission, willful misconduct or violation of law of the other party.

7. Insurance.

a. Government Financial Strategies, at its sole cost and expense, shall procure and maintain for the duration of this Agreement workers compensation insurance in the amount required by statute, comprehensive general liability insurance with coverage of at least one million dollars (\$1,000,000) per occurrence and aggregate, automobile liability insurance with coverage of at least one million dollars (\$1,000,000) per accident, and professional errors and omissions insurance with coverage of at least one million dollars (\$1,000,000) per occurrence and aggregate.

b. Upon request, Government Financial Strategies shall provide to Client the evidence of such insurance.

8. Municipal Advisor Registration. Government Financial Strategies is a municipal advisor registered with the Securities and Exchange Commission (registration number 867-00775) and the Municipal Securities Rulemaking Board (registration number KO127).

9. Conflicts of Interest. Except as expressly described in Section 2(c) above and Exhibit B attached, Government Financial Strategies has no material conflicts of interest that might impair its fiduciary duty to the Client. Client acknowledges that Government Financial Strategies may have other governmental clients with overlapping jurisdictions with Client.

10. Independent Contractor. Government Financial Strategies shall be an independent contractor in performing the Work and shall not act as an agent or employee of Client. The employees of Government Financial Strategies and its subcontractors are not employees of Client within the meaning or application of any federal or state unemployment insurance laws, social security law or any worker's compensation, industrial accident law or other industrial or labor law.

11. Non-Discrimination. Government Financial Strategies will not discriminate in any way against any person on the basis of race, color, religious creed, national origin, ancestry, sex, sexual

orientation, age, physical handicap, medical condition or marital status in connection with, or related to, the performance of this Agreement.

12. Successors and Assigns. This Agreement shall bind and inure to the benefit of the successors and assigns of the parties; however, Government Financial Strategies shall not assign its rights and obligations under this Agreement without the prior written consent of Client, which consent shall not be unreasonably withheld. Notwithstanding the foregoing, Government Financial Strategies may subcontract a portion of the Work to its wholly-owned subsidiary, GFS Australia Pty. Ltd, and its sole employee, Jonathan Edwards.

13. No Waiver of Rights. Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default.

14. Severability. If any provision of this Agreement is held to be illegal, invalid or unenforceable, the legality, validity, and enforceability of the remaining provisions of this Agreement shall not in any way be affected or impaired.

15. Governing Law and Venue. This Agreement will be governed by and construed in accordance with the laws of the State of California. The county and federal district court where the Client's main office is located shall be venue for any state and federal court litigation concerning the enforcement or construction of this Agreement.

16. Notice. All notices that are required or permitted to be given under this Agreement shall be in writing and sent by either personal delivery, nationally recognized overnight courier service or prepaid, first class United States postal mail. Notices shall be sent to the addresses listed below, or to such other address as either party may specify in writing:

Government Financial Strategies:

Government Financial Strategies
Attn: Lori Raineri, President
1228 N Street, Suite 13
Sacramento, CA 95814-5609

Black Oak Mine Unified School District:

Black Oak Mine Unified School District
Attn: Jeremy Meyers, Superintendent
6540 Wentworth Springs Road
Georgetown, CA 95634

17. Entire Agreement. This Agreement represents the sole, final, complete, exclusive and integrated expression and statement of the terms between the parties concerning the Work, and supersedes all prior oral and/or written negotiations, representations or contracts. This Agreement may be amended only by written agreement by both parties. Government Financial Strategies agrees to promptly amend or supplement this Agreement to reflect any material changes or additions to this Agreement.

IN WITNESS HEREOF, the parties have caused this Agreement to be signed by their duly authorized representatives.

Government Financial Strategies inc.

By: _____

Lori Raineri
President

Black Oak Mine Unified School District

By: _____

Jeremy Meyers
Superintendent

EXHIBIT A

SCOPE(S) OF WORK

Government Financial Strategies will provide general financial planning and advisory services to Black Oak Mine Unified School District which include but are not limited to the following: a review of facilities needs and costs, a review of short term and long term cash flow schedules, identification and classification of existing and potential revenue sources, assistance with the production of a comprehensive financial plan, financial advisory services in connection with any debt issues, participation in real estate negotiations, general background information on real estate acquisition and lease agreements, allocation of revenues to expenditures, development of financial strategies, reviews of documents, and presentations to the governing board. Such services will be provided as requested by Black Oak Mine Unified School District.

In consideration of the services provided, Black Oak Mine Unified School District will pay Government Financial Strategies hourly fees of \$225 for services, plus out-of-pocket expenses (such as mileage, meals, etc.). For travel time, Black Oak Mine Unified School District will pay Government Financial Strategies hourly fees of \$112.50.

EXHIBIT B

DISCLOSURE OF CONFLICTS OF INTEREST AND OTHER INFORMATION

Conflicts of Interest

Government Financial Strategies is required to provide written disclosure to all financial advisory clients about the actual or potential conflicts of interest presented by our representation of Client.

Government Financial Strategies has determined, after exercising reasonable diligence, that it has no known material conflicts of interest that would impair its ability to provide advice to the Client in accordance with its fiduciary duty to municipal entity clients such as the Client. To the extent any such material conflicts of interest arise after the date of this Agreement, Government Financial Strategies will provide information with respect to such conflicts in the form of a written amendment or supplement to this Agreement.

Municipal Advisor Registration, Legal and Disciplinary Events

Government Financial Strategies is registered as a "municipal advisor" pursuant to Section 15B of the Securities Exchange Act and rules and regulations adopted by the United States Securities and Exchange Commission ("SEC") and the Municipal Securities Rulemaking Board ("MSRB"). As part of this registration Government Financial Strategies is required to disclose to the SEC information regarding criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation involving Government Financial Strategies. Pursuant to MSRB Rule G-42, Government Financial Strategies is required to disclose any legal or disciplinary event that is material to the Client's evaluation of Government Financial Strategies or the integrity of its management or advisory personnel. Government Financial Strategies has determined that no such event exists.

Copies of Government Financial Strategies filings with the United States Securities and Exchange Commission can currently be found by accessing the SEC's EDGAR system Company Search Page which is currently available at <https://www.sec.gov/edgar/searchedgar/companysearch.html> and searching for either Government Financial Strategies or for our CIK number which is 0001617177.

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

American River Charter School

AGENDA ITEM: 18.4 American River Charter School Vendor Agreement(s)

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent
Mrs. Sally Dyck, Director of American River Charter School

RECOMMENDATION: It is recommended that the Board of Trustees consider taking action to approve the vendor agreement(s) for American River Charter School.

BACKGROUND: The following vendors have completed the required Independent Contractor Vendor Services Agreement Procedures. These agreements include proof of insurance certificate (minimum 2,000,000 coverage), W-9 form, fingerprint clearance, and rate of pay.

Vendor agreement(s) submitted:

Donna Bishop, The Ceramic Stop
Vanessa Lathrop, Foothill Dance Studio
Ginger Gallup
Jamie Lentzner, Jamie's Painting & Design
Scott Newman, New Man's Karate

**MINUTES OF A REGULAR MEETING
OF THE BLACK OAK MINE UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
February 9, 2017**

CALL TO ORDER 18.5

The Regular Meeting of the Board of Trustees was called to order by President Burch at 5:30.M. at 6540 Wentworth Springs Road, Georgetown.
Present: Jeff Burch, Darcy Knight, Joe Scroggins, Bill Drescher, Ronnie Ebitson and Mr. Jeremy Meyers, Superintendent.

None

COMMENTS ON CLOSED
SESSION ITEMS
CLOSED SESSION

After announcing the topics in Open Session, the Board met in Closed Session and discussed;
3.1 Confidential Student Matter – Interdistrict Appeal Hearing Student #001-17
3.2 Confidential Student Matter – Interdistrict Appeal Hearing Student #001-17
3.3 Confidential Student Matter – Interdistrict Appeal Hearing Student #001-17
3.4 Personnel Matter – Release of Temporary Certificated Employee(s)
3.5 Personnel Matter – Reduction in Certificated Staff due to Reduction/Elimination of Particular Kinds of Service
3.6 Reduction/Elimination in Classified Staff for 2017-18
3.7 Letter of Resignation - Certificated Personnel (2), Georgetown School, 1-Instructional Aide, Northside School
3.8 Public Employee Employment – 1.0 FTE Teacher Georgetown School
3.9 Negotiations
3.10 Superintendent Evaluation

OPEN SESSION

The Open Session of the Board reconvened at 7:12 P.M.
Present: Board members, Members of the audience (including staff/community)

DISCLOSURE OF ACTION
TAKEN, IF ANY, IN CLOSED
SESSION

3.1 Interdistrict Appeal Hearing Student #001-17 Denial Upheld
M-Drescher S-Ebitson
Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y
3.2 Interdistrict Appeal Hearing Student #002-17 Denial Upheld
M-Ebitson S-Knight
Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y
3.3 Interdistrict Appeal Hearing Student #003-17 Denial Overturned
M-Scroggins S-Drescher
Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y
3.4 No Action in Closed Session
3.5 No Action in Closed Session
3.6 No Action in Closed Session
3.7 Accepted the Letters of Resignation - Certificated Personnel(2), Georgetown School (1.6 FTE) & Instructional Aide, Northside School - M-Ebitson S-Drescher
Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y
3.8 Approved the employment of 1.0 FTE Certificated Employee at Georgetown School
M-Knight S-Scroggins
Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y
3.9 Negotiations-No Action
3.10 Superintendent Evaluation-No Action-On going
The pledge was led by Mr. Jeremy Meyers.
It was moved by Mr. Scroggins, seconded by Mr. Ebitson and carried unanimously to amend the agenda and adopt the amended agenda. Item 19.5 was moved from consent to vote on in new business after item 18.6 and to move item 18.1 Audit Report after 8.3 to allow the guest speaker, John Goodall to present the Audit Report and leave.
Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y

PLEDGE OF ALLEGIANCE
ADOPTION OF THE AGENDA
ACTION M-17-08

COMMUNICATIONS

Written Communications

The Board reported that they have received written communications from staff and community members and thanked everyone for their written communications.

Oral Communications

Moved Items 18.1

EXCELLENCE IN EDUCATION

B.O.M.T.A. REPORT

C.S.E.A. REPORT

STUDENT REPORT

Our auditor, John Goodall spoke on the Audit Report
Gary Ramos, custodian at Northside School was recognized
BOMTA shared with the Board of Trustees
CSEA shared with the Board of Trustees
Kealey Widmann, Student Rep., was absent

FMOTC REPORTCBO REPORTSITE ADMINISTRATORSSUPERINTENDENT'S REPORTINFORMATION & DISCUSSION

Results of El Dorado County Office of Education 2016-17

First Interim Review

Initial Collective Bargaining

Proposal of California School

Employees Association with Black

Oak Mine Unified School District

for 2016-17

NEW BUSINESS

2015-2016 Audit Report

ACTION M-17-09

Moved after Oral Communications

2015-2016 Bond Performance

Audit Report

ACTION M-17-10

Board Resolution #2017-05 Release

of Temporary Certificated

Employees

ACTION M-17-11

Board Resolution #2017-06

Reduction in Certificated Staff Due

to Reduction/Elimination of

Particular Kinds of Services

ACTION M-17-12

Board Resolution #2017-07

Reduction/Elimination in Classified

Employees for the 2017-18 School

Year ACTION M-17-13

EDCSBA Annual Awards Dinner

ACTION M-17-14

Minutes – January 12, 2017

ACTION M-17-15

Moved from consent

CONSENT AGENDA

ACTION M-17-16

Teacher Appreciation Day Board
Resolution #2017-01

Day of the School Nurse Board
Resolution #2017-02

Classified Employee Week Board
Resolution #2017-03

Second Reading & Adoption of the
CSBA Board Bylaws & Policies

Minutes – January 12, 2017

Moved to New Business

Minutes – January 19, 2017

Purchase Orders, Warrants, Bids
and Quotes

Gifts

Field Trips

Mr. Koontz shared with the Board of Trustees

Mrs. Tricia Kowalski shared with the Board of Trustees

Site Administrators reported to the Board of Trustees

Mr. Meyers reported to the Board of Trustees

The results of El Dorado County Office of Education 2016-17 First Interim Review was shared with the Board of Trustees.

As required by Government Code Section 3547 prior to engaging in collective bargaining, initial proposals of both the employee organizations and the District must be made public. As well, it is required that the public have an opportunity to express itself regarding the proposal. The California School Employees Association with Black Oak Mine Unified School Districts initial collective bargaining proposal is submitted for information only.

It was moved by Mr. Scroggins, seconded by Mr. Ebitson, and carried unanimously to approve the 2015-16 Audit Report. Mr. John Goodall reported to the Board.

Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y

It was moved by Mr. Scroggins, seconded by Mr. Ebitson, and carried unanimously to approve the 2015-16 Bond Performance Audit Report.

Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y

It was moved by Mr. Drescher, seconded by Mr. Scroggins, to adopt Board Resolution #2017-05 Release Temporary Certificated Employees.

Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y

It was moved by Mrs. Knight, seconded by Mr. Scroggins, and carried unanimously to adopt Board Resolution #2017-06 Reduction in Certificated Staff Due to Reduction/Elimination of Particular Kinds of Services.

Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y

It was moved by Mr. Drescher, seconded by Mr. Scroggins, and carried unanimously to adopt Board Resolution #2017-07 Reduction/Elimination in Classified Employees for the 2017-18 School Year

Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y

It was moved by Mr. Ebitson, seconded by Mrs. Knight, and carried unanimously to nominate Teichert Foundation for the EDCSBA Annual Dinner.

Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y

It was moved by Mrs. Knight, seconded by Mr. Ebitson, and carried unanimously to approve the minutes from the regular Board Meeting on January 12, 2017.

Vote: 4 to 0 Burch Y Knight Y Scroggins Abstained Drescher Y Ebitson Y

It was moved by Mrs. Knight, seconded by Mr. Scroggins and carried unanimously to approve the consent agenda.

Vote: 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y

Adopted Board Resolution #2017-01 Teacher Appreciation Day May 2, 2017

Adopted Board Resolution #2017-02 Day of the School Nurse May 3, 2017

Adopted Board Resolution #2017-03 Classified Employee Week May 15-19, 2017

Adopted the CSBA Updated/Revised Board Bylaws/Policies

Approved the minutes from the Regular Board Meeting on January 12, 2017

Approved the minutes from the Special Meeting on January 19, 2017

Approved the Purchase orders, warrants, bids and quotes for the 2016-17 fiscal year Batch numbers 7046-7055 dated January 5, 2017 to January 27, 2017 for General Fund, Charter School Fund, Cafeteria Fund, Building Fund, and School Facilities Fund, for a total of \$458,284.26, be approved.

Accepted the Gifts donated

Approved the overnight field trip requests

REPORTS OF THE BOARD
FUTURE MEETINGS

CLOSED SESSION
ADJOURNMENT

Respectfully submitted,

Jeremy Meyers
Secretary of the Board

The board reported on various district and county events they attended.
The next special meeting of the Board is Thursday, February 16, 2017 GSJSHS
The next special meeting of the Board is Thursday, March 2, 2017 at Georgetown School
The next regular meeting of the Board is Thursday, March 9, 2017 at 7:00P.M.

The meeting was adjourned at 9:01 P.M.

Jeff Burch
President of the Board

Date

**SPECIAL MINUTES OF A MEETING
OF THE BLACK OAK MINE UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
February 16, 2017**

CALL TO ORDER 18.6

The Special Meeting of the Board of Trustees was called to order by President Burch at 6:00PM at Golden Sierra, Garden Valley, California
Present: Jeff Burch, Joe Scroggins, Darcy Knight, Bill Drescher, Ronnie Ebitson and Jeremy Meyers, Superintendent were present.

OPEN SESSION

The meeting was called to order at 6:03 PM

PLEDGE OF ALLEGIANCE

The pledge allegiance was led by music teacher, Brenda Yodice.

ADOPTION OF THE AGENDA

It was moved by Mr. Drescher, seconded by Mr. Ebitson and carried unanimously to adoption of the agenda.

ACTION M-17-17

Vote 5 to 0 Burch Y Knight Y Scroggins Y Drescher Y Ebitson Y

COMMUNICATIONS

None

INFORMATION & DISCUSSION

An LCAP presentation and discussion was led by Mr. Jeremy Meyers

PUBLIC COMMENT ON CLOSED

Various community and staff members spoke in support of Mr. Jeremy Meyers and the Vote of Confidence in him for continuing as the District Superintendent and Principal at Golden Sierra Junior Senior High School.

SESSION AGENDA

CLOSED SESSION

7.1 Superintendent Search Process – Dr. Ed Manansala

6:50pm

7.2 Superintendent Evaluation

DISCLOSURE OF ACTION

7.1 The Board reported that they unanimously decided at this time they are not going forward with the Superintendent Search

TAKEN, IF ANY, IN CLOSED

7.2 Nothing to report

SESSION

The meeting was adjourned at 7:55 PM

ADJOURNMENT

The Board returned to Closed Session until 8:45PM

Respectfully submitted,

Jeremy Meyers
Secretary to the Board

Jeff Burch
President of the Board

Date

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 18.7 Purchase Orders, Warrants, Bids and Quotes

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent

RECOMMENDATION: It is recommended that 2016-17 fiscal year Batch numbers 7056-7062 dated February 7 to February 24, 2017, for General Fund, Charter School Fund, Cafeteria Fund, Building Fund, and School Facilities Fund, for a total of \$358,246.93 be approved.

BACKGROUND: Copies of Warrants which are provided under separate cover for Board of Trustees approvals includes the following:

Fund Name and Number	Amount
General Fund 01	309,958.35
Charter School Fund 09	4,476.90
Cafeteria Fund 13	10,952.68
Deferred Maintenance Fund 14	3,260.00
School Facilities Fund 35	28,024.00
Enterprise Fund 63	1,575.00
Total	358,246.93

BLACK OAK MINE UNIFIED SCHOOL DISTRICT

AGENDA ITEM: 18.8 Obsolete Instructional Materials

MEETING DATE: March 9, 2017

FROM: Mr. Jeremy Meyers, Superintendent
Mrs. Angela Schroeder, District Librarian

RECOMMENDATION: It is recommended that the Board of Trustees consider taking action to declare specified instructional materials from the library book collection obsolete.

BACKGROUND: Georgetown School has submitted a list of outdated, inaccurate and inappropriate books in the school library. These books have been weeded from the collection and are ready for disposal. Based on the rationale for weeding these items they will be disposed of rather than donated or sold. A list of books to obsolete was provided to the Board of Trustees under separate cover.

