

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2017-18 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,500.00	40,500.00	12,192.02	40,500.00	0.00	0.0%
5) TOTAL REVENUES			40,500.00	40,500.00	12,192.02	40,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,500.00	40,500.00	12,192.02	40,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,500.00	40,500.00	12,182.02	40,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	122,939.39	122,939.39		128,252.67	5,313.28	4.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,939.39	122,939.39		128,252.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,939.39	122,939.39		128,252.67		
2) Ending Balance, June 30 (E + F1e)			163,439.39	163,439.39		169,752.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	163,439.39	163,439.39		169,752.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2017-18 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	342.84	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	40,000.00	40,000.00	11,849.18	40,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			40,500.00	40,500.00	12,192.02	40,500.00	0.00	0.0%
TOTAL REVENUES			40,500.00	40,500.00	12,192.02	40,500.00		

2017-18 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

2017-18 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

2017-18 First Interim
Other Enterprise Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,145,941.00	2,145,941.00	689,839.70	2,127,599.00	(18,342.00)	-0.9%
5) TOTAL REVENUES			2,145,941.00	2,145,941.00	689,839.70	2,127,599.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	510,495.00	510,495.00	161,080.17	509,765.00	730.00	0.1%
3) Employee Benefits		3000-3999	219,513.00	219,513.00	70,427.86	219,319.00	194.00	0.1%
4) Books and Supplies		4000-4999	57,235.00	57,235.00	14,607.82	45,643.00	11,392.00	19.9%
5) Services and Other Operating Expenses		5000-5999	1,253,336.00	1,253,336.00	398,703.75	1,252,248.00	1,088.00	0.1%
6) Depreciation		6000-6999	13,523.00	13,523.00	21,242.54	14,093.00	(570.00)	-4.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			2,054,102.00	2,054,102.00	698,041.94	2,041,268.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			91,839.00	91,839.00	23,797.76	86,331.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	8,638.00	8,638.00	3,070.00	8,638.00	0.00	0.0%
b) Transfers Out		7600-7629	40,000.00	40,000.00	13,333.32	40,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(31,362.00)	(31,362.00)	(10,263.32)	(31,362.00)		

2017-18 First Interim
Other Enterprise Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			60,477.00	60,477.00	13,534.44	54,989.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(395,099.49)	(395,099.49)		(428,703.36)	(33,603.87)	8.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(395,099.49)	(395,099.49)		(428,703.36)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(395,099.49)	(395,099.49)		(428,703.36)		
2) Ending Net Position, June 30 (E + F1e)			(334,622.49)	(334,622.49)		(373,734.36)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(334,622.49)	(334,622.49)		(373,734.36)		

2017-18 First Interim
Other Enterprise Fund
Revenues, Expenses and Changes in Net Position

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OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7890	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8839	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	500.00	500.00	282.24	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8889	2,145,441.00	2,145,441.00	689,557.48	2,127,099.00	(18,342.00)	-0.9%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,145,941.00	2,145,941.00	689,839.70	2,127,599.00	(18,342.00)	-0.9%
TOTAL, REVENUES			2,145,941.00	2,145,941.00	689,839.70	2,127,599.00	(18,342.00)	-0.9%

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Other Enterprise Fund
Revenues, Expenses and Changes in Net Position

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,892.00	139,892.00	46,830.88	139,892.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	370,603.00	370,603.00	114,429.49	369,673.00	730.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			510,495.00	510,495.00	161,080.17	509,765.00	730.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,401.00	7,401.00	2,487.06	7,401.00	0.00	0.0%
PERS		3201-3202	69,461.00	69,461.00	22,106.15	69,348.00	113.00	0.2%
OASDI/Medicare/Alternative		3301-3302	35,873.00	35,873.00	10,820.07	35,817.00	56.00	0.2%
Health and Welfare Benefits		3401-3402	89,044.00	89,044.00	29,895.35	89,044.00	0.00	0.0%
Unemployment Insurance		3501-3502	255.00	255.00	78.83	255.00	0.00	0.0%
Workers' Compensation		3601-3602	17,479.00	17,479.00	5,262.18	17,454.00	25.00	0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			219,513.00	219,513.00	70,427.66	219,319.00	194.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	32,235.00	32,235.00	14,807.82	40,435.00	(8,200.00)	-25.4%
Noncapitalized Equipment		4400	25,000.00	25,000.00	0.00	5,408.00	19,592.00	78.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,235.00	57,235.00	14,807.82	45,843.00	11,392.00	19.9%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,200.00	5,200.00	1,987.29	9,250.00	(4,050.00)	-77.9%
Dues and Memberships		5300	0.00	0.00	365.00	0.00	0.00	0.0%
Insurance		5400-5450	7,430.00	7,430.00	5,927.77	9,223.00	(1,793.00)	-24.1%
Operations and Housekeeping Services		5500	8,859.00	8,859.00	2,778.78	8,859.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	106,447.00	106,447.00	19,289.77	107,106.00	(659.00)	-0.6%
Communications		5900	1,125,400.00	1,125,400.00	388,375.16	1,117,810.00	7,590.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,253,338.00	1,253,338.00	398,703.75	1,252,248.00	1,088.00	0.1%

2017-18 First Interim
Other Enterprise Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	13,523.00	13,523.00	21,242.54	14,093.00	(570.00)	-4.2%
TOTAL DEPRECIATION			13,523.00	13,523.00	21,242.54	14,093.00	(570.00)	-4.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			2,054,102.00	2,054,102.00	668,041.94	2,041,268.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	8,638.00	8,638.00	3,070.00	8,638.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			8,638.00	8,638.00	3,070.00	8,638.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7819	40,000.00	40,000.00	13,333.32	40,000.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			40,000.00	40,000.00	13,333.32	40,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,362.00)	(31,362.00)	(10,263.32)	(31,362.00)		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

2017-18 First Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,100.00	101,100.00	39,298.75	101,100.00	0.00	0.0%
5) TOTAL REVENUES			101,100.00	101,100.00	39,298.75	101,100.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	101,100.00	101,100.00	37,177.41	116,481.68	(15,381.68)	-15.2%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			101,100.00	101,100.00	37,177.41	116,481.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,121.34	(15,381.68)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2017-18 First Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	2,121.34	(15,381.68)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	72,745.49	72,745.49		88,127.68	15,382.19	21.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,745.49	72,745.49		88,127.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			72,745.49	72,745.49		88,127.68		
2) Ending Net Position, June 30 (E + F1e)			72,745.49	72,745.49		72,748.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			72,745.49	72,745.49		72,748.00		

2017-18 First Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	223.15	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	101,000.00	101,000.00	39,075.60	101,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,100.00	101,100.00	39,298.75	101,100.00	0.00	0.0%
TOTAL REVENUES			101,100.00	101,100.00	39,298.75	101,100.00		

2017-18 First Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	101,100.00	101,100.00	37,177.41	118,481.68	(15,381.68)	-15.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENSES			101,100.00	101,100.00	37,177.41	118,481.68	(15,381.68)	-15.2%

2017-18 First Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		8900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			101,100.00	101,100.00	37,177.41	116,481.68		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	400.00	400.00	400.00	400.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	67.00	67.00	67.00	67.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	467.00	467.00	467.00	467.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	467.00	467.00	467.00	467.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

MENDOCINO UNIFIED SCHOOL DISTRICT
CASH FLOW WORKSHEET -- GENERAL FUND

2017-2018

Actuals through the month of:	4	1	2	3	4	5	6	7	8	9	10	11	12	Accruals
October	July	August	September	October	November	December	January	February	March	April	May	June		
Beginning Cash	2,387,949	2,437,640	2,293,827	1,952,113	1,548,911	949,400	3,185,912	2,733,283	2,253,807	1,587,366	2,947,282	2,454,524		
Revenue Limit	253,222	253,222	278,586	253,222	0	2,895,893	122,595	114,434	134,846	1,892,710	114,434	514,107	0	
Federal Revenues	0	0	28,042	8,967	447	13,754	34,004	6,940	2,783	17,002	11,418	5,477	28,611	
State Revenues	9,535	65,168	45	8,636	78,945	0	0	8,772	0	30,198	0	350,061	49,615	
Local Revenues	35,630	1,640	66,195	10,677	3,448	28,588	53,213	58,055	61,786	67,009	64,304	198,988	2,309	
Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	
Receivables	185,874	145,514	1,127	19,578	0	0	0	0	0	0	117	0		
1000	34,505	277,273	278,824	286,392	284,605	287,968	286,167	283,113	290,691	286,375	289,120	353,432	0	
2000	57,938	98,177	139,249	146,464	165,262	147,059	144,207	145,457	157,655	145,683	147,710	167,673	0	
3000	98,272	168,709	170,443	173,366	180,320	180,577	179,001	176,700	180,737	178,043	178,561	463,557	0	
4000	2,386	15,723	52,685	49,139	33,457	35,759	20,754	29,983	38,727	4,773	22,624	49,023	0	
5000	100,208	50,642	83,410	49,667	22,040	53,692	35,644	35,757	201,380	35,461	48,349	119,112	0	
6000	0	0	0	0	0	0	0	0	0	0	0	0	0	
7000	0	0	0	0	0	0	0	0	0	0	0	(6,000)	0	
TF in	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	0
TF out	675	815	783	798	0	0	0	0	0	0	0	135,887	0	
Uses	0	0	0	0	0	0	0	0	0	0	0	0	0	
Payables	143,919	1,351	(6,352)	1,789	0	0	0	0	0	0	0	136,483	0	
Deferred Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
TRANS Note Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
Cash Balance	2,437,640	2,293,827	1,952,113	1,548,911	949,400	3,185,912	2,733,283	2,253,807	1,587,366	2,947,282	2,454,524	2,380,289		

Total Projected Receivables (including deferred appropriations if any): 80,535
Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: \$2,380,289

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	8,552,635.30
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	238,097.90
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	138,957.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	42,715.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				181,672.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	95,654.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				8,228,519.40

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		467.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,619.96
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	8,355,118.03	17,600.47
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	8,355,118.03	17,600.47
B. Required effort (Line A.2 times 90%)	7,519,606.23	15,840.42
C. Current year expenditures (Line I.E and Line II.B)	8,228,519.40	17,619.96
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,827,271.00	1.05%	6,899,229.00	1.06%	6,972,281.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	160,760.00	-44.01%	90,006.00	-1.08%	89,034.00
4. Other Local Revenues	8600-8799	100,702.13	-4.67%	96,003.00	0.00%	96,003.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,124,514.00)	9.94%	(1,236,329.00)	8.63%	(1,342,973.00)
6. Total (Sum lines A1 thru A5c)		6,004,219.13	-1.92%	5,888,909.00	-0.59%	5,854,345.00
B EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,599,121.10		2,674,221.10
b. Step & Column Adjustment				66,700.00		68,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				8,400.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,599,121.10	2.89%	2,674,221.10	2.57%	2,742,821.10
2. Classified Salaries						
a. Base Salaries				1,139,123.00		1,166,148.00
b. Step & Column Adjustment				27,025.00		28,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,139,123.00	2.37%	1,166,148.00	2.41%	1,194,248.00
3. Employee Benefits	3000-3999	1,530,891.00	4.91%	1,606,071.00	4.74%	1,682,221.00
4. Books and Supplies	4000-4999	260,011.75	-12.19%	228,304.00	0.00%	228,304.00
5. Services and Other Operating Expenditures	5000-5999	589,741.59	1.36%	597,775.00	0.17%	598,775.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(36,000.00)	0.00%	(36,000.00)	0.00%	(36,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	138,957.00	4.32%	144,957.00	4.14%	150,957.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,221,845.44	2.57%	6,381,476.10	2.82%	6,561,326.10
C NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(217,626.31)		(492,567.10)		(706,981.10)
D FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)						
		2,523,199.56		2,305,573.25		1,813,006.15
2. Ending Fund Balance (Sum lines C and D1)						
		2,305,573.25		1,813,006.15		1,106,025.05
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	25,763.00		25,763.00		25,763.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	342,000.00		345,000.00		354,000.00
2. Unassigned/Unappropriated	9790	1,927,810.25		1,432,243.15		716,262.05
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,305,573.25		1,813,006.15		1,106,025.05

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	342,000.00		345,000.00		354,000.00
c. Unassigned/Unappropriated	9790	1,927,810.25		1,432,243.15		716,262.05
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		2,269,810.25		1,777,243.15		1,070,262.05
F ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
BTSA stipends back to general fund as educator effectiveness funding ends 06/30/2018						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	157,444.90	8.93%	171,504.00	0.00%	171,504.00
3. Other State Revenues	8300-8599	440,214.59	-19.66%	353,647.00	-11.73%	312,172.00
4. Other Local Revenues	8600-8799	551,139.19	-17.02%	457,311.00	0.00%	457,311.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,124,514.00	9.94%	1,236,329.00	8.63%	1,342,973.00
6. Total (Sum lines A1 thru A5c)		2,273,312.68	-2.40%	2,218,791.00	2.94%	2,283,960.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				639,344.90		647,644.90
b. Step & Column Adjustment				16,700.00		17,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,400.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	639,344.90	1.30%	647,644.90	2.62%	664,644.90
2. Classified Salaries						
a. Base Salaries				523,412.00		546,112.10
b. Step & Column Adjustment				22,700.10		22,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	523,412.00	4.34%	546,112.10	4.16%	568,812.10
3. Employee Benefits	3000-3999	797,393.00	2.68%	818,753.00	2.75%	841,278.00
4. Books and Supplies	4000-4999	95,019.78	-31.92%	64,686.00	0.00%	64,686.00
5. Services and Other Operating Expenditures	5000-5999	245,620.18	-42.76%	140,595.00	-15.69%	118,539.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	30,000.00	0.00%	30,000.00	0.00%	30,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,330,789.86	-3.56%	2,247,791.00	1.79%	2,287,960.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(57,477.18)		(29,000.00)		(4,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		90,477.18		33,000.00		4,000.00
2. Ending Fund Balance (Sum lines C and D1)		33,000.00		4,000.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	33,000.00		4,000.10		0.20
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(0.10)		(0.20)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,000.00		4,000.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
BTSA stipends back to general fund as educator effectiveness funding ends 06/30/2018.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols C-A/A) (B)	2018-19 Projection (C)	% Change (Cols E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,827,271.00	1.05%	6,899,229.00	1.06%	6,972,281.00
2. Federal Revenues	8100-8299	157,444.90	8.93%	171,504.00	0.00%	171,504.00
3. Other State Revenues	8300-8599	600,974.59	-26.18%	443,653.00	-9.57%	401,206.00
4. Other Local Revenues	8600-8799	651,841.32	-15.12%	553,314.00	0.00%	553,314.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		8,277,531.81	-2.05%	8,107,700.00	0.38%	8,138,305.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,238,466.00		3,321,866.00
b. Step & Column Adjustment				83,400.00		85,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,238,466.00	2.58%	3,321,866.00	2.58%	3,407,466.00
2. Classified Salaries						
a. Base Salaries				1,662,535.00		1,712,260.10
b. Step & Column Adjustment				49,725.10		50,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,662,535.00	2.99%	1,712,260.10	2.97%	1,763,060.10
3. Employee Benefits	3000-3999	2,328,284.00	4.15%	2,424,824.00	4.07%	2,523,499.00
4. Books and Supplies	4000-4999	355,031.53	-17.47%	292,990.00	0.00%	292,990.00
5. Services and Other Operating Expenditures	5000-5999	835,361.77	-11.61%	738,370.00	-2.85%	717,314.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,000.00)	0.00%	(6,000.00)	0.00%	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	138,957.00	4.32%	144,957.00	4.14%	150,957.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,552,635.30	0.90%	8,629,267.10	2.55%	8,849,286.10
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(275,103.49)		(521,567.10)		(710,981.10)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,613,676.74		2,338,573.25		1,817,006.15
2. Ending Fund Balance (Sum lines C and D1)		2,338,573.25		1,817,006.15		1,106,025.05
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	33,000.00		4,000.10		0.20
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	25,763.00		25,763.00		25,763.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	342,000.00		345,000.00		354,000.00
2. Unassigned/Unappropriated	9790	1,927,810.25		1,432,243.05		716,261.85
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,338,573.25		1,817,006.15		1,106,025.05

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	342,000.00		345,000.00		354,000.00
c. Unassigned/Unappropriated	9790	1,927,810.25		1,432,243.15		716,262.05
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(0.10)		(0.20)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,269,810.25		1,777,243.05		1,070,261.85
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		26.54%		20.60%		12.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		467.00		462.00		457.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		8,552,635.30		8,629,267.10		8,849,286.10
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		8,552,635.30		8,629,267.10		8,849,286.10
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		342,105.41		345,170.68		353,971.44
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		342,105.41		345,170.68		353,971.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	
4. Other Local Revenues	8600-8799	2,127,599.00	1.83%	2,166,523.00	1.96%	2,208,996.00
5. Other Financing Sources						
a. Transfers In	8900-8929	8,638.00	-4.14%	8,280.00	0.00%	8,280.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		2,136,237.00	1.81%	2,174,803.00	1.95%	2,217,276.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	509,765.00	1.39%	516,840.00	0.98%	521,921.00
3. Employee Benefits	3000-3999	219,319.00	6.61%	233,807.00	6.34%	248,625.00
4. Books and Supplies	4000-4999	45,843.00	39.03%	63,735.00	0.00%	63,735.00
5. Services and Other Operating Expenditures	5000-5999	1,252,248.00	1.10%	1,266,045.00	1.60%	1,286,287.00
6. Capital Outlay	6000-6999	14,093.00	-45.22%	7,720.00	0.00%	7,720.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,081,268.00	2.25%	2,128,147.00	1.89%	2,168,288.00
C. NET INCREASE (DECREASE) IN NET POSITION (Line A6 minus line B11)						
		54,969.00		46,656.00		48,988.00
D. NET POSITION						
1. Beginning Net Position	9791-9795	(428,703.36)		(373,734.36)		(327,078.36)
2. Ending Net Position (Sum lines C and D1)		(373,734.36)		(327,078.36)		(278,090.36)
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00				
b. Restricted Net Position	9797	0.00				
c. Unrestricted Net Position	9790	(373,734.36)		(327,078.36)		(278,090.36)
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		(373,734.36)		(327,078.36)		(278,090.36)
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
11 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(8,000.00)				
Other Sources/Uses Detail					40,000.00	138,957.00		
Fund Reconciliation								
91 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
31 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					34,665.00	0.00		
Fund Reconciliation								
31 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,000.00	0.00				
Other Sources/Uses Detail					95,654.00	0.00		
Fund Reconciliation								
41 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
41 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
81 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
91 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
11 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
01 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
01 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
91 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
11 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
31 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
61 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
11 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,638.00	40,000.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	8,000.00	(8,000.00)	178,957.00	178,957.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form A1, Lines A4 and C4)	Percent Change	Status
Current Year (2017-18)	District Regular	467.00		
	Charter School	0.00		
	Total ADA	467.00	467.00	0.0%
1st Subsequent Year (2018-19)	District Regular	462.00		
	Charter School			
	Total ADA	462.00	462.00	0.0%
2nd Subsequent Year (2019-20)	District Regular	457.00		
	Charter School			
	Total ADA	457.00	457.00	0.0%

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD MET** - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2017-18)				
District Regular	502	507		
Charter School				
Total Enrollment	502	507	1.0%	Met
1st Subsequent Year (2018-19)				
District Regular	497	502		
Charter School				
Total Enrollment	497	502	1.0%	Met
2nd Subsequent Year (2019-20)				
District Regular	492	497		
Charter School				
Total Enrollment	492	497	1.0%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	503	551	
Charter School			
Total ADA/Enrollment	503	551	91.3%
Second Prior Year (2015-16)			
District Regular	502	545	
Charter School			
Total ADA/Enrollment	502	545	92.1%
First Prior Year (2016-17)			
District Regular	476	517	
Charter School	0		
Total ADA/Enrollment	476	517	92.1%
		Historical Average Ratio:	91.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	92.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2017-18)				
District Regular	467	507		
Charter School	0			
Total ADA/Enrollment	467	507	92.1%	Met
1st Subsequent Year (2018-19)				
District Regular		502		
Charter School				
Total ADA/Enrollment	0	502	0.0%	Met
2nd Subsequent Year (2019-20)				
District Regular		497		
Charter School				
Total ADA/Enrollment	0	497	0.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD MET** - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted, otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted, enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2017-18)	7,057,271.00		
1st Subsequent Year (2018-19)	6,773,179.00	6,974,229.00	3.0%	Not Met
2nd Subsequent Year (2019-20)	6,845,165.00	7,047,281.00	3.0%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue

Explanation:
(required if NOT met)

The current year was reduced due to changes in allocation rates for the District of Choice program. These were announced after the adopted budget was developed. This cut was partially offset by tax growth for the current year better than envisioned in the adopted budget. District of Choice revenues for outyears were zero at budget adoption, they have now been restored, due to the program having been extended. Remaining outyear growth is due to anticipated tax revenue increases.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	5,157,348.02	6,124,171.25	84.2%
Second Prior Year (2015-16)	5,385,296.36	6,269,064.45	85.9%
First Prior Year (2016-17)	5,399,903.93	6,270,355.97	86.1%
	Historical Average Ratio:		85.4%

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.4% to 89.4%	81.4% to 89.4%	81.4% to 89.4%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted, if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2017-18)	5,269,135.10	6,082,888.44	86.6%	Met
1st Subsequent Year (2018-19)	5,446,440.10	6,236,519.10	87.3%	Met
2nd Subsequent Year (2019-20)	5,619,290.10	6,410,369.10	87.7%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD MET** - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2017-18)	160,893.00	157,444.90	-2.1%	No
1st Subsequent Year (2018-19)	186,193.00	171,504.00	-7.9%	Yes
2nd Subsequent Year (2019-20)	186,193.00	171,504.00	-7.9%	Yes

Explanation:
(required if Yes)

The District has been informed to expect an 8% decrease in federal funds for special education distributed by the SELPA.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	489,386.00	600,974.59	22.8%	Yes
1st Subsequent Year (2018-19)	435,381.00	443,653.00	1.9%	No
2nd Subsequent Year (2019-20)	434,184.00	401,206.00	-7.6%	Yes

Explanation:
(required if Yes)

The District has been allocated \$69,782 in one-time revenues. These are eliminated in outyears. In year 2019-20, revenues decline further due to the end of the CTEIG grant program.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	566,328.00	651,841.32	15.1%	Yes
1st Subsequent Year (2018-19)	512,328.00	553,314.00	8.0%	Yes
2nd Subsequent Year (2019-20)	512,328.00	553,314.00	8.0%	Yes

Explanation:
(required if Yes)

The current year includes approximately \$30,500 in local donations added on a one-time basis, as they are received/awarded. In addition \$25,000 for the SUMS grant has been added on a one-time basis. In the outyears, \$50,000 per year for ROP reserve awards from the COE have been added, while at the same time the District has been informed to expect a (\$39,000) reduction in special education funds from the SELPA.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	292,164.00	355,031.53	21.5%	Yes
1st Subsequent Year (2018-19)	290,164.00	292,990.00	1.0%	No
2nd Subsequent Year (2019-20)	290,164.00	292,990.00	1.0%	No

Explanation:
(required if Yes)

Approximately \$44,200 has been added to the current year budget for spending of local site donations. These are both new gifts and balances carried forward from the prior year. Also \$16,000 in one-time expenditures of CTEIG carryforward monies have been added to the current year budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	723,136.00	835,361.77	15.5%	Yes
1st Subsequent Year (2018-19)	723,248.00	738,370.00	2.1%	No
2nd Subsequent Year (2019-20)	716,248.00	717,314.00	0.1%	No

Explanation:
(required if Yes)

Proposition 39 project expenditures of \$50,000 anticipated before the end of the prior year were slightly delayed and have been moved into the current year. Also one time expenditures of approximately \$26,400 for local gifts, \$13,000 for the SUMS grant and \$6,900 in educator effectiveness carryforwards have been added to the current year.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2017-18)	1,216,607.00	1,410,260.81	15.9%	Not Met
1st Subsequent Year (2018-19)	1,133,902.00	1,168,471.00	3.0%	Met
2nd Subsequent Year (2019-20)	1,132,705.00	1,126,024.00	-0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2017-18)	1,015,300.00	1,190,393.30	17.2%	Not Met
1st Subsequent Year (2018-19)	1,013,412.00	1,031,360.00	1.8%	Met
2nd Subsequent Year (2019-20)	1,006,412.00	1,010,304.00	0.4%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. **STANDARD NOT MET** - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)
 The District has been informed to expect an 8% decrease in federal funds for special education distributed by the SELPA.

Explanation: Other State Revenue (linked from 6A if NOT met)
 The District has been allocated \$69,782 in one-time revenues. These are eliminated in outyears. In year 2019-20, revenues decline further due to the end of the CTEIG grant program.

Explanation: Other Local Revenue (linked from 6A if NOT met)
 The current year includes approximately \$30,500 in local donations added on a one-time basis, as they are received/awarded. In addition \$25,000 for the SUMS grant has been added on a one-time basis. In the outyears, \$50,000 per year for ROP reserve awards from the COE have been added, while at the same time the District has been informed to expect a (\$39,000) reduction in special education funds from the SELPA.

- 1b. **STANDARD NOT MET** - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6A if NOT met)
 Approximately \$44,200 has been added to the current year budget for spending of local site donations. These are both new gifts and balances carried forward from the prior year. Also \$16,000 in one-time expenditures of CTEIG carryforward monies have been added to the current year budget.

Explanation: Services and Other Exps (linked from 6A if NOT met)
 Proposition 39 project expenditures of \$50,000 anticipated before the end of the prior year were slightly delayed and have been moved into the current year. Also one time expenditures of approximately \$26,400 for local gifts, \$13,000 for the SUMS grant and \$6,900 in educator effectiveness carryforwards have been added to the current year.

CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted, otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	251,549.52	294,617.00	Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7, Line 2e)		292,396.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Available Reserve Percentages (Criterion 10C, Line 9)	26.5%	20.6%	12.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.8%	6.9%	4.0%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted, if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2017-18)	(217,626.31)	6,221,845.44	3.5%	Met
1st Subsequent Year (2018-19)	(492,567.10)	6,381,476.10	7.7%	Not Met
2nd Subsequent Year (2019-20)	(706,981.10)	6,561,326.10	10.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The largest driver for deficit spending is the increase in required employer contributions for PERS and STRS retirement benefits, followed closely by anticipated step and column increases and decreases in SELPA funding for special education expenditures. The Superintendent has formed a Budget Committee to review potential actions.

CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2017-18)		2,338,573.25	Met
1st Subsequent Year (2018-19)		1,817,006.15	Met
2nd Subsequent Year (2019-20)		1,106,025.05	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2017-18)		2,380,289.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4 Subsequent Years, Form MYPI, Line F2, if available.)	467	462	457
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
- a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	8,552,635.30	8,629,267.10	8,849,286.10
2. Plus Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	8,552,635.30	8,629,267.10	8,849,286.10
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	342,105.41	345,170.68	353,971.44
6. Reserve Standard - by Amount (\$66,000 for districts with less than 1,001 ADA, else 0)	66,000.00	66,000.00	66,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	342,105.41	345,170.68	353,971.44

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	342,000.00	345,000.00	354,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,927,810.25	1,432,243.15	716,262.05
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	(0.10)	(0.20)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,269,810.25	1,777,243.05	1,070,261.85
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	26.54%	20.60%	12.09%
District's Reserve Standard (Section 10B, Line 7):	342,105.41	345,170.68	353,971.44
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(1,124,966.00)	(1,124,514.00)	0.0%	(452.00)	Met
1st Subsequent Year (2018-19)	(1,192,901.00)	(1,236,329.00)	3.6%	43,428.00	Met
2nd Subsequent Year (2019-20)	(1,247,351.00)	(1,342,973.00)	7.7%	95,622.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2017-18)	40,000.00	40,000.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	40,000.00	40,000.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	40,000.00	40,000.00	0.0%	0.00	Met
Transfers Out, General Fund *					
Current Year (2017-18)	138,957.00	138,957.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	144,957.00	144,957.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	150,957.00	150,957.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or If Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

All expenses are increasing due to escalating employer retirement benefit contributions. Also, contributions required to support special education are increasing due to decreased revenue support from the SELPA. In year 2019-20 an increased contribution would be required to maintain CTE programs at their current level, due to the end of CTEIG funding.

1b. MET - Projected transfers In have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to Increase in total
annual payments)

The payments are funded from tax revenues.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

- 1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	873,063.00	873,063.00
b. OPEB unfunded actuarial accrued liability (UAAL)		873,063.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	July 1, 2015	Jul 01, 2015

Data must be entered.

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	134,810.00	134,810.00
1st Subsequent Year (2018-19)	134,810.00	134,810.00
2nd Subsequent Year (2019-20)	134,810.00	134,810.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	58,373.00	58,373.00
1st Subsequent Year (2018-19)	58,373.00	58,373.00
2nd Subsequent Year (2019-20)	58,373.00	58,373.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	58,373.00	58,373.00
1st Subsequent Year (2018-19)	58,373.00	58,373.00
2nd Subsequent Year (2019-20)	58,373.00	58,373.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	22	22
1st Subsequent Year (2018-19)	20	20
2nd Subsequent Year (2019-20)	20	20

4. Comments.

Qualified certificated employees receive OPEB to age 65, and \$1,200/year for 5 years after age 65. No OPEB are provided for classified staff. District's contribution to OPEB per employee is capped.

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted, otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

Yes

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

No

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 - Current Year (2017-18)
 - 1st Subsequent Year (2018-19)
 - 2nd Subsequent Year (2019-20)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2017-18)	101,050.00	101,050.00
a. 1st Subsequent Year (2018-19)	101,050.00	101,050.00
a. 2nd Subsequent Year (2019-20)	101,050.00	101,050.00

- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2017-18)
 - 1st Subsequent Year (2018-19)
 - 2nd Subsequent Year (2019-20)

b. Current Year (2017-18)	101,050.00	101,050.00
b. 1st Subsequent Year (2018-19)	101,050.00	101,050.00
b. 2nd Subsequent Year (2019-20)	101,050.00	101,050.00

4. Comments

The District is self insured for dental and vision benefits for employees and retirees.

Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements, and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	46.2	45.2	45.2	45.2

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6 Cost of a one percent increase in salary and statutory benefits

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7 Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1	No	No	No
2	428,000	428,000	428,000
3	varies		
4	5.5% (capped for employer)	tbd	tbd

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1	Yes	Yes	Yes
2	72,700	77,700	78,700
3	0.0%	1.0%	1.0%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1	Yes	No	No
2	No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	46.6	45.2	45.2	45.2

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
 If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:

Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

Identify the source of funding that will be used to support multiyear salary commitments.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the Interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
511,000	511,000	511,000
varies		
5.5% (capped for employer)	td	td

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

- If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
57,600	37,900	39,000
30.0%	-30.0%	3.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	11.0	10.8	10.8	10.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
Total cost of H&W benefits	103,000	103,000	103,000
Percent of H&W cost paid by employer	varies		
Percent projected change in H&W cost over prior year	5.5% (capped for employer)	tbd	tbd

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	25,800	25,800	25,800
Percent change in step and column over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

- 1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an Interim fund report) and a multiyear projection report for each fund.

- 2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

Fund 63 will have a positive cash balance but a negative accrual basis balance due to the GASB 68 pension fund liability accounting entry.
Pension obligations are not direct obligations of the District and will be paid by PERS.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

A3. Is enrollment decreasing in both the prior and current fiscal years?

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

A7. Is the district's financial system independent of the county office system?

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2017ALL Financial Reporting Software - 2017.2.0
 12/4/2017 10:53:59 AM

23-65581-0000000

First Interim
 2017-18 Original Budget
 Technical Review Checks

Mendocino Unified

Mendocino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
63	0000	-334,622.49
Explanation: The Fund balance is negative due to the GASB 68 entry for pension liability. Pensions will not be paid with District funds.		
Total of negative resource balances for Fund 63		-334,622.49

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
63	0000	9790	-334,622.49
Explanation: The Fund balance is negative due to the GASB 68 entry for pension liability. Pensions will not be paid with District funds.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
12/4/2017 10:56:45 AM

23-65581-0000000

First Interim
2017-18 Projected Totals
Technical Review Checks

Mendocino Unified

Mendocino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
63	0000	-373,734.36

Explanation: The Fund balance is negative due to the GASB 68 entry for pension liability. Pensions will not be paid with District funds.

Total of negative resource balances for Fund 63 -373,734.36

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
63	0000	9790	-373,734.36

Explanation: The Fund balance is negative due to the GASB 68 entry for pension liability. Pensions will not be paid with District funds.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

ACS2017ALL Financial Reporting Software - 2017.2.0
3-65581-0000000-Mendocino Unified-First Interim 2017-18 Projected Totals
2/4/2017 10:56:45 AM

Explanation:An alternate form is provided.

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
 12/4/2017 10:57:05 AM

23-65581-0000000

First Interim
 2017-18 Board Approved Operating Budget
 Technical Review Checks

Mendocino Unified

Mendocino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
63	0000	-334,622.49
Explanation: The Fund balance is negative due to the GASB 68 entry for pension liability. Pensions will not be paid with District funds.		
Total of negative resource balances for Fund 63		-334,622.49

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
63	0000	9790	-334,622.49
Explanation: The Fund balance is negative due to the GASB 68 entry for pension liability. Pensions will not be paid with District funds.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
12/4/2017 10:57:16 AM

23-65581-0000000

First Interim
2017-18 Actuals to Date
Technical Review Checks

Mendocino Unified

Mendocino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.





MENDOCINO UNIFIED SCHOOL DISTRICT			
Precinct #	Precinct Name	Trustee Area #	Voter Count
550020.00	CUFFEYS COVE	1	222
550023.00	ELK	1	63
550022.00	GREENWOOD	1	3
550021.00	NORTH FORK	1	0
550024.00	SIGNAL RIDGE	1	2
550025.00	SODA CREEK	1	0
540010.00	ALBION	2	348
540020.00	ALBION RIDGE	2	349
540150.00	NAVARRO	2	152
540151.00	NAVARRO RIVER	2	0
540100.00	COMPTCHE	3	312
540121.00	JACK SMITH CREEK	3	0
540120.00	LEONARD LAKE	3	5
540160.00	ORR SPRINGS	3	63
540101.00	RANCHO NAVARRO	3	97
540090.00	BIG RIVER	4	192
540133.00	COMPTCHE UKIAH	4	116
540030.00	CRESTWOOD	4	207
540070.00	CUMMINGS	4	170
540050.00	LANSING	4	96
540080.00	LITTLE LAKE	4	196
540132.00	LITTLE RIVER	4	82
540131.00	LITTLE RIVER AIRPORT	4	259
540050.00	MAIN	4	188
540081.00	MENDOCINO WOODLANDS	4	6
540134.00	OCEAN BLUFF	4	0
540140.00	SCHOOLHOUSE	4	237
540060.00	SURFWOOD	4	240
540130.00	VAN DAMME	4	0
440020.00	CASPAR ORCHARD	5	2
440022.00	CASPAR TOWN	5	237
440021.00	CASPAR CREEK	5	0
440190.00	DUNLAP	5	11
440023.00	JUG HANDLE CREEK	5	58
440033.00	RUSSIAN GULCH	5	415

1

2

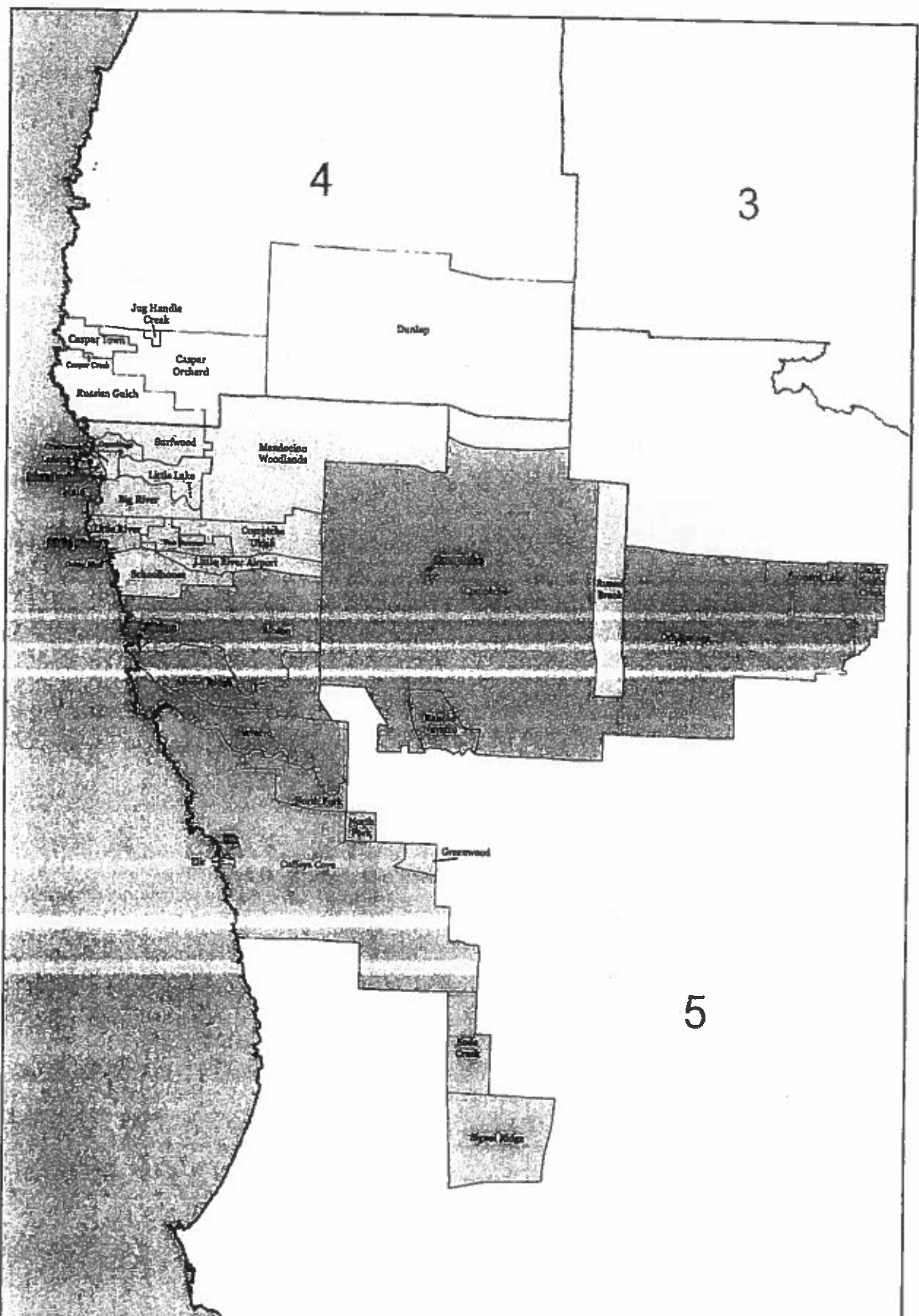
3

4

5

2017-18 Student Count by Town

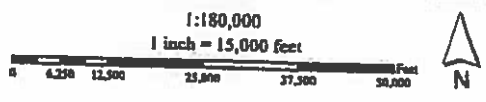
Town	Number of Students
Mendocino	186
Albion	79
Fort Bragg	68
Comptche	51
Little River	39
Elk	37
Caspar	24
Navarro	11
Philo	6
Manchester	4
Ukiah	4
Westport	2
Gualala	1
Total	512



Voter Districts w/in MUSD
 Supervisorial Districts
 Trustee Areas

Voter Districts Within Mendocino Unified

Est. HERE, DeLorme, MapmyIndia, © OpenStreetMap contributors, and the GIS user community



B. Process: Quick-Reference Chart 10.3

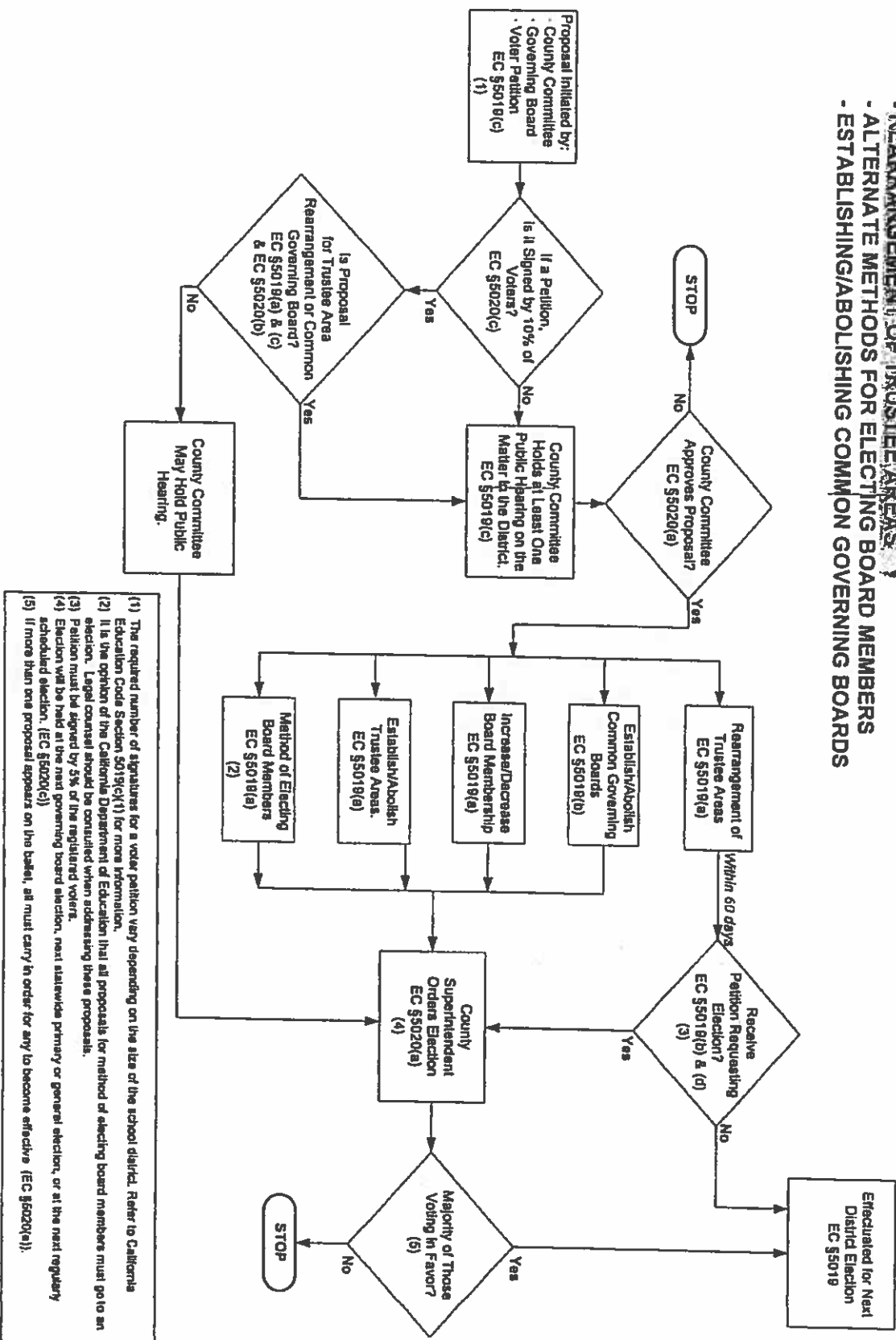
**REARRANGEMENT OF TRUSTEE AREAS
(Refer to Flowchart G)**

1. County committee receives request/initiates action to rearrange trustee areas. (*EC 5019*)
2. County committee calls and conducts at least one public hearing in the district on the matter. (*EC 5019*)
3. At the conclusion of the hearing, the county committee shall approve or disapprove the proposal. (*EC 5019*)
4. The rearrangement of trustee areas must be put into effect for the next school district election occurring at least 120 days after its approval. (*EC 5019*)

Note: The proposal to rearrange trustee areas must go to an election if a petition requesting such an election is signed by 5 percent of the voters in the district. (See Quick-Reference Chart 10.4.)

OTHER FUNCTIONS OF THE COUNTY COMMITTEE

- CREATING/ABOLISHING TRUSTEE AREAS
- INCREASING/DECREASING NUMBER OF BOARD MEMBERS
- REARRANGEMENT OF TRUSTEE AREAS
- ALTERNATE METHODS FOR ELECTING BOARD MEMBERS
- ESTABLISHING/ABOLISHING COMMON GOVERNING BOARDS



(1) The required number of signatures for a voter petition vary depending on the size of the school district. Refer to California Education Code Section 50191(c)(1) for more information.
 (2) It is the option of the California Department of Education that all proposals for method of electing board members must go to an election. Legal counsel should be consulted when addressing these proposals.
 (3) Petition must be signed by 5% of the registered voters.
 (4) Election will be held at the next governing board election, next statewide primary or general election, or at the next regularly scheduled election. (EC §5020(c))
 (5) If more than one proposal appears on the ballot, all must carry in order for any to become effective. (EC §5020(a)).

B. Process: Quick-Reference Chart 10.4

**PETITION PROCESS—AFTER A COUNTY
COMMITTEE APPROVES A REARRANGEMENT
OF TRUSTEE AREAS**

1. If the county committee approves the rearrangement of trustee areas and a subsequent petition is received, signed by at least 5 percent of the registered voters of the district, requesting an election on the proposed rearrangement of trustee area boundaries, the county committee must put the proposition to vote. The deadline for receiving the petition is 60 days after the county committee approves the proposal. (*EC 5019*)
2. The county committee must place the proposal on the ballot not later than the next succeeding regularly scheduled election, the next succeeding statewide primary or general election, or the next succeeding regularly scheduled election at which the electors of the district are entitled to vote, provided that there is sufficient time to place the issue on the ballot (120 days prior to the election date). (*EC 5019[d], 5020[b]*)
3. If a majority of those voting approve the rearrangement of trustee areas, any affected board member serves out his or her term, and succeeding board members are elected according to the selected method and in accordance with the new boundaries. (*EC 5021*)

B. Process: Quick-Reference Chart 10.7

**REARRANGEMENT OF TRUSTEE AREAS BASED ON
FEDERAL DECENNIAL CENSUS
(Refer to Flowchart H)**

Does not apply to MUSD - Trustees are voted on by entire district even though they must live in their trustee area. 2.

1.

School and community college districts in which trustee areas have been established and in which each trustee is elected by the residents of the area he/she represents must rearrange the trustee area boundaries before March 1 of the year following the year in which the results of each decennial census are released. (EC 5019.5)

Note: If the school or community college district fails to adjust the boundaries before the deadline date, the county committee must do so before April 30 of the same year. (All costs incurred by the county committee in adjusting the boundaries must be reimbursed by the school district.) (EC 5019.5)

A copy of the map outlining the rearranged trustee areas and a legal written description describing the boundaries of the trustee areas must be submitted to the county superintendent of schools and the registrar, recorder, or county clerk. (EC 5031)

EXTERIOR BOUNDARIES- MENDOCINO UNIFIED SCHOOL DISTRICT

COUNTY OF MENDOCINO

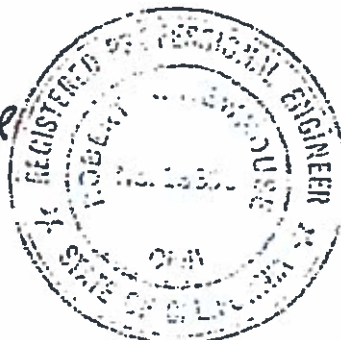
Beginning at a point on the shore of the Pacific Ocean where said shore is intersected by the line between Lots 2 and 3 of Section 11, T14N, R17W; thence easterly $4\frac{1}{4}$ miles along said line through the center of Sections 12, 7, 8 and 9, to the east $1/4$ corner of said section 9, T14N, R16W; thence south along section line, $1\frac{1}{2}$ miles to the SW corner of Section 15; thence east 3 miles to the range line common to R15W and R16W, and the SE corner Section 13; thence south along said range line $6\frac{1}{2}$ miles to the NW corner of Section 19, T13N, R15W; thence east 3 miles along the north line of Sections 19, 20 and 21 to the NE corner of said Section 21; thence north 3 miles along the east line of Sections 16, 9 and 4 to the township line common to T13N and T14N; thence west along said township line $2\frac{1}{4}$ miles to the south $1/4$ corner of Section 32, T14N, R15W; thence north through the centers of Sections 32 and 29 to the north $1/4$ corner of Section 29; thence west $1/2$ mile, thence north $2\frac{1}{2}$ miles to the east $1/4$ corner of Section 7, T14N, R15W; thence west 1 mile through the center of said Section 7 to the range line common to R15W and R16W; thence north $1\frac{1}{2}$ miles, more or less, to the township line of T15N, R16W; thence west along said township line to the SW corner of Section 36, T15N, R16W; thence north along the west line of Section 36 and Section 25 to the NW corner of said Section 25; thence west 2 miles, thence north 1 mile, thence west

1 mile; thence north 3 miles to the NE corner of Section 5, T15N, R16W; thence west to the SW corner of Section 33; thence in a northwesterly direction to the west 1/4 corner of said Section 33; thence north 1/2 mile to the NW corner of Section 33; thence east 1 1/2 miles along the north line of Section 33 and 34 to the north 1/4 corner of said Section 34; thence southeasterly through the center of Section 34 to the S 1/4 corner thereof; thence west 1/4 mile to the NE corner of Section 4, T15N, R16W; thence south 1 mile; thence east 3/4 miles; thence north 1/4 mile; thence east 1/4 mile; thence south 1/4 mile to the SW corner of Section 2, T15N, R16W; thence east 6 miles along the south lines of Sections 2, 1, 6, 5, 4, and 3 to the SE corner of Section 3, T15N, R15W; thence north 1 mile to the township line; thence east along said township line 4 1/2 miles, more or less, to the SE corner of Section 33, T16N, R14W; thence along the east lines of said Section 33 and Section 28 to the NE corner of said Section 28; thence east 2 3/4 miles along the south lines of Sections 22, 23, and 24 to the south 1/4 corner of Section 24; thence north 1/4 mile to the center of the SE 1/4 of Section 24; thence east 1 mile to the center of the Orr Springs Road; thence northwesterly along said road to where the road is intersected by the property line dividing the lands of Lawrence Singley and Guy L. Greenfield; thence northeasterly along said property line to the intersection of the east and west subdivisional line through the center of Section 17, T16N, R13W; thence east 1/4 mile; thence

north 1/2 mile, thence east 1/4 mile to the NE corner of said Section 17; T16N, R13W, thence north along the east line of Sections 8 and 5 to the NE corner of said Section 5, T16N, R13W; thence west along the township line common to T17N, R14W and T16N, R14W, 9 miles, more or less, to the NW corner of Section 1, T16N, R15W; thence north 2 miles along the east lines of Sections 35 and 26 to the NE corner of said Section 26, T17N, R15W; thence west 1 mile; thence north along section line, 6½ miles to the east 1/4 section corner of Section 22, T18N, R15W; thence west 4 miles, through the centers of Sections 22, 21, 20, and 19 to the west 1/4 corner of Section 19; thence north 1/2 mile along the range line to the NE corner of Section 24, T18N, R16W; thence west 6 miles along the north lines of Sections 24, 23, 22, 21, 20 and 19 to the NW corner of said Section 19; thence south 3 miles along the range line to the NE corner of Section 1, T17N, R17W; thence west along the north line of said township 6 miles to the NW corner of Section 6; thence north 1/4 mile, thence west 3/4 miles, more or less to the shore of the Pacific Ocean; thence southeasterly along the shore of the Pacific Ocean to the point of beginning.

Robert R. Newhouse

NOVEMBER 1968



5/14/09 Agenda

9.3.3. 2009-12: In the matter of eliminating certain positions in the classified service and directing the layoff of classified employees occupying said positions.

MSA Hudson/Schaeffer (4/0 student trustee Courtney aye) to approve resolution 2009-12

9.3.4. 2009-13: In the matter of the delegation of authority to purchase supplies, equipment and services

This resolution was tabled until the June Board meeting

~~9.3.5. 2009-14: Initiating a Study of the Mendocino Unified School District Trustee Election Area System Pursuant to the California Voting Rights Act Regarding the Adopting Of Single Member Trustee Districts; Directing the District Superintendent to Implement the Findings of the Study in Adopting Single Member Trustee Districts; and Establishing Boundaries of the Trustee Election Areas in 2011~~

~~*This resolution was tabled until the June Board meeting.*~~

9.4. Approval of Board Policies and Administrative Regulations as a first reading

9.4.1. BP 6111: School Calendar

9.4.2. BP/AR 5141.21: Administering Medication and Monitoring Health Condition

9.4.3. BP/AR 6142.7 Physical Education

MSA Schaeffer/Hudson (4/0 student trustee Courtney aye) to approve the BP/AR's as presented

9.5. Board appointments to committees

MSA Hudson/Acker (4/0) to table this item until the Board retreat

9.6. MCRPD Lease

David Yomens, MCRPD director, addressed the Board regarding some proposed changes MCRPD would like made to the lease beyond just the rental fee.

MSA Schaeffer/Liner (3/1 Trustee Acker voting no, student trustee Courtney aye) to delete the second sentence in 1.1. with the intent of crafting alternative language.

0. INFORMATION / DISCUSSION

10.1. Board Policies and Administrative Regulations - Information only

10.1.1. BP/AR 0420.1: School-Based Program Coordination

These BP/AR's will be brought forth to the June meeting for approval as a first reading.

10.2. FUTURE AGENDA ITEMS

LEA Plan, four day school week, sports program at the High School, Board workshop on small schools and school closure, basic aid reserve policy, MAD, Designate CIF representative, Consolidated Application Part I, Third Interim report, adoption of the 2009-10 budget, end of the year resolution, School and Library Improvement program (SLIP) report
On-going: bond/construction updates; policies

The meeting ended at 7:23 pm with the next regular meeting set for **June 18th, 2009** at the Mendocino Middle School Library

*- regarding 2009-14
- nothing in June, August, or Sept 2009
- no resolution in Reso book or on agenda*



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ELECTIONS CODE - ELEC

DIVISION 14. ELECTION DAY PROCEDURES [14000 - 14443] (Division 14 enacted by Stats. 1994, Ch. 920, Sec. 2.)

CHAPTER 1.5. Rights of Voters [14025 - 14032] (Chapter 1.5 added by Stats. 2002, Ch. 129, Sec. 1.)

14025. This act shall be known and may be cited as the California Voting Rights Act of 2001.

(Added by Stats. 2002, Ch. 129, Sec. 1, Effective January 1, 2003.)

14025. As used in this chapter:

(a) "At-large method of election" means any of the following methods of electing members to the governing body of a political subdivision:

- (1) One in which the voters of the entire jurisdiction elect the members to the governing body.
- (2) One in which the candidates are required to reside within given areas of the jurisdiction and the voters of the entire jurisdiction elect the members to the governing body.
- (3) One that combines at-large elections with district-based elections.

(b) "District-based elections" means a method of electing members to the governing body of a political subdivision in which the candidate must reside within an election district that is a divisible part of the political subdivision and is elected only by voters residing within that election district.

(c) "Political subdivision" means a geographic area of representation created for the provision of government services, including, but not limited to, a general law city, general law county, charter city, charter county, charter city and county, school district, community college district, or other district organized pursuant to state law.

(d) "Protected class" means a class of voters who are members of a race, color, or language minority group, as this class is referenced and defined in the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10301 et seq.).

(e) "Racially polarized voting" means voting in which there is a difference, as defined in case law regarding enforcement of the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10301 et seq.), in the choice of candidates or other electoral choices that are preferred by voters in a protected class, and in the choice of candidates and electoral choices that are preferred by voters in the rest of the electorate. The methodologies for estimating group voting behavior as approved in applicable federal cases to enforce the federal Voting Rights Act of 1965 (52 U.S.C. Sec. 10301 et seq.) to establish racially polarized voting may be used for purposes of this section to prove that elections are characterized by racially polarized voting.

(Amended by Stats. 2016, Ch. 86, Sec. 121, Effective January 1, 2017.)

14027. An at-large method of election may not be imposed or applied in a manner that impairs the ability of a protected class to elect candidates of its choice or its ability to influence the outcome of an election, as a result of the dilution or the abridgment of the rights of voters who are members of a protected class, as defined pursuant to Section 14026.

(Added by Stats. 2002, Ch. 129, Sec. 1, Effective January 1, 2003.)

14028. (a) A violation of Section 14027 is established if it is shown that racially polarized voting occurs in elections for members of the governing body of the political subdivision or in elections incorporating other electoral choices by the voters of the political subdivision. Elections conducted prior to the filing of an action pursuant to Section 14027 and this section are more probative to establish the existence of racially polarized voting than elections conducted after the filing of the action.

(b) The occurrence of racially polarized voting shall be determined from examining results of elections in which at least one candidate is a member of a protected class or elections involving ballot measures, or other electoral choices that affect the rights and privileges of members of a protected class. One circumstance that may be considered in determining a violation of Section 14027 and this section is the extent to which candidates who are members of a protected class and who are preferred by voters of the protected class, as determined by an analysis of voting behavior, have been elected to the governing body of a political subdivision that is the subject of an action based on Section 14027 and this section. In multi-seat at-large election districts, where the number of candidates who are members of a protected class is fewer than the number of seats available, the relative groupwide support received by candidates from members of a protected class shall be the basis for the racial polarization analysis.

(c) The fact that members of a protected class are not geographically compact or concentrated may not preclude a finding of racially polarized voting, or a violation of Section 14027 and this section, but may be a factor in determining an appropriate remedy.

(d) Proof of an intent on the part of the voters or elected officials to discriminate against a protected class is not required.

(e) Other factors such as the history of discrimination, the use of electoral devices or other voting practices or procedures that may enhance the dilutive effects of at-large elections, denial of access to these processes determining which groups of candidates will receive financial or other support in a given election, the extent to which members of a protected class bear the effects of past discrimination in areas such as education, employment, and health, which hinder their ability to participate effectively in the political process, and the use of overt or subtle racial appeals in political campaigns are probative, but not necessary factors to establish a violation of Section 14027 and this section.

(Added by Stats. 2002, Ch. 129, Sec. 1, Effective January 1, 2003.)

14029. Upon a finding of a violation of Section 14027 and Section 14028, the court shall implement appropriate remedies, including the imposition of district-based elections, that are tailored to remedy the violation.

(Added by Stats. 2002, Ch. 129, Sec. 1, Effective January 1, 2003.)



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ELECTIONS CODE - ELEC

DIVISION 10. LOCAL, SPECIAL, VACANCY, AND CONSOLIDATED ELECTIONS [10000 - 10735] (*Division 10 enacted by Stats. 1994, Ch. 920, Sec. 2.*)

PART 1. GENERAL PROVISIONS [10000 - 10010] (*Part 1 enacted by Stats. 1994, Ch. 920, Sec. 2.*)

CHAPTER 2. District Boundaries [10010- 10010.] (*Chapter 2 added by Stats. 2014, Ch. 873, Sec. 1.*)

10010. (a) A political subdivision that changes from an at-large method of election to a district-based election, or that establishes district-based elections, shall do all of the following before a public hearing at which the governing body of the political subdivision votes to approve or defeat an ordinance establishing district-based elections:

(1) Before drawing a draft map or maps of the proposed boundaries of the districts, the political subdivision shall hold at least two public hearings over a period of no more than thirty days, at which the public is invited to provide input regarding the composition of the districts. Before these hearings, the political subdivision may conduct outreach to the public, including to non-English-speaking communities, to explain the districting process and to encourage public participation.

(2) After all draft maps are drawn, the political subdivision shall publish and make available for release at least one draft map and, if members of the governing body of the political subdivision will be elected in their districts at different times to provide for staggered terms of office, the potential sequence of the elections. The political subdivision shall also hold at least two additional hearings over a period of no more than 45 days, at which the public is invited to provide input regarding the content of the draft map or maps and the proposed sequence of elections, if applicable. The first version of a draft map shall be published at least seven days before consideration at a hearing. If a draft map is revised at or following a hearing, it shall be published and made available to the public for at least seven days before being adopted.

(b) In determining the final sequence of the district elections conducted in a political subdivision in which members of the governing body will be elected at different times to provide for staggered terms of office, the governing body shall give special consideration to the purposes of the California Voting Rights Act of 2001 (Chapter 1.5 (commencing with Section 14025) of Division 14 of this code), and it shall take into account the preferences expressed by members of the districts.

(c) This section applies to, but is not limited to, a proposal that is required due to a court-imposed change from an at-large method of election to a district-based election.

(d) For purposes of this section, the following terms have the following meanings:

(1) "At-large method of election" has the same meaning as set forth in subdivision (a) of Section 14026.

(2) "District-based election" has the same meaning as set forth in subdivision (b) of Section 14026.

(3) "Political subdivision" has the same meaning as set forth in subdivision (c) of Section 14026.

(e) (1) Before commencing an action to enforce Sections 14027 and 14028, a prospective plaintiff shall send by certified mail a written notice to the clerk of the political subdivision against which the action would be brought asserting that the political subdivision's method of conducting elections may violate the California Voting Rights Act.

(2) A prospective plaintiff shall not commence an action to enforce Sections 14027 and 14028 within 45 days of the political subdivision's receipt of the written notice described in paragraph (1).

(3) (A) Before receiving a written notice described in paragraph (1), or within 45 days of receipt of a notice, a political subdivision may pass a resolution outlining its intention to transition from at-large to district-based elections, specific steps it will undertake to facilitate this transition, and an estimated time frame for doing so.

(B) If a political subdivision passes a resolution pursuant to subparagraph (A), a prospective plaintiff shall not commence an action to enforce Sections 14027 and 14028 within 90 days of the resolution's passage.

(f) (1) If a political subdivision adopts an ordinance establishing district-based elections pursuant to subdivision (a), a prospective plaintiff who sent a written notice pursuant to subdivision (e) before the political subdivision passed its resolution of intention may, within 30 days of the ordinance's adoption, demand reimbursement for the cost of the work product generated to support the notice. A prospective plaintiff shall make the demand in writing and shall substantiate the demand with financial documentation, such as a detailed invoice for demography services. A political subdivision may request additional documentation if the provided documentation is insufficient to corroborate the claimed costs. A political subdivision shall reimburse a prospective plaintiff for reasonable costs claimed, or in an amount to which the parties mutually agree, within 45 days of receiving the written demand, except as provided in paragraph (2). In all cases, the amount of the reimbursement shall not exceed the cap described in paragraph (3).

(2) If more than one prospective plaintiff is entitled to reimbursement, the political subdivision shall reimburse the prospective plaintiffs in the order in which they sent a written notice pursuant to paragraph (1) of subdivision (e), and the 45-day time period described in paragraph (1) shall apply only to reimbursement of the first prospective plaintiff who sent a written notice. The cumulative amount of reimbursements to all prospective plaintiffs shall not exceed the cap described in paragraph (3).

(3) The amount of reimbursement required by this section is capped at \$30,000, as adjusted annually to the Consumer Price Index for All Urban Consumers, U.S. city average, as published by the United States Department of Labor.

(Amended by Stats. 2016, Ch. 737, Sec. 1. Effective January 1, 2017.)

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District-Based Elections Affected by Amendments to the California Voting Rights Act

USA | October 13 2016

Assembly Bill 350, signed by Governor Brown on September 28, 2016, imposes changes to the process used by political subdivisions to establish district-based (or "by-trustee-area") elections. The term "political subdivisions" includes school districts and community college districts. (Elec. Code § 14026(c).) AB 350's impact is three-fold. First, political subdivisions must conduct public hearings to receive community input before and after drawing preliminary maps of the proposed trustee area boundaries. Second, the governing bodies of the subdivisions must consider community input regarding the order in which elections for individual trustee areas will be held. Lastly, AB 350 creates an administrative remedy prospective plaintiffs must exhaust before commencing litigation against a political subdivision for an alleged violation of the California Voting Rights Act of 2001 (CVRA).

The CVRA (Elec. Code § 14025, et seq.) prohibits an at-large elections system from being imposed or applied in a political subdivision in a manner that impairs the ability of a protected class to elect its preferred candidates or influence the outcome of an election. In an at-large elections system, voters of the entire jurisdiction elect all members to the governing board. In a by-trustee-area elections system, a jurisdiction is divided into trustee areas and one governing board member is elected by only the registered voters in each trustee area. The by-trustee-area elections system is the only "safe harbor" from a CVRA lawsuit. A voter who is a member of a protected class may sue to enforce the CVRA. (Elec. Code § 14032.)

Part 1: Pre-Approval Public Hearings

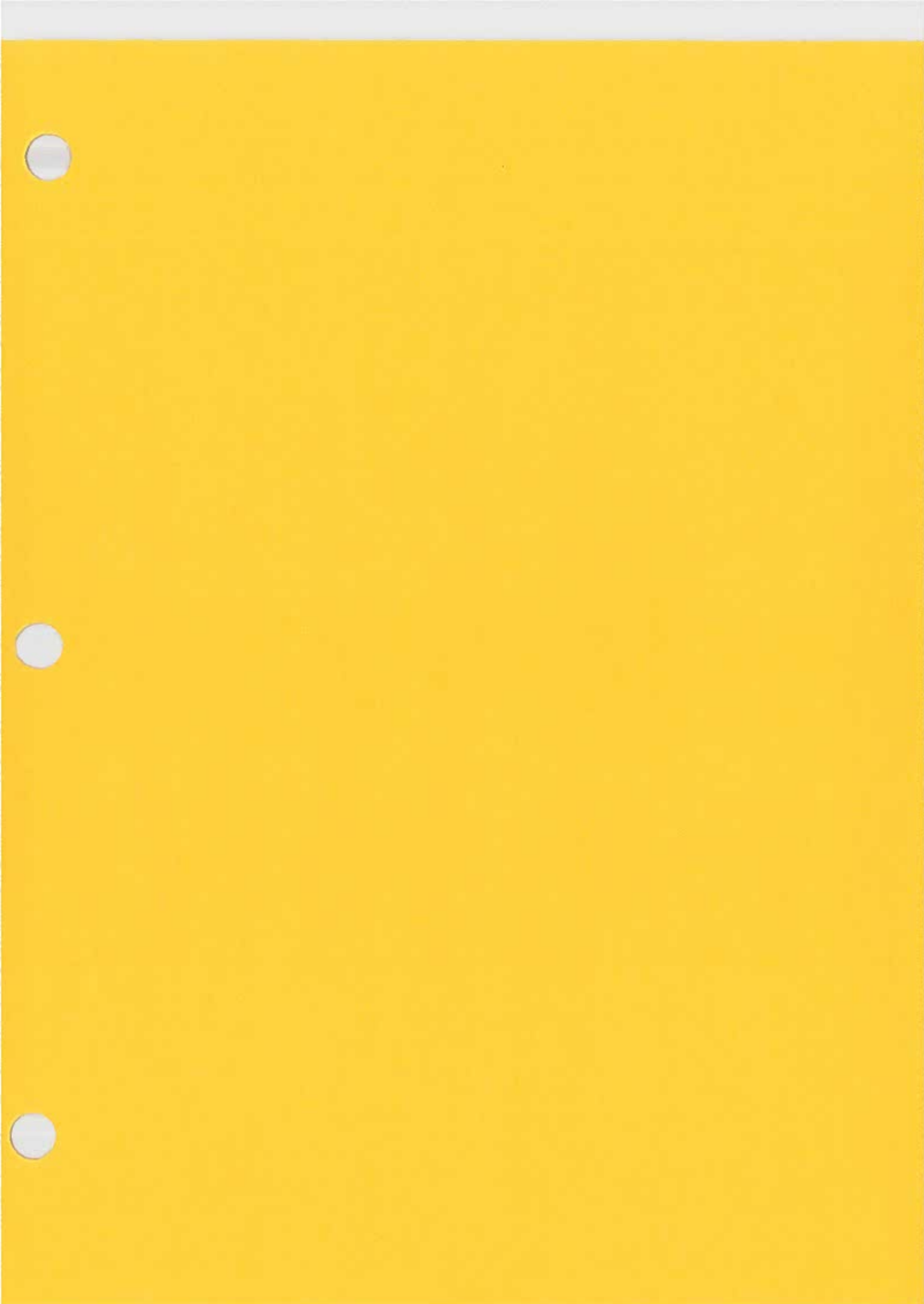
Existing law requires a political subdivision to hold at least two public hearings on a proposal to establish its trustee area boundaries before the governing body may vote to approve or defeat the proposal at a subsequent public hearing. Effective January 1, 2017, AB 350 amends Elections Code section 10010 by requiring political subdivisions to do the following when establishing by-trustee-area elections systems:

- taken to facilitate the transition and an estimated time frame for doing so.
3. If the political subdivision passes a resolution to transition to by-trustee-area elections, any prospective plaintiff is barred from commencing litigation under the CVRA within 90 days of the resolution's passage. A prospective plaintiff who sent written notice before the resolution was adopted may, within 30 days of adoption, demand reimbursement for the cost of the work product generated to support the written notice. The demand for reimbursement must be in writing and substantiated with financial documentation (e.g., a detailed invoice for demography services).
 4. Within 45 days of receipt of the demand, the political subdivision must reimburse the prospective plaintiff for reasonable costs claimed, or in an amount that is mutually agreeable to the parties, but not to exceed \$30,000. The \$30,000 cap applies regardless of the number of the prospective plaintiffs.

Significance: While these amendments do not require a political subdivision to take ameliorative steps and settle a claim alleging its elections system violates the CVRA, AB 350 certainly encourages voluntary action. AB 350 formalizes the process for developing trustee area maps and election plans. Unfortunately, the bill does not establish timelines for the various required steps, or account for involvement of the county committee on school district organization. AB 350 does not address the possibility of districts avoiding an expensive election on a change election methodologies, by seeking waivers from the State Board of Education or authorization from the Board of Governors of the California Community Colleges.

Atkinson Andelson Loya Ruud & Romo - Warren S. Kinsler, Mark R. Bresee, David A. Soldani, Tiffany M. Tran and Todd M. Robbins

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Worksheet for Board Calendar (18 Month Calendar): 2018-19
Regular Board meetings are typically on the 3rd Thurs at 5:00 pm

Month	Day	Year	Tuesday/ Thursday	Wk	Comments	Other location
2018						
January	9	2018	2 nd Tuesday	2	Board Study Session	
January	18	2018	3 rd Thursday	3	MLK 1/15/18	
February	6	2018	1 st Tuesday	1	Superintendent Evaluation	
February	15	2018	3 rd Thursday	3	President's Week 2/19/18 - 2/23/18	Greenwood
March	8	2018	2 nd Thursday	2	Layoffs by March 15	
April	19	2018	3 rd Thursday	3	Spring Break 4/9/18 - 4/13/18	High School
May	1	2018	1 st Tuesday	1	Board Study Session	
May	17	2018	3 rd Thursday	3		
June	7	2018	1 st Thursday	1	LCAP/Budget Public Hearing	
June	21	2018	3 rd Thursday	3	Last Day of School 6/15/18	
July	--					
August	16	2018	3 rd Thursday	3		
September	13	2018	2 nd Thursday	2	Labor Day 9/3/18 Unaudited Actuals before 9/15/18	
October	2	2018	1 st Tuesday	1	Board Study Session	
October	18	2018	3 rd Thursday	3		Comptche
November	15	2018	3 rd Thursday	3	Thanksgiving Week 11/19/18 - 11/23/18	
December	13	2018	2 nd Thursday	2	First Interim by 12/15/18; Winter Break 12/24/18 - 1/4/19	
2019						
January	8	2019	2 nd Tuesday	2	Board Study Session	
January	17	2019	3 rd Thursday	3		
February	5	2019	1 st Tuesday	1	Superintendent Evaluation	
February	14	2019	2 nd Thursday	2	President's Week 2/18/19-2/22/19	Alblon
March	14	2019	2 nd Thursday	2	Layoffs by March 15	
April	18	2019	3 rd Thursday	3	Spring Break 4/8/19 - 4/12/19	Greenwood
May	7	2019	1 st Tuesday	1	Board Study Session	
May	16	2019	3 rd Thursday	3		
June	6	2019	1 st Thursday	1	LCAP/Budget Public Hearing	
June	20	2019	3 rd Thursday	3	6/14/19 Last Day of School	

Board meetings are typically the third Thursday of the month. Exceptions may apply due to holidays, school events, and other conflicts.

Board Study Sessions (½ day) 3 per year; October, January, & May; and as needed

Superintendent Evaluation: First week in February

LCAP Public Hearing and Budget Adoption Public Hearing, first Thursday in June

Unaudited Actuals must be presented to the Board no later than 9/15/18

First Interim Report must be presented to the Board no later than 12/15/18

MENDOCINO UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING CALENDAR 2018-19

Regular Board meetings are typically on the 3rd Thurs of the month at 5:00 pm at the K-8 School Campus in the Multipurpose Room (except as noted)

Month	Day	Year	Tuesday/ Thursday	Wk	Other/ location
January	9	2018	2 nd Tuesday	2	Board Study Session
January	18	2018	3 rd Thursday	3	
February	6	2018	1 st Tuesday	1	Superintendent's Evaluation
February	15	2018	3 rd Thursday	3	Greenwood Preschool
March	8	2018	2 nd Thursday	2	
April	19	2018	3 rd Thursday	3	High School
May	1	2018	1 st Tuesday	1	Board Study Session
May	17	2018	3 rd Thursday	3	
June	*7	2018	1 st Thursday	1	LCAP and Budget Public Hearing
June	21	2018	3 rd Thursday	3	
July	-	-	-	-	
August	16	2018	3 rd Thursday	3	
September	13	2018	2 nd Thursday	2	
October	2	2018	1 st Tuesday	1	Board Study Session
October	18	2018	3 rd Thursday	3	Albion School
November	15	2018	3 rd Thursday	3	
December	13	2018	2 nd Thursday	2	
January	8	2019	2 nd Tuesday	2	Board Study Session
January	17	2019	3 rd Thursday	3	
February	5	2019	1 st Tuesday	1	Superintendent's Evaluation
February	14	2019	2 nd Thursday	2	Albion School
March	14	2019	2 nd Thursday	2	
April	18	2019	3 rd Thursday	3	Greenwood Preschool
May	7	2019	1 st Tuesday	1	Board Study Session
May	16	2019	3 rd Thursday	3	
June	6	2019	1 st Thursday	1	LCAP & Budget Public Hearing
June	20	2019	3 rd Thursday	3	

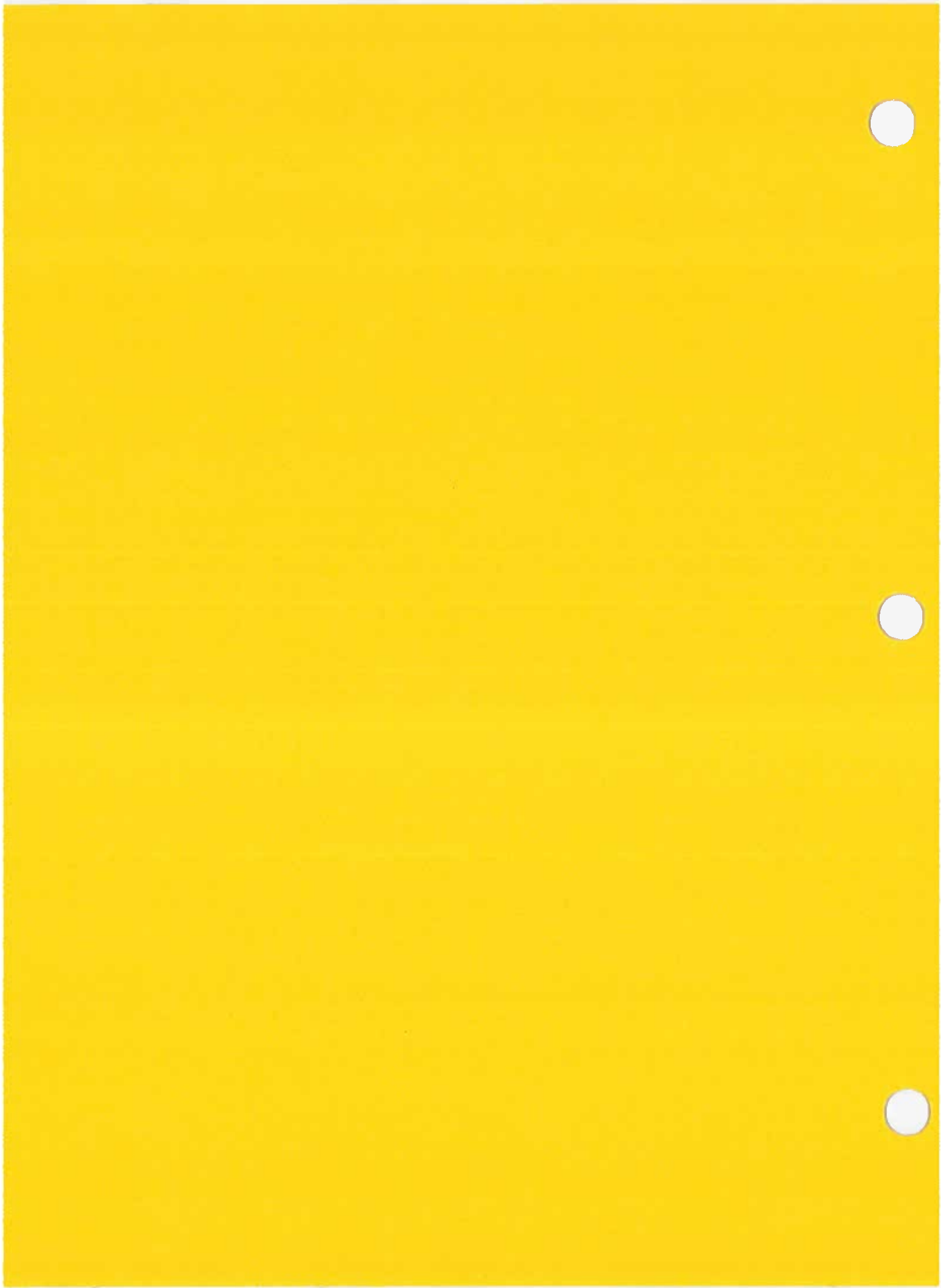
Board meetings are typically the 3rd Thursday of the month. Exceptions may apply due to holidays, school events, and other conflicts.

Board Study Sessions: 3 per year in January, May, and October; also as needed

Superintendent Evaluation: February

*LCAP Public Hearing and Budget Adoption Public Hearing, first Thursday in June





2018-19 MUSD Board of Trustees – Action Calendar

(Approximate month when routine and legally required items take place)

July – No meeting (Items scheduled for July will be presented in June or August)

August – Board committee reports as needed

Budget reports
Comp Time Report
Continuation of facility or equipment leases
MFPD Fuel Use Agreement

Quarterly investment reports
Williams Settlement reports
Declaration of Need (DON)

September – Board committee reports as needed

CAASPP (CA Assess. of Student Perform. & Progress)
County Supe. Comments on LCAP (Board Approval)
Enrollment Report
NCLB attestation - paraprofessionals
Recognition of scholarships funded

Resolution/Public Hearing – Williams,
Instructional Materials
SCOE/BTSA Agreement
Swearing in new student trustee/welcome
Unaudited actuals (before Board by 9/15)

October - Board committee reports as needed

Consideration of Reduced Workload program for
following year
Authorize teaching assignments
Deferred Maintenance Plan update (Oct. & Mar.)
Emergency Operations Plan update (CD)

Quarterly investment reports
Resolution – Gann Limit
School Single Plans
Williams Settlement
Seniority Lists

November - Board committee reports as needed

AE week trips (out of state approval - action)
Department of Finance Inter-district Transfer Report
MCN 1st Quarter Report

Physical fitness testing results
Public Hearing – sunshine negotiations
Prepare Developer Fee Resolution and public
notice for Dec. 1 posting

December- Board committee reports as needed

Administer oath to trustees as required
Board Bylaw 9270 (Conflict of Interest) - review (odd #
years)
Board organizational meeting (provide CD of policies)

Budget – First Interim Report (must be before
12/15)
Resolution - Developer Fee Accounting

January - Board committee reports as needed

Audit Report for previous year (consent if no
findings)
Cafeteria Financial Report
SARCs

Quarterly Investment Reports
Strategic Plan update
Williams Settlement

February – Board committee reports as needed

Administrative contracts (March deadline if due)
MCN 2nd Quarter Report
Approval of auditor every two years

Superintendent annual evaluation
Winter Consolidated Program Application

March – Board committee reports as needed

Certificated layoffs (Permanent and Probationary) prior to 3/15

Administrative/Management contracts if due
Approve instructional calendar (as needed)
Board/designated staff – Form 700's by 4/1
Budget - 2nd Interim Report
Deferred Maintenance Plan update (Oct. & Mar.)

Layoffs (Bus driver reductions over 6 hours)
Non-reelect probationary/temps
Summer school authorization
Child Abuse Month Resolution (designate April as
Child Abuse Prevention Month.

April - Board committee reports as needed

Dismissal process continued/classified layoffs
Establish class size limits
Proclamation: Day of the Employee
Quarterly investment reports

Resolution - initiating proceedings for MAD
Resolution - Specification of Election Order (even
years)
Williams Settlement

May - Board committee reports as needed

Designate CIF representatives
Supe Report on inter/intra district transfers

Resolution – Intention to levy and collect
assessments for MAD/Prelim. Engineers Report

June 7 Board Meeting – Public Hearings for Budget and LCAP

Public Hearing for LCAP
Public Hearing for Budget Adoption (Budget Presentation)
MCN 3rd Quarter Report, preview next year's MCN budget

June 21 Board committee reports as needed

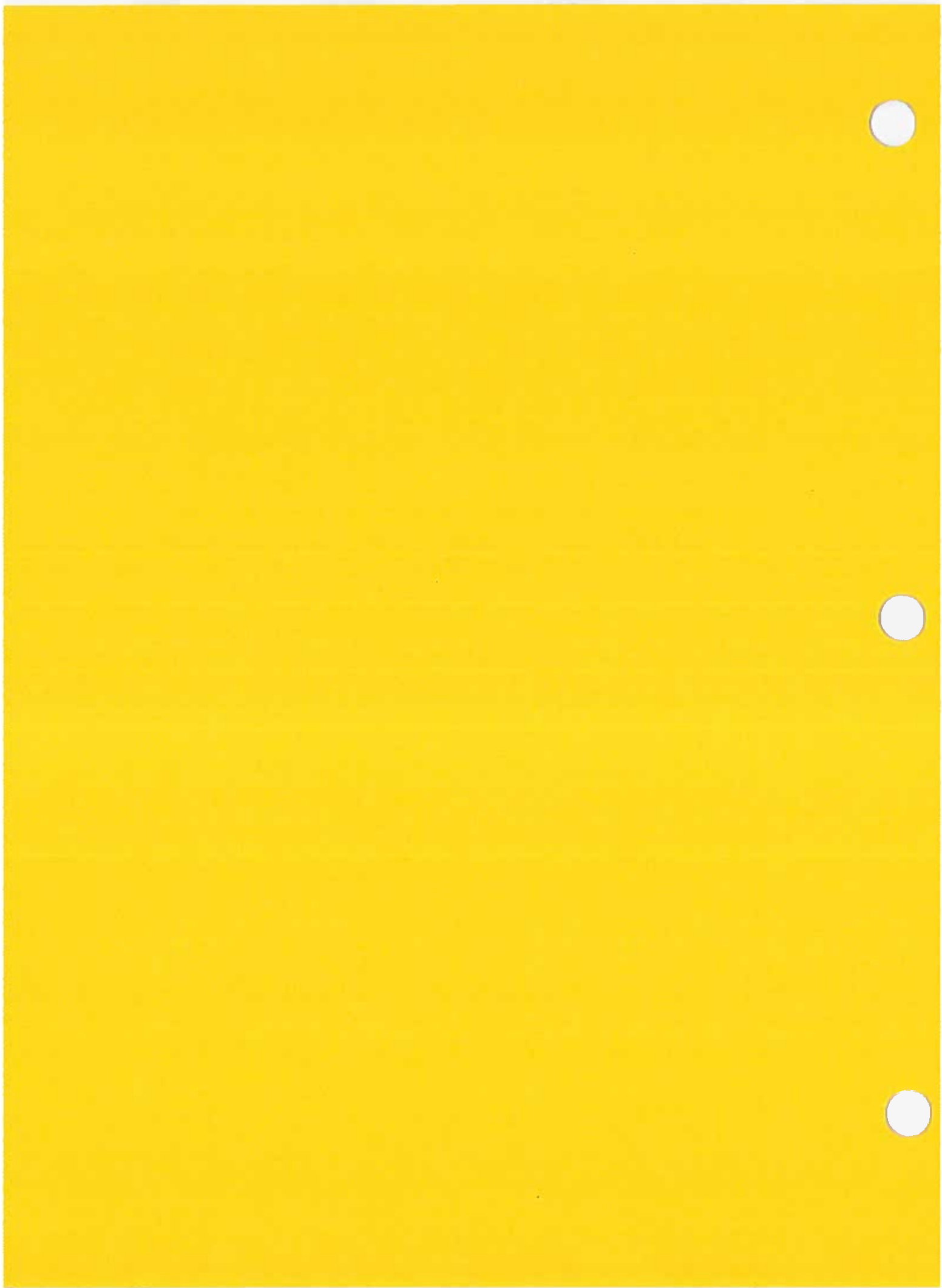
Adoption of LCAP plan
Adoption of District Budget
Adoption of MCN Budget
Bargaining unit agreements (if completed)
Education Protection Account Funding
School Safety Plans

Resolution – end of year
Resolution/Public Hearing – Formation of MAD, levy
of assessment for next fiscal year
Spring Consolidated Application
Strategic Plan update (Jan. & June)
End of Year Title IX Report

Contractual Deadlines

Part Time Employment with Full-time Retirement Credit: District decision to offer (Article 19)..... 11/15
Application deadline for above (Article 19)..... 2/01
Leave of Absence/Sabbatical – Certificated (Article 4.5) 2/15
Request for shared teaching assignments – Certificated (Article 15.5)..... 2/15
Provide Evidence of Advanced Degree - Certificated (Article 13.2) *Upon providing evidence of completion,*
NLT 5/31
Notification of Certificated Column Advancement5/1 of preceding school year
Notice of Educational Increment – Classified (AR 4231.1)..... 3/31
Notification of Retirement - Certificated (Article 14.1) 2/15
Notification of Retirement – Classified (Article 14)..... 2/15
(3 months prior for retirement incentive)





SCHOOL FACILITIES FEE RESOLUTION 2017-18

**RESOLUTION OF THE GOVERNING BOARD OF THE
MENDOCINO UNIFIED SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPER FEES
FOR 2016-17 FISCAL YEAR**

**IN THE FOLLOWING FUND OR ACCOUNT: Fund 25 – the Developer Fee Fund
(Government Code sections 66001(d) & 66006(b))**

1. Authority and Reasons for Adopting this Resolution.

- A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated June 27, 2002, and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620 (formerly Government Code section 53080). These fees have been deposited in the following fund or account: Fund 25, the Developer Fee Fund (the "Fund");
- B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the fund at the end of the prior fiscal year;
- C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than **November 16, 2017**, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on **November 16, 2017**. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had requested it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2016-17 Fiscal Year:

- A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2016-17 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit B;
- D. In reference to Government Code section 66001(d)(2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2016-17 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged;
- E. In reference to Government Code section 66001(d)(3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2016-17 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit B;
- F. In reference to Government Code section 66001(d)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2016-17 Fiscal Year, the approximate dates on which the funding referred to in paragraph e above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs c-f above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. Certificate of Resolution.

I, Jessica Grinberg, Clerk of the Governing Board of the Mendocino Unified School District of Mendocino County, State of California, certify that this Resolution proposed by _____, seconded by _____, was duly passed and adopted by the Board, at an official and public meeting this **December 14, 2017**, by the following vote:

President Michael Schaeffer _____
Clerk Jessica Grinberg _____
Trustee Mark Morton _____
Trustee Winspirit Aum _____
Trustee Jim Gay _____

Jessica Grinberg
Clerk, Board of Trustees
Mendocino Unified School District
Mendocino County, California

Michael Schaeffer, President
Board of Trustees

**EXHIBIT A
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2016-17
FOR THE FOLLOWING FUND OR ACCOUNT:
Fund 25 – the Developer Fee Fund (the “Fund)**

Per Government Code section 66006(b)(1)(A-H) as indicated:

- A. A brief description of the type of fee in the Fund:

Statutory school facilities fees.

- B. The amount of the fee.

\$2.14 per square foot of assessable space of residential construction; and \$0.34 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the district's determination that a particular project is exempt from all or part of these fees.

- C. The beginning and ending balance of the Fund.

Beginning Balance: \$ 82,439.39
Ending Balance: \$128,252.67

- D. The amount of the fees collected and the interest earned.

Fees collected: \$45,131.04
Interest earned: \$682.24

- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

\$128,252.67 Carry forward to 2017-18 for the purpose of capital projects.

- F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

N/A. The District has not made any such interfund transfers or loans.

- G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

N/A.

- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

**EXHIBIT B
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2012-13
FOR THE FOLLOWING FUND OR ACCOUNT:
Fund 25 – the Developer Fee Fund (the “Fund”)**

Note to Self: This Exhibit B is required every 5 years and was last done in December of 2013 as a report on the accounting of 2012-13 Developer Fees. Exhibit B was not performed in 2013-14, 2014-15, 2016-17 or 2017-18.

Per Government Code section 66001(d)(1)-(4) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2012-13 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities, which facilities are more specifically identified as follows:

N/A. There were no remaining funds unexpended at the end of the 2012-13 Fiscal Year.

- B. With respect to only that portion of the Fund remaining unexpended at the end of the 2012-13 Fiscal Year, a reasonable relationship between the fee and the purpose for which it is charged has been made.

N/A.

- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2012-13 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

N/A.

- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2012-13 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

N/A.

Public Notice

Mendocino Unified School District Board of Trustees

will hold a public board meeting on:

December 14, 2017

Starting at 5:00 p.m.

Mendocino K-8 School – Multipurpose Room
44261 Little Lake Rd Mendocino, CA 95460.

This meeting will include the Consideration of Resolution 2017-18 Regarding Accounting of Developer Fees

A copy of the resolution can be viewed at the Mendocino
Unified School District Office at 44141 Little Lake Road,
Mendocino, CA

or

you may call the District Office at 937-5868 to get a copy of
the resolution mailed to you.

Public Notice Posting, November 9, 2017 @ 3:00 p.m.

musdagenda@lists.mcn.org

District Office, 44141 Little Lake Rd, Mendocino, CA 95460

Mendocino High School, 10700 Ford Street, Mendocino, CA 95460

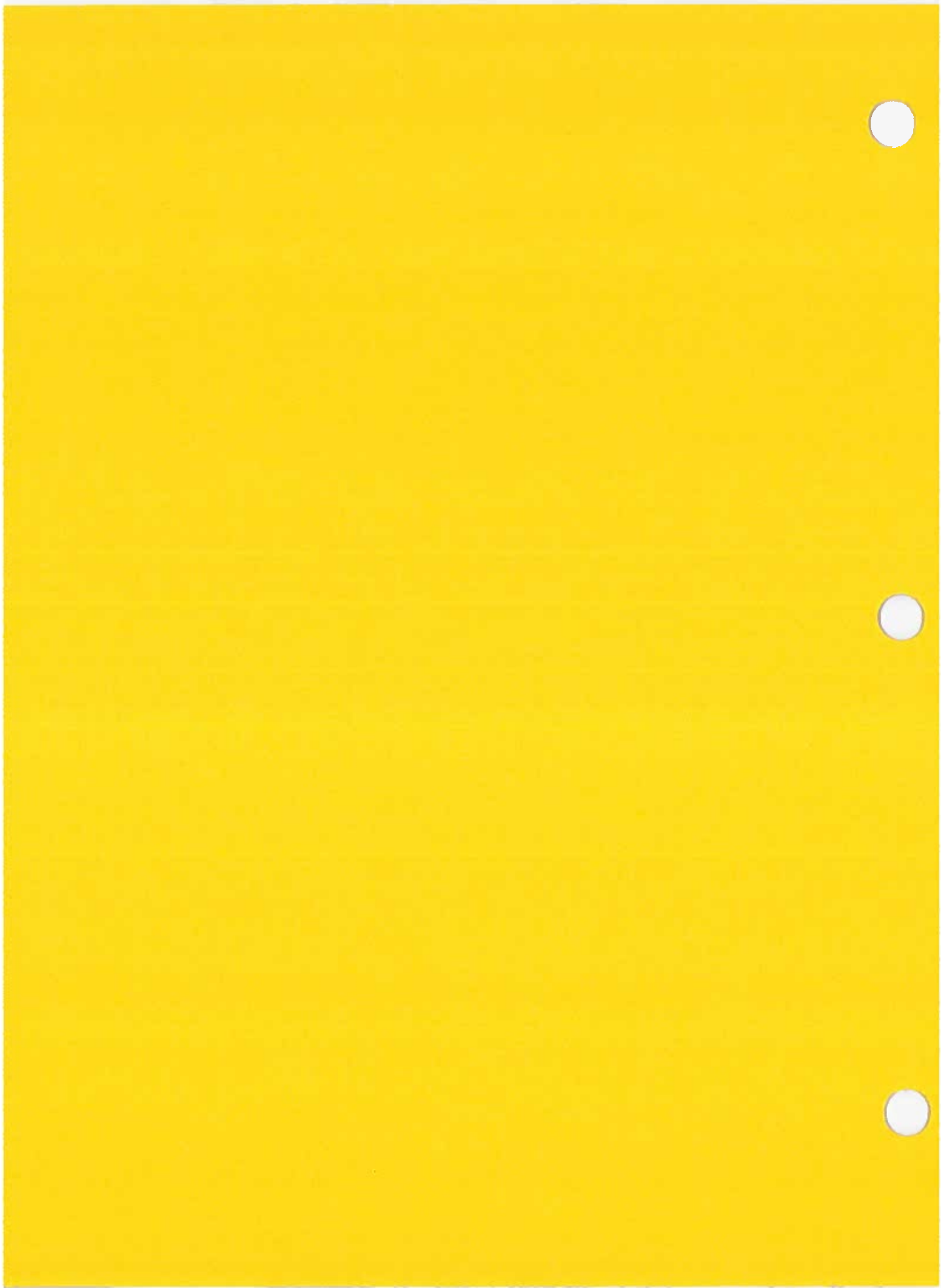
Mendocino K-8 School, 44261 Little Lake Rd. Mendocino, CA 95460

Mendocino Community High School, 45220 Covelo St. Mendocino, CA 95460

Comptche School, 31301 Comptche Ukiah Road, Comptche, CA 95427

Albion School, 30400 Albion Ridge Road, Albion, CA 95410





Resolution 2017-19
Mendocino Unified School District
Mendocino, California
Mendocino County, California

**RESOLUTION DECLARING WITHDRAWAL OF MEMBERSHIP IN THE SCHOOLS
EXCESS LIABILITY FUND JPA**

WHEREAS, California public educational agencies have determined there is an need for stable excess liability coverage to protect their agency against unforeseen liability claims; and

The Mendocino Unified School District presently has \$5,000,000 in liability limits through its membership with the Northern California Regional Liability Excess Fund Joint Powers Authority and Schools Association for Excess Risk; and

The Mendocino Unified School District desires to seek quotations for additional limits of liability; and

In order for the Mendocino Unified School District to be able to make an informed decision on this matter, it must give notice of withdrawal to the Schools Excess Liability Fund Joint Powers Authority by December 31, 2017.

NOW, THEREFORE IT BE RESOLVED that the Board of Trustees of Mendocino Unified School District notifies the Schools Excess Liability Fund Joint Powers Authority of its intent to withdraw from that Joint Powers Authority effective July 1, 2018, subject to a final vote by the Northern California Schools Insurance Group Board of Directors.

PASSED AND ADOPTED by the MUSD Board of Education of the Mendocino Unified School District this December 14, 2017 by the following vote:

President Michael Schaeffer _____
Clerk Jessica Grinberg _____
Trustee Mark Morton _____
Trustee Windspirit Aum _____
Trustee Jim Gay _____

STATE OF CALIFORNIA
COUNTY OF MENDOCINO

I, Jessica Grinberg, Secretary of the Mendocino Unified Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of the resolution adopted by the Board of Trustees at a regularly called and conducted meeting held on said date.

Clerk/Secretary of Board of Trustees





DESIGNATION OF APPLICANT'S AGENT RESOLUTION # 2017-20
FOR NON-STATE AGENCIES

BE IT RESOLVED BY THE Mendocino USD Board OF THE Mendocino Unified School District
(Governing Body) (Name of Applicant) (MUSD)

THAT Superintendent of Schools, MUSD OR
(Title of Authorized Agent)

_____, OR
(Title of Authorized Agent)

(Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the Mendocino Unified School District, a public entity
(Name of Applicant)
established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining certain federal financial assistance under Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.

THAT the Mendocino Unified School District, a public entity established under the laws of the State of California,
(Name of Applicant)
hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.

Please check the appropriate box below:

- This is a universal resolution and is effective for all open and future disasters up to three (3) years following the date of approval below.
 This is a disaster specific resolution and is effective for only disaster number(s) _____

Passed and approved this 14th day of December, 2017

Michael Schaeffer, MUSD Board President
(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

CERTIFICATION

I, Michael Schaeffer, duly appointed and MUSD Board President of
(Name) (Title)
Mendocino Unified School District, do hereby certify that the above is a true and correct copy of a
(Name of Applicant)

Resolution passed and approved by the Mendocino USD Board of the Mendocino Unified School District
(Governing Body) (Name of Applicant)

on the 14th day of December, 2017.

(Signature)

MUSD Board President
(Title)

Cal OES Form 130 Instructions

A Designation of Applicant's Agent Resolution for Non-State Agencies is required of all Applicants to be eligible to receive funding. A new resolution must be submitted if a previously submitted Resolution is older than three (3) years from the last date of approval, is invalid or has not been submitted.

When completing the Cal OES Form 130, Applicants should fill in the blanks on page 1. The blanks are to be filled in as follows:

Resolution Section:

Governing Body: This is the group responsible for appointing and approving the Authorized Agents.

Examples include: Board of Directors, City Council, Board of Supervisors, Board of Education, etc.

Name of Applicant: The public entity established under the laws of the State of California. Examples include: School District, Office of Education, City, County or Non-profit agency that has applied for the grant, such as: City of San Diego, Sacramento County, Burbank Unified School District, Napa County Office of Education, University Southern California.

Authorized Agent: These are the individuals that are authorized by the Governing Body to engage with the Federal Emergency Management Agency and the Governor's Office of Emergency Services regarding grants applied for by the Applicant. There are two ways of completing this section:

1. **Titles Only:** If the Governing Body so chooses, the titles of the Authorized Agents would be entered here, not their names. This allows the document to remain valid (for 3 years) if an Authorized Agent leaves the position and is replaced by another individual in the same title. If "Titles Only" is the chosen method, this document must be accompanied by a cover letter naming the Authorized Agents by name and title. This cover letter can be completed by any authorized person within the agency and does not require the Governing Body's signature.
2. **Names and Titles:** If the Governing Body so chooses, the names and titles of the Authorized Agents would be listed. A new Cal OES Form 130 will be required if any of the Authorized Agents are replaced, leave the position listed on the document or their title changes.

Governing Body Representative: These are the names and titles of the approving Board Members.

Examples include: Chairman of the Board, Director, Superintendent, etc. The names and titles cannot be one of the designated Authorized Agents, and a minimum of two or more approving board members need to be listed.

Certification Section:

Name and Title: This is the individual that was in attendance and recorded the Resolution creation and approval.

Examples include: City Clerk, Secretary to the Board of Directors, County Clerk, etc. This person cannot be one of the designated Authorized Agents or Approving Board Member (if a person holds two positions such as City Manager and Secretary to the Board and the City Manager is to be listed as an Authorized Agent, then the same person holding the Secretary position would sign the document as Secretary to the Board (not City Manager) to eliminate "Self Certification."





Bylaws of the Board

Conflict of Interest

******Note: The determination as to whether a conflict of interest exists must be analyzed under two separate sets of statutes: (1) the conflict of interest provisions of the Political Reform Act (PRA) (Government Code 87100-87505), detailed in the section below entitled "Conflict of Interest under the Political Reform Act," and (2) Government Code 1090-1098, detailed in the section below entitled "Conflict of Interest under Government Code 1090 - Financial Interest in a Contract." Even when a conflict does not exist pursuant to those statutes, a violation might still occur under the common law doctrine against conflict of interest; see the section below entitled "Common Law Doctrine Against Conflict of Interest."******

******Note: Because the law and definitions are quite complex, it is strongly recommended that districts consult with legal counsel and staff from the Fair Political Practices Commission (FPPC) as soon as a potential conflict is presented.******

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. Accordingly, no Board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by his/her financial, family, or other personal interest or consideration.

(cf. 9005 - Governance Standards)

Even if a prohibited conflict of interest does not exist, a Board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

******Note: The following paragraph reflects the common law definition of "relative within the third degree."******

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

******Note: The Governing Board is required to adopt a conflict of interest code in compliance with Government Code 87300-87313. Board members and employees designated in the district's conflict of interest code are required by Government Code 87500 to annually file a Statement of Economic Interest/Form 700 to disclose any assets and income which may be materially affected by official actions. Under the PRA, there are two separate categories of Form 700 disclosure requirements. For the first category pursuant to Government Code 87302, which is applicable to most school districts, the disclosure requirements are determined by the district and set forth in the district's conflict of interest code. The second category, pursuant to Government Code 87200, is only applicable to Board members and designated employees who "manage public investments"; see section below entitled "Additional***

*Requirements for Boards that Manage Public Investments." Those Board members and designated employees, referred to by the FPPC as Government Code 87200/Article 2 filers, must file broader disclosure statements pursuant to the disclosure requirements specified in law and FPPC regulation.****

****Note: Pursuant to Government Code 87303, the district's conflict of interest code must be approved by the appropriate code reviewing body. For districts located entirely in one county, the code reviewing body is the board of supervisors of the county in which the district is located. The FPPC is the code reviewing body for those school districts located in more than one county.****

****Note: Pursuant to 2 CCR 18730, the requirements of the Government Code are satisfied if a district adopts a conflict of interest code that incorporates 2 CCR 18730 by reference, along with a list of designated positions and disclosure categories. The accompanying exhibit (E 9270) contains a sample resolution that includes an appendix with designated positions and disclosure categories which, once adopted by the Board, will comprise the terms of the district's conflict of interest code that should be submitted to the code reviewing body.****

The Board shall adopt for the district a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference, specifies the district's designated positions, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body. (Government Code 87303)

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that effect. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

(cf. 9320 - Meetings and Notices)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date of leaving office or district employment. (Government Code 87302, 87302.6)

(cf. 4117.2/4217.2/4317.2 - Resignation) (cf. 9222 - Resignation)

Conflict of Interest under the Political Reform Act

****Note: The FPPC has adopted an eight-step analysis, detailed in Government Code 87100-87500, 2 CCR 18700-18755, and interpretive opinions, to determine whether a conflict of interest exists under the*

*PRA. When such a conflict exists, the affected Board member must disclose the interest and disqualify himself/ herself from participating in the decision, as specified below. Because Family Code 297.5 grants a registered domestic partner the same rights, protections, and benefits as a spouse under state law, analysis of a conflict of interest with regards to a Board member's spouse is also applicable to a registered domestic partner.****

A Board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the Board member, designated employee, or other

person in a designated position, his/her immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR

18700-18709)

A Board member, designated employee, or other person in a designated position makes a governmental decision when he/she, acting within the authority of his/ her office or position, authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before a district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

****Note: 2 CCR 18705 permits a Board member who is financially interested in a contract to participate in making a decision on the contract if (1) he/she discloses the existence of the conflict and describes with particularity the nature of his/her economic interest in the contract; (2) gives a summary description of the circumstances under which he/she believes the conflict may arise; and (3) either he/she, another Board member, or a district employee discloses the legal basis for concluding that no alternative source of decision exists for the district. In general, this rule will permit a district to acquire an essential supply or service.*

*CSBA strongly recommends that legal counsel be consulted when situations arise involving the rule of necessity, as strict compliance is required.****

However, a Board member shall participate in the making of a contract in which he/she has a financial interest if his/her participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

Additional Requirements for Boards that Manage Public Investments

****Note: The following optional section is for use only by districts in which the Board and/or designated employees are considered to be "officials who manage public investments" and who are required to file a full financial disclosure statement in accordance with Government Code 87200. It should be deleted by all other districts. See the accompanying exhibit for further information.****

****Note: According to the FPPC, officials who manage public investments are boards or designated employees who manage the investment of district surplus or special reserve funds in permitted securities and investments pursuant to Education Code 41015. Those boards that direct the investment of these funds, formulate or approve policies for the investment of these funds, even if they delegate day-to-day*

*investment decisions to staff, or approve investment transactions involving these funds are considered officials who manage public investments.****

****Note: The Board does not manage public investments when the district does not have any surplus or special reserve funds to invest and merely deposits all funds it receives (1) in the county treasury pursuant to Education Code*

*41001-41002.5 or (2) in a fund where a Tax and Revenue Anticipation Note (TRANs) is issued. Board members and superintendents in these types of situations are not considered to have discretion regarding the investment of the district's money and are therefore not officials who manage public investments.****

Any Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.

2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion and deliberations of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

(cf. 3430 - Investing)

(cf. 9321 - Closed Session Purposes and Agendas) (cf. 9321.1 - Closed Session Actions and Reports)

Conflict of Interest under Government Code 1090 - Financial Interest in a Contract

*****Note:** Pursuant to Government Code 1090, if a Board member has a financial interest in a contract, it is an absolute bar for that district to enter into the contract. The Attorney General has opined in 69 Ops. Cal. Atty. Gen. 255 (1986) that, unlike the PRA, the prohibitions in Government Code 1090 cannot be resolved by having the financially interested Board member abstain from participating in the matter. However, there are two categories of exceptions. If a financial interest meets the definition of a "noninterest" as specified in Government Code 1091.5, then the restrictions in Government Code 1090 do not apply and the district can enter into the contract. Secondly, if a Board member's interest is deemed a "remote interest" pursuant Government Code 1091, then the district can enter into the contract as long as certain conditions are satisfied, as specified below. ***

*****Note:** While the prohibitions in the PRA only apply to designated employees, the prohibitions in Government Code 1090 apply to all district employees and consultants. California appellate courts have ruled in *McGee v. Balfour Beatty Construction LLC* and *Davis v. Fresno Unified School District* that Government Code 1090 applies to consultants, including corporate consultants, who fill the roles and positions of officers, employees, and agents of the district. However, the Attorney General has opined in 63 Ops. Cal. Atty. Gen. 868 (1980) that an employee's financial interest would not prohibit the district from entering into a contract as long as the employee has not participated in the making of the contract, such as in discussions and planning, as detailed below. ***

*****Note:** Government Code 1090 does not define financial interest, but courts have held that, for the purposes of this statute, the definition of "financial interest" is not the same as the definition in the PRA which requires a "material financial effect" in order for a conflict to exist. Because the determination of whether a financial interest exists involves a review of statutes, court decisions, and Attorney General opinions as they apply to the particular facts at issue, the analysis can be complex and legal counsel should be consulted as appropriate. ***

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest in a contract made by the Board, the contract is void. (Government Code 1090)

*****Note:** The district may enter into a contract when a Board member's interest is a "remote interest" as defined in Government Code 1091. Generally, this issue arises when the district wishes to enter into a contract with the Board member's employer. When the conditions specified in Government Code 1091 are satisfied (e.g., Board member is an employee of a nonprofit organization, the employer has at least 10 employees, and the Board member has been employed more

than three years), then the district may enter into the contract as long as the affected Board member discloses the remote interest and abstains from the matter. ***

*****Note:** Board members who willfully fail to disclose a remote interest in a contract may be subject to a fine or imprisonment pursuant to Government Code 1097. ***

A Board member shall not be considered to be financially interested in a contract in which he/she has only a "remote interest," as specified in Government Code 1091, if the interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member or district official to enter into the contract. (Government Code 1091)

*****Note:** Pursuant to Government Code 1091.5, certain financial interests are defined as "noninterests," meaning a conflict of interest does not exist and the district can enter into the contract. One of the noninterests listed in Government Code 1091.5 is when a Board member's spouse has been employed by the district for at least one year prior to the Board member's election or appointment. If the spouse has not been employed by the district for at least one year prior to the Board member's election or appointment, the exception does not apply and Government Code 1090 prohibits the district from entering into a new contract to hire the spouse. (80 Ops.Cal.Atty.Gen. 320 (1997))***

*****Note:** Attorney General opinions and case law have further clarified the application of this noninterest exception when a previously employed spouse changes to a different position during the Board member's term. Generally, these opinions have held that a lateral transfer or change of classification that does not require Board approval (e.g., second year probationary teacher automatically achieving permanent status, step increase) is the same employment not requiring a new contract and thus constitutes a noninterest. (92 Ops.Cal.Atty.Gen. 26 (2009), 87 Ops.Cal.Atty.Gen. 23 (2004)) However, when a new contract is involved (e.g., promotion from classroom teacher to principal, substitute employee becoming a probationary employee), the exception in Government Code 1091.5 does not apply and the action would be prohibited under Government Code 1090 because Board approval of the contract is required. (Thorpe v. Long Beach Community College District, 69 Ops.Cal.Atty.Gen. 255 (1986))***

*****Note:** Because this area of law is complex, it is strongly recommended that district legal counsel be consulted if a Board member's spouse is an employee of the district or when analyzing whether an interest is a noninterest or remote interest.***

In addition, a Board member shall not be considered to be financially interested in a contract in which his/her interest is a "noninterest" as defined in Government

Code 1091.5. Noninterest includes a Board member's interest in being reimbursed for his/her actual and necessary expenses incurred in the performance of his/her official duties, in the employment of his/her spouse/ registered domestic partner who has been a district employee for at least one year prior to the Board member's election or appointment, or in any other applicable circumstance specified in Government Code 1091.5.

Common Law Doctrine Against Conflict of Interest

*****Note:** Even when there is not a conflict pursuant to the PRA (Government Code 87100-87505) or Government Code 1090, the Attorney General has found that special situations may still exist under the common law doctrine against conflict of interest which, unlike the statutes, extends to noneconomic interests. In 92 Ops.Cal.Atty.Gen. 19 (2009), the Attorney General opined that a redevelopment board member should abstain from voting on a loan agreement where the recipient of the loan was a corporation owned by the board member's adult son. Although the board member was not financially interested in the contract under the PRA or Government Code 1090, the Attorney General determined that abstention was necessary in order to avoid a conflict between the member's official and personal interests and to avoid the appearance of impropriety.***

*****Note:** Districts are encouraged to consult legal counsel if situations arise that raise the question as to whether such a conflict exists.***

A Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

Incompatible Offices and Activities

****Note: Government Code 1099 and 1126 prohibit Board members and employees from engaging in any employment or activity which is inconsistent, incompatible, in conflict with, or inimical to their duties with the district.*

*Government Code 1126 mandates the district to adopt procedures regarding this prohibition. See BP 4136/4236/4336 - Nonschool Employment for language implementing this mandate relative to employees.****

****Note: Attorney General opinions have indicated that it would be incompatible for Board members to serve on other elected or appointed boards, councils, or commissions that have interests which may conflict with the interests of the district (85 Ops.Cal.Atty.Gen. 60 (2002); 68 Ops.Cal.Atty.Gen. 171 (1985); 65 Ops.Cal.Atty.Gen. 606 (1982)). If a Board member is sworn into an incompatible office, then his/her position in the prior office is automatically terminated.****

****Note: Pursuant to Education Code 35107, an employee of a school district may not be sworn into office as an elected or appointed member of that district's Board unless he/she resigns as an employee. If the employee does not resign,*

*the employment automatically terminates when he/she is sworn into office. See BB 9220 - Governing Board Elections.****

****Note: The determination as to whether an activity or office is incompatible is complex and requires a case-by-case analysis of the particular activities or duties of the office; therefore, it is recommended that district legal counsel be consulted as appropriate.****

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

(cf. 4136/4236/4336 - Nonschool Employment) Gifts

****Note: Pursuant to 2 CCR 18730, the gift limitation is currently \$460. This amount is adjusted in odd-numbered years by the FPPC. Pursuant to Government Code 89503, Board members and candidates are subject to gift limitation for gifts from all sources except when exempted by law or regulation. For those Board members who file a Form 700 based on the disclosure categories specified in the district's conflict of interest code pursuant to Government Code 87302 (see the accompanying exhibit), the gift limit is only applicable as to those individuals and entities that are disclosed on the Form 700.****

****Note: Several exceptions exist within the Government Code's definitions of gifts, income, interest in real property, and investment; see Government Code 82028, 82030, 82033, and 82034. If questions arise as to such exceptions, the district may seek clarification from the FPPC through email to advice@fppc.ca.gov or consult legal counsel.****

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

In addition, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code 82028)

****Note: Board members and designated employees may, in the circumstances described in Government Code 89506, receive payments, advances, or reimbursements for travel and related lodging and subsistence, which will not be subject to the gift limit set in Government Code 89503.****

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation, except when: (Government Code 89506)

- 1. The travel is in connection with a speech given by a Board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States.*
- 2. The travel is provided by a person or agency specified in Government Code 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code.*

Gifts of travel exempted from the gift limitation, as described in items #1 and 2 above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

- 1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession, unless the sole or predominant activity of the business, trade, or profession is making speeches*
- 2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes*

*Legal Reference: EDUCATION CODE
1006 Qualifications for holding office*

35107 School district employees
35230-35240 Corrupt practices, especially:
35233 Prohibitions applicable to members of governing boards 41000-41003
Moneys received by school districts
41015 Investments FAMILY CODE
297.5 Rights, protections, and benefits of registered domestic partners GOVERNMENT CODE
1090-1099 Prohibitions applicable to specified officers 1125-1129
Incompatible activities
81000-91014 Political Reform Act of 1974, especially: 82011 Code
reviewing body
82019 Definition, designated employee 82028 Definition, gift
82030 Definition, income
82033 Definition, interest in real property 82034 Definition,
investment
87100-87103.6 General prohibitions
87200-87210 Disclosure
87300-87313 Conflict of interest code 87500 Statements of
economic interests 89501-89503 Honoraria and gifts
89506 Ethics; travel
91000-91014 Enforcement PENAL CODE
85-88 Bribes

REVENUE AND TAXATION CODE

203 Taxable and exempt property - colleges CODE OF REGULATIONS,
TITLE 2

18110-18997 Regulations of the Fair Political Practices Commission, especially: 18700-18707
General prohibitions

18722-18740 Disclosure of interests 18750.1-18756 Conflict
of interest codes COURT DECISIONS

McGee v. Balfour Beatty Construction, LLC, et al. (4/12/16, No. B262850) Davis v. Fresno
Unified School District (2015) 237 Cal.App.4th 261 Klistoff v. Superior Court, (2007) 157
Cal.App.4th 469

Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655 Kunec v. Brea
Redevelopment Agency, (1997) 55 Cal.App.4th 511 ATTORNEY GENERAL OPINIONS

92 Ops.Cal.Atty.Gen. 26 (2009)

92 Ops.Cal.Atty.Gen. 19 (2009)

89 Ops.Cal.Atty.Gen. 217 (2006)

86 Ops.Cal.Atty.Gen. 138(2003)

85 Ops.Cal.Atty.Gen. 60 (2002)

82 Ops.Cal.Atty.Gen. 83 (1999)

81 Ops.Cal.Atty.Gen. 327 (1998)

80 Ops.Cal.Atty.Gen. 320 (1997)

69 Ops.Cal.Atty.Gen. 255 (1986)

68 Ops.Cal.Atty.Gen. 171 (1985)

65 Ops.Cal.Atty.Gen. 606 (1982)

63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources: CSBA PUBLICATIONS

Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010
FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS

Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict- of-Interest Rules, 2005

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009

Understanding the Basics of Public Service Ethics: Transparency Laws, 2009 WEB SITES

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

Fair Political Practices Commission: <http://www.fppc.ca.gov> Institute of Local

Government: <http://www.ca-ilg.org>

(7/10) 5/16

Mendocino Unified School District

Bylaws of the Board

Board Bylaw 9270
Approved and adopted 2/11/16

Conflict of Interest

The Board of Education desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. In accordance with law, Board members and designated employees shall disclose any conflict of interest and, as necessary, shall abstain from participating in the decision.

The Board shall adopt a resolution that specifies the terms of the district's conflict of interest code, the district's designated positions, and the disclosure categories required for each position.

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body.

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office or district employment. (Government Code 87302, 87500)

Conflict of Interest under the Political Reform Act

A Board member or designated employee shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect" on one or more of the Board member's or designated employee's "economic interests," unless the effect is indistinguishable from the effect on the public generally or the Board member's or designated employee's participation is legally required. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

A Board member or designated employee makes a governmental decision when, acting within the authority of his/her office or position, he/she votes on a matter, appoints a person, obligates or commits the district to any course of action, or enters into any contractual agreement on behalf of the district. (2 CCR 18702.1)

A Board member who has a disqualifying conflict of interest on an agenda item that will be heard in an open meeting of the Board shall abstain from voting on the matter. He/she may remain on the dais, but his/her presence shall not be counted towards achieving a quorum for that matter. A Board member with a disqualifying conflict of interest shall not be present during a closed session meeting of the Board when the decision is considered and shall not obtain or review a recording or any other nonpublic information regarding the issue. (2 CCR 18702.1)

Additional Requirements for Boards that Manage Public Investments

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18702.5)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.

2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in

violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

Conflict of Interest under Government Code 1090

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest, the district is barred from entering into the contract. (Government Code 1090; Klistoff v. Superior Court, (2007) 157 Cal.App. 4th 469)

A Board member shall not be considered to be financially interested in a contract if his/her interest is a "noninterest" as defined in Government Code 1091.5. One such noninterest is when a Board member's spouse/registered domestic partner has been a district employee for at least one year prior to the Board member's election or appointment. (Government Code 1091.5) violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

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A Board member shall not be considered to be financially interested in a contract if his/her interest is a "noninterest" as defined in Government Code 1091.5. One such noninterest is when a Board member's spouse/registered domestic partner has been a district employee for at least one year prior to the Board member's election or appointment. (Government Code 1091.5)

A Board member shall not be considered to be financially interested in a contract if he/she has only a "remote interest" in the contract as specified in Government Code 1091 and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. (Government Code 1091)

Even if there is not a prohibited conflict of interest, a Board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

Common Law Doctrine Against Conflict of Interest

A Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

Rule of Necessity or Legally Required Participation

On a case-by-case basis and upon advice of legal counsel, a Board member with a financial interest in a contract may participate in the making of the contract if the rule of necessity or legally required participation applies pursuant to Government Code 87101 and 2 CCR 18708.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except as described in Government Code 89506.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

DISCLOSURE CATEGORIES

1. **Category 1:** Persons in this category shall disclose all interests in real property within the jurisdiction. Real property shall be deemed to be within the jurisdiction if the property of any part of it is located within or not more than 2 miles outside the boundaries of the jurisdiction or within two of any land owned or used by agency.
2. **Category 2:** Persons in this category shall disclose all investments and business positions.
3. **Category 3:** Persons in this category shall disclose all income and business positions.
4. **Category 4:** Persons in the category shall disclose all business positions, investments in, or income (including gifts and loans) received from business entities that manufacture, provide or sell service and/or supplies of a type utilized by the agency and associated with the job assignment of designated positions assigned to this disclosure category.
5. **Category 5:** Individuals who perform under contract the duties of any designated position shall be required to file Statements of Economic Interest disclosing reportable interest in the categories assigned to that designated position.

In addition, individuals who, under contract, participate in decisions which affect financial interest by providing information advice, recommendation or counsel to the agency which could affect financial interest shall be required to file Statements of Economic Interest, unless they fall within the political Reform Act's exceptions to the definition of consultant. The level of disclosure shall be as determined by the executive office (or head) of agency.

Disclosures for Consultants

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18701)

1. Approve a rate, rule, or regulation
2. Adopt or enforce a law
3. Issue, deny, suspend, or revoke a permit, license, application, certificate, approval, order, or similar authorization or entitlement
4. Authorize the district to enter into, modify, or renew a contract that requires district approval
5. Grant district approval to a contract that requires district approval and in which the district is a party, or to the specifications for such a contract
6. Grant district approval to a plan, design, report, study, or similar item
7. Adopt or grant district approval of district policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18702.2 or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict of interest code.

DESIGNATED POSITIONS AND THE DISCLOSURE CATEGORY ASSIGNED

The following are "designated positions" as defined in Section 200 of the Conflict of Interest and Disclosure Code. All persons holding these positions are designated persons and are deemed to participate in making of decisions, which may foreseeably have a material effect on a financial interest:

A. Disclosure Categories 1, 2, 3 for the following designated positions:

Board Members
Superintendent
Business Manager
Mendocino Community Network (MCN) Manager

B. Disclosure Categories 2, 3, 4 for the following designated positions:

Principals
Maintenance and Operations Supervisor
Transportation Supervisor
Project Manager

C. Disclosure Categories 1, 4

Members of School Facilities Oversight Committee

D. Disclosure Category 5

Consultant as defined in Disclosure Categories 5 (Except a nonvoting member appointed in accordance with the provisions of Education Code 35012.)

Legal Reference:

EDUCATION CODE

1006 Qualifications for holding office

35107 School district employees

35230-35240 Corrupt practices, especially:

35233 Prohibitions applicable to members of governing boards

41000-41003 Moneys received by school districts

FAMILY CODE

297.5 Rights, protections, and benefits of registered domestic partners

GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers

1125-1129 Incompatible activities

81000-91014 Political Reform Act of 1974, especially:

82011 Code reviewing body

87100-87103.6 General prohibitions

87200-87210 Disclosure

87300-87313 Conflict of interest code

87500 Statements of economic interests

89501-89503 Honoraria and gifts

91000-91014 Enforcement

Food Service Operations/Cafeteria Fund

Payments for Meals

*****Note:** State and federal law (Education Code 49550; 42 USC 1758, 1773) require that all students eligible for free and reduced-price meals receive a reimbursable meal during each school day, which must be the same meal choice offered to noneligible students; see BP/AR 3553 - Free and Reduced Price Meals. California Department of Education (CDE) Management Bulletin SNP-06-2015 clarifies that districts therefore cannot serve an alternate meal (i.e., a meal that is different than the day's advertised meal) to a student eligible for reduced-price meals who does not have the ability to pay or who fails to provide a meal ticket or other medium of exchange on a given day. Payment policies for full-price meals are at the discretion of the district and may include decisions on whether or not to extend credit or provide an alternate meal to students in the event of nonpayment. ***

*****Note:** In addition to providing meals at no cost to students who are eligible, the district may offer meals at no cost to students who qualify for reduced-price benefits. Districts that choose to eliminate reduced-price meal charges may still claim the meals at the reduced-price rate, but the cost difference between the reduced-price meal and the no-cost meal must be covered by the district's cafeteria fund. Districts that choose to do so may modify the following paragraph accordingly. For more information, see the U.S. Department of Agriculture's (USDA) Memorandum SP 17-2014. ***

*****Note:** The following section includes recommendations of the CDE's Management Bulletin and the USDA's "FAQs About School Meals" on the USDA's web site and may be revised to reflect district practice. ***

With the exception of students who are eligible to receive meals at no cost, students may pay on a per-meal basis or may submit payments in advance. The Superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.

(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 3552 - Summer Meal Program)
(cf. 3553 - Free and Reduced Price Meals)
(cf. 3555 - Nutrition Program Compliance)

*****Note:** The CDE's program monitoring process (the Administrative Review) requires districts to continually notify parents/guardians of district policies regarding meal payments, including charge accounts and alternate meals if applicable. Districts should, at a minimum, inform parents/guardians at the beginning of the school year and on an ongoing basis of district practices for students who have lost or forgotten their meal payment. In addition, districts should set up a parent notification system for when a student's meal payment account has a low or negative balance. ***

*****Note:** According to the USDA's Memorandum SP-23-2017, beginning in the 2017-18 school year and each year thereafter, the district's policy on delinquent meal payments must be communicated in writing to all households at the start of each school year and to households transferring to the school during the school year. CDE Management Bulletin SNP-03-2017 states that, at a minimum, districts should use the methods specified below to communicate the district's meal policy. ***

At the beginning of the school year, and whenever a student enrolls during the school year, parents/guardians shall be notified of the district's meal payment policies and be encouraged to prepay for meals whenever possible. The Superintendent or designee shall communicate the district's meal payment policies through multiple methods, including, but not limited to:

- 1. Explaining the meal charge policy within registration materials provided to parents/guardians at the start of the school year*
- 2. Including the policy in print versions of student handbooks, if provided to parents/guardians annually*
- 3. Providing the policy whenever parents/guardians are notified regarding the application process for free and reduced-price meals, such as in the distribution of applications at the start of the school year*
- 4. Posting the policy on the district's web site*
- 5. Establishing a system to notify parents/guardians when a student's meal payment account has a low or negative balance*

*(cf. 1113 - District and School Web Sites)
(cf. 5145.6 - Parental Notifications)*

****Note: The following optional paragraph may be revised to reflect district practice. According to the USDA's "FAQs About School Meals," any district that participates in the National School Lunch and/or Breakfast Program (42 USC 1751-1769j, 1773) and has one or more schools which use a system of meal tickets (or tokens, cards, or other similar medium of exchange) may limit the number of lost or stolen tickets it will replace for students each school year, as long as the limit is set at three or more. However, such a limit may only be established if the school (1) advises students and parents/guardians of the district's rules regarding replacement tickets at the beginning of the school year and/or when applications for free and reduced-price meals are distributed or approved; (2) issues at least one advance warning to the student or his/her parent/guardian prior to refusing to issue a replacement ticket; and (3) does not deny meals to prekindergarten or younger primary students or students with disabilities who may be unable to take full responsibility for their meal tickets. Although these requirements apply only to students who qualify for free or reduced-price meals, the USDA recommends that districts apply the same limits for students who pay full price for their meals in order to ensure that needy students are not overtly identified because of a disparate ticket replacement policy. ****

In any school that uses a system of meal tickets or other similar medium of exchange rather than an electronic point-of-sale system, the Superintendent or designee shall develop a process for providing replacement tickets to any student who reports his/her tickets as lost or stolen. However, whenever any student reports an excessive number of lost or stolen tickets, the Superintendent or designee shall notify the parent/guardian and may provide an alternative method of tracking meal usage for that student.

In order to avoid potential misuse of a student's food service account by someone other than the student in whose name the account has been established, the Superintendent or designee shall verify a student's identity when setting up the account and when charging any meal to the account. The Superintendent or designee shall investigate any claim that a bill does not belong to a student or is inaccurate, shall not require a student to pay a bill that appears to be the result of identity theft, and shall open a new account with a new account number for a student who appears to be the subject of identity theft.

(cf. 1340 - Access to District Records)
(cf. 3580 - District Records)

*****Note:** Pursuant to CDE Management Bulletin SNP-03-2017, districts must ensure that students who are approved for reduced-price meals receive all meals that are paid for. Any excess payments must be either carried over or refunded to the parents/guardians. The following paragraph extends this provision to also apply to students paying for full-price meals. ***

Any payments made to a student's food service account shall, if not used within the school year, be carried over into the next school year or be refunded to the student's parents/guardians.

Unpaid and Delinquent Meal Charges

*****Note:** Pursuant to USDA Memorandum SP 46-2016, districts participating in the National School Lunch and/or Breakfast program are mandated to have a written and clearly communicated meal charge policy which includes, but is not limited to, policy on the collection of delinquent meal charge debt. Such policy may allow students to charge all types of reimbursable meals, impose a limit on charges, provide students paying full price with alternate meals, and/or allow neither meal charges nor alternative meals. Such policy may be consistent for all students or vary by grade level. The following paragraphs should be revised to reflect district practice. Also see the accompanying Board policy. ***

Students and their parents/guardians shall be notified whenever their account has a low or negative balance. Whenever a student's account has an unpaid balance of \$50 or more, parents/guardians shall be notified in writing that full payment is due within seven school days from the date of the notice.

In cases of repeated nonpayment by a student, the Superintendent or designee may contact parents/guardians to discuss the reasons for the nonpayment. The Superintendent or designee may evaluate individual circumstances to determine if the student's parents/guardians need assistance completing an application for free or reduced-price meals or need referral to social services. The district will use the following process:

- 1. Write a letter to the family in question inviting them to apply for free/reduced meals and keep a copy of the letter.**
- 2. If no response to the letter, an administrator can fill out an application on the family's behalf. Show zero income. Document the reasons why the district believes there is a need.**
- 3. District can then process as with any application.**

*****Note:** The following optional paragraph reflects CDE guidance in its Management Bulletin SNP-03-2017. ***

The Superintendent or designee may enter into a repayment plan with a student's parents/guardians for payment of the student's unpaid meal charge balance over a period of time. As necessary, the repayment plan may allow the unrecovered or delinquent debt to carry over into the next fiscal year.

*****Note:** CDE Management Bulletin SNP-03-2017 requires that the district's unpaid meal policy conform with the cost principles set forth in 2 CFR 200.426, as provided below. ***

The district's efforts to collect debt shall be consistent with district policies and procedures, California

Department of Education (CDE) guidance, and 2 CFR 200.426. The district shall not spend more than the actual debt owed in efforts to recover unpaid meal charges.

****Note: Pursuant to CDE Management Bulletins SNP 06-2015 and SNP-03-2017, delinquent debt must be reclassified as bad debt and written off as an operating loss if it is not paid by the end of the fiscal year in which the debt was incurred, unless the district enters into a repayment plan with the parent/guardian prior to the end of the fiscal year or the debt occurs fewer than 90 days prior to the end of the fiscal year. Federal funds are not available to reimburse the district for bad debt. Districts are required to maintain related records in accordance with 7 CFR 210.9 and 210.15. ****

The Superintendent or designee shall make three written attempts to collect unpaid meal charges. The Superintendent or designee shall maintain records of the efforts made to collect unpaid meal charges and, if applicable, financial documentation showing when the unpaid meal balance has become an operating loss.

Reimbursement Claims

****Note: To streamline administration of state and federal meal programs, the CDE has developed an online Child Nutrition Information and Payment System which must be used to submit reimbursement claims and to submit and track the status of applications and USDA food requests. ****

The Superintendent or designee shall maintain records of the number of meals served each day by school site and by category of free, reduced-price, and full-price meals. The Superintendent or designee shall submit reimbursement claims for school meals to the CDE using the online Child Nutrition Information and Payment System.

Cafeteria Fund

****Note: Education Code 38091 authorizes the Governing Board to establish one or more cafeteria revolving accounts to be treated as revolving cash accounts of the cafeteria fund. ****

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. The income and expenditures of any cafeteria revolving account established by the Governing Board shall be recorded as income and expenditures of the cafeteria fund. (Education Code 38090, 38091)

(cf. 3100 - Budget)

(cf. 3300 - Expenditures and Purchases)

The cafeteria fund shall be used only for those expenditures authorized by the Board as necessary for the operation of school cafeterias in accordance with Education Code 38100-38103, 2 CFR Part 200 Appendix VII, and the California School Accounting Manual.

Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of the expenditure's purpose and basis. (Education Code 38101)

(cf. 3110 - Transfer of Funds)

****Note: The following optional paragraph may be revised to reflect district practice. 2 CFR Part 200 Appendix VII and USDA guidance, Indirect Costs: Guidance for State Agencies and School Food*

*Authorities, provide information regarding allowable indirect costs that may be charged to the nonprofit school food service account. Indirect costs are those that are incurred for the benefit of multiple programs or objectives and typically support administrative overhead functions (e.g., accounting, payroll, purchasing, utilities, janitorial services). Each program or objective that benefits from the indirect cost bears a commensurate portion of the cost. Costs may be charged to the nonprofit food service account only if properly documented. ****

Indirect costs charged to the food service program shall be based on either the district's prior year indirect cost rate or the statewide average approved indirect cost rate for the second prior fiscal year, whichever is less. (Education Code 38101)

****Note: Pursuant to 7 CFR 210.7 and 220.14, net cash resources (i.e., all monies that have accrued to the nonprofit school food service at any given time, less cash payable) should not exceed three months average expenditures. If there is a surplus, then according to USDA guidance, Indirect Costs: Guidance for State Agencies and School Food Authorities, the district must lower the price of paid lunches, improve food quality, or make other improvements to school meal operations. The spending plan developed by the district under such circumstances must be approved by the CDE. ****

Net cash resources in the nonprofit school food service shall not exceed three months average expenditures. (2 CFR 220.14)

U.S. Department of Agriculture Foods

****Note: The following optional section is for use by districts that participate in the National School Lunch Program and receive foods from the USDA pursuant to 42 USC 1755 and 7 CFR 250.1-250.70. The CDE is responsible for ordering and distributing USDA foods for use in California schools. Pursuant to 42 USC 1758, the USDA must ensure that foods offered through this program reflect the most recent Dietary Guidelines for Americans. ****

The Superintendent or designee shall ensure that foods received through the U.S. Department of Agriculture (USDA) are handled, stored, and distributed in facilities which: (7 CFR 250.14)

- 1. Are sanitary and free from rodent, bird, insect, and other animal infestation*
- 2. Safeguard foods against theft, spoilage, and other loss*
- 3. Maintain foods at proper storage temperatures*
- 4. Store foods off the floor in a manner to allow for adequate ventilation*
- 5. Take other protective measures as may be necessary*

The Superintendent or designee shall maintain inventories of USDA foods in accordance with 7 CFR 250.59 and CDE procedures, and shall ensure that foods are used before their expiration dates.

USDA donated foods shall be used in school lunches as far as practicable. USDA foods also may be used in other nonprofit food service activities, including, but not limited to, school breakfasts or other meals, a la carte foods sold to students, meals served to adults directly involved in the operation and administration of the food service and to other school staff, and training in nutrition, health, food service, or general home economics instruction for students, provided that any revenues from such

activities accrue to the district's nonprofit food service account. (7 CFR 250.59)

Contracts with Outside Services

*****Note:** *The following optional section is for use by districts that contract for food service management services pursuant to Education Code 49554, 42 USC 1758, or 7 CFR 210.16 or consulting services pursuant to Education Code 45103.5, and should be modified to reflect the type(s) of contracts in the district; see the accompanying Board policy. ****

The term of any contract for food service management or consulting services shall not exceed one year. Any renewal of the contract or further requests for proposals to provide such services shall be considered on a year-to-year basis. (Education Code 45103.5; 7 CFR 210.16)

Any contract for management of the food service operation shall be approved by CDE and comply with the conditions in Education Code 49554 and 7 CFR 210.16 as applicable. The district shall retain control of the quality, extent, and general nature of its food services, including prices to be charged to students for meals, and shall monitor the food service operation through periodic on-site visits. The district shall not enter into a contract with a food service company to provide a la carte food services only, unless the company agrees to offer free, reduced-price, and full-price reimbursable meals to all eligible students. (Education Code 49554; 42 USC 1758; 7 CFR 210.16)

Any contract for consulting services shall not result in the supervision of food service classified staff by the management consultant, nor shall it result in the elimination of any food service classified staff or position or have any adverse effect on the wages, benefits, or other terms and conditions of employment of classified food service staff or positions. All persons providing consulting services shall be subject to applicable employment conditions related to health and safety as listed in Education Code 45103.5. (Education Code 45103.5)

- (cf. 3312 - Contracts)*
- (cf. 3515.6 - Criminal Background Checks for Contractors)*
- (cf. 3600 - Consultants)*
- (cf. 4112.4/4212.4/4312.4 - Health Examinations)*
- (cf. 4212 - Appointments and Conditions of Employment)*

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Mendocino Unified School District
Business /Non-instructional Operations

Administrative Regulation 3551
Reviewed by Board 10/15/96
Revised 10/16/03, 10/15/09

Food Service Operations/Cafeteria Fund

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. The income and expenditures of any cafeteria revolving account established by the Governing Board shall be recorded as income and expenditures of the cafeteria fund. (EC 39890, 39891, 39892)

The cafeteria fund shall be used only for Board-authorized expenditures necessary for the operation of school cafeterias as defined in the California School Accounting Manual or appropriately reported to the California Department of Education. (EC 39891, 39900.5)

These expenditures may include, but are not limited to, expenditures for the following: (EC 39891)

- 1) Construction, alteration, or improvement of a central food processing plant
- 2) Lease, purchase or installation of additional cafeteria equipment of the central food processing plant
- 3) Vending machines and their installation and housing
- 4) Computer equipment and related software
- 5) Lease or purchase of vehicles used primarily in connection with the central food processing area.

Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of the expenditure's purpose and basis. (EC 39900.5)

Any funds derived from the sale of cafeteria food and deposited in a Board-established cafeteria equipment reserve shall be used only for the purchase, lease, maintenance or replacement of cafeteria equipment. (EC 39901)

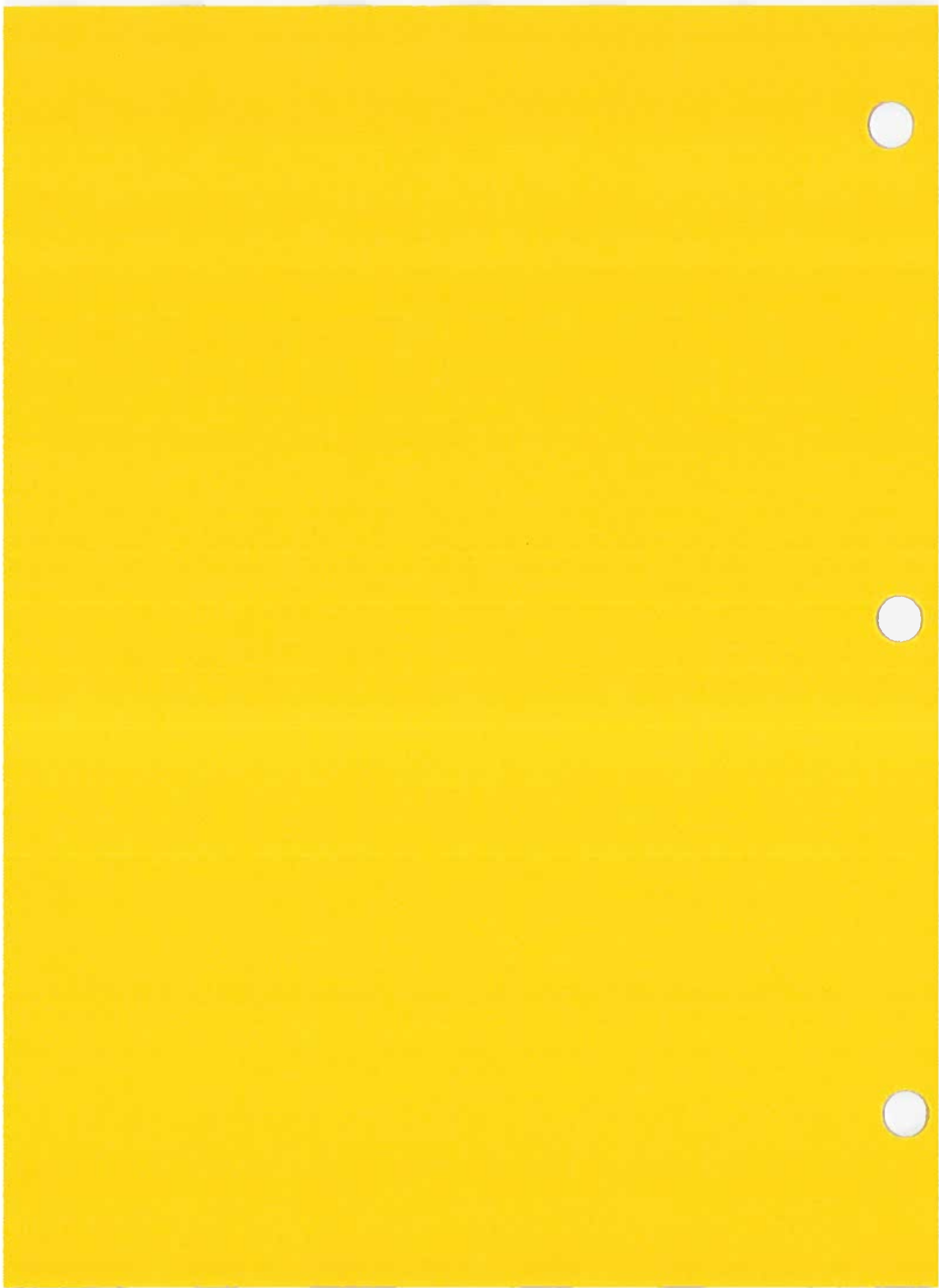
Management Consulting Services

The term of any contract for management consulting services related to food services management shall not exceed one year. Any renewal of the contract or further requests for proposals to provide such services shall be considered on a year-to-year basis. (Education Code 45103.5)

A contract for food service management consulting services shall not result in the supervision of food service classified staff by the management consultant, nor shall it result in the elimination of any food service classified staff or position or have any adverse effect on the wages, benefits or other terms and conditions of employment of classified food service staff or positions. (Education Code 45103.5)

Health criteria established by the district for classified staff shall be applicable to all persons providing food service management consulting services. (Education Code 45103.5)





Students

Child Abuse Reporting Procedures

*****Note:** Pursuant to Education Code 44691, as amended by AB 1432 (Ch. 797, Statutes of 2014), the California Department of Education (CDE) is required to disseminate information to all school districts regarding the detection and reporting of child abuse and to provide guidance on the responsibilities of mandated reporters. See the CDE web site for information and resources.***

Definitions

Child abuse or neglect includes the following: (Penal Code 11165.5, 11165.6)

1. A physical injury or death inflicted by other than accidental means on a child by another person

*****Note:** AB 1775 (Ch. 264, Statutes of 2014) amended Penal Code 11165.1 to revise the definition of sexual exploitation to also include knowingly downloading, streaming, or accessing through any electronic or digital media a film, photograph, videotape, video recording, negative, or slide in which a child is engaged in an act of obscene sexual conduct.***

2. Sexual abuse of a child, including sexual assault or sexual exploitation, as defined in Penal Code 11165.1
3. Neglect of a child as defined in Penal Code 11165.2
4. Willful harming or injuring of a child or the endangering of the person or health of a child as defined in Penal Code 11165.3
5. Unlawful corporal punishment or injury as defined in Penal Code 11165.4 (cf. 4119.21/4219.21/4319.21 Professional Standards)

(cf. 5145.7 - Sexual Harassment)

Child abuse or neglect does not include:

1. A mutual affray between minors (Penal Code 11165.6)
2. An injury caused by reasonable and necessary force used by a peace officer acting within the course and scope of his/her employment (Penal Code 11165.6)

(cf. 3515.3 - District Police/Security Department)

*****Note:** Education Code 44807 provides that physical control of a student under the conditions specified in item #3 below is not subject to criminal prosecution or penalties.***

3. An injury resulting from the exercise by a teacher, vice principal, principal, or other certificated employee of the same degree of physical control over a student that a parent/guardian would be

privileged to exercise, not exceeding the amount of physical control reasonably necessary to maintain order, protect property, protect the health and safety of students, or maintain proper and appropriate conditions conducive to learning (Education Code 44807)

4. An injury caused by a school employee's use of force that is reasonable and necessary to quell a disturbance threatening physical injury to persons or damage to property, to protect himself/herself, or to obtain weapons or other dangerous objects within the control of a student (Education Code 49001)

*(cf. 5131.7 - Weapons and Dangerous Instruments) (cf. 5144 Discipline)
(cf. 6159.4 - Behavioral Interventions for Special Education Students)*

5. Physical pain or discomfort caused by athletic competition or other such recreational activity voluntarily engaged in by a student (Education Code 49001)

(cf. 6142.7 - Physical Education and Activity) (cf. 6145.2 - Athletic Competition)

****Note: Pursuant to Penal Code 11165.15, as added by AB 652 (Ch. 486, Statutes of 2013), the fact that a child is homeless or is classified as an unaccompanied minor, as defined in the federal McKinney-Vento Homeless Assistance Act (42 USC 11434a), is not, in and of itself, a sufficient basis for reporting child abuse or neglect.****

6. Homelessness or classification as an unaccompanied minor (Penal Code 11165.15)

****Note: The following definition of "mandated reporters" does not list non-school persons (e.g., physicians, clergy members) who are also mandated to report suspected child abuse or neglect and may be revised to reflect additional positions applicable to the district as specified in Penal Code 11165.7.****

****Note: Penal Code 11165.7 clarifies that volunteers whose duties require direct contact with and supervision of children are not mandated reporters. However, the law encourages volunteers to obtain training in the identification and reporting of child abuse and neglect and to report known or suspected incidents of child abuse or neglect.****

Mandated reporters include, but are not limited to, teachers; instructional aides; teacher's aides or assistants; classified employees; certificated pupil personnel employees; administrative officers or supervisors of child attendance; athletic coaches, administrators, and directors; administrators and employees of a licensed child day care facility; Head Start teachers; district police or security officers; licensed nurses or health care providers; and administrators, presenters, and counselors of a child abuse prevention program. (Penal Code 11165.7)

Reasonable suspicion means that it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his/her training and experience, to suspect child abuse or neglect. However, reasonable suspicion does not require certainty that child abuse or neglect has occurred nor does it require a specific medical indication of child abuse or neglect. (Penal Code 11166)

Reportable Offenses

*****Note:** Penal Code 11166 specifies that a mandated reporter has a duty to report when acting in his/her professional capacity or within the scope of employment. When a mandated reporter is acting in a private capacity, like other private citizens, he/she has the discretion whether or not to make a report. ***

A mandated reporter shall make a report using the procedures provided below whenever, in his/her professional capacity or within the scope of his/her employment, he/she has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. (Penal Code 11166)

Any mandated reporter who has knowledge of or who reasonably suspects that a child is suffering serious emotional damage or is at a substantial risk of suffering serious emotional damage, based on evidence of severe anxiety, depression, withdrawal, or untoward aggressive behavior toward self or others, may make a report to the appropriate agency. (Penal Code 11166.05, 11167)

*****Note:** Pursuant to Penal Code 152.3, it may be a misdemeanor, with specified exceptions, for a witness to not report a murder, rape, or lewd or lascivious act as defined in Penal Code 288 where the victim is under age 14. Persons who fail to report such offenses may be subject to a fine and/or imprisonment. ***

Any district employee who reasonably believes that he/she has observed the commission of a murder, rape, or lewd or lascivious act by use of force, violence, duress, menace, or fear of immediate and unlawful bodily injury against a victim who is a child under age 14 shall notify a peace officer. (Penal Code 152.3, 288)

Responsibility for Reporting

The reporting duties of mandated reporters are individual and cannot be delegated to another person. (Penal Code 11166)

When two or more mandated reporters jointly have knowledge of a known or suspected instance of child abuse or neglect, the report may be made by a member of the team selected by mutual agreement and a single report may be made and signed by the selected member of the reporting team. Any member who has knowledge that the member designated to report has failed to do so shall thereafter make the report. (Penal Code 11166)

*****Note:** Penal Code 11166.01 provides that it may be a crime, punishable by a fine and/or imprisonment, for a supervisor or administrator to knowingly inhibit or impede a mandated reporter from making a report. ***

No supervisor or administrator shall impede or inhibit a mandated reporter from making a report. (Penal Code 11166)

Any person not identified as a mandated reporter who has knowledge of or observes a child whom he/she knows or reasonably suspects has been a victim of child abuse or neglect may report the

known or suspected instance of child abuse or neglect to the appropriate agency. (Penal Code 11166)

(cf. 1240 - Volunteer Assistance) Reporting Procedures

1. Initial Telephone Report

*****Note: Penal Code 11165.9 specifies the agencies that are authorized to receive reports of suspected child abuse and neglect, as detailed in the following paragraph. The agency must accept a report even if it lacks subject matter or geographical jurisdiction to investigate the case; the agency is then responsible for referring the case to an agency with proper jurisdiction.*****

Immediately or as soon as practicable after knowing or observing suspected child abuse or neglect, a mandated reporter shall make an initial report by telephone to any police department (excluding a school district police/security department), sheriff's department, county probation department if designated by the county to receive such reports, or county welfare department. (Penal Code 11165.9, 11166)

*****Note: It is recommended that the district's administrative regulation include the name, address, and phone number of the appropriate agencies in its area.*****

(Name of appropriate agency)

(Address)

(Phone number)

*****Note: The following paragraph is optional.*****

When the initial telephone report is made, the mandated reporter shall note the name of the official contacted, the date and time contacted, and any instructions or advice received.

2. Written Report

Within 36 hours of knowing or observing the information concerning the incident, the mandated reporter shall then prepare and either send, fax, or electronically submit to the appropriate agency a written follow-up report, which includes a completed Department of Justice form (SS 8572). (Penal Code 11166, 11168)

*****Note: Pursuant to Penal Code 11168, the Department of Justice form shall be distributed by the police department, sheriff's department, county probation department, or county welfare department as appropriate and is available on the Department of Justice's web site. It may also be made available at the district office or school site. The following optional paragraph should be revised to reflect district practice.*****

The Department of Justice form may be obtained from the district office or other appropriate agencies, such as the county probation or welfare department or the police or sheriff's department.

*****Note: Penal Code 11167 requires the mandated reporter to give his/her name when reporting known or suspected child abuse. However, the reporter's name and the report are confidential and are only disclosed in limited circumstances provided by law.*****

Reports of suspected child abuse or neglect shall include, if known: (Penal Code 11167)

- a. The name, business address, and telephone number of the person making the report and the capacity that makes the person a mandated reporter*
- b. The child's name and address, present location, and, where applicable, school, grade, and class*
- c. The names, addresses, and telephone numbers of the child's parents/ guardians*
- d. The name, address, telephone number, and other relevant personal information about the person who might have abused or neglected the child*
- e. The information that gave rise to the reasonable suspicion of child abuse or neglect and the source(s) of that information*

The mandated reporter shall make a report even if some of this information is not known or is uncertain to him/her. (Penal Code 11167)

The mandated reporter may give to an investigator from an agency investigating the case, including a licensing agency, any information relevant to an incident of child abuse or neglect or to a report made for serious emotional damage pursuant to Penal Code 11166.05. (Penal Code 11167)

*****Note: Item #3 below is optional and may be revised to reflect district practice. Pursuant to Penal Code 11166, school districts may establish internal reporting procedures encouraging employees to notify supervisors and administrators of reports that are made. These internal procedures must not inhibit or impede immediate and direct reporting by employees to appropriate agencies. Penal Code 11166 prohibits internal procedures from requiring the employee to make a report to the district or requiring that the identity of the mandated reporter be disclosed to the district.*****

3. Internal Reporting

The mandated reporter shall not be required to disclose his/her identity to his/her supervisor, the principal, or the Superintendent or designee. (Penal Code 11166)

However, employees reporting child abuse or neglect to an appropriate agency are encouraged, but not required, to notify the principal as soon as possible after the initial telephone report to the appropriate agency. When so notified, the principal shall inform the Superintendent or designee.

The principal so notified shall provide the mandated reporter with any assistance necessary to ensure that reporting procedures are carried out in accordance with law, Board policy, and administrative regulation. At the mandated reporter's request, the principal may assist in completing and filing the necessary forms.

Reporting the information to an employer, supervisor, principal, school counselor, co-worker, or other person shall not be a substitute for making a mandated report to the appropriate agency. (Penal Code 11166)

Training

****Note: As amended by AB 1432 (Ch. 797, Statutes of 2014), Education Code 44691 and Penal Code 11165.7 require districts to annually train their employees and any other mandated reporters working on their behalf regarding the duties of mandated reporters. Education Code 44691, as amended, also requires the CDE to develop an online training module to be provided to the California Department of Social Services for use by districts.****

Within the first six weeks of each school year, the Superintendent or designee shall provide training on mandated reporting requirements to district employees and persons working on their behalf who are mandated reporters. Any school personnel hired during the school year shall receive such training within the first six weeks of employment. (Education Code 44691; Penal Code 11165.7)

(cf. 4131 - Staff Development) (cf. 4231 - Staff Development) (cf. 4331 - Staff Development)

****Note: Education Code 44691 requires school districts to use the online training module provided by the California Department of Social Services. However, if the online training module is not used, the Superintendent or designee is required to report to the CDE regarding the training being used in its place.****

The Superintendent or designee shall use the online training module provided by the California Department of Social Services. (Education Code 44691)

The training shall include, but not necessarily be limited to, training in identification and reporting of child abuse and neglect. In addition, the training shall include information that failure to report an incident of known or reasonably suspected child abuse or neglect as required by law is a misdemeanor punishable by imprisonment and/or a fine as specified. (Education Code 44691; Penal Code 11165.7)

****Note: Education Code 44691, as amended by AB 1432 (Ch. 797, Statutes of 2014), requires districts to develop a process by which all persons required to receive training must provide proof of receiving the training (e.g., the use of a sign-in sheet, submission of a certificate of completion). The following paragraph may be revised to reflect district practice.****

The Superintendent or designee shall obtain and retain proof of each mandated reporter's completion of the training. (Education Code 44691)

****Note: The following optional paragraph may be revised to reflect district practice. Education Code 44691, as amended by AB 1058 (Ch. 748, Statutes of 2015), encourages districts to provide training to all school employees, at least once every three years, on the prevention of child abuse on school grounds, by school personnel, or in school-sponsored programs. As amended, Education Code 44691 also requires the CDE to establish best practices for prevention of abuse and to provide links on its web site to training resources.****

In addition, at least once every three years, school personnel may receive training in the prevention of child abuse, including sexual abuse, on school grounds, by school personnel, or in school-sponsored programs. (Education Code 44691)

Victim Interviews by Social Services

******Note: Penal Code 11174.3 authorizes a representative from the Department of Social Services or another government agency investigating suspected child abuse or neglect to interview a student during school hours, on school grounds, concerning a report of child abuse or neglect that occurred at home or in an out-of-home care facility. However, there is no clear guidance regarding the procedures to be followed if a social worker is accompanied by law enforcement. In Greene v. Camreta, the 9th Circuit Court of Appeals had ruled that, absent exigent circumstances, a social worker and sheriff could not question a student in school without obtaining a warrant, court order, or parent/guardian consent.***

Subsequently, that ruling was vacated by the U.S. Supreme Court on appeal (Camreta v. Greene) since the case was then moot. Districts should proceed with caution and consult with legal counsel as necessary.***

Whenever the Department of Social Services or another government agency is investigating suspected child abuse or neglect that occurred within the child's home or out-of-home care facility, the student may be interviewed by an agency representative during school hours, on school premises. The Superintendent or designee shall give the student the choice of being interviewed in private or in the presence of any adult school employee or volunteer aide selected by the student. (Penal Code 11174.3)

A staff member or volunteer aide selected by a child may decline to be present at the interview. If the selected person accepts, the principal or designee shall inform him/her of the following requirements: (Penal Code 11174.3)

- 1. The purpose of the selected person's presence at the interview is to lend support to the child and enable him/her to be as comfortable as possible.*
- 2. The selected person shall not participate in the interview.*
- 3. The selected person shall not discuss the facts or circumstances of the case with the child.*
- 4. The selected person is subject to the confidentiality requirements of the Child Abuse and Neglect Reporting Act, a violation of which is punishable as specified in Penal Code 11167.5.*

If a staff member agrees to be present, the interview shall be held at a time during school hours when it does not involve an expense to the school. (Penal Code 11174.3)

Release of Child to Peace Officer

When a child is released to a peace officer and taken into custody as a victim of suspected child abuse or neglect, the Superintendent or designee and/or principal shall not notify the parent/guardian, but rather shall provide the peace officer with the address and telephone number of the child's parent/guardian. (Education Code 48906)

(cf. 5145.11 - Questioning and Apprehension by Law Enforcement) Parent/Guardian Complaints

****Note: Education Code 48987 requires the district to disseminate guidelines, upon request, advising parents/guardians of procedures for filing child abuse complaints. As required by Education Code 33308.1, the CDE has prepared sample guidelines for this purpose, which were updated in March 2014 and are available on the CDE's web site.****

Upon request, the Superintendent or designee shall provide parents/guardians with procedures for reporting suspected child abuse occurring at a school site to appropriate agencies. For parents/guardians whose primary language is not English, such procedures shall be in their primary language and, when communicating orally regarding those procedures, an interpreter shall be provided.

To file a complaint against a district employee or other person suspected of child abuse or neglect at a school site, parents/guardians may file a report by telephone, in person, or in writing with any appropriate agency identified above under "Reporting Procedures." If a parent/guardian makes a complaint about an employee to any other employee, the employee receiving the information shall notify the parent/guardian of procedures for filing a complaint with the appropriate agency. The employee also is obligated pursuant to Penal Code 11166 to file a report himself/herself using the procedures described above for mandated reporters.

(cf. 1312.1 - Complaints Concerning District Employees)

****Note: Parents/guardians of special education students also may file a complaint with the CDE as provided in the following paragraph. The CDE does not investigate allegations of child abuse or neglect, but may investigate conditions that may involve immediate physical danger or threaten the health, safety, or welfare of the child and which may result in denial of a free appropriate public education.****

In addition, if the child is enrolled in special education, a separate complaint may be filed with the California Department of Education pursuant to 5 CCR 4650. (cf. 1312.3 Uniform Complaint Procedures)

Notifications

The Superintendent or designee shall provide to all new employees who are mandated reporters a statement that informs them of their status as mandated reporters, their reporting obligations under Penal Code 11166, and their confidentiality rights under Penal Code 11167. The district also shall provide these new employees with a copy of Penal Code 11165.7, 11166, and 11167. (Penal Code 11165.7, 11166.5)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

Before beginning employment, any person who will be a mandated reporter by virtue of his/her position shall sign a statement indicating that he/she has knowledge of the reporting obligations under Penal Code 11166 and will comply with those provisions. The signed statement shall be retained by the Superintendent or designee. (Penal Code 11166.5)

Employees who work with dependent adults shall be notified of legal responsibilities and reporting procedures pursuant to Welfare and Institutions Code 15630-15637.

****Note: The remainder of this section is optional and should be deleted by districts that do not provide these additional notifications.****

The Superintendent or designee also shall notify all employees that:

- 1. A mandated reporter who reports a known or suspected instance of child abuse or neglect shall not be held civilly or criminally liable for making a report and this immunity shall apply even if the mandated reporter acquired the knowledge or reasonable suspicion of child abuse or neglect outside of his/her professional capacity or outside the scope of his/her employment. Any other person making a report shall not incur civil or criminal liability unless it can be proven that he/she knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report. (Penal Code 11172)*
- 2. If a mandated reporter fails to timely report an incident of known or reasonably suspected child abuse or neglect, he/she may be guilty of a crime punishable by a fine and/or imprisonment. (Penal Code 11166)*
- 3. No employee shall be subject to any sanction by the district for making a report unless it can be shown that he/she knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report. (Penal Code 11166)*

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Students

Child Abuse Reporting Procedures

Definitions

Child abuse or neglect includes the following: (Penal Code 11165.5, 11165.6)

1. A physical injury or death inflicted by other than accidental means on a child by another person
2. Sexual abuse of a child, including sexual assault or sexual exploitation, as defined in Penal Code 11165.1
3. Neglect of a child as defined in Penal Code 11165.2
4. Willful harming or injuring of a child or the endangering of the person or health of a child as defined in Penal Code 11165.3
5. Unlawful corporal punishment or injury as defined in Penal Code 11165.4

Child abuse or neglect does not include:

1. A mutual affray between minors (Penal Code 11165.6)
2. An injury caused by reasonable and necessary force used by a peace officer acting within the course and scope of his/her employment (Penal Code 11165.6)
3. An injury resulting from the exercise by a teacher, vice principal, principal, or other certificated employee of the same degree of physical control over a student that a parent/guardian would be privileged to exercise, not exceeding the amount of physical control reasonably necessary to maintain order, protect property, protect the health and safety of students, or maintain proper and appropriate conditions conducive to learning (Education Code 44807)
4. An injury caused by a school employee's use of force that is reasonable and necessary to quell a disturbance threatening physical injury to persons or damage to property, to protect himself/herself, or to obtain weapons or other dangerous objects within the control of the student (Education Code 49001)
5. Physical pain or discomfort caused by athletic competition or other such recreational activity voluntarily engaged in by the student (Education Code 49001)

Mandated reporters include, but are not limited to, teachers; instructional aides; teacher's aides or assistants; classified employees; certificated pupil personnel employees; administrative officers or supervisors of child attendance; administrators and employees of a licensed day care facility; Head Start teachers; district police or security officers; licensed nurse or health care provider; and administrators, presenters, and counselors of a child abuse prevention program. (Penal Code 11165.7)

Reasonable suspicion means that it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his/her training and experience, to suspect child abuse or neglect. (Penal Code 11166)

Reportable Offenses

A mandated reporter shall make a report using the procedures provided below whenever, in his/her professional capacity or within the scope of his/her employment, he/she has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. (Penal Code 11166)

Any mandated reporter who has knowledge of or who reasonably suspects that a child is suffering serious emotional damage or is at a substantial risk of suffering serious emotional damage, based on evidence of severe anxiety, depression, withdrawal, or untoward aggressive behavior toward self or others, may make a report to the appropriate agency. (Penal Code 11166.05)

Any person shall notify a peace officer if he/she reasonably believes that he/she has observed the commission of a murder, rape, or lewd or lascivious act by use of force, violence, duress, menace, or fear

of immediate and unlawful bodily injury, where the victim is a child under age 14. (Penal Code 152.3, 288)

Responsibility for Reporting

The reporting duties of mandated reporters are individual and cannot be delegated to another person. (Penal Code 11166)

When two or more mandated reporters jointly have knowledge of a known or suspected instance of child abuse or neglect, the report may be made by a member of the team selected by mutual agreement and a single report may be made and signed by the selected member of the reporting team. Any member who has knowledge that the member designated to report has failed to do so shall thereafter make the report. (Penal Code 11166)

No supervisor or administrator shall impede or inhibit a mandated reporter from making a report. (Penal Code 11166)

Any person not identified as a mandated reporter who has knowledge of or observes a child whom he/she knows or reasonably suspects has been a victim of child abuse or neglect may report the known or suspected instance of child abuse or neglect to the appropriate agency. (Penal Code 11166)

Reporting Procedures

1. Initial Telephone Report

Immediately or as soon as practicably possible after knowing or observing suspected child abuse or neglect, a mandated reporter shall make an initial report by telephone to any police department (excluding a school district police/security department), sheriff's department, county probation department if designated by the county to receive such reports, or county welfare department. (Penal Code 11166)

Mendocino County Department of Social Services
Phone: 1-866-236-0368

When the initial telephone report is made, the mandated reporter shall note the name of the official contacted, the date and time contacted, and any instructions or advice received.

2. Written Report

Within 36 hours of knowing or observing the information concerning the incident, the mandated reporter shall then prepare and either send, fax, or electronically submit to the appropriate agency a written follow-up report, which includes a completed Department of Justice form (SS 8572). (Penal Code 11166, 11168)

Mandated reporters may obtain copies of the Department of Justice form from the appropriate agency.

Reports of suspected child abuse or neglect shall include, if known: (Penal Code 11167)

- a. The name, business address, and telephone number of the person making the report and the capacity that makes the person a mandated reporter
- b. The child's name and address, present location and, where applicable, school, grade, and class
- c. The names, addresses, and telephone numbers of the child's parents/guardians
- d. The information that gave rise to the reasonable suspicion of child abuse or neglect and the source(s) of that information
- e. The name, address, telephone number, and other relevant personal information about the person(s) who might have abused or neglected the child

The mandated reporter shall make a report even if some of this information is not known or is uncertain to him/her. (Penal Code 11167)

Information relevant to the incident of child abuse or neglect may also be given to an investigator from an agency that is investigating the case. (Penal Code 11167)

3. Internal Reporting

Employees reporting child abuse or neglect to an appropriate agency are encouraged, but not required, to notify the principal as soon as possible after the initial telephone report to the appropriate agency. When so notified, the principal shall inform the Superintendent or designee.

The principal so notified shall provide the mandated reporter with any assistance necessary to ensure that reporting procedures are carried out in accordance with law, Board policy, and administrative regulation. At the mandated reporter's request, the principal may assist in completing and filing the necessary forms.

The mandated reporter shall not be required to disclose his/her identity to the principal. (Penal Code 11166)

He/she may provide or mail a copy of the written report to the principal or Superintendent or designee without his/her signature or name.

Reporting the information to an employer, supervisor, principal, school counselor, co-worker, or other person shall not be a substitute for making a mandated report to the appropriate agency. (Penal Code 11166)

Training

Training of mandated reporters shall include child abuse and neglect identification and mandated reporting. (Penal Code 11165.7)

Training shall also include guidance in the appropriate discipline of students, physical contact with students, and maintenance of ethical relationships with students to avoid actions that may be misinterpreted as child abuse.

Victim Interviews

Whenever a representative of a government agency investigating suspected child abuse or neglect or the state Department of Social Services deems it necessary, a suspected victim may be interviewed during school hours, on school premises, concerning a report of suspected child abuse or neglect that occurred within the child's home or out-of-home care facility. The child shall be given the choice of being interviewed in private or in the presence of any adult school employee or volunteer aide selected by the child. (Penal Code 11174.3)

A staff member or volunteer aide selected by a child may decline to be present at the interview. If the selected person accepts, the principal or designee shall inform him/her of the following requirements: (Penal Code 11174.3)

1. The purpose of the selected person's presence at the interview is to lend support to the child and enable him/her to be as comfortable as possible.
2. The selected person shall not participate in the interview.
3. The selected person shall not discuss the facts or circumstances of the case with the child.
4. The selected person is subject to the confidentiality requirements of the Child Abuse and Neglect Reporting Act, a violation of which is punishable as specified in Penal Code 11167.5.

If a staff member agrees to be present, the interview shall be held at a time during school hours when it does not involve an expense to the school. (Penal Code 11174.3)

Release of Child to Peace Officer

When a child is released to a peace officer and taken into custody as a victim of suspected child abuse or neglect, the Superintendent or designee and/or principal shall not notify the parent/guardian, but rather shall provide the peace officer with the address and telephone number of the child's parent/guardian. It is

the responsibility of the peace officer or agent to notify the parent/guardian of the situation. (Education Code 48906)

Peace officers shall be asked to sign an appropriate release or acceptance of responsibility form.

Parent/Guardian Complaints

Upon request, the Superintendent or designee shall provide parents/guardians with a copy of the district's administrative regulation that describes how to report suspected child abuse occurring at a school site to appropriate agencies. For parents/guardians whose primary language is other than English, such procedures shall be in their primary language and, when communicating orally regarding those procedures, an interpreter shall be provided.

To file a complaint against a district employee or other person suspected of child abuse or neglect at a school site, parents/guardians may file a report by telephone, in person, or in writing with any appropriate agency identified above under "Reporting Procedures." If a parent/guardian makes a complaint about an employee to any other employee, the employee receiving the information shall notify the parent/guardian of procedures for filing a complaint with the appropriate agency. The employee also is obligated pursuant to Penal Code 11166 to file a report himself/herself using the procedures described above for mandated reporters.

In addition, if the child is enrolled in special education, a separate complaint may be filed with the California Department of Education pursuant to 5 CCR 4650.

Notifications

The Superintendent or designee shall provide to all new employees who are mandated reporters a statement that informs them of their status as mandated reporters, of their reporting obligations under Penal Code 11166, and of their confidentiality rights under Penal Code 11167. The district shall also provide these new employees with a copy of Penal Code 11165.7, 11166, and 11167. (Penal Code 11165.7, 11166.5)

Before beginning employment, employees shall sign the statement indicating that they have knowledge of the reporting obligations under Penal Code 11166 and that they will comply with those provisions. The signed statements shall be retained by the Superintendent or designee. (Penal Code 11166.5)

Employees who work with dependent adults shall be notified of legal responsibilities and reporting procedures pursuant to Welfare and Institutions Code 15630-15637.

The Superintendent or designee shall also notify all employees that:

1. A mandated reporter who reports a known or suspected instance of child abuse or neglect shall not be held civilly or criminally liable for making a report and this immunity shall apply even if the mandated reporter acquired the knowledge or reasonable suspicion of child abuse or neglect outside of his/her professional capacity or outside the scope of his/her employment. Any other person making a report shall not incur civil or criminal liability unless it can be proven that he/she knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report. (Penal Code 11172)
2. If a mandated reporter fails to report an incident of known or reasonably suspected child abuse or neglect, he/she may be guilty of a crime punishable by a fine and/or imprisonment. (Penal Code 11166)
3. No employee shall be subject to any sanction by the district for making a report. (Penal Code 11166)



