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# Mendocino Unified School District

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## Agenda

### Regular Board Meeting

**FEBRUARY 15, 2018**

**GREENWOOD PRESCHOOL**

**STATE HIGHWAY 1**

**ELK, CA 95432**

**4:00 P.M. CLOSED SESSION – CLASSROOM 2**

**5:00 P.M. OPEN SESSION –**

**CLASSROOM 1**

<http://www.mendocinoused.org>

*If the public wishes to make a comment regarding any closed session item before the Board adjourns to closed session, please go to*

*Classroom 2 at 4:00 p.m.*

#### ***Board Priorities***

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at <http://www.mendocinoused.org/District/2285-Untitled.html>

In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Susan Strom, Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at [dosusan@mcn.org](mailto:dosusan@mcn.org).

**MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER**

**1. 4:00 P.M. OPEN MEETING, CALL TO ORDER AND ROLL CALL**

- 1.1. Call to order and roll call
- 1.2. The President will verbally identify the agenda items to be discussed during closed session as listed below.

**2. PUBLIC HEARING FOR CLOSED SESSION**

Members of the public may take this opportunity to comment on closed session agenda items per Board Policy 9322. Under the requirements of the Brown Act open meeting law, members of the community wishing to address an item on the closed session agenda may do so at this time. Items not on the agenda cannot be addressed at this time. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes. (Government Code 54954.3).

**3. CLOSED SESSION**

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962. Closed session attendees include Board members and Superintendent Jason Morse.

- 3.1. Conference with Labor Negotiators (Government Code 54954.957.6)  
Agency Representative: Superintendent Jason Morse  
Employee organizations: CEMUS and MTA bargaining units and unrepresented employees
- 3.2. Employment/Personnel Changes per Item 5.3

**4. 5:00 P.M. RECONVENE TO OPEN SESSION**

- 4.1. Call to order and roll call
- 4.2. Closed session disclosure  
Any reportable action taken during closed session will be disclosed at this time.
- 4.3. Approval of agenda  
Items to be removed from the agenda or changes to the agenda should be done at this time.

**5. CONSENT AGENDA**

Items on the consent agenda are passed in one motion without discussion. Any item may be pulled from the consent agenda by any member of the Board and moved to action when approving the agenda. (action)

- 5.1. Approval of Warrants
  - 5.1.1. Warrants dated: 1/10/18, 1/17/18, 1/24/18, 1/31/18, 2/7/18
- 5.2. Approval of Minutes
  - 5.2.1. Board Meeting Minutes 1/18/18
- 5.3. Approval of Employment/Personnel Changes
  - 5.3.1. Classified Integrative Aide, 6.0 hours/day, to be put on the 39 month rehire list, effective 1/25/18
  - 5.3.2. Certificated Teacher, 1.0 FTE, add National Board Certification Stipend, effective 2/1/18
- 5.4. Approval of Current Budget Change Report

- 5.5. Approval of Mendocino Community Network (MCN) Financial Statements
  - 5.5.1. Unaudited MCN Statement of Fund Net Position (with GASB 68 adjustments separated), for December 31, 2017 with comparative totals as of June 30, 2017
  - 5.5.2. MCN Statement of Revenues, Expenses, and Changes in Fund Net Position based on Audit Report (minus GASB adjustments) for four month period ending December 31, 2017 with comparative totals as of June 30, 2017
- 5.6. Approval of Student Body Account Reports for December 2017
- 5.7. Approval of MTA TA 2017-18-05 Article 3: Hours of Employment/School Calendar
- 5.8. Approval of Winter Consolidated Program Application
- 5.9. Approval of Christy White Associates as auditors for MUSD and MCN for Fiscal Year ending June 30, 2018 at the same rate charged as last year
- 5.10. Approval of MCN Second Quarter Report 2017-18 Fiscal Year
- 5.11. Approval of Correspondence regarding the County Office Review of the 2017-18 First Interim Report
- 5.12. Approval of Investment Report ending on 12/21/17
- 5.13. Approval of Board Bylaw and Administrative Regulation
  - 5.13.1. BP/AR 5141.4: Child Abuse Prevention and Reporting

## **6. Reports**

- 6.1. Student Trustee Olivia Grinberg
- 6.2. Administrative
  - 6.2.1. Principal – Kim Humrichouse
  - 6.2.2. Superintendent – Jason Morse
- 6.3. Bargaining Units
  - 6.3.1. Mendocino Teachers Association (MTA)
  - 6.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)
- 6.4. Board Trustee Reports

## **7. TIMED ITEM 6:00 P.M. - PARENT/COMMUNITY COMMENT**

Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. A three minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). The Brown Act does not permit the Board to take action on any item that is not on the agenda. In addition, in order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process. The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

**8. INFORMATION/DISCUSSION/ACTION ITEMS**

- 8.1. Greenwood Site Supervisor, Julianne Johnston, will update the Board on preschool operation and activities.  
(information/discussion)
- 8.2. Consideration of two teachers' request to share a job for School Year 2018-19 and request to approve a half time leave of absence for both teachers for the same year  
(discussion/action)
- 8.3. Discussion of Professional Association of Childhood Educators Conference in Sacramento, attended by MUSD Board members on 2/2/18  
(discussion)
- 8.4. Board Self-Evaluation  
The Board will discuss the process to be used for self-evaluation this year.  
(information/discussion)
- 8.5. Appointment of a Board member to negotiate the Superintendent's contract  
(action)
- 8.6. Approval of Board Bylaw and Administrative Regulations as a first reading
  - 8.6.1. AR 5123: Promotion/Acceleration/Retention
  - 8.6.2. AR 3311: Bids
  - 8.6.3. BB 9100: Organization(action)
- 8.7. Board Policy and Administrative Regulation as information only
  - 8.7.1. BP/AR 5141.21: Administering Medication and Monitoring Health Conditions(information only)

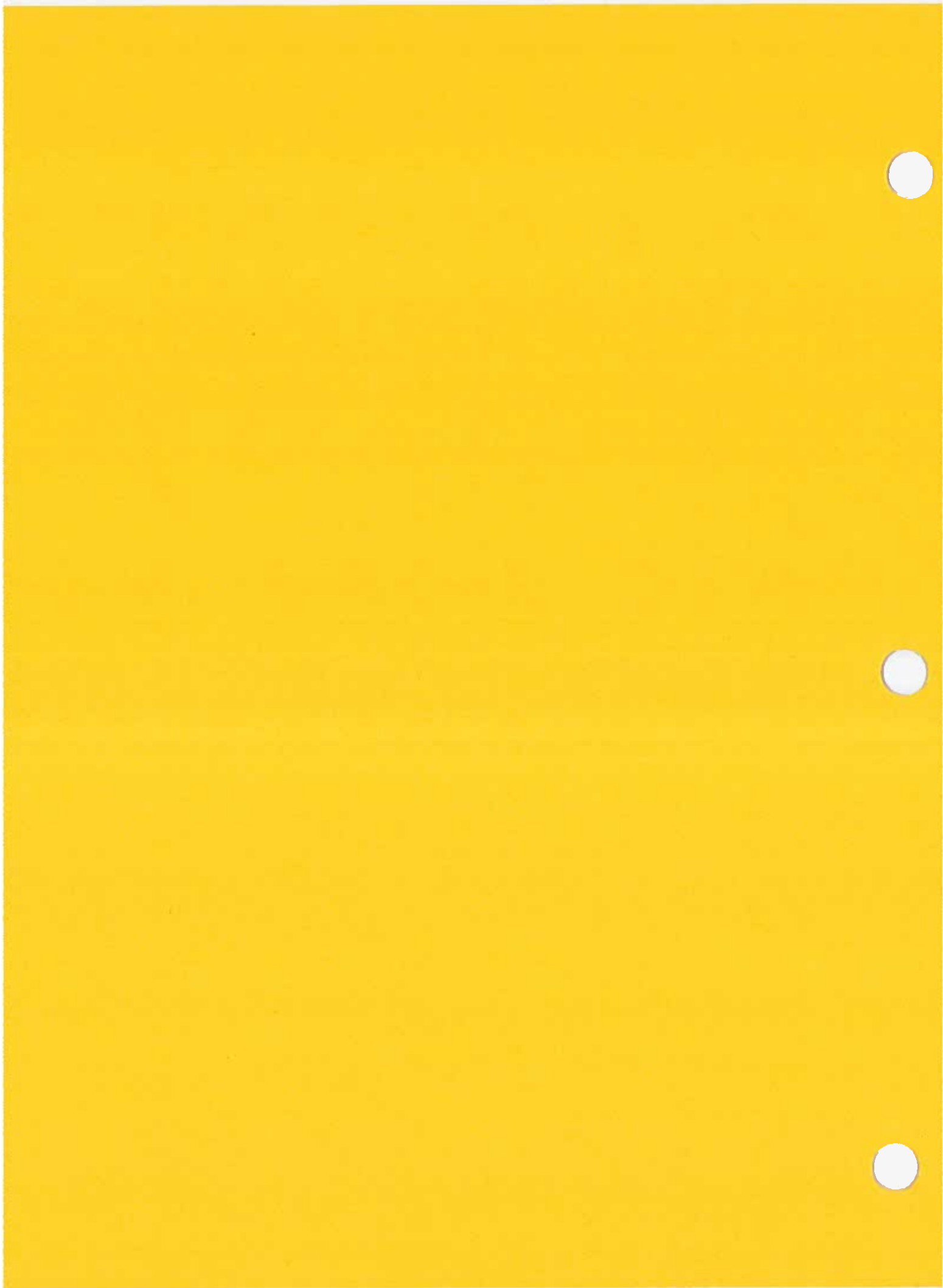
**9. FUTURE AGENDA ITEMS**

Technology Update, Second Interim Report, Deferred Maintenance Plan Update, Instructional Calendar, Child Abuse Resolution, administrative contracts, ongoing policies

**10. ADJOURNMENT**

The next regular Board meeting is scheduled for **March 8, 2018** at the K-8 School.







APY250 1.00.05

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1872 DISTRICT February 5, 2018

MENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/06/2018

02/07/18 PAGE 2

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE	LN	FU	RESD	P	OBJ#	BCH	GOAL	FUNC	DIST	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
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18722820	008870/	ASCAP												01-0001-0-5300-150-0000-2700-0015			TAXI License fee 2018	352.00	
																		WARRANT TOTAL	\$352.00

18722821 009244/ AT&T

180004	PO-180004		6.	01-0000-0-5903-001-0000-7200-0000														INV. 10807134	85.53
180004			4.	01-0000-0-5903-150-0000-2700-0000														INV. 10807473	17.06
180004			4.	01-0000-0-5903-150-0000-2700-0000														INV. 10807134	151.87
180004			5.	01-0000-0-5903-220-0000-2700-0000														INV. 10807474	14.87
180004			5.	01-0000-0-5903-220-0000-2700-0000														INV. 10807134	191.86
180004			2.	01-0000-0-5903-221-0000-2700-0000														INV. 10807134	53.82
180004			3.	01-0000-0-5903-246-0000-2700-0000														INV. 10807134	67.31
180004			1.	12-6105-0-5903-222-7110-8200-0000														INV. 10807134	53.88
180093	PO-180093		1.	01-0000-0-5903-155-3100-2700-0000														INV. 10807134	16.52
180093			2.	01-0740-0-5903-001-0000-3600-0000														INV. 10807134	14.87
																		WARRANT TOTAL	\$667.59

18722822 008108/ B&H PHOTOGRAPHY

180287	PO-180287		1.	01-9003-0-4300-150-3800-1000-8358														INV. 180287	551.00
																		WARRANT TOTAL	\$551.00

18722823 009027/ BKT MOBIC

FW-180468				01-0795-0-5300-150-0000-2700-0000														Acct. 1005877 Annual fee	352.00
																		WARRANT TOTAL	\$352.00

18722824 010109/ C.V. STARR CENTER

FW-180467				01-0000-0-5800-150-1110-4200-0000														INV. 167611	300.00
																		WARRANT TOTAL	\$300.00

18722825 006776/ CDW GOVERNMENT

180254	PO-180254		1.	01-0000-0-4400-001-0000-2420-1171														INV. 1865244	122.54
																		WARRANT TOTAL	\$122.54



DISTRICT: 046 MENDOCINO UNITED SCHOOL DIST  
BATCH: 1872 DISTRICT February 5, 2018

COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/08/2018

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE LN	PT RESO P	OSR	SCH GOAL	FUNC DIST	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT	
18722826	003108/	CLOVER STORMETTA FARMS INC												
	180009	PO-180009	1.	13-5310-0-4700-001-0000-3700-0000					INV.	0100836216			91.50	
	180009		1.	13-5310-0-4700-001-0000-3700-0000					INV.	0100837930			159.00	
													WARRANT TOTAL	\$250.50
18722827	009816/	COMMUNITY CENTER OF MENDOCINO												
		PV-180473			01-0001-0-5800-220-1110-1000-1134							January Snack Reimburse	197.50	
													WARRANT TOTAL	\$197.50
18722828	010149/	SHANE CROCKETT												
		PV-180469			01-0000-0-4300-150-1110-1000-9009							Supplies	16.94	
					01-0000-0-4300-150-1110-1000-9009							Supplies	91.22	
					01-0000-0-4300-150-1110-1000-9009							Supplies	96.92	
													WARRANT TOTAL	\$205.08
18722829	009439/	MARIE-CLAIRE DIZIN												
		PV-180466			01-9003-0-5800-150-1110-1000-8358							Keyboard for Improv Performance	400.00	
													WARRANT TOTAL	\$400.00
18722830	010091/	GHD INC.												
		180244	1.	14-0000-0-5800-001-0000-8100-0000					INV.	93813			1,000.00	
													WARRANT TOTAL	\$1,000.00
18722831	000053/	GRANDNER												
		180020	1.	01-8150-0-4300-001-0000-8110-0000					INV.	9659867385			351.75	
		180020	1.	01-8150-0-4300-001-0000-8110-0000					INV.	9676866008			35.68	
		180020	1.	01-8150-0-4300-001-0000-8110-0000					INV.	9676865992			105.88	
													WARRANT TOTAL	\$493.31
18722832	009247/	TYLER GRIMBERG												
		PV-180465			01-0001-0-4300-150-1110-1000-8315							Mortar Mlx	5.79	
					01-0001-0-4300-150-1110-1000-8315							Horticulture overpayment	54.16-	
					01-9010-0-4300-150-1110-1000-7370							SOMAR	137.76	

APR250 1.00.05

DISTRICT: 046 MENDOCINO UNITED SCHOOL DIST  
BATCH: 1872 DISTRICT February 5, 2018

MENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/08/2018

02/07/18 PAGE 4

WARRANT	VENDOR/ADDR	NAME (REKIT)	DEPOSIT TYPE	YBA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
18722833	009688/	HERC RENTALS INC.					
	180017	PO-180017	1. 01-8150-0-4300-001-0000-8110-0000			INV. 36450997	979.58
	180017		1. 01-8150-0-4300-001-0000-8110-0000			INV. 36214216	90.41
						WARRANT TOTAL	\$1,069.99
18722834	008359/	MENDES SUPPLY COMPANY					
	180164	PO-180164	1. 01-0000-0-4300-001-0000-8200-0000			INV. M140885-00	296.85
						WARRANT TOTAL	\$296.85
18722835	005478/	MENDOCINO COAST CLINICS INC					
		PV-180471	01-0740-0-5815-001-0000-3600-0000			100000000000006538	175.00
						WARRANT TOTAL	\$175.00
18722836	009037/	MENDOCINO COAST WATER WORKS					
		PV-180458	01-8150-0-4300-001-0000-8110-0000			INV. 1-19-18	46.90
						WARRANT TOTAL	\$46.90
18722837	002311/	MENDOCINO COUNTY YOUTH PROJECT					
	180187	PO-180187	1. 01-9129-0-5800-001-0000-3130-0000			INV. JAN 18	1,232.30
						WARRANT TOTAL	\$1,232.30
18722838	003916/	NORTH COAST REFRIGERATION INC.					
		PV-180459	01-8150-0-4300-001-0000-8110-0000			Materials and Shipping	54.42
			01-8150-0-5800-001-0000-8110-0000			Labor	187.40
						WARRANT TOTAL	\$241.82
18722839	000040/	OFFICE DEPOT					
	180271	PO-180271	1. 01-0000-0-4300-150-1110-1000-9009			INV. 998883975001	31.85
	180280	PO-180280	1. 01-0000-0-4300-220-1110-1000-9009			INV. 100454363001	10.20
	180280		1. 01-0000-0-4300-220-1110-1000-9009			INV. 100454364001	31.05
	180280		1. 01-0000-0-4300-220-1110-1000-9009			INV. 100454362001	97.98
						WARRANT TOTAL	\$171.08

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1872 DISTRICT February 5, 2018

WARRANT VENDOR/ADDR NAME (REMIT) DEPOSIT TYPE ABA NUM ACCOUNT NUM  
REQ# REFERENCE LN PU RESO P OBTN SCH GOAL FOUNC DIST DESCRIPTION AMOUNT

18722840 009773/ REALTY GOOD STUFF  
180282 PO-180282 1. 01-0000-0-4300-221-1110-1000-9009 INV. 6323657  
WARRANT TOTAL \$36.92

18722841 010122/ REDWOOD COAST FURKS  
180034 PO-180034 1. 01-0740-0-4361-001-0000-3600-0000 INV. 1906165  
180034 2. 01-1100-0-5520-150-0000-8200-0000 INV. 0834460  
WARRANT TOTAL \$2,223.27

18722842 000135/ RHODAS AUTO PARTS INC.  
PW-180461 01-0740-0-4365-001-0000-3600-0000 Acct. 3140  
WARRANT TOTAL \$176.59

18722843 005525/ SCHOOL AND COLLEGE LEGAL  
180036 PO-180036 1. 01-0000-0-5802-001-0000-7110-0000 INV 18-01788  
WARRANT TOTAL \$497.50

18722844 009259/ SIGC MEDICAL  
180039 PO-180039 1. 01-0000-0-9514-000-0000-0000-0000 FEBRUARY Medical Insurance  
WARRANT TOTAL \$111,278.75

18722845 008559/ SOLID WASTE OF WILLITS INC  
180040 PO-180040 1. 12-6105-0-5540-222-7110-8200-0000 Greenwood Trash Pick-up  
WARRANT TOTAL \$55.38

18722846 008786/ SPORT & CYCLE TEAM ATHLETICS  
PW-180463 01-0000-0-4300-150-1110-4200-0000 INV. 210530  
WARRANT TOTAL \$286.09

18722847 010213/ STAFF DEVELOPMENT FOR EDUCATO  
180290 PO-180290 1. 01-6264-0-5800-001-1110-1000-0000 INV. 30758 less deposit  
WARRANT TOTAL \$3,825.00

18722848 009257/ SUSAN STROM  
PW-180470 01-0000-0-5200-199-0000-2700-0000 Food for Faculty Training  
PW-180472 01-0000-0-4300-001-0000-7200-0000 Posters, office supplies  
WARRANT TOTAL \$50.96

APY250 1.00.05

MENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1872 DISTRICT February 5, 2018

FOR WARRANTS DATED 02/08/2018

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE	LN	FU	RESO	P	OBJ#	SCR	GOAL	FUNC	DIST	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
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18722849	009442/	DEIAR PAPER SUPPLY INC																	
	180046	PO-180046	1.	13-5310-0-4300-001-0000-3700-0000										INV.	480856			151.16	
WARRANT TOTAL																			\$151.16

18722850	008740/	US BANK CORPORATE PAYMENT SYS																	
		PV-180474		01-0000-0-4300-001-0000-7200-0000										Staples				48.89	
				01-0000-0-5200-001-0000-7150-0000										MECCA Meeting Food				168.18	
				01-0000-0-5200-001-0000-7150-0000										Crows Nest Meal				41.76	
WARRANT TOTAL																			\$258.83

18722851	009383/	US FOODS																	
	180048	PO-180048	1.	13-5310-0-4700-001-0000-3700-0000										INV.	4153499			953.60	
	180048		1.	13-5310-0-4700-001-0000-3700-0000										INV.	4024863			343.61	
	180048		3.	13-5310-0-4700-001-0000-3700-8634										INV.	4153499			151.24	
WARRANT TOTAL																			\$1,448.45

\*\*\* BATCH TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	32	TOTAL AMOUNT OF CHECKS:	\$128,562.58*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	32	TOTAL AMOUNT:	\$128,562.58*

\*\*\* DISTRICT TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	34	TOTAL AMOUNT OF CHECKS:	\$130,594.65*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	34	TOTAL AMOUNT:	\$130,594.65*



APY250 1.00.05

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1870 DISTRICT JANUARY 29, 2018

MENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/01/2018

WARRANT	VENDOR/ADDR	NAME (BENEF)	REF#	REFERENCE LN	PT	RESO P	OBJE	SCH	GOAL	FUNC	DIST	DEPOSIT TYPE	ABA NOM	ACCOUNT NOM	DESCRIPTION	AMOUNT
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												01-0000-0-4300-220-0000-2700-9009			Oriental Trading	65.90
												01-0000-0-4300-220-0000-2700-9009			Shipping, Oriental Trading	12.99
												01-0000-0-4300-220-0000-2700-9009			Amazon	37.95
												01-0000-0-5800-220-1110-1000-9009			Lyrics to Learn	15.00
												01-0001-0-4300-220-1110-1000-1137			Harvest	32.17
												01-0001-0-4300-220-1110-1000-1137			Suburban Propane	209.50
												01-6300-0-4200-220-1110-1000-0000			Foliect	75.98
															WARRANT TOTAL	\$892.42

18722286 009383 / US FOODS

180048 PO-180048 1. 13-5310-0-4700-001-0000-3700-0000

Inv. 3898047

1,185.75

180048 3. 13-5310-0-4700-001-0000-3700-8634

Inv. 3898047

184.18

\*\*\* BATCH TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	22	TOTAL AMOUNT OF CHECKS:	\$13,185.12*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	22	TOTAL AMOUNT:	\$13,185.12*

\*\*\* DISTRICT TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	25	TOTAL AMOUNT OF CHECKS:	\$14,198.11*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	25	TOTAL AMOUNT:	\$14,198.11*

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1870 DISTRICT JANUARY 29, 2018

COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/01/2018

WARRANT	VENDOR/ADDR	NAME (BENEF)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT			
REQ#	REFERENCE	LN	FU	RESO	P OBJE	SCH GOAL	PUNC	DIST	
-----18722279 010122/ REDWOOD COAST FUELS-----									
180034	PO-180034		2.	01-1100-0-5520-150-0000-8200-0000	Inv.	0834090			890.74
180034			3.	01-1100-0-5520-220-0000-8200-0000	Inv.	0834110			1,042.41
									\$1,933.15
-----18722280 007958/ SAFEMAX INC.-----									
180038	PO-180038		1.	13-5310-0-4700-001-0000-3700-0000	Acct.	151360			409.48
									17.07
									\$426.55
-----18722281 010213/ STAFF DEVELOPMENT FOR EDUCATO-----									
180290	PO-180290		1.	01-6264-0-5800-001-1110-1000-0000	Workshop	Deposit			675.00
									\$675.00
-----18722282 008317/ SUN LIFE INSURANCE CO.-----									
180041	PO-180041		1.	01-0000-0-9514-000-0000-0000-0000	FEBRUARY Life Insurance				987.96
									\$987.96
-----18722283 007765/ SYNCB/AMAZON-----									
180250	PO-180250		1.	01-0000-0-4300-150-1110-1000-9009	Pencils				5.19
180250			1.	01-0000-0-4300-150-1110-1000-9009	Pens				73.60
180251	PO-180251		1.	01-0000-0-4300-199-0000-2700-9009	Wall Organizer				31.00
180252	PO-180252		1.	01-6300-0-4200-150-1110-1000-0000	Book				21.60
									\$131.39
-----18722284 004342/ SYHCO FOOD SERVICES OF SF INC-----									
180042	PO-180042		1.	13-5310-0-4700-001-0000-3700-0000	Inv.	150859176			757.11
180042			3.	13-5310-0-4700-001-0000-3700-8634	Inv.	150859176			97.70
									\$854.81
-----18722285 008740/ DS BANK CORPORATE PAYMENT SYS-----									
	PV-180456			01-0000-0-4300-001-0000-7200-0000	Costco				401.98
				01-0000-0-4300-001-0000-7200-0000	Safeway				40.95

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1870 DISTRICT JANUARY 29, 2018

COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/01/2018

WARRANT	VENDOR/ADDR	NAME (REMIT)	REQ#	REFERENCE LN	FV RESO P	OSR/ SCH	GOAL FUND	DIST	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
18722271	009030/	FERRILL GAS			01-6382-0-4300-150-3800-1000-0000							49495, Culinary	669.75
WARRANT TOTAL													\$1,333.36
180019	PO-180019	1.	01-1100-0-5520-150-0000-8200-0000						INV.	1099552454			293.57
180019		1.	01-1100-0-5520-150-0000-8200-0000						INV.	1099606168			328.57
WARRANT TOTAL													\$622.14
18722272	010148/	MARTEA JIMENEZ			01-0079-0-4300-001-0000-3130-0000				Class Supplies				48.21
		PV-180451			01-0079-0-5200-001-0000-3130-0000				Mileage				5.43
WARRANT TOTAL													\$53.64
18722273	009638/	K-LOG			1. 01-0000-0-4300-220-1110-1000-9009				INV.	17-284291-1			1,350.82
WARRANT TOTAL													\$1,350.82
18722274	001821/	MENDO MILLS			01-0001-0-4300-150-1110-1000-8315				Horticulture Supplies				162.93
WARRANT TOTAL													\$162.93
18722275	008746/	MENDOCINO SOLID WASTE MNGMT			01-8150-0-5800-001-0000-8110-0000				INV.	10601			130.75
WARRANT TOTAL													\$130.75
18722276	000040/	OFFICE DEPOT			1. 01-0000-0-4300-220-1110-1000-9009				INV.	993207945001			78.75
WARRANT TOTAL													\$78.75
18722277	000001/	FGAR			8. 01-0000-0-5510-006-0000-8200-0000				Acct.	6905412483-4			799.06
WARRANT TOTAL													\$799.06
18722278	009938/	DARCIE FLOCHER			01-0000-0-5200-001-1110-4200-0000				Mileage	Compleche, Albion			28.88
WARRANT TOTAL													\$28.88





APY250 1.00.05

DISTRICT: 046 KENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1869 HCN January 29, 2018

KENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/01/2018

WARRANT	VENDOR/ADDR	NAME (REMT)	REQ#	REFERENCE	IN	FW	REBO	P	OBYS	BCH	GOAL	FUNC	DIST	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
---------	-------------	-------------	------	-----------	----	----	------	---	------	-----	------	------	------	--------------	---------	-------------	-------------	--------

18722262	008497/	AT&T/SBC LONG DISTANCE												PV-180449	63-0000-0-5903-001-0000-6000-0000		BAN 833877968		16.72
WARRANT TOTAL																			\$16.72

18722263	010161/	STREAMVALE												PO-180237	1. 63-0000-0-4300-001-0000-6000-0000		INV. SI-691973		107.72
180257	PO-180257														1. 63-0000-0-4300-001-0000-6000-0000		INV. SI-692808		843.55
WARRANT TOTAL																			\$951.27

18722264	006080/	UPS												PO-180076	1. 63-0000-0-5904-001-0000-6000-0000		INV. 808W56038		45.00
WARRANT TOTAL																			\$45.00

\*\*\* BATCH TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	3	TOTAL AMOUNT OF CHECKS:	\$1,012.99*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	3	TOTAL AMOUNT:	\$1,012.99*

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
 BATCH: 1868 DISTRICT JANUARY 22, 2018  
 FOR WARRANTS DATED 01/25/2018

WARRANT VENDOR/ADDR RQ#	NAME (REMIT) REFERENCE LN	PTD RBSO P	OBJE SCH GOAL	FUNCG DISTR	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
180051	3. 01-0000-0-5600-150-0000-2700-0000				INV.	091820143			321.33
180051	4. 01-0000-0-5600-155-0000-2700-0000				INV.	091820139			185.55
180051	5. 01-0000-0-5600-220-0000-2420-0000				INV.	091820140			291.62
180051	6. 01-0000-0-5600-220-0000-2700-0000				INV.	091820144			318.72
180051	7. 01-0000-0-5600-221-0000-2700-0000				INV.	091820146			103.81
180051	8. 01-0000-0-5600-246-0000-2700-0000				INV.	091820145			87.45
180051	9. 12-6105-0-5600-222-7110-1000-0000				INV.	091820147			80.46
	WARRANT TOTAL								\$1,544.41
*** BATCH TOTALS ***									
	TOTAL NUMBER OF CHECKS:	31	TOTAL AMOUNT OF CHECKS:	\$21,518.10*					
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*					
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*					
	TOTAL PAYMENTS:	31	TOTAL AMOUNT:	\$21,518.10*					
*** DISTRICT TOTALS ***									
	TOTAL NUMBER OF CHECKS:	38	TOTAL AMOUNT OF CHECKS:	\$33,692.37*					
	TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*					
	TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*					
	TOTAL PAYMENTS:	38	TOTAL AMOUNT:	\$33,692.37*					

APY250 1.00.05

MENOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1868 DISTRICT JANUARY 22, 2018

FOR WARRANTS DATED 01/25/2018

WARRANT	VENDOR/ADDR	REQ#	REFERENCE	LN	FU	RESO P	OBJE	SCR	GOAL	FUND	DIST	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
-----																
WARRANT TOTAL																

18721522	007765/		SYNCS/AMAZON													
180249	PO-180249	1.	01-0795-0-4300-220-0000-2420-0000													
																60457 8781 036963 3
																14.34
																\$14.34
WARRANT TOTAL																

18721523	009442/		UKIAH PAPER SUPPLY INC													
180046	PO-180046	1.	13-5310-0-4300-001-0000-3700-0000													
																INV. 480031
																501.11
																\$501.11
WARRANT TOTAL																

18721524	008740/		US BANK CORPORATE PAYMENT SYS													
PV-180435																
01-0000-0-4300-150-1110-1000-9009																
01-0000-0-4400-150-1110-1000-9009																
01-0001-0-4300-150-1110-1000-1119																
01-0001-0-4300-150-1110-1000-1119																
01-0001-0-4300-150-1110-1000-8315																
01-0795-0-4400-150-1110-1000-0000																
01-3550-0-4400-150-3800-1000-0000																
01-6387-0-4400-150-3800-1000-0000																
01-6387-0-4400-150-3800-1000-0000																
01-6387-0-4400-150-3800-1000-0000																
01-7338-0-5200-150-1110-1000-0000																
01-9129-0-5200-150-1110-1000-0000																
01-9129-0-5200-150-1110-1000-0000																
																WARRANT TOTAL
																\$2,416.33

18721525	009383/		UB FOODS													
180048	PO-180048	1.	13-5310-0-4700-001-0000-3700-0000													
																INV. 3770748
																1,198.60
180048		3.	13-5310-0-4700-001-0000-3700-8634													
																WARRANT TOTAL
																\$1,588.26

18721526	009798/		XEROX CORPORATION													
180051	PO-180051	2.	01-0000-0-5600-150-0000-2420-0000													
																INV. 091820141
																155.47

APY250 1.00.05

MENDOCINO COUNTY SCHOOLS

01/24/18 PAGE 4

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1868 DISTRICT JANUARY 22, 2018

COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 01/25/2018

WARRANT	VENDOR/ADDR	NAME (BENFIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
EXP#	REFERENCE LN	TO BSSO P OBJE SCH GOAL FUND DIST	WARRANT TOTAL	DESCRIPTION		
18721513	010039/	MEREDITH MOORES				
			1. 01-0001-0-4300-001-1110-1000-1124	Inv. 13739057		80.32
			WARRANT TOTAL			\$131.64
18721513	010039/	MEREDITH MOORES				
			01-0811-0-4300-150-5770-1120-0000	Classroom Supplies		45.50
			WARRANT TOTAL			\$45.50
18721514	009947/	Rogelio Kuno				
			01-0000-0-4300-150-0000-2700-9009	Folding Tables		111.72
			WARRANT TOTAL			\$111.71
18721515	000040/	OFFICE DEPOT				
			1. 01-0000-0-4300-220-1110-1000-9009	Inv. 98859694001		104.10
			WARRANT TOTAL			\$104.10
18721516	000417/	PACE SUPPLY CORP				
			01-8150-0-4300-001-0000-8110-0000	Inv. 024311475		195.72
			WARRANT TOTAL			\$195.72
18721517	000001/	PC&E				
			3. 01-0000-0-5510-150-0000-8200-0000	Acct. 0483535710-6		279.48
			180031 PO-180031	Acct. 8658020613-3		130.25
			7. 01-0000-0-5510-246-0000-8200-0000			\$409.73
			WARRANT TOTAL			\$409.73
18721518	009840/	RIO RUBENEL & ASSOC				
			01-8150-0-5800-001-0000-8110-2096	Inv. 17_11_29_07		655.00
			FW-180427			\$655.00
			WARRANT TOTAL			\$655.00
18721519	009648/	MOLLY ROOT				
			01-0000-0-4300-220-1110-1000-9009	Classroom Supplies		36.81
			FW-180431			\$36.81
			WARRANT TOTAL			\$36.81
18721520	010107/	FRANCIS RUTHERFORD				
			01-0001-0-4300-150-1110-1000-1119	Printer		95.00
			FW-180433			\$95.00
			WARRANT TOTAL			\$95.00
18721521	009696/	SARA SPRING				
			01-0000-0-4300-150-0000-2700-9075	Popcorn for finals week		26.37
			FW-180421			\$26.37

APY250 1.00.05

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1868 DISTRICT JANUARY 22, 2018

MENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 01/25/2018

01/24/18 PAGE 3

WARRANT	VENDOR/ADDR	NAME (SERVIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	TO RESP P OBJE	SCR	GOAL FUND DIST	DESCRIPTION

18721506 009030/ FERRELL GAS

180019 PO-180019 3. 01-0000-0-5520-221-0000-8200-0000

Inv. 1099324256

279.56

180019 4. 01-1100-0-5520-0000-8200-0000

Inv. 1099424827

248.74

180019 4. 01-1100-0-5520-220-0000-8200-0000

Inv. 1098726310

409.36

WARRANT TOTAL

\$937.66

18721507 010198/ GEORGE PATTON ASSOCIATES INC

180243 PO-180243 1. 01-0000-0-4300-150-0000-2700-9009

Inv. P810612294

96.10

180243 1. 01-0000-0-4300-150-0000-2700-9009

Inv. P810612294, Shipping

20.14

WARRANT TOTAL

\$116.24

18721508 008663/ NOAH GOLD

PV-180422 01-0000-0-5200-150-1110-4200-0000

Mileage

59.95

01-0000-0-5200-150-1110-4200-0000

Meal

30.00

WARRANT TOTAL

\$89.95

18721509 009247/ TYLER GRIMBERG

PV-180424 01-0001-0-4300-150-1110-1000-8315

Hardware Stakes

15.01

PV-180434 01-9010-0-4300-150-1110-1000-7370

Tarps, etc.

192.33

PV-180436 01-0001-0-4300-150-1110-1000-8315

Painting Mlx

19.31

WARRANT TOTAL

\$226.65

18721510 010148/ MARTHA JIMENEZ

PV-180432 01-0079-0-4300-001-0000-3130-0000

Snacks

40.92

01-0079-0-5200-001-0000-3130-0000

Mileage

18.72

WARRANT TOTAL

\$59.64

18721511 009545/ JOHN EDGZAK REFRIGERATION

PV-180441 01-8150-0-5800-220-0000-8110-0000

Inv. 17156

100.00

WARRANT TOTAL

\$100.00

18721512 009384/ JM PEPPER AND SONS INC

180024 PO-180024 1. 01-0001-0-4300-001-1110-1000-1124

Inv. 13725667

51.32

MENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 01/25/2018

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1868 DISTRICT JANUARY 22, 2018

WARRANT	VENDOR/ADDR	NAME (RENT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REF#	REFERENCE LN	PU RESO P OBJE SCH GOAL FUNDIC DIST	DESCRIPTION			
18721496	006939/	ALCOHOL & DRUG TESTING SERVICE				
	PV-180429	01-0740-0-5815-001-0000-3600-0000	INV. 167852			69.50
		WARRANT TOTAL				\$69.50
18721497	009910/	ARROW BENEFITS GROUP				
	180003	PO-180003 1. 01-0000-0-9514-000-0000-0000	JANUARY Dental, Vision			559.50
		WARRANT TOTAL				\$559.50
18721498	006824/	ATLANTIS HEATING & COOLING				
	PV-180439	01-8150-0-5800-001-0000-8110-0000	INV. 3170			84.00
		WARRANT TOTAL				\$84.00
18721499	004931/	CALIF. DEPT. OF TAX AND FEE				
	PV-180437	01-0740-0-5800-001-0000-3600-0000	57-41367 Diesel Fuel Tax			68.00
		WARRANT TOTAL				\$68.00
18721500	003108/	CLOVER STONNETTA FARMS INC				
	180009	PO-180009 1. 13-5310-0-4700-001-0000-3700-0000	INV. 0100827952			101.00
		WARRANT TOTAL				\$101.00
18721501	005828/	DRILL MARKETING LP				
	180261	PO-180261 1. 01-0000-0-4400-001-0000-7200-0000	INV. 10217051449			1,577.04
		WARRANT TOTAL				\$1,577.04
18721502	009872/	DOCUMENT TRACKING SERVICES LLC				
	PV-180425	01-0000-0-5800-001-0000-7110-0000	INV. 9546004			695.00
		WARRANT TOTAL				\$695.00
18721503	000148/	ELK CO. WATER DISTRICT				
	180013	PO-180013 1. 12-6105-0-5530-222-7110-8200-0000	INV. 17246			211.25
		WARRANT TOTAL				\$211.25
18721504	009151/	SHREKLY ESTES				
	PV-180430	01-0000-0-4300-220-1110-1000-9009	Classroom Supplies			66.64
		WARRANT TOTAL				\$66.64
18721505	010212/	INC. FAMILY TREE SERVICE				
	PV-180442	14-0000-0-5800-001-0000-8100-0000	INV. 010518			8,680.00

APY250 1.00.05

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1867 MCN JANUARY 22, 2018

MENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 01/25/2018

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
18721489	005828/	DELL MARKETING LP					
	180264	PO-180264	1. 63-0000-0-4300-001-0000-6000-0000			Inv. 10217406185	1,575.00
						WARRANT TOTAL	\$1,575.00
18721490	010210/	MULTIMEDIA SALES & MARKETING					
		PV-180428	63-0000-0-5811-001-0000-6000-0000			INV. 098723	550.00
						WARRANT TOTAL	\$550.00
18721491	000040/	OFFICE DEPOT					
		180071	PO-180071	1. 63-0000-0-4300-001-0000-6000-0000		Inv. 993130263001,4001,5001	57.11
						WARRANT TOTAL	\$57.11
18721492	010211/	NICOLE REITER					
		PV-180440	63-0000-0-5811-001-0000-6000-0000			Advertising Artwork	60.00
						WARRANT TOTAL	\$60.00
18721493	009393/	MATTHEW STARKWEATHER					
		PV-180426	63-0000-0-5200-001-0000-6000-0000			Dispatch Mileage 1/2 - 1/12	100.28
						WARRANT TOTAL	\$100.28
18721494	009298/	TPX COMMUNICATIONS					
		180074	PO-180074	1. 63-0000-0-5803-001-0000-6000-0000		Inv. 98922896-0	4,831.88
						WARRANT TOTAL	\$4,831.88
18721495	007084/	TUCSONS INTERNATIONAL CORP					
		180075	PO-180075	1. 63-0000-0-5800-001-0000-6000-0000		mendoclinocomm	5,000.00
						WARRANT TOTAL	\$5,000.00

\*\*\* BATCH TOTALS \*\*\*

TOTAL NUMBER OF CHECKS: 7

TOTAL AMOUNT OF CHECKS: \$12,174.27\*

TOTAL ACH GENERATED: 0

TOTAL AMOUNT OF ACH: \$.00\*

TOTAL EFT GENERATED: 0

TOTAL AMOUNT OF EFT: \$.00\*

TOTAL PAYMENTS: 7

TOTAL AMOUNT: \$12,174.27\*





APV250 L.00.05

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1866 DISTRICT January 12, 2018

MENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 01/18/2018

01/17/18 PAGE 7

WARRANT	VENDOR/ADDR	NAME (REMIT)	REF#	REFERENCE LN	PU	RESO P	OBJ#	SCH	GOAL	FUNC	DIET	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
-----																
WARRANT TOTAL																
-----																

18720964 008828/ WILD OAK DAIRY

180047 PO-180047 1. 13-5310-0-4700-001-0000-3700-0000

Inv. 010370853-003

890.25

180047 2. 13-5310-0-4700-001-0000-3700-8634

Inv. 010370853-003

594.84

WARRANT TOTAL

\$1,485.09

18720965 010204/ WILLITS POWER

180262 PO-180262 1. 01-8150-0-4300-001-0000-8110-0000

Inv. 5123708

242.39

WARRANT TOTAL

\$242.39

18720966 009798/ XEROX CORPORATION

180051 PO-180051 1. 01-0000-0-5600-001-0000-7200-0000

Inv. 091820142

270.84

WARRANT TOTAL

\$270.84

\*\*\* BATCH TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	29	TOTAL AMOUNT OF CHECKS:	\$139,953.45*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	29	TOTAL AMOUNT:	\$139,953.45*

\*\*\* DISTRICT TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	44	TOTAL AMOUNT OF CHECKS:	\$147,570.83*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	44	TOTAL AMOUNT:	\$147,570.83*

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST

COMMERCIAL WARRANT REGISTER

BATCH: 1866 DISTRICT January 12, 2018

FOR WARRANTS DATED 01/18/2018

WARRANT	VENDOR/ADDR	NAME (BENFIT)	DEPOSIT TYPE	AAA NUM	ACCOUNT NUM	AMOUNT			
REF#	REFERENCE	IN	FY	RESO	P OBJ#	SCR GOAL	FUNC	DIST	DESCRIPTION

			01	0150	0	5800	001	0000	8110	0000	SM-1014918, 2300584	1,300.00
WARRANT TOTAL											\$1,756.00	

18720960 007765/ STNCS/AMAZON

180222	PO-180222	1.	01	0000	0	4300	001	0000	2420	9015	Computer Supplies	105.33
180222		1.	01	0000	0	4300	001	0000	2420	9015	Computer Supplies	37.99
180231	PO-180231	1.	01	6382	0	4300	150	3800	1000	0000	Kitchen Supplies	1,256.29
180231		1.	01	6382	0	4300	150	3800	1000	0000	HS Kitchen Supplies	901.65
180245	PO-180245	1.	01	0000	0	4300	220	0000	2700	9009	Behavior Prizes	28.08
180245		1.	01	0000	0	4300	220	0000	2700	9009	Behavior Prizes	21.98
WARRANT TOTAL											\$2,351.32	

18720961 004342/ BYBCO FOOD SERVICES OF SF INC

180042	PO-180042	1.	13	5310	0	4700	001	0000	3700	0000	Inv. 150830409	1,167.02
180042		3.	13	5310	0	4700	001	0000	3700	8634	Inv. 150830409	491.84
WARRANT TOTAL											\$1,658.86	

18720962 008740/ US BANK CORPORATE PAYMENT SYS

	PV-180418	01	0000	0	4300	001	0000	7200	0000		Staples	77.22
		01	0000	0	4300	001	0000	7200	0000		Wall Calendars	228.45
		01	0000	0	4300	001	0000	7200	0000		Labor Law Poster	37.01
		01	0000	0	5200	001	0000	7110	0000		6 x \$125, Pace Conference	750.00
		01	0000	0	5800	001	0000	7200	0000		Amazon Prime Membership, Annua	110.43
		01	0001	0	4300	150	1110	1000	8315		Webstaurant	64.99
		01	0001	0	4300	150	1110	1000	8315		Shipping on Webstaurant	11.00
WARRANT TOTAL											\$1,279.10	

18720963 007259/ VERIZON WIRELESS

180049	PO-180049	1.	01	0000	0	5902	001	0000	7150	0000	Inv. 672725107-00001	26.26
180049		2.	01	8150	0	5800	001	0000	8110	0000	Inv. 672725107-0001	56.91



DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1866 DISTRICT JANUARY 12, 2018

COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 01/18/2018

WARRANT	VENDOR/ADDR	NAME (REMITT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REF#	REFERENCE LN	FW REBO P OBJE SCH GOVL FUND DIST	DESCRIPTION			

18720945	005537/	MCDR	1. 13-5310-0-5800-001-0000-3700-0000		CATERING CLASS FOOD SAFETY	164.00
					WARRANT TOTAL	\$164.00

18720946	002311/	MENDOCINO COUNTY YOUTH PROJECT				
					INV. NOV 17	1,232.30
180187	PO-180187	1. 01-9129-0-5800-001-0000-3130-0000				
					INV. DEC 17	1,232.30
180187		1. 01-9129-0-5800-001-0000-3130-0000				
					WARRANT TOTAL	\$2,464.60

18720947	009118/	ELIZABETH NEWKIRK				
					MCDR Workshop Mileage	66.34
18720948	000001/	PG&E				
					WARRANT TOTAL	\$66.34

180031	PO-180031	1. 01-0000-0-5510-001-0000-8200-0000			Acct. 4668452137-3	833.97
180031		3. 01-0000-0-5510-150-0000-8200-0000			Acct. 4668452137-3	3,192.61
180031		4. 01-0000-0-5510-220-0000-8200-0000			Acct. 4668452137-3	19.72
180031		5. 01-0000-0-5510-221-0000-8200-0000			Acct. 4668452137-3	252.58
180031		9. 01-0000-0-5510-223-0000-8200-0000			Acct. 4668452137-3	15.54
180031		2. 01-0740-0-5510-001-0000-8200-0000			Acct. 4668452137-3	337.39
180031		6. 12-6105-0-5510-222-7110-8200-0000			Acct. 4668452137-3	242.79
					WARRANT TOTAL	\$4,894.60

18720949	005168/	POINT ARENA ATHLETICS				
					JV Boys Tamboree	100.00
					WARRANT TOTAL	\$100.00

18720950	010122/	REDWOOD COAST FUELS				
					INV. 0830410	1,711.90
180034	PO-180034	2. 01-1100-0-5520-150-0000-8200-0000			INV. 0830400	937.80
180034		2. 01-1100-0-5520-150-0000-8200-0000			INV. 0830420	2,669.13
180034		3. 01-1100-0-5520-220-0000-8200-0000			WARRANT TOTAL	\$5,318.83



APY250 1.00.05

MENDOCINO COUNTY SCHOOLS

01/17/18 PAGE 2

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST

COMMERCIAL WARRANT REGISTER

BATCH: 1865 MCN JANUARY 12, 2018

FOR WARRANTS DATED 01/18/2018

WARRANT	VENDOR/ADDR	NAME (BENFIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REF#	REFERENCE IN	FU RESO P	OBJE SCH	GOAL	FUNC DIST	DESCRIPTION

-----  
WARRANT TOTAL \$121.44

18720933	008818/	01 COMMUNICATIONS				
180070	PO-180070	1. 63-0000-0-5903-001-0000-6000-0000	INV.	8856180101		268.98
		WARRANT TOTAL				\$268.98

18720934	009993/	MATTHEW STARKEWATNER				
		PV-180400	63-0000-0-5200-001-0000-6000-0000		Dispatch Mileage 12/14 - 12/29	96.30
		WARRANT TOTAL				\$96.30

18720935	009990/	SUMO FIBER				
180073	PO-180073	1. 63-0000-0-5903-001-0000-6000-0000	BILL #	108733		2,161.63
		WARRANT TOTAL				\$2,161.63

18720936	007259/	VERIZON WIRELESS				
180119	PO-180119	1. 63-0000-0-5902-001-0000-6000-0000	INV.	672725107-00001		197.03
		WARRANT TOTAL				\$197.03

18720937	008517/	YP				
180060	PO-180060	1. 63-0000-0-5811-001-0000-6000-0000	Acce.	821540665-00003		109.50
		WARRANT TOTAL				\$109.50

\*\*\* BATCH TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	15	TOTAL AMOUNT OF CHECKS:	\$7,617.38*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	15	TOTAL AMOUNT:	\$7,617.38*







APY250 1.00.05

DISTRICT: 046 KENDOCINO UNIFIED SCHOOL DIST  
DATE: 1864 DISTRICT JANUARY 8, 2018

KENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 01/11/2018

WARRANT VENDOR/ADDR	REQ#	REFERENCE IN	PT RESO P	OBJE	SCH GOAL	FUNC DIST	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
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WARRANT TOTAL \$850.80

18720275 000135/ BROADS AUTO PARTS INC.

PV-180398 01-0740-0-4365-001-0000-3600-0000  
WARRANT TOTAL

Acct. 3140 344.31  
\$344.31

18720276 005225/ SCHOOL AND COLLEGE LEGAL

180036 PO-180036 1. 01-0000-0-5802-001-0000-7110-0000  
180235 PO-180235 1. 01-6264-0-5800-001-0000-3120-0000  
WARRANT TOTAL

IN 18-01528 7,730.74  
IN 18-01577 45.00  
\$7,775.74

18720277 008559/ SOLID WASTE OF WILLITS INC

180040 PO-180040 1. 12-6105-0-5540-222-7110-8200-0000  
WARRANT TOTAL

Greenwood Trash Pick-up 52.41  
\$52.41

18720278 007992/ THOMPSON'S PORTASEPTIC INC.

180045 PO-180045 1. 01-0000-0-5800-150-1110-4200-0000  
WARRANT TOTAL

INV. 5449 103.32  
\$103.32

18720279 006754/ WASTE MANAGEMENT-DEIAR

180050 PO-180050 1. 01-0000-0-5540-001-0000-8200-0000  
180050 2. 01-0000-0-5540-150-0000-8200-0000  
180050 3. 01-0000-0-5540-220-0000-8200-0000  
180050 4. 01-0000-0-5540-221-0000-8200-0000  
180050 5. 01-0000-0-5540-246-0000-8200-0000  
WARRANT TOTAL

INV. 1014-2561-9 295.21  
INV. 1013-2561-1 1,147.89  
INV. 1013-2561-1 958.43  
INV. 1015-2561-6 39.74  
INV. 2670694-2561-4 79.67  
\$2,520.88

18720280 010059/ XIO INC.

PV-180395 01-8150-0-5800-001-0000-8110-0000  
WARRANT TOTAL

INV. 201207053 369.00  
\$369.00

\*\*\* BATCH TOTALS \*\*\*

TOTAL NUMBER OF CHECKS: 19 TOTAL AMOUNT OF CHECKS: \$25,877.95\*  
TOTAL ACH GENERATED: 0 TOTAL AMOUNT OF ACH: \$ .00\*  
TOTAL EFT GENERATED: 0 TOTAL AMOUNT OF EFT: \$ .00\*  
TOTAL PAYMENTS: 19 TOTAL AMOUNT: \$25,877.95\*

\*\*\* DISTRICT TOTALS \*\*\*

TOTAL NUMBER OF CHECKS: 27 TOTAL AMOUNT OF CHECKS: \$35,849.06\*  
TOTAL ACH GENERATED: 0 TOTAL AMOUNT OF ACH: \$ .00\*  
TOTAL EFT GENERATED: 0 TOTAL AMOUNT OF EFT: \$ .00\*  
TOTAL PAYMENTS: 27 TOTAL AMOUNT: \$35,849.06\*



DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1866 DISTRICT JANUARY 8, 2018

WARRANT	VENDOR/ADDR	REQ#	NAME (REMIT)	REFERENCE IN	PU	RESD	P	OBJE	SCR	GOAL	FUNC	DIST	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION	AMOUNT
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18720262 009330/ 1000 Bulbs.com

180001	PO-180001	1.	01-8150-0-4300-001-0000-8110-0000										INV. W00818331				278.64
180001		1.	01-8150-0-4300-001-0000-8110-0000										INV. W00818331, freight				14.02
WARRANT TOTAL																	
292.66																	

18720263 003250/ A-Z BUS SALES INC

	PV-180399		01-0740-0-4365-001-0000-3600-0000										INV. 02P438851				703.23
WARRANT TOTAL																	
703.23																	

18720264 010136/ ADVANCED SECURITY SYSTEMS

180008	PO-180008	1.	01-8150-0-5800-001-0000-8110-2089										INV. 407022				1,251.00
WARRANT TOTAL																	
1,251.00																	

18720265 009324/ AFEET

180004	PO-180004	6.	01-0000-0-5903-001-0000-7200-0000										INV. 10666014				84.91
180004		4.	01-0000-0-5903-150-0000-2700-0000										INV. 10666353				16.99
180004		4.	01-0000-0-5903-150-0000-2700-0000										INV. 10666014				151.17
180004		5.	01-0000-0-5903-220-0000-2700-0000										INV. 10666354				14.79
180004		5.	01-0000-0-5903-220-0000-2700-0000										INV. 10666014				191.12
180004		2.	01-0000-0-5903-221-0000-2700-0000										INV. 10666014				53.67
180004		3.	01-0000-0-5903-246-0000-2700-0000										INV. 10666014				66.41
180004		1.	12-6105-0-5903-222-7110-8200-0000										INV. 10666014				53.39
180093	PO-180093	1.	01-0000-0-5903-155-3100-2700-0000										INV. 10666014				16.44
180093		2.	01-0740-0-5903-001-0000-3600-0000										INV. 10666014				14.79
WARRANT TOTAL																	
663.68																	

18720266 009370/ BASRA BLASKR

	PV-180397		01-0000-0-4300-220-1110-1000-9009										Classroom Supplies				120.98
WARRANT TOTAL																	
120.98																	

18720267 007173/ KIM BRAYTON

	PV-180396		01-0001-0-4300-220-1110-1000-1124										Choir Trip Reimburse				82.70
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APY250 1.00.05

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST

MENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 01/11/2018

BATCH: 1863 MCN January 8, 2018

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
PKG#	REFERENCE	IN PU RBSO P OBJE SCH GOAL FUNDG DIST	DESCRIPTION			
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WARRANT TOTAL						\$40.00

18720259 010205/ MITCHELL SOBOLSKI

PV-180388	63-0000-0-5800-001-0000-6000-0000	Refund for T-1 Service	6,208.00
WARRANT TOTAL			\$6,208.00

18720260 010161/ STRAKKAVE

180237	PO-180237	1. 63-0000-0-4300-001-0000-6000-0000	Inv. 695081	138.84
WARRANT TOTAL				\$138.84

18720261 009697/ WHISPERING PINES WATER

180068	PO-180068	1. 63-0000-0-5500-001-0000-6000-0000	Inv. 20171231	77.25
WARRANT TOTAL				\$77.25

\*\*\* BATCH TOTALS \*\*\*

TOTAL NUMBER OF CHECKS:	8	TOTAL AMOUNT OF CHECKS:	\$9,971.11*
TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
TOTAL PAYMENTS:	8	TOTAL AMOUNT:	\$9,971.11*

APY250 1.00.05

DISTRICT: 046 MENDOCINO UNIFIED SCHOOL DIST  
BATCH: 1863 MCH January 8, 2018

MENDOCINO COUNTY SCHOOLS  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 01/11/2018

WARRANT	VENDOR/ADDR	REQ#	REFERENCE IN	AMOUNT	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	DESCRIPTION
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18720254	008497/		AT&T/SBC LONG DISTANCE	24.95	63-0000-0-5803-001-0000-6000-0000	INV. BAN	833877968	
				\$24.95	WARRANT TOTAL			

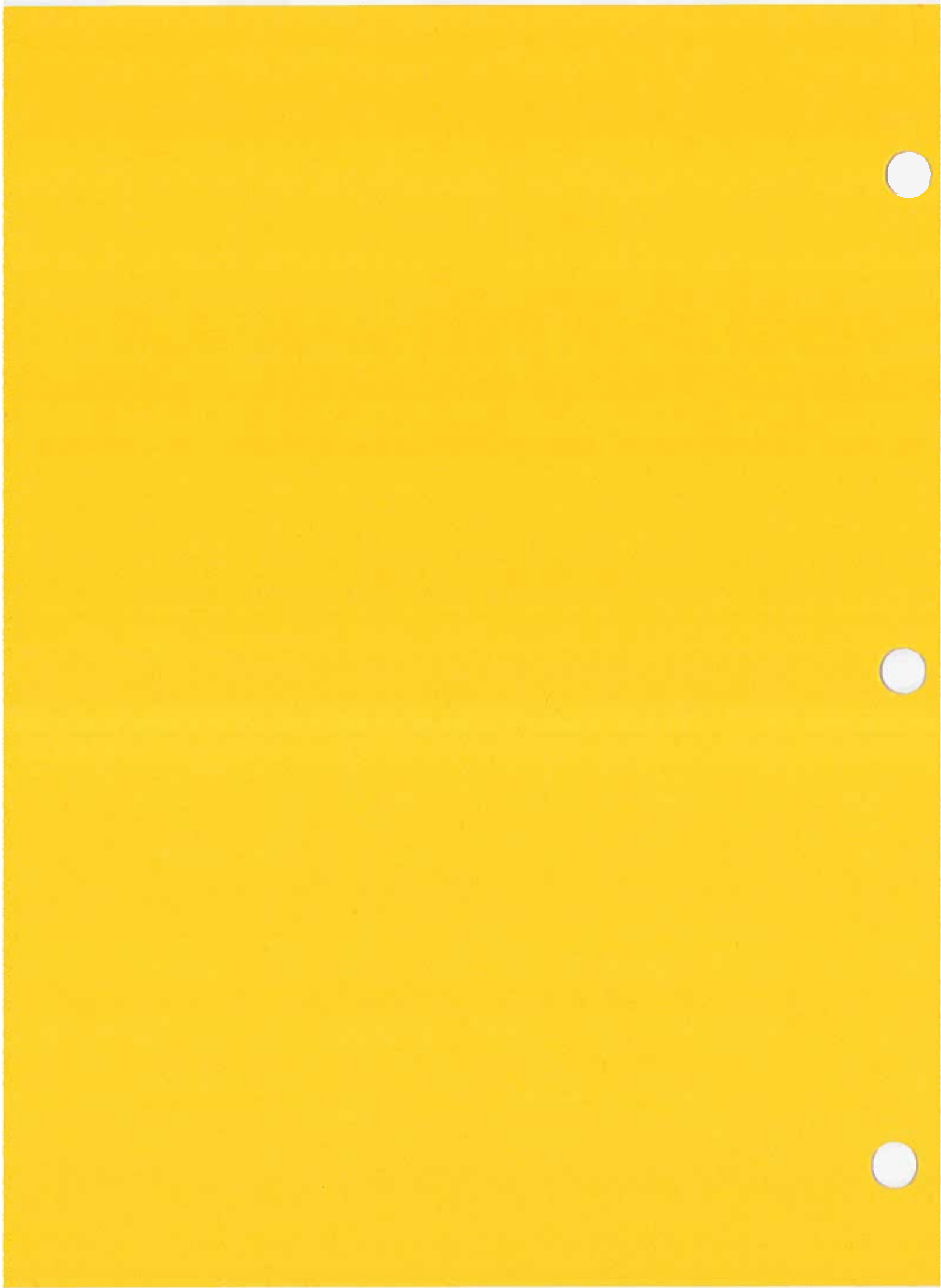
18720255	006883/		BUSINESS CARD	48.54	63-0000-0-4300-001-0000-6000-0000	gloves, couplers		
				106.00	amazon, linemans test set			
				25.34	adapter, tester tool, amazon			
				46.10	screwdrivers, amazon			
				52.36	headphones			
				1.89	Intl. transaction fee			
				63.00	Volpmanitor			
				80.00	digitalOcean			
				40.00	linode.com			
				200.00	cpanel inc.			
				107.16	moving targets			
				34.99	lynda.com			
				10.00	myfax			
				38.00	akamin			
				\$853.98	WARRANT TOTAL			

18720256	010206/		COS SYSTEMS INC.	2,500.00	63-0000-0-5800-001-0000-6000-0000	INV. 1759, set-up fee		
				\$2,500.00	WARRANT TOTAL			

18720257	009030/		FERRISILL GAS	128.09	63-0000-0-5520-001-0000-6000-0000	INV. 1099056336		
				\$128.09	WARRANT TOTAL			

18720258	005950/		MENDOCINO COUNTY	40.00	63-0000-0-5300-001-0000-6000-0000	Business License #115077		
					WARRANT TOTAL			







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# Mendocino Unified School District

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## Minutes

### Regular Board Meeting

**JANUARY 18, 2018**

**MENDOCINO K-8 SCHOOL  
44261 LITTLE LAKE ROAD  
MENDOCINO, CA 95460**

**4:00 P.M. CLOSED SESSION – K-8 LIBRARY**

**5:00 P.M. OPEN SESSION –**

**K-8 SCHOOL MULTIPURPOSE ROOM**

<http://www.mendocinoused.org>

*If the public wishes to make a comment regarding any closed session item before the Board adjourns to closed session, please go to*

*the K-8 School Library at 4:00 p.m.*

#### ***Board Priorities***

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at <http://www.mendocinoused.org/District/2285-Untitled.html>

In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Susan Strom, Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at [dosusan@mcn.org](mailto:dosusan@mcn.org).

**MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER**

**1. 4:00 P.M. OPEN MEETING, CALL TO ORDER AND ROLL CALL**

- 1.1. Call to order and roll call

*The meeting was called to order at 4:00 p.m.*

*Present were Trustees Schaeffer, Grinberg, Morton, Aum, and Gay.*

- 1.2. The President will verbally identify the agenda items to be discussed during closed session as listed below.

*The President verbally identified the agenda items to be discussed during closed session.*

**2. PUBLIC HEARING FOR CLOSED SESSION**

Members of the public may take this opportunity to comment on closed session agenda items per Board Policy 9322. Under the requirements of the Brown Act open meeting law, members of the community wishing to address an item on the closed session agenda may do so at this time. Items not on the agenda cannot be addressed at this time. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes. (Government Code 54954.3).

*No one spoke at the Public Hearing for the Closed Session.*

**3. CLOSED SESSION**

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962. Closed session attendees include Board members and Superintendent Jason Morse.

- 3.1. Conference with Labor Negotiators (Government Code 54957.6)

Agency Representative: Superintendent Jason Morse

Employee organizations: CEMUS and MTA bargaining units and unrepresented employees

**4. 5:00 P.M. RECONVENE TO OPEN SESSION**

- 4.1. Call to order and roll call

*The meeting was called to order at 5:04 p.m.*

*Present were Trustees Schaeffer, Grinberg, Morton, Aum, and Gay.*

- 4.2. Closed session disclosure

Any reportable action taken during closed session will be disclosed at this time.

*Nothing was reported out from Closed Session.*

- 4.3. Approval of agenda

Items to be removed from the agenda or changes to the agenda should be done at this time.

*MSA Aum/Gay (5/0) to approve the agenda with the following changes: Items 5.6 and 5.9 to be moved from the consent agenda to the regular agenda and will follow Item 8.5.*

**5. CONSENT AGENDA**

Items on the consent agenda are passed in one motion without discussion. Any item may be pulled from the consent agenda by any member of the Board and moved to action when approving the agenda. (action)

- 5.1. Approval of Warrants

5.1.1. Warrants dated: 12/6/17, 12/13/17, 12/20/17, 1/3/18

- 5.2. Approval of Minutes

5.2.1. Board Meeting Minutes 12/14/17

- 5.3. Approval of Current Budget Change Report

- 5.4. Approval of Mendocino Community Network (MCN) Financial Statements
  - 5.4.1. Unaudited MCN Statement of Fund Net Position (with GASB 68 adjustments separated), for November 30, 2017 with comparative totals as of June 30, 2017
  - 5.4.2. MCN Statement of Revenues, Expenses, and Changes in Fund Net Position based on Audit Report (minus GASB adjustments) for four month period ending November 30, 2017 with comparative totals as of June 30, 2017
- 5.5. Approval of Student Body Account Reports for November 2017
- 5.6. Approval of Enrollment and Attendance Report Month 4
- 5.7. Approval of correction of audit finding for final audit report for the 2016-17 School Year
- 5.8. Approval of Cafeteria Financial Report through November 2017
- 5.9. Approval of SARCs for 2017 (published in 2017 for School Year 2016)
- 5.10. Approval of Williams Settlement Quarterly Uniform Complaint Reports for Quarter 2 of the 2017-18 School Year
- 5.11. Approval of Board Bylaw and Administrative Regulation
  - 5.11.1. BB 9270: Conflict of Interest
  - 5.11.2. AR 3551: Food Service Operations/Cafeteria Fund

*MSA Morton/Grinberg (5/0) to approve the consent agenda with the move of Items 5.6 and 5.9 to follow Item 8.5*

## **6. Reports**

### **6.1. Student Trustee Olivia Grinberg**

*JV Boys BB is a young team that is steadily improving. Girls Varsity BB is a great mix of old and new talent. Boys Varsity BB has reached the finals in all 3 tournaments they have played in and won 1<sup>st</sup> place in one of them. Next home games are January 22 against Geyserville.*

*ASB had a retreat of its officers to look at morale and get ideas for events. Prom is coming up and will be held on May 5<sup>th</sup>. Group is looking at a potential blood drive and the school is looking forward to AE week in April.*

### **6.2. Administrative**

#### **6.2.1. Principal – Tobin Hahn**

*Principal Hahn congratulated Olivia Grinberg on her acceptance to Columbia University. MHS recently held music events which included some alumni. There has been an impressive amount of musical talent in the district in the past 30 years. The instructor for Lead Guitar recently presented to Music Production for possible inclusion in MHS curriculum. Robotics is working on a robot for the Feb 10 robotic tournament. All basketball coaches have attended a course through Positive Coaching Alliance. March for our Future (a youth led march) is Sat, Jan 20<sup>th</sup> at 11 a.m. in Fort Bragg. FBHS & MHS students have come together for activism. CTE- Marshall Brown is working on a new website outlining the CTE program. [www.mhscte.com](http://www.mhscte.com). MHS behavior incidents were high in the beginning of the year but have seen a sharp decline in Nov/Dec. 90% of MHS students have a GPA of 2.0 or higher and 49% have a 3.5 or higher (Honor Roll).*

6.2.2. Superintendent – Jason Morse

*The District has welcomed 56 new students this year. The MECCA Meeting was held on Monday, Jan 22 at MHS Lower Lab. Mr. Morse is headed to the Monterey Superintendent's Convention next week and Sacramento the week after that. Mr. Morse has met with 21 local Mendocino business owners so far. He gives them a flyer and business card. Asks 3 questions: 1) What traits/skills/abilities should students have upon graduation? 2) What job skills do our youth lack? 3) What are your thoughts on open campus? Results show community is in favor of open campus. Meeting with Brad Richter of the Lead Guitar class was positive. Music in our schools is wide ranging. Yesterday's Spelling Bee was a success with 23 spellers. 6<sup>th</sup> grader Sara Rose won. Sophia Lemos (5<sup>th</sup> grade) was second and Gavin Hahn (7<sup>th</sup> grade) was third. Professional Development for Staff begins January 31<sup>st</sup> with the first of 4 working sessions.*

6.3. Bargaining Units

6.3.1. Mendocino Teachers Association (MTA)

*A recent MTA meeting was cancelled. Nothing to report out on that meeting. There is a current deficit in the 4/5 math classes. After school tutoring has been made available to students who qualify. It meets once a week on Thursdays. Students are assessed and progress is being made. MTA invited the Board to come into classrooms to see teachers/students in action.*

6.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

*There was no one present from CEMUS.*

6.4. Board Trustee Reports

*Trustee Grinberg: Recently pulled the District Boundaries and will be looking at them in depth for new trustees and service areas.*

*Trustee Gay: Attended the Elk Town Meeting and reported out at that meeting some of the happenings at MUSD.*

*Trustee Morton: Attended CCCE with helps the District measure performance. MUSD chronic absences are double the state averages, yet are similar to other Northern California districts. Hispanic and economically depressed groups are the most effected.*

**7. TIMED ITEM 6:00 P.M. - PARENT/COMMUNITY COMMENT**

Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. A three minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). The Brown Act does not permit the Board to take action on any item that is not on the agenda. In addition, in order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process. The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

*Community Member Paul McCarthy reported that his proposed renovation of MHS is on hold as he still hasn't won the lottery. He requested that Mendocino K-8 sports be placed on the website.*

## 8. INFORMATION/DISCUSSION/ACTION ITEMS

8.1. MUSD School Social Worker, Cecilia Jimenez, will report to the Board regarding her activities since the beginning of the school year. (information/discussion)  
*Cecilia is the first social worker on staff for the district. She hopes to get the word out to the district communicating her services. (See attached handout)*

8.2. The MUSD Board will elect the President of the Board for the coming calendar year.  
(action)  
*Trustee Gay nominated Jessica Grinberg = 2/5*  
*Trustee Morton nominated Michael Schaeffer = 3/5 – Michael Schaeffer elected President*  
*Trustee Grinberg nominated Windspirit Aum (Windspirit declines)*

8.3. Selection of Board Trustee appointments to committees  
The Board is to hold an annual organizational meeting (BP 9100) whereby it appoints Board representatives to various assignments and designated committees. Previous committees which Board members have participated on have been: Board Facilities Committee (2 Trustees), Board Finance Committee (two trustees plus an alternate), Superintendent's MCN Advisory Committee (two trustees), MECCA (Board President), and Superintendent's Policy Committee (two trustees). (action)  
*Trustee Morton and Aum to Facility Committee*  
*Trustee Grinberg and Aum to Finance Committee*  
*Trustee Grinberg and Gay to MCN Advisory Committee*  
*Trustee Schaeffer to MECCA*  
*Trustee Morton and Gay to Policy Committee*

8.4. Superintendent Jason Morse will give a report on Student Wellness and Physical Fitness Testing in the District.  
(information/discussion)  
*Superintendent Morse reported on Wellness and Physical Fitness Testing. He will report on other measures of wellness later in the year. The Wellness Committee met and the group will look at what FBHS is doing in regards to using more locally sourced products.*

8.5. Principal Tobin Hahn will report on math accelerations at the High School.  
(information/discussion)  
*Principal Hahn reported on the current data surrounding the Board's recent decision to move Algebra 1 from 8<sup>th</sup> to 9<sup>th</sup> grade. Pre-Calculus is now an accelerated course which includes both Algebra 2 and Pre-Calculus. Tom Sosnovec is the teacher and currently has 13 students. Those students seem to love the class. Placements into the class have been accurate with the average grade in the class being a "B". The Board requested data on how many students are using additional outside online courses as a supplement. Trustee Morton requested data on the students enrolled in Consumer Math.*

*Item 5.6 was discussed at this point and after clarification of the data, the Board voted. MSA Morton/Aum (5/0) to approve Item 5.6*

*Item 5.9 was discussed at this point and after clarification of the data, the Board voted. MSA Schaeffer/Morton (5/0) to approve Item 5.9.*

- 8.6. Approval of Resolution 2018-01 regarding Amendment of Joint Exercise of Powers Agreement and Bylaws of Northern California Schools Insurance Group (NCSIG) (action)

*MSA Morton/Aum (5/0) to approve Resolution 2018-01.*

- 8.7. Approval of Board Policy and Administrative Regulation as a first reading  
8.7.1. BP/AR 5141.4: Child Abuse Prevention and Reporting (action)

*MSA Morton/Gay (5/0) to approve BP/AR 5141.4 as a first reading.*

- 8.8. Board Policy, Board Bylaw, and Administrative Regulations as information only

8.8.1. AR 5123: Promotion/Acceleration/Retention

8.8.2. AR 3311: Bids

8.8.3. BB 9100: Organization

(information only)

*Trustees Gay and Morton will meet prior to the next meeting to discuss any changes to the bylaws.*

## **9. FUTURE AGENDA ITEMS**

Technology Update, MCN 2<sup>nd</sup> Quarter Report, Winter Consolidated Program Application, Instructional Calendar, ongoing policies

*Trustee Morton requested data on students enrolled in the Consumer Math class.*

## **10. ADJOURNMENT**

The next regular Board meeting is scheduled for **February 15, 2018** at the Greenwood Preschool. A Board Study Session will be held on February 2, 2018. The Superintendent's Evaluation will be held on February 6, 2018.

*The meeting adjourned at 7:18 p.m.*

Cecilia 8.1

## Current

- Meeting with community partners phone calls, visits
- Group/individual work K-HS + parents
  - Direct counseling
  - Anger management
  - Parenting support/parenting curriculum
  - Drug/alcohol education
  - Social skills
  - Truancy
  - Linkage and referral > help connect people to resources
  - Case management
  - Advocacy
- Crisis counseling
- Suicide risk assessment
- SST/504/IEP meetings
- Translate (conferences, meetings w/principals, SST, calling in absences)
- Distribution of items
- Homeless liaison (weekly snack pack, connect to resources, etc.)
- Interdisciplinary Team coordination

## Things to celebrate...

### Areas of Focus-Family Engagement

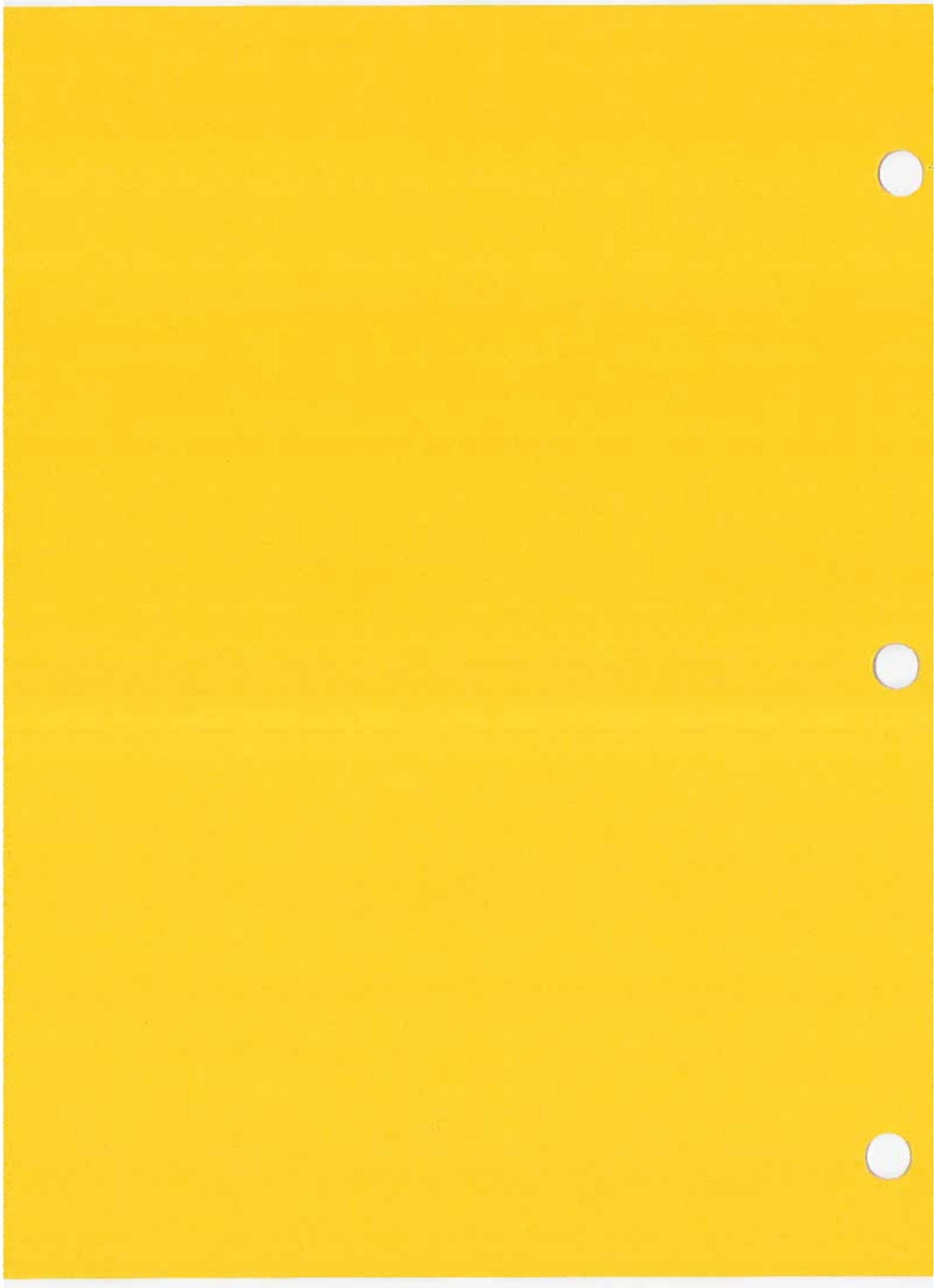
- Needs Assessment
- Meeting with all families new to district
- Social skills group for 6th-8th girls
- Develop Family Resource Center washer/dryer, computer, etc.
  - Food Bank
- Support for grandparents
- Latino Families Bridge gaps
- Support Group for families with students with disabilities
  - Autism support group - students on spectrum

**Statistics** *Since mid Aug.*

<b>Met w/students</b>	<b>1 on 1</b>	<b>1 on 1</b>				
	<b>At K8</b>	<b>At HS</b>				
	34 <i>20/14</i>	49				
	<b>Small Group</b>	<b>Small Group</b>				
	4	5				
<b>Met w/parents</b> <i>(Hours)</i>	<b>Face to Face Meetings</b>	<b>Parenting support/parenting</b>	<b>Phone</b> <i>(30min/1hr)</i>	<b>meetings</b>		
	20	17	43			
<b>Suicide Risk Assessment</b>	4					
<b>Crisis Counseling</b>	6					
<b>Met w/Community partners</b>	25					
<b>Items Distributed</b>	<b>Holiday gifts</b>	<b>Shoe vouchers</b>	<b>Sleeping bags</b>	<b>Pants</b>	<b>Coats</b>	<b>Etc.</b>
	20 (K-5)	11	6	3	8	Boots, gas card
	11 (6-8)					
	17 HS,					
<b>Unduplicated Clients</b>	<b>K8</b>	<b>HS</b>	<b>Parent/Caregivers</b>			
	15	11	22			







**Mendocino Unified School District**  
**2017-18 Combined General Fund Budget Change Report**  
Feb 2018  
Budget a/o 2/5/2018

REVENUES:	Budget	Budget	Change	Notes
	View	View		
	Jan Board	Feb Board		
	Meeting	Meeting		
<b>REVENUE LIMIT SOURCES</b>				
8011	State Aid - Current Year	\$1,686,031	\$1,686,031	\$0
8012	Education Protection Account	\$93,400	\$93,400	\$0
8021	Homeowners' Exemptions Tax	\$44,000	\$44,000	\$0
8022	Timber Yield Tax	\$90,000	\$172,562	\$82,562 Adjust timber tax to actual to date
8029	Other Subventions/In-Lieu Taxes	\$0	\$0	\$0
8041	Secured Roll Taxes	\$4,863,840	\$4,863,840	\$0
8042	Unsecured Taxes	\$125,000	\$125,000	\$0
8043	Prior Years' Taxes	\$0	\$0	\$0
8044	Supplemental Taxes	\$0	\$0	\$0
8091	Revenue Limit Transfers	<u>-\$75,000</u>	<u>-\$75,000</u>	<u>\$0</u>
Total Revenue Limit Sources		\$6,827,271	\$6,909,833	\$82,562
<b>FEDERAL REVENUES</b>				
8181	Special Education Entitlement	\$90,678	\$90,678	\$0
8182	Discretionary Grants	\$3,200	\$3,200	\$0
8285	Interagency Contracts between LEAs	\$0	\$0	\$0
8290	All other Federal Revenue	<u>\$63,567</u>	<u>\$63,567</u>	<u>\$0</u>
Total Federal Revenues		\$157,445	\$157,445	\$0
<b>OTHER STATE REVENUES</b>				
8311	Other St. Apportionments Current Yr.	\$0	\$0	\$0
8434	Class Size Reduction	\$0	\$0	\$0
8550	Mandated Cost Reimbursements	\$87,717	\$87,717	\$0
8560	State Lottery Revenue	\$99,229	\$99,229	\$0
8590	All Other State Revenue	<u>\$414,029</u>	<u>\$414,029</u>	<u>\$0</u>
Total Other State Revenues		\$600,975	\$600,975	\$0
<b>OTHER LOCAL REVENUES</b>				
8622	Non-Ad Valorem Taxes	\$89,000	\$89,000	\$0
8631	Sale of Equipment & Supplies	\$1,000	\$1,000	\$0
8650	Leases and Rentals	\$16,700	\$16,700	\$0
8660	Interest	\$13,000	\$13,000	\$0
8662	Net Increase in Fair Value Investment	\$0	\$0	\$0
8675	Transport. Fees from Individuals	\$0	\$0	\$0
8677	Transportation & Interagency Services	\$83,222	\$83,222	\$0
8689	Other Fees and Contracts	\$3,903	\$3,903	\$0
8699	All Other Local Revenue	\$85,168	\$85,168	\$0
8792	Transfer of Apportionment from COE	<u>\$379,782</u>	<u>\$354,782</u>	<u>-\$25,000</u> reduce sped one on one aide reimb
Total Other Local Revenues		\$671,775	\$646,775	-\$25,000
<b>TOTAL REVENUES</b>		<b>\$8,257,466</b>	<b>\$8,315,028</b>	<b>\$57,562</b>

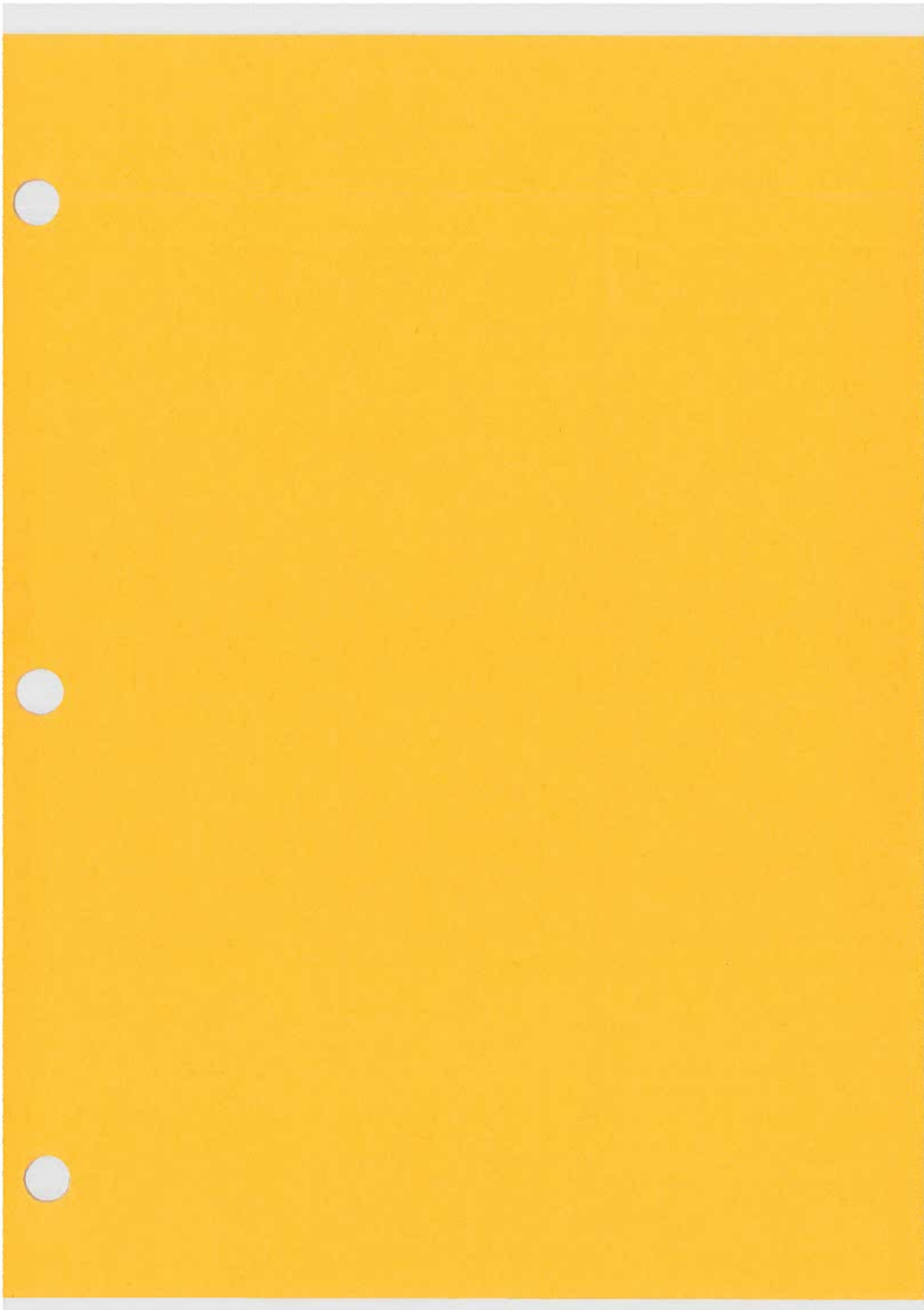
EXPENDITURES:	View Jan Board <u>Meeting</u>	View Feb Board <u>Meeting</u>	<u>Change</u>
<b>CERTIFICATED SALARIES</b>			
1100 Teachers' Salaries	\$2,629,868	\$2,629,868	\$0
1200 Pupil Support Salaries	\$251,283	\$251,283	\$0
1300 Supervisors' and Admin Salaries	\$344,144	\$344,144	\$0
1900 Other Certificated Salaries	<u>\$13,000</u>	<u>\$13,000</u>	<u>\$0</u>
<b>Total Certificated Salaries</b>	<b>\$3,238,295</b>	<b>\$3,238,295</b>	<b>\$0</b>
<b>CLASSIFIED SALARIES</b>			
2100 Instructional Aides' Salaries	\$354,635	\$352,923	-\$1,712 various personnel adj
2200 Support Salaries	\$540,200	\$540,200	\$0
2300 Supervisors' and Admin Salaries	\$326,587	\$326,587	\$0
2400 Clerical and Office Salaries	\$414,058	\$414,058	\$0
2900 Other Classified Salaries	<u>\$27,055</u>	<u>\$27,170</u>	<u>\$115</u> various personnel adj
<b>Total Classified Salaries</b>	<b>\$1,662,535</b>	<b>\$1,660,938</b>	<b>-\$1,597</b>
<b>EMPLOYEE BENEFITS</b>			
310X STRS	\$724,381	\$724,381	\$0
320X PERS	\$245,813	\$245,503	-\$310 various personnel adj
33XX OASDI/Medicare	\$184,069	\$183,916	-\$153 various personnel adj
340X Health & Welfare Benefits	\$911,528	\$904,463	-\$7,065 various personnel adj
350X Unemployment Insurance	\$2,439	\$2,439	\$0
360X Workers' Compensation	\$167,781	\$167,711	-\$70 various personnel adj
370X Other Post-Employment Benefits	\$58,373	\$58,373	\$0
390X Other Benefits (Ret. Inc. & Board bene.)	<u>\$33,900</u>	<u>\$33,900</u>	<u>\$0</u>
<b>Total Employee Benefits</b>	<b>\$2,328,284</b>	<b>\$2,320,686</b>	<b>-\$7,598</b>
<b>BOOKS AND SUPPLIES</b>			
4100 Approved Textbooks & Core Materials	\$0	\$0	\$0
4200 Books & Other Reference Materials	\$46,186	\$46,186	\$0
4300 Materials and Supplies	\$291,779	\$291,779	\$0
4400 Noncapitalized Equipment	<u>\$35,022</u>	<u>\$35,022</u>	<u>\$0</u>
<b>Total Books and Supplies</b>	<b>\$372,987</b>	<b>\$372,987</b>	<b>\$0</b>
<b>SERVICES, OTHER OPERATING EXPENSES</b>			
5100 Subagreements for Services	\$35,000	\$35,000	\$0
5200 Travel & Conference	\$45,543	\$45,543	\$0
5300 Dues and Memberships	\$17,850	\$17,850	\$0
5450 Insurance	\$71,297	\$71,297	\$0
5500 Operation & Housekeeping Services	\$211,453	\$211,453	\$0
5600 Rentals, Leases, Repairs, Improvmts	\$29,700	\$29,700	\$0
5800 Consulting Svcs and Op Expenses	\$392,779	\$412,779	\$20,000 Add one-time bus repair expense
5900 Communications	<u>\$33,890</u>	<u>\$33,890</u>	<u>\$0</u>
<b>Total Services and Other Operating Expenses</b>	<b>\$837,512</b>	<b>\$857,512</b>	<b>\$20,000</b>
<b>CAPITAL OUTLAY</b>			
6400 Equipment / Equipment Replacement	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER OUTGO</b>			
<b>Total Other Outgo</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$8,439,612</b>	<b>\$8,450,417</b>	<b>\$10,805</b>
<b>OTHER FINANCING SOURCES AND USES</b>			
8919 Transfer In from MCN Fund	\$40,000	\$40,000	\$0
7350 Transfer indirect costs - Interfund	\$6,000	\$6,000	\$0
7616 Transfer Out to Cafeteria Fund	-\$95,654	-\$95,654	\$0
7619 Transfer Out to State Preschool Fund	-\$34,665	-\$34,665	\$0
7619 Transfer Out to MCN - telecom	-\$8,638	-\$8,638	\$0
<b>TOT. OTHER FINANCING SOURCES &amp; USES</b>	<b>-\$92,957</b>	<b>-\$92,957</b>	<b>\$0</b>
<b>NET INCREASE (DECR) IN FUND BALANCE</b>	<b>-\$275,103</b>	<b>-\$228,346</b>	<b>\$46,757</b>

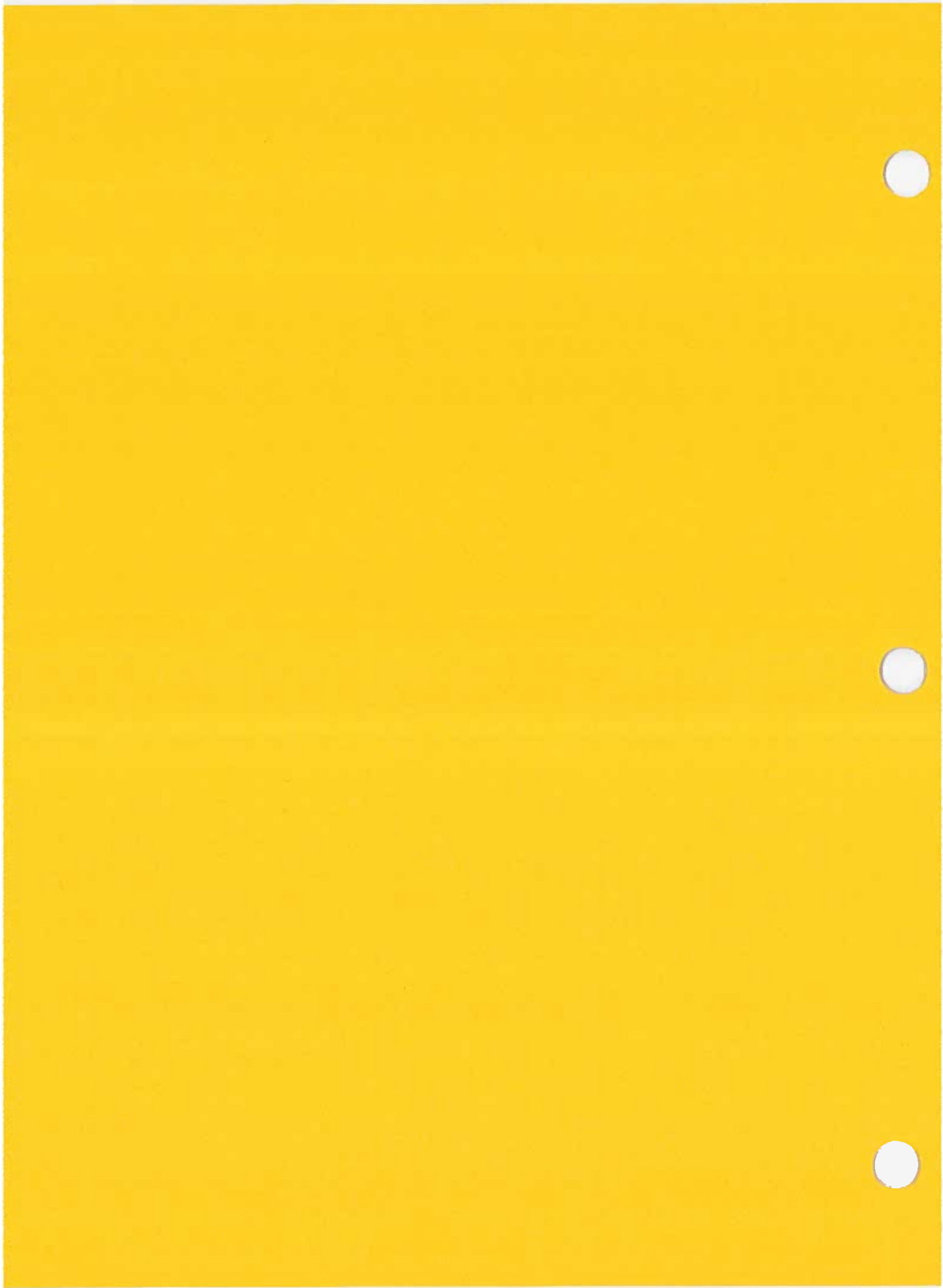
		View Jan Board <u>Meeting</u>	View Feb Board <u>Meeting</u>	<u>Change</u>
<b>FUND BALANCE, RESERVES</b>				
Beginning Fund Balance		\$2,613,677	\$2,613,677	\$0
Ending Fund Balance		\$2,338,573	\$2,385,330	\$46,757
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
7911	Revolving Cash	\$10,000	\$10,000	\$0
7970	Designated for Econ Uncertainty	\$342,000	\$343,000	\$1,000
7980	Other Designations:			
	Every 15 minutes/other gifts--sites	\$763	\$763	\$0
	Tech carryforward	\$5,000	\$5,000	\$0
	Text carryforward	\$20,000	\$20,000	\$0
	Educator Effectiveness	\$0	\$0	\$0
	Prop 39	\$0	\$0	\$0
	College Readiness Yr 2-3	\$25,000	\$25,000	\$0
	SUMS grant Yr 2-3	\$8,000	\$8,000	\$0
7990	General (Undesignated) Reserve	\$1,927,811	\$1,973,568	\$45,757

**KEY TRANSFERS IMPACTING THE GENERAL FUND UNALLOCATED RESERVE:**

180039	True up substitute costs	-	\$390
180041	Adjust timber tax to reflect actual to date		\$82,562
180043	Adjust sped aide expense for vacancies/chgs, reduce one-on-one aide reimb revenue	-	\$15,415
180044	Add one time repair cost for schoolbus	-	\$20,000
180045	Adjust REU for 2nd interim	-	\$1,000
	Total		\$45,757









**MENDOCINO COMMUNITY NETWORK**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION BASED ON AUDIT REPORT**  
**(MINUS GASB ADJUSTMENTS)**  
**FOR THE SIX MONTH PERIOD ENDING DECEMBER 31, 2017**  
**(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2017)**

	Six Month Period Ended December 31, 2017	Twelve Month Period Ended June 30, 2017
<b>OPERATING REVENUES</b>		
Charges for services	\$ <u>1,051,775</u>	\$ <u>2,113,033</u>
Other Revenues	<u>0</u>	<u>376</u>
Total operating revenues	<u>1,051,775</u>	<u>2,113,409</u>
<b>OPERATING EXPENSES:</b>		
Salaries and Benefits	349,295	795,332
Supplies and Materials	26,653	38,808
Professional Services	626,837	1,219,111
Depreciation	<u>21,243</u>	<u>13,523</u>
Total Operating Expenses	<u>1,024,028</u>	<u>2,066,774</u>
Operation Income/(loss)	27,747	46,635
 Non Operating Revenues and (Donation)		
Interest Income	282	602
Transfers In	4,443	8,947
Donation to District	<u>(20,000)</u>	<u>(40,000)</u>
Total Non Operating Revenues/Expenses	<u>(15,275)</u>	<u>(30,450)</u>
 <b>CHANGE IN NET POSITION</b>		
Net Position Beginning	218,907	<u>202,722</u>
Net Position Ending	\$ 231,379	\$ 218,907

MENDOCINO COMMUNITY NETWORK  
 UNAUDITED STATEMENT OF FUND NET POSITION WITH GASB 68 ADJUSTMENTS SEPARATED  
 DECEMBER 31, 2017 WITH COMPARATIVE TOTALS AS OF JUNE 30, 2017

	<u>December 31, 2017</u>	<u>June 30, 2017</u>
<b>ASSETS</b>		
Current Assets:		
Cash and Investments	\$ 242,834	\$ 215,073
Accounts Receivable	<u>24,653</u>	<u>26,200</u>
Prepaid Expense	<u>0</u>	
<b>Total Current Assets</b>	<b><u>267,487</u></b>	<b><u>241,273</u></b>
Noncurrent Assets:		
Capital assets net of accumulated depreciation	<u>44,401</u>	27,047
<b>Total Assets</b>	<b>\$ <u>311,888</u></b>	<b>\$ <u>268,320</u></b>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	18,613	11,551
Unearned Revenues	15,354	16,374
Capital Leases, current portion	<u>25,054</u>	<u>0</u>
<b>Total Current Liabilities</b>	<b><u>59,021</u></b>	<b><u>27,925</u></b>
Non Current Liabilities		
Compensated absences	21,488	21,488
<b>Total non-current liabilities</b>	<b>21,488</b>	<b>21,488</b>
<b>Total Liabilities</b>	<b>80,509</b>	<b>49,413</b>
<b>NET POSITION</b>		
Net Investment in capital assets	19,346	27,047
Unrestricted	<u>212,033</u>	<u>191,860</u>
<b>Total Net Position</b>	<b>\$ <u>231,379</u></b>	<b>\$ <u>218,907</u></b>

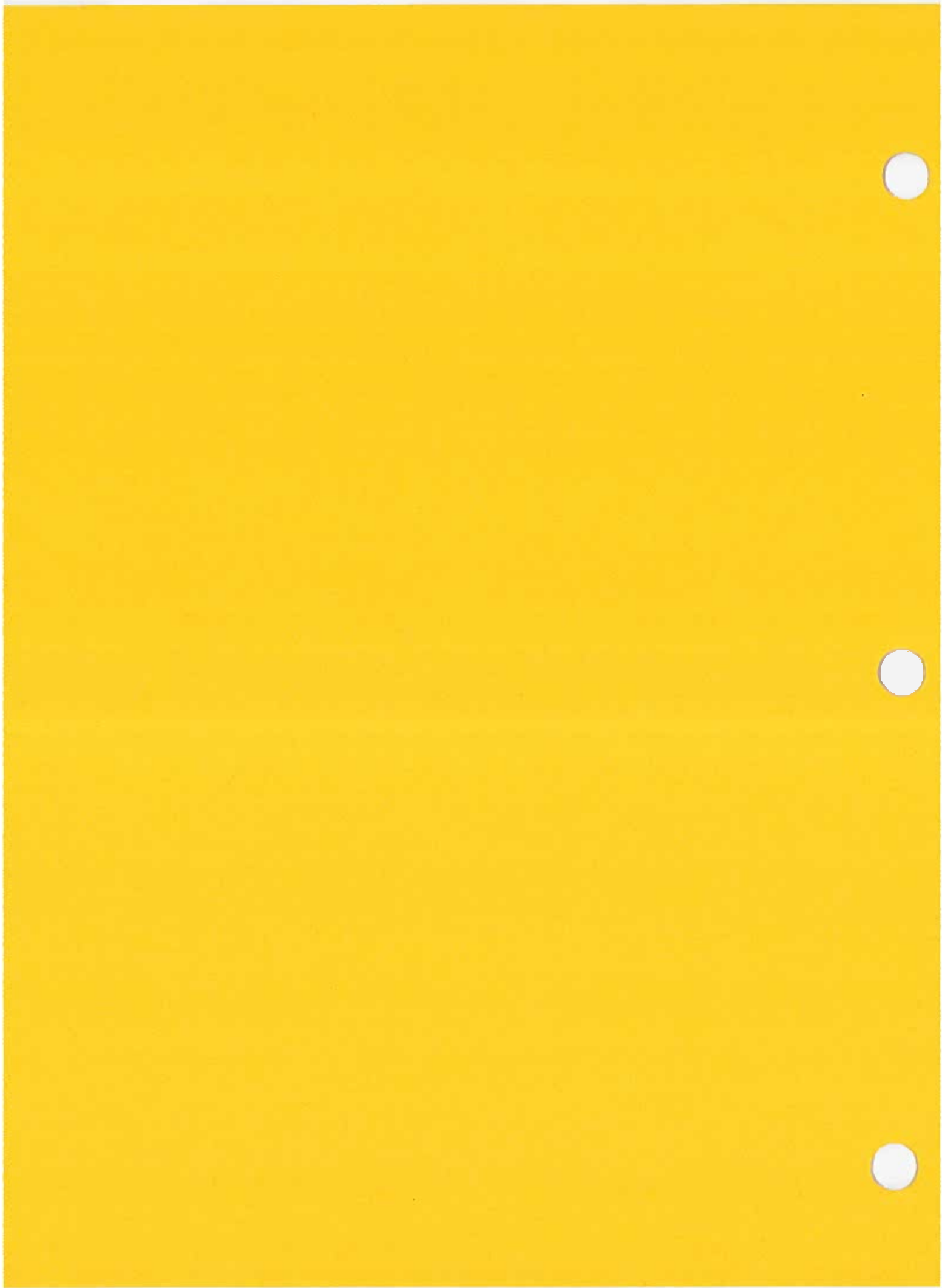
**GASB 68 Information (see notes on page 2)**

Total GASB 68 entries at 6/30/17 per auditors	(647,609)
Total Net Position with GASB 68 entries included	(416,230)

**GASB 68 Notes**

1. In October 2015, MCN's auditors completed the FY 14-15 audit report. In this report, MCN's statement of net fund position for both FY 13-14 and FY 14-15 were restated in order to reflect required changes under GASB 68 involving deferred pension liabilities which are required to be shown in audit financial statements when an enterprise fund is involved.
2. The changes resulted in a decrease of the fund position of \$537,439 for FY 13-14. Further adjustments by the auditor reduced the change in FY 14-15 to a decrease of \$526,362 in the net fund assets.
3. The changes to the net fund position were recorded through a set of journal entries to the general ledger of fund 63 in categories 9490,9663,9690, and 9793 which were recorded in January of 2016 based on information provided by the auditors. All GASB 68 adjustments are beyond the technical skill of MCN staff and are wholly provided by the auditors.
4. Further adjustments to these categories were made by the district's new audit team in October of 2016 and September of 2017 resulting in an increase of the total of GASB pension adjustments to \$647,609.
4. The auditor's recommendation to MCN staff is that GASB 68 liabilities should be separated out when presenting our unaudited monthly financial statements. GASB 68 entries do not represent an actual amount owed to any entity. Per the auditor, separating them out will give a better view for MCN staff, MUSD staff and the MUSD Board to make accurate judgements regarding MCN's fiscal position while at the same time representing the GASB 68





MENDOCINO GRAMMAR SCHOOL  
 STUDENT BODY ACCOUNT  
 2017-2018 MONTHLY SUMMARY  
 PERIOD: DECEMBER 2017

	BALANCE	INCOME	EXPENSE	NEW BALANCE
KINDERGARDEN	15.10			15.10
1st GRADE	15.11		50.00	-34.89
2nd GRADE	143.85		50.00	93.85
3rd GRADE	143.85			143.85
4-5 GRADES	18.21			18.21
COMPTCHE SCHOOL	1487.33		100.00	1387.33
GENERAL STUDENT BODY	1.53	0.08		1.61
MULTI-PURPOSE STAGE	80.78		25.00	55.78
TOTAL	1905.76	0.08	225.00	1680.84



**MENDOCINO MIDDLE SCHOOL  
STUDENT BODY ACCOUNT  
2016-2017 MONTHLY SUMMARY  
PERIOD: DECEMBER 2017**

<b>DESCRIPTION</b>	<b>Beginning Balance</b>	<b>Income</b>	<b>Expenses</b>	<b>Ending Balance</b>
6-8 Art Field Trips	\$ 660.00		\$25.00	\$ 635.00
6-8 Boys Free Throw	\$ -			\$ -
6th Grade Class	\$ 118.32			\$ 118.32
6-8 Trips	\$ 0.22			\$ 0.22
7-8 Boy's BB	\$ 599.41	\$419.50	\$525.00	\$ 493.91
7-8 Girl's BB	\$ 1,037.67	\$419.50	\$525.00	\$ 932.17
7th Grade Class	\$ 10,620.42		\$2,825.00	\$ 7,795.42
8th Grade Class	\$ -			\$ -
8th Grade Trip	\$ -			\$ -
Art Fund	\$ 5,540.14	\$200.00	\$25.00	\$ 5,715.14
Athletics	\$ 300.08			\$ 300.08
Cooking Club	\$ 0.00			\$ 0.00
Grad Dance	\$ 233.70			\$ 233.70
Maker Faire	\$ -			\$ -
Outdoor Survival	\$ -			\$ -
PE Fund	\$ -			\$ -
School Supplies	\$ -			\$ -
Science	\$ 328.00			\$ 328.00
Student Council	\$ 534.95	\$1.33	\$25.00	\$ 511.28
Volleyball	\$ 2,722.61		\$25.00	\$ 2,697.61
Woodlands Trip	\$ 5,498.88	\$1,041.55	\$25.00	\$ 6,515.43
Yearbook	\$ 1,201.64		\$25.00	\$ 1,176.64
Yearend Activities	\$ 43.22	\$2,271.00	\$1,930.00	\$ 384.22
<b>TOTAL</b>	<b>\$ 29,439.26</b>	<b>\$4,352.88</b>	<b>\$5,955.00</b>	<b>\$ 27,837.14</b>



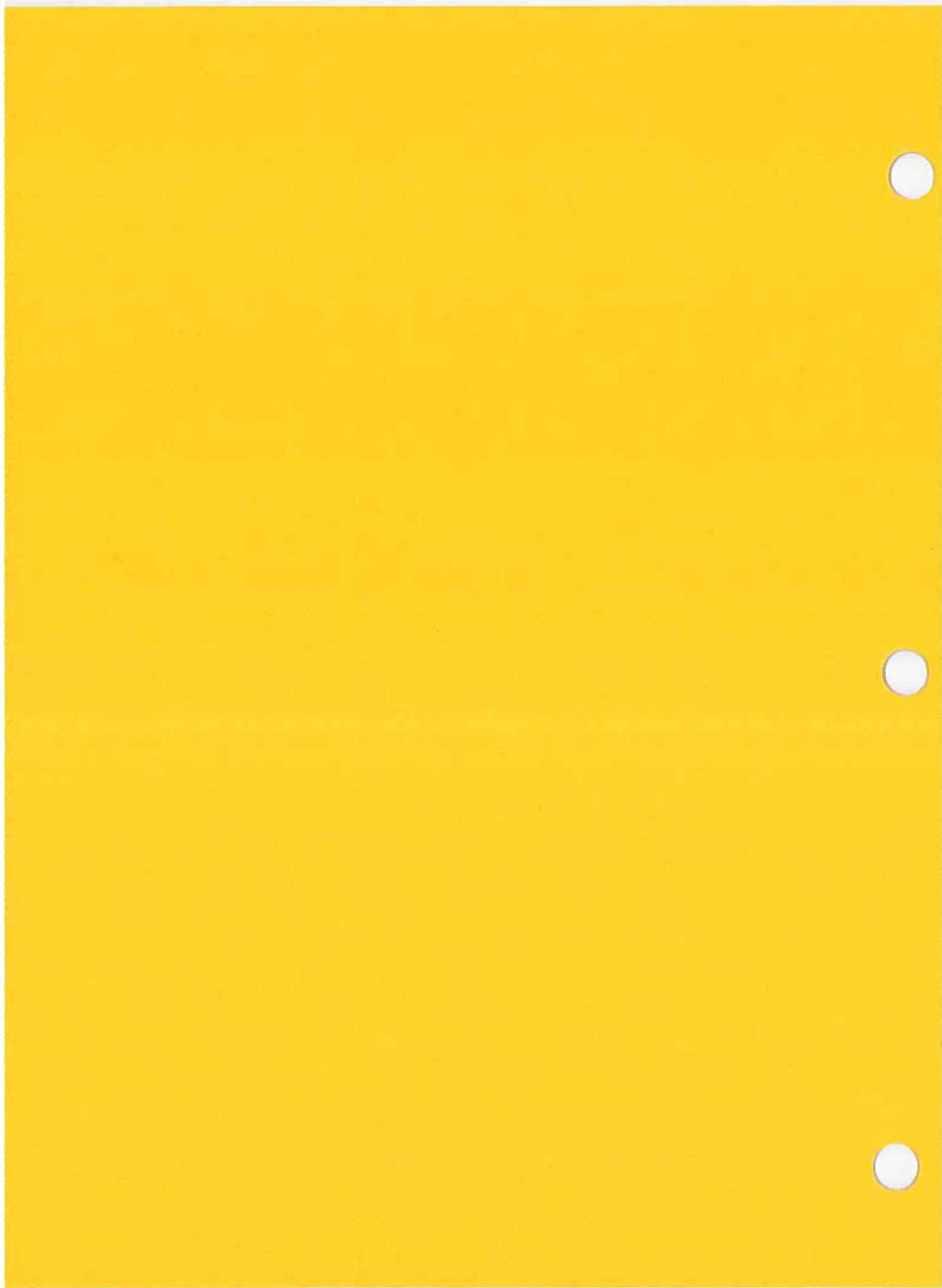


**MENDOCINO HIGH SCHOOL  
STUDENT BODY ACCOUNT  
2017 - 2018 MONTHLY SUMMARY  
PERIOD: DECEMBER 2017**

	DESCRIPTION	Begin Balance	Income	Expenses	Ending Balance
<b>GENERAL FUNDS</b>					
	Athletic Travel/Requests	1186.68	1117.39		2304.07
	Athletics - Officials only	993.00	198.00		1191.00
	CTE Art	0.00			0.00
	CTE Culinary	0.00	230.00		230.00
	CTE Horticulture	0.00			0.00
	CTE Media	0.00			0.00
	CTE Woodshop	0.00			0.00
	Facilities (key dep)	308.05			308.05
	Library	96.20			96.20
	MCHS General	1699.95	1045.00		2744.95
	MCHS Outdoor Leadership	61.72			61.72
	MCHS Yearbook	280.00			280.00
	PSAT/SAT workbooks	1102.00			1102.00
	Request (donations/interest)	214.78	1.41		216.19
	SONAR	1208.89	90.00		1298.89
	Store	160.33			160.33
	Student Council	629.26	83.95	88.08	625.13
	Youth Prevention	92.50			92.50
<b>CLASSES</b>					
	Class of 16	500.00			500.00
	Class of 17	1768.95			1768.95
	Class of 18	1231.08			1231.08
	Class of 19	1315.47			1315.47
	Class of 20	340.00	429.88	21.50	748.38
	Class of 21	-90.27			-90.27
<b>FALL SPORTS</b>					
	Boys Soccer	12.37			12.37
	Football	134.12			134.12
	Girls Soccer	18.91		154.30	-135.39
	Volleyball	535.77			535.77
<b>WINTER SPORTS</b>					
	Boys Basketball	112.45	975.00	404.30	683.15
	Girls Basketball	16.65	875.00	250.00	641.65
<b>SPRING SPORTS</b>					
	Baseball	500.00			500.00
	Golf	0.00			0.00
	Softball	367.73			367.73
	Tennis	241.90			241.90
	Track	0.00			0.00
<b>CLUB</b>					
	Amnesty	352.87			352.87
	Art Club	304.85			304.85
	Body Positive	0.00			0.00
	Cheese & Crochet	0.00			0.00

Chorus	146.21			146.21
CSF	421.27	221.90	18.48	624.69
Culinary	12.90			12.90
Electronics	0.69			0.69
Horticulture/Botany Club	464.29		26.75	437.54
Improv club	932.99			932.99
Interact Club-Activity	2527.30	10.00		2537.30
Interact Club-Administrative	2715.52			2715.52
Leadership	56.44			56.44
Multi-Cultural Club	305.00			305.00
Radio	527.19			527.19
Science Club	71.09			71.09
S.E.A. Club	30.00			30.00
Workability/Cardinal Express	146.41			146.41
Yearbook	2223.18	75.00	7.22	2290.96
Yoga Club	240.00	40.00		280.00
<b>A/E WEEK</b>				
AE WEEK Art Center	25.00			25.00
AE WEEK Ashland	-90.05	600.00		509.95
AE WEEK Back to the Land	15.00		107.00	-92.00
AE WEEK Biking	0.01			0.01
AE WEEK Coastal Adventures	74.54			74.54
AE WEEK College Tours	6.42	395.00		401.42
AE WEEK Culinary	94.31			94.31
AE WEEK - déjà vu	100.00			100.00
AE WEEK Drivers Ed Class	0.00			0.00
AW WEEK E-Lab	0.00			0.00
AW WEEK Lifeguard	0.00			0.00
AE WEEK Media Film	846.83			846.83
AW WEEK Refresh	0.00			0.00
AE WEEK Rock Climbing	888.47			888.47
AW WEEK Volunteer Crew	0.00			0.00
AE WEEK Wind Surfing	473.88	325.00		798.88
AW WEEK Woodworking	0.00			0.00
AE WEEK Yosemite Institute	-3262.50	2200.00		-1062.50
AE WEEK Reserve	1547.09		126.00	1421.09
<b>TOTAL</b>	<b>27235.69</b>	<b>0.00</b>	<b>0.00</b>	<b>34944.59</b>





Mendocino Unified School District  
Mendocino Teachers Association

Article 3 – Hours of Employment/School Calendar  
Tentative Agreement  
TA 2017-18 – 05:

It is agreed that 3.2.2.3.4 and 3.2.2.3.5 of the current contract will become a new 3.2.2.3.4 and is changed as follows:

Article 3 – Hours of Employment/School Calendar

~~3.2.2.3.4 Alternative Education Week will be the second week of April.~~

~~3.2.2.3.5 Spring Break will be the third week in April.~~

3.2.2.3.4 Alternative Education Week will precede Spring Break Week in the month of April.

This agreement is contingent upon acceptance by the county of the disclosure form for collective bargaining.

For Mendocino Teachers Association

2/8/18  
Date

  
Mimi Sawyer, MTA Negotiator

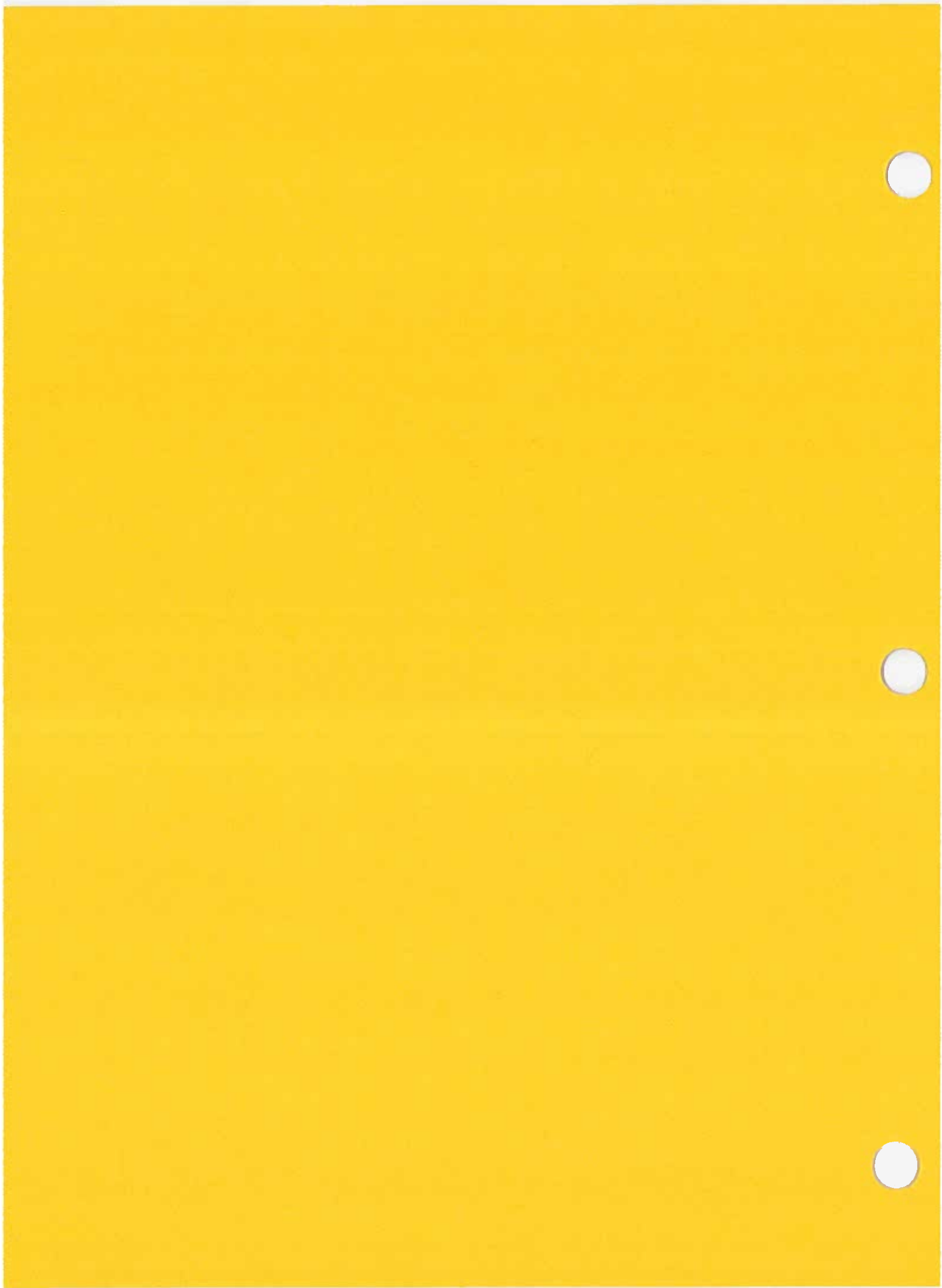
For Mendocino Unified School District:

2/8/18  
Date

  
Jason Morse, Superintendent









**2017-18 Application for Funding**

**CDE Program Contact:**

Education Data Office, [ConApp@cde.ca.gov](mailto:ConApp@cde.ca.gov), 916-319-0297

**Local Governing Board Approval**

The LEA is required to review and receive approval of their Application for Funding selections with their local governing board.

Date of approval by local governing board	06/22/2017
---	------------

**District English Learner Advisory Committee (DELAC) Review**

Per Title 5 of the California Code of Regulations Section 11308, if your district has more than 50 English learners the district must establish a District English Learner Advisory Committee (DELAC) and involve them in the application for funding for programs that serve English learners.

DELAC representative's full name	
DELAC review date	
Meeting minutes web address Please enter the Web address of DELAC review meeting minutes (format <a href="http://SomeWebsiteName.xxx">http://SomeWebsiteName.xxx</a> ). If a Web address is not available, the LEA must keep the minutes on file which indicates that the application is approved by the committee.	
DELAC comment If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)	The District does not have more than 50 English learners, and the District does not have a DLAC.

**Title IV, Part A Addendum**

To apply for Title IV, Part A categorical funds for the fiscal year select "Yes." Only eligible LEAs will receive Title IV, Part A funds.

Title IV, Part A (Student Support) ESSA Sec. 1112(b) SACS 4127	Yes
Date of material change approval by local governing board Participation is considered a material change per Section 64000, as such, local board approval is required.	02/15/2018

**Application for Categorical Programs**

To receive specific categorical funds for a school year the LEA must apply for the fund by selecting Yes. Only the categorical funds the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant)	Yes
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**\*\*\*Warning\*\*\***

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2017-18 Application for Funding

CDE Program Contact:

Education Data Office, [ConApp@cde.ca.gov](mailto:ConApp@cde.ca.gov), 916-319-0297

ESSA Sec. 1111 et seq. SACS 3010	
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title III, Part A Immigrant ESEA Sec. 3102 SACS 4201	No
Title III, Part A English Learner ESEA Sec. 3102 SACS 4203	No
Title V, Part B Subpart 1 Small, Rural School Achievement Grant ESSA Sec. 5211 SACS 5810 ATTENTION: If participating, the LEA also needs to apply for the SRSA grant directly through the USED at <a href="https://www.grants.gov/">https://www.grants.gov/</a> .	Yes
Title V, Part B Subpart 1 REAP Flexibility Participation	No

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**California Department of Education**

Mendocino Unified (23 65581 0000000)

**Consolidated Application**

Status: Certified  
 Saved by: cynthia brown  
 Date: 2/8/2018 8:18 AM

**2017-18 Federal Transferability**

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Subpart 1 Rural Education Achievement Program Flexibility (REAP-Flex) governed by ESEA Section 5211. Funds transferred under REAP-Flex are not to be included on this form.

**CDE Program Contact:**

Juan J. Sanchez, Educator Excellence Office (Title II), [jsanchez@cde.ca.gov](mailto:jsanchez@cde.ca.gov), 916-319-0452  
 Tom Herman, Coordinated School Health & Safety (Title IV), [THerman@cde.ca.gov](mailto:THerman@cde.ca.gov), 916-319-0914

<b>Title II, Part A Transfers</b>	
2017-18 Title II, Part A entitlement	\$8,173
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III, Part A English Learner	\$0
Transferred to Title III, Part A Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2017-18 Title II, Part A entitlement after transfers out	\$8,173
<b>Title IV, Part A Transfers</b>	
2017-18 Title IV, Part A entitlement	\$0
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III, Part A English Learner	\$0
Transferred to Title III, Part A Immigrant	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$0
2017-18 Title IV, Part A entitlement after transfers out	\$0

**\*\*\*Warning\*\*\***

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**2017-18 Title I, Part A LEA Allocation**

The purpose of this data collection is to calculate the full Title I, Part A allocation available to the LEA.

**CDE Program Contact:**

Sylvia Hanna, Title I Policy and Program Guidance Office, [shanna@cde.ca.gov](mailto:shanna@cde.ca.gov), 916-319-0948

**Nonprofit Private School Equitable Services Percentage Calculation**

Total participating nonprofit private school low income students	
Total participating attendance area low income students	217
Percent of nonprofit private school low income students for equitable service calculations	0.00%

**Title I, Part A LEA Allocations**

2017-18 Title I, Part A entitlement	\$37,782
Transferred-in amount	\$0
Title I, Part A entitlement after transfers	\$37,782
<b>Note:</b> In order for the 2016-17 allowable carryover amount to be pre-populated, the 2016-17 Title I, Part A Carryover data collection should be completed and saved before beginning data entry on this data collection.	
2016-17 Allowable Carryover  (Allowable values are the 12 month 2016-17 carryover amount or, whichever is less either the 15 month 2016-17 carryover amount or 15% of the 2016-17 entitlement plus transferred-in amount)	\$0
Repayment of funds	
2017-18 Total allocation	\$37,782
Nonprofit private school equitable services proportional share amount	\$0
Total allocation after nonprofit private school equitable services proportional share amount	\$37,782
Indirect cost reservation	
Administrative reservation	
2017-18 Title I, Part A adjusted allocation	\$37,782
<b>Indirect Cost and Administration Calculation Tool</b> To help determine allowable indirect cost and administrative reservations, based on the LEA's approved indirect cost rate, as defined on the Indirect Cost Rates Web page at <a href="http://www.cde.ca.gov/fg/ac/ic/">http://www.cde.ca.gov/fg/ac/ic/</a> , below are recommended values.	
2017-18 Approved indirect cost rate	6.52%
Maximum allowable indirect cost reservation	\$2,313
Recommended administration reservation	\$3,355

**\*\*\*Warning\*\*\***

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**2017-18 Title I, Part A Reservations**

To report LEA required and authorized reservations before distributing funds to schools.

**CDE Program Contact:**

Lana Zhou, Title I Policy and Program Guidance Office, [lzhou@cde.ca.gov](mailto:lzhou@cde.ca.gov), 916-319-0956  
 Rina DeRose, Title I Policy and Program Guidance Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

**Required Reservations**

Parent and Family Engagement (1% of the entitlement if greater than \$500,000.)	\$0
School parent and family engagement	\$0
LEA parent and family engagement	\$0
Direct or indirect services to homeless children, regardless of their school of attendance	\$100
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	
Public school Choice transportation (Only applies to students previously transferred under NCLB.)	\$0

**Authorized Reservations**

Other authorized activities	
-----------------------------	--

**Reservation Summary**

Title I, Part A adjusted allocation	\$37,782
Total required reservations	\$100
Total authorized reservations	\$0
Allocation after reservations	\$37,682
School parent and family engagement set-aside	\$0
Amount available for Title I, Part A school allocations	\$37,682

**\*\*\*Warning\*\*\***

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**2017-18 Consolidation of Administrative Funds**

A request by the LEA to consolidate administrative funds for specific programs.

**CDE Program Contact:**

Julie Brucklacher, Financial Accountability and Info Srv Office, [jbruckla@cde.ca.gov](mailto:jbruckla@cde.ca.gov), 916-327-0858

Title I, Part A (Basic) SACS Code 3010	No
Title I, Part C (Migrant Education) SACS Code 3060	No
Title I, Part D (Delinquent) SACS Code 3025	No
Title II, Part A (Supporting Effective Instruction) SACS Code 4035	No
Title III, Part A (Immigrant Students) SACS Code 4201	No
Title III, Part A (English Learner Students) - 2% maximum SACS Code 4203	No
Title IV, Part A (Student Support) SACS Code 4127	No
Title IV, Part B (21st Century Community Learning Centers) SACS Code 4124	No

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2017-18 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

CDE Program Contact:

Lana Zhou, Title I Policy and Program Guidance Office, [lzhou@cde.ca.gov](mailto:lzhou@cde.ca.gov), 916-319-0956  
Rina DeRose, Title I Policy and Program Guidance Office, [RDeroser@cde.ca.gov](mailto:RDeroser@cde.ca.gov), 916-323-0472

LEA meets small district criteria.

An LEA is defined as a small district criteria if, based on the school list and the data entered in School Student Counts Actuals, the LEA meets one or more of the following:

- Is a single school district
- Has a single school per grade span
- Has enrollment total for all schools less than 1,000

If an exception to funding is needed, enter an Exception Reason. Use lower case only.

Allowable Exception Reasons

- a - Meets 35% Low Income Requirement
- d - Desegregation Waiver on File
- e - Grandfather Provision
- f - Feeder Pattern
- g - Local Funded Charter Opted Out
- h - Local Funded Charter Opted In
- k - Funded with EIA/SCE

Low income measure	FRPM
Group Schools by Grade Span	Yes
District-wide low income %	42.63%
Available Title I, Part A school allocation	\$37,682
Available parent and family engagement reservation	\$0
Total participating nonprofit private school low income students	

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### 2017-18 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

School Name	School Code	Grade Span Group	Student Enrollment	Low Income Students	Low Income Student %	Eligible for Funding	Funding Required	Public School	Ranking	Planned for Funding	\$ Per Low Income Student (0.00)	Carryover	TIA School Allocation	Parent and Family Engagement Amount	Total School Allocation	Exception Reason
Albion Elementary	6116149	1	9	6	66.67	Y	N	Y	1	Y	2306.14		13836.84		13836.84	
Complche Elementary	6025142	1	13	7	53.85	Y	N	Y	2	N	0.00		0.00		0.00	
Mendocino K-8	6025167	1	293	139	47.44	Y	N	Y	3	N	141.94		19729.66		19729.66	
Mendocino Alternative	2330306	3	3	2	66.67	Y	N	Y	1	N	0.00		0.00		0.00	
Mendocino Sunrise High	2330090	3	11	5	45.45	Y	N	Y	2	Y	823.00		4115.00		4115.00	
Mendocino High	2333185	3	180	58	32.22	N	N	Y	3	N	0.00		0.00		0.00	

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**2017-18 Title I, Part A Notification of Authorization of Schoolwide Program**

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program

**CDE Program Contact:**

Franco Rozic, Title I Monitoring and Support Office, [frozic@cde.ca.gov](mailto:frozic@cde.ca.gov), 916-319-0269  
 Lana Zhou, Title I Policy and Program Guidance Office, [lzhou@cde.ca.gov](mailto:lzhou@cde.ca.gov), 916-319-0956

**Note:**

In order for CDE program staff to have visibility to all SWP authorized schools, it is important to have an Authorized Representative certify this Notification of Authorization data collection after a change is made.

School Name	School Code	Authorized	Local Board Approval Date (ex. 07/30/2017)	Low Income %	SIG Approval Date (ex. 07/30/2017)	SWP Waiver Approval Date (ex. 07/30/2017)
Albion Elementary	6116149	N				
Comptche Elementary	6025142	N				
Mendocino Alternative	2330306	N				
Mendocino High	2333185	N				
Mendocino K-8	6025167	N				
Mendocino Sunrise High	2330090	N				

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### 2017-18 Nonprofit Private School Consultation

The LEA shall provide, on an equitable basis, special education services or other benefits to eligible children attending a nonprofit private school.  
**CDE Program Contact:**

Sylvia Hanna, Title I Policy and Program Guidance Office, [shanna@cde.ca.gov](mailto:shanna@cde.ca.gov), 916-319-0948  
Rina DeRose, Title I Policy and Program Guidance Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

The LEA must offer to provide equitable services that address the needs of eligible students attending nonprofit private school and staff under the programs listed below. The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information field in the Private School Affidavit is not verified, and the CDE takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data if it is being used for the purpose of providing equitable services.

**Note:**

The LEA of residence is responsible for providing Title I, Part A services to all eligible students who reside in the LEA's Title I attendance area but attend a nonprofit private school. This includes students who attend nonprofit private schools outside the LEA's boundaries

**Results of Consultation Allowable Values**

- Y1: meaningful consultation occurred
  - Y2: timely and meaningful consultation did not occur
  - Y3: the program design is not equitable with respect to eligible private school children
  - Y4: timely and meaningful consultation did not occur and the program design is not equitable with respect to eligible private school children
- Add non-attendance area school(s) No

The LEA is electing to add nonprofit private schools outside of the district's attendance area.

School Name	School Code	Enrollment	Consultation Occurred	Was Consultation Agreement Met	Signed Written Affirmation on File	Results of Consultation	School Added

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### 2017-18 Nonprofit Private School Consultation

The LEA shall provide, on an equitable basis, special education services or other benefits to eligible children attending a nonprofit private school.

**\*\*\*Warning\*\*\***

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**2017-18 Title II, Part A LEA Allocations**

The purpose of this data collection is to calculate the total allocation amount available to the LEA for Title II, Part A Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders.

**CDE Program Contact:**

Melissa Flatt, Educator Excellence Office, [mflatt@cde.ca.gov](mailto:mflatt@cde.ca.gov), 916-324-5689

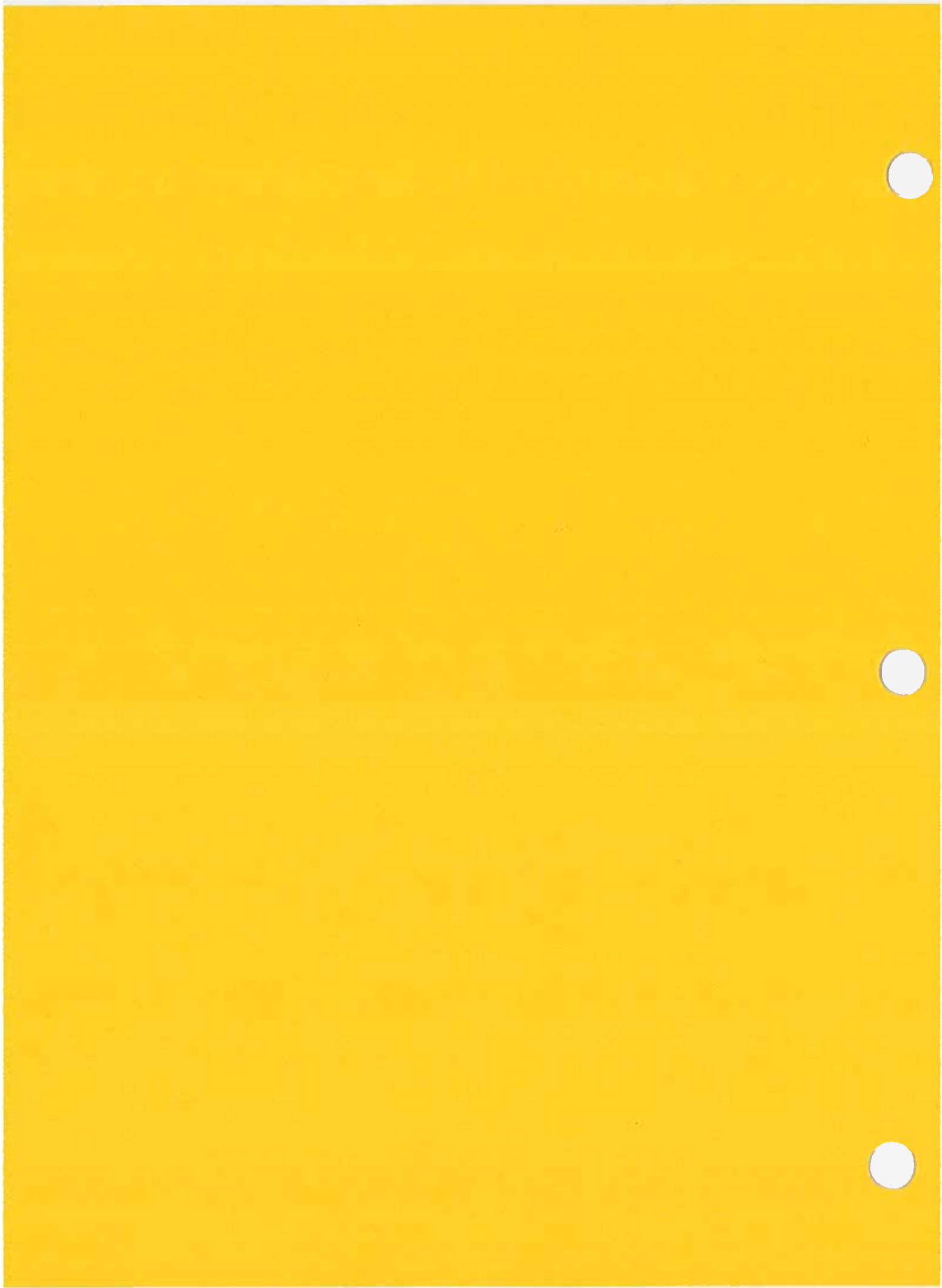
Juan J. Sanchez, Educator Excellence Office (Title II), [jsanchez@cde.ca.gov](mailto:jsanchez@cde.ca.gov), 916-319-0452

2017-18 Title II, Part A entitlement	\$8,173
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
Total entitlement after transfers	\$8,173
Repayment of funds	\$0
Repayment comment	
Provide an explanation of why repayment dollars were added back to the allocation	
2017-18 Allocation	\$8,173
Administrative and indirect costs	\$0
2017-18 Title II, Part A adjusted allocation	\$8,173

**\*\*\*Warning\*\*\***

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December 18, 2015

Mendocino Unified School District  
44141 Little Lake Road  
Mendocino, CA 95460

Christy White, CPA

Michael Ash, CPA

Heather Rubio

SAN DIEGO

LOS ANGELES

SAN FRANCISCO/BAY AREA

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We are pleased to confirm our understanding of the services we are to provide Mendocino Unified School District for the fiscal year ending June 30, 2016 with the option to renew for fiscal year ending June 30, 2017. We will audit the financial statements of the governmental activities and the major fund, which collectively comprise the basic financial statements, of Mendocino Unified School District as of and for the fiscal year ending June 30, 2016 with the option to renew for fiscal year ending June 30, 2017. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Mendocino Unified School District's basic financial statements. As part of our engagement, we will apply certain limited procedures to Mendocino Unified School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis.
2. Budgetary Comparison Schedule.
3. Schedules of District's Proportionate Share of Net Pension Liability
4. Schedules of District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Mendocino Unified School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules and/or information as required by the State Controller's Office.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and *Standards and Procedures for Audits of California K-12 Local Educational Agencies*, published by the Education Audit Appeals Panel, and will include tests of the accounting records of Mendocino Unified School District and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Mendocino Unified School District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We will prepare a report related to state programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements contained in the *Standards and Procedures for Audits of California K-12 Local Educational Agencies*, published by the Education Audit Appeals Panel.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will prepare a draft of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any non-audit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them. The scope of the non-audit services does not constitute an audit conducted under *Government Auditing Standards*.



Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met, for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Mendocino Unified School District and the respective changes in financial position in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of the inventories, and direct confirmation of certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures – Internal Controls**

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Mendocino Unified School District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Audit Administration, Fees, and Other**

The audit documentation for this engagement is the property of Christy White Associates and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit as soon as possible and to issue our reports no later than December 15. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

<u>Fiscal Year</u> <u>Ending</u>	<u>Total Maximum</u> <u>Audit Fees</u>
June 30, 2016	\$ 13,600
June 30, 2017	\$ 13,946

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in District audit requirements as stated in *Government Auditing Standards* or the Audit Guide issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the District during the period under this agreement, shall be in addition to the above maximum fee.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the Audit Guide.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

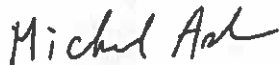
The first period to be audited shall be for the fiscal year ending June 30, 2016, and is subject to extension for an additional fiscal year, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2017 may be secured on a year by year basis, subject to the agreement of the District and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract

Christy White Associates has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Michael Ash, CPA  
President  
Christy White Associates

**RESPONSE:**

This letter correctly sets forth the understanding of Mendocino Unified School District.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

January 28, 2016

Mendocino Community Network  
c/o Mendocino Unified School District  
44141 Little Lake Road  
Mendocino, CA 95460

Christy White, CPA

Michael Ash, CPA

Heather Rubio

We are pleased to confirm our understanding of the services we are to provide Mendocino Unified School District for the fiscal years ending June 30, 2016 and 2017. We will audit the Statement of Fund Net Position, Statement of Revenues, Expenses and Changes in Fund Net Position and Statement of Cash Flows, which collectively comprise the basic financial statements, of Mendocino Community Network (a Proprietary Fund of the Mendocino Unified School District) as of and for the fiscal year years ending June 30, 2016 and 2017.

#### Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Mendocino Community Network and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

SAN DIEGO  
LOS ANGELES  
SAN FRANCISCO/BAY AREA

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tel: 619.270.8222  
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www.christywhite.com

Member of the White & Carter Group  
State Board of Accountancy

**Audit Objectives (continued)**

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Mendocino Community Network is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will prepare a draft of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any non-audit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them. The scope of the non-audit services does not constitute an audit conducted under *Government Auditing Standards*.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met, for the selection and application of accounting principles; and for the fair presentation in the financial statements of the statement of fund net position and statement of changes in fund net position with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.



Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Procedures – General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to Mendocino Community Network or to acts by management or employees acting on behalf of Mendocino Community Network. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of the inventories, and direct confirmation of certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures – Internal Controls**

Our audit will include obtaining an understanding of Mendocino Community Network and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Mendocino Community Network's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Audit Administration, Fees, and Other**

The audit documentation for this engagement is the property of Christy White Associates and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit as soon as possible and to issue our reports no later than December 15. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

Fiscal Year Ending	Total Maximum Audit Fees
June 30, 2016	\$ 3,000
June 30, 2017	\$ 3,000

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in *Government Auditing Standards*, or (2) any changes in the number of funds or accounts maintained by Mendocino Community Network during the period under this agreement, shall be in addition to the above maximum fee.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2016, and is subject to extension for an additional fiscal year, if agreeable to the auditors and Mendocino Community Network. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2017 may be secured on a year by year basis, subject to the agreement of Mendocino Community Network and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract

Christy White Associates has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to Mendocino Community Network and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Michael Ash, CPA  
Partner  
Christy White Associates

**RESPONSE:**

This letter correctly sets forth the understanding of Mendocino Unified School District.

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Signature

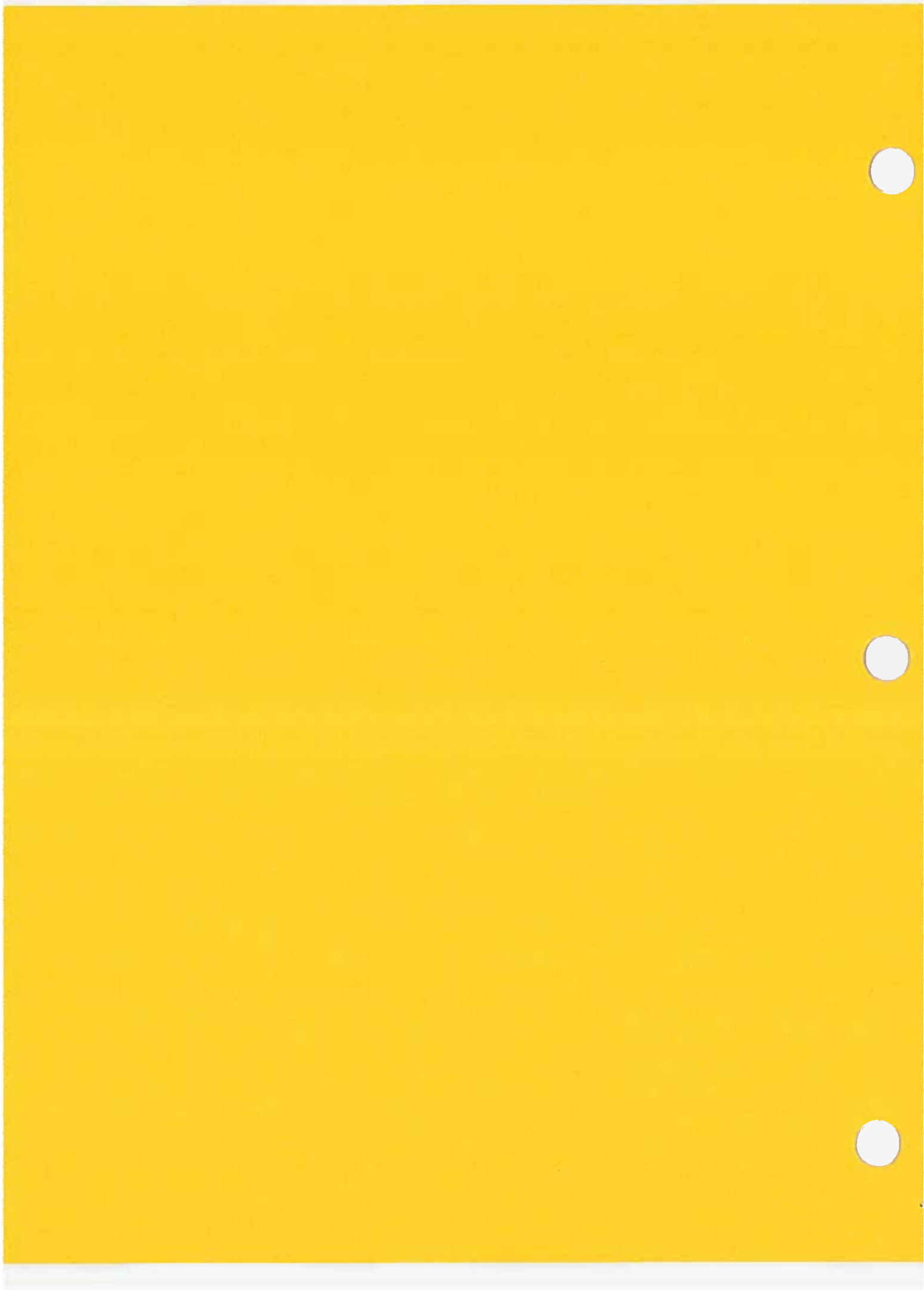
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Title

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Date

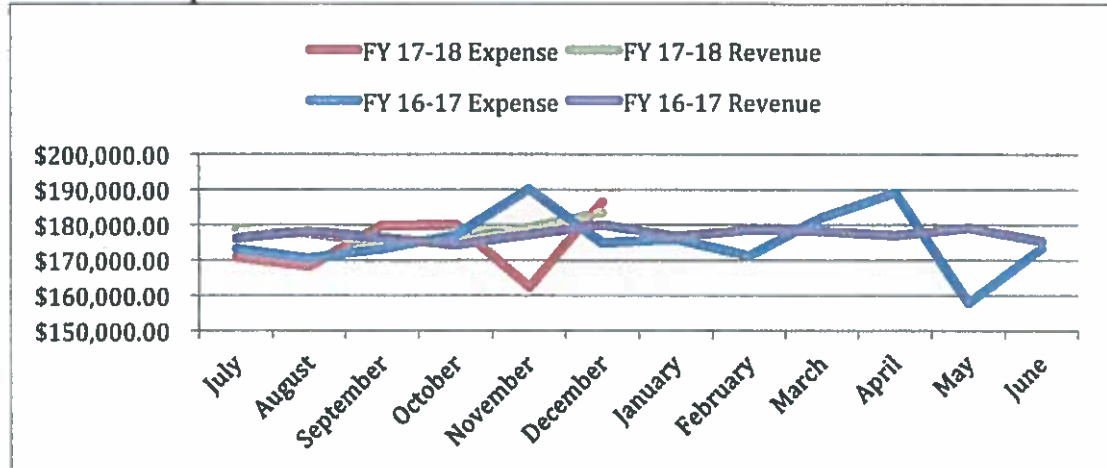






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e. Revenue to Expense



5. Quarter 2 Analysis

a. Fusion

- i. Net Fusion customers was 16 compared to 7 in Q1 and 24 in Q216-17
- ii. Net loss of DSL customers was 5 compared to 16 in Q1 and 26 in Q216-17
- iii. Net customer gain was 11 compared to a loss of 9 in Q1 and loss of 2 in Q216-17

b. Digital Voice

- i. Net Digital Voice extensions was 48 compared to 14 in Q1 and 13 in Q216-17

c. Net Balance

- i. Assets have increased in Q1 by \$2,782 and liabilities have increased by \$5,726 for a net decrease in position of \$2,944 (\$10,580 unrestricted)

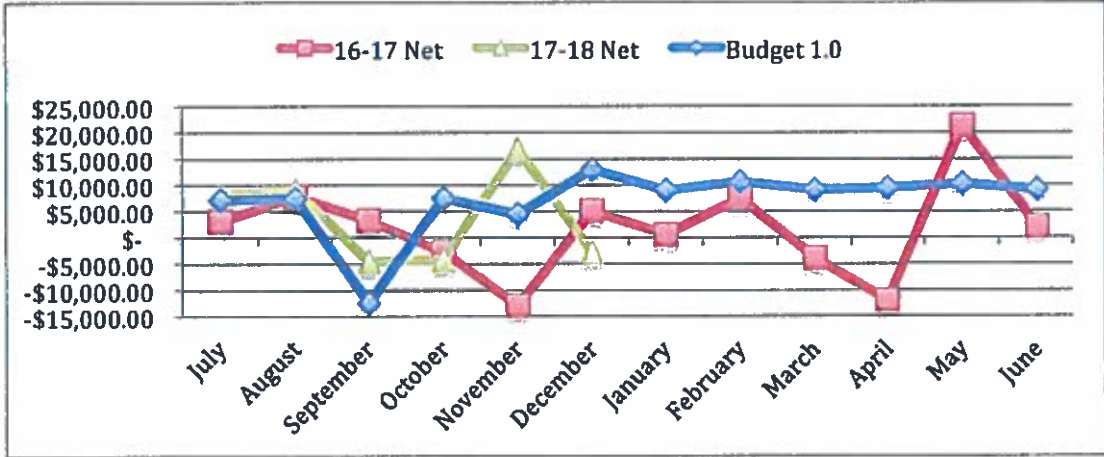
6. Operations Update

- a. Fusion sales had slowed in Q1 but have come back up for Q2. We believe this is related to a combination of the Moving Targets marketing campaign as well as many of Q1 customer loss due to people moving out of the area or passing away.
- b. Digital voice sales well exceeded budget targets for Q2. Marketing has begun for Digital Voice so we are hopeful for good sales in Q3-3.
- c. Testing of new wireless equipment has begun.

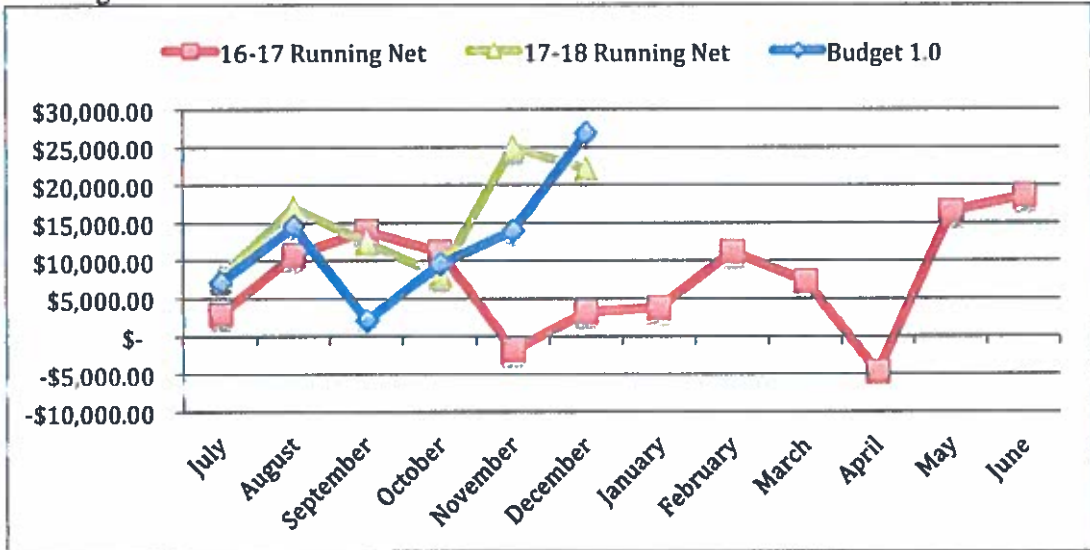


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c. Net Result



d. Running Net

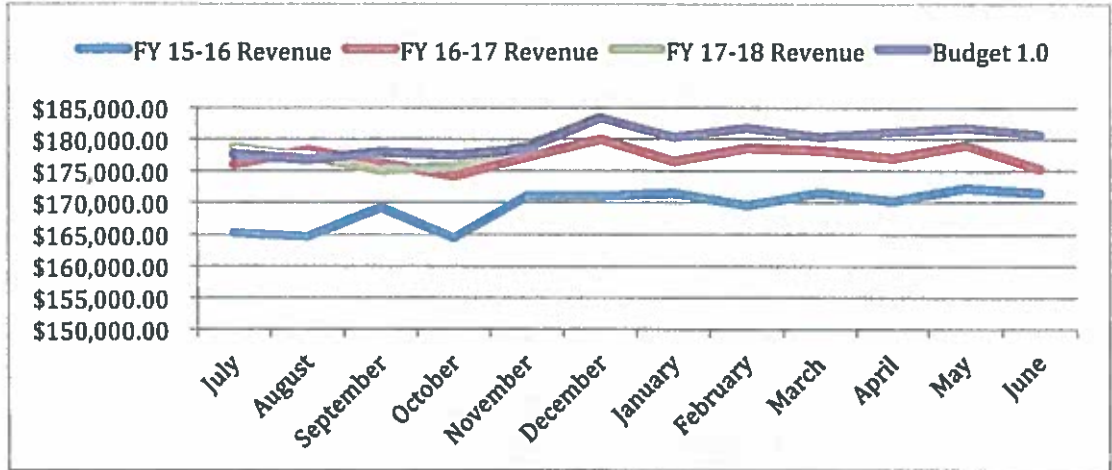




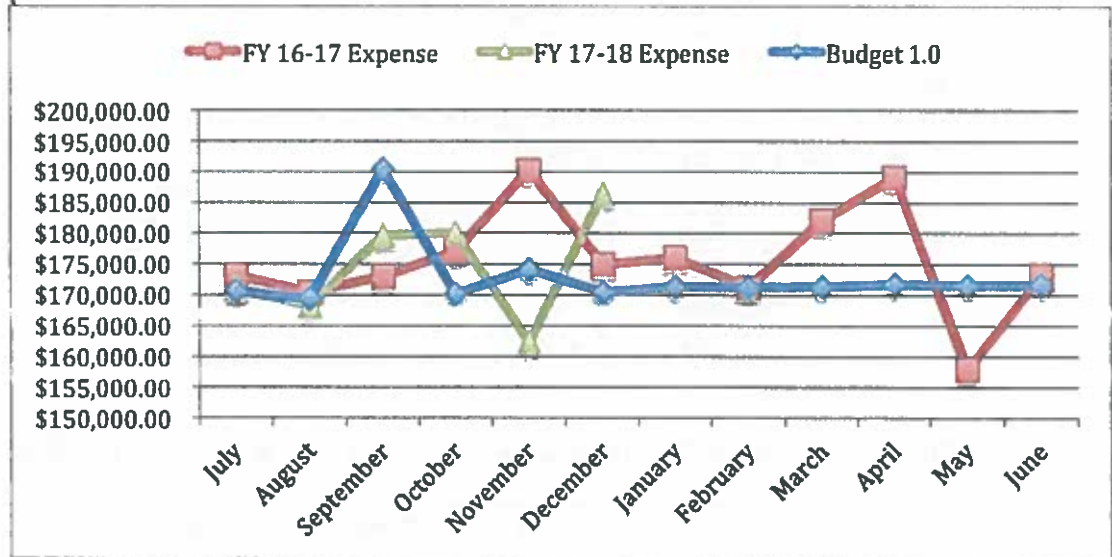


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4. Graphs  
 a. Revenue



b. Expense





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**MCN Manager's  
Second Quarter 2017-2018 Report  
MUSD Board of Directors  
February 15, 2018**

**Second Quarter**

**1. Revenue**

- a. Revenue for Q2 was \$538,335 compared to \$531,107 for Q1 and \$531,262 for Q2 of FY16-17 and a budget of \$539,350.

	<b>Q2 16-17</b>	<b>Q2 Budget</b>	<b>Q2 Actual</b>
<b>October</b>	\$174,206	\$177,492	\$175,751
<b>November</b>	\$177,141	\$178,525	\$179,158
<b>December</b>	\$179,915	\$183,332	\$183,423
<b>Total</b>	<b>\$531,262</b>	<b>\$539,349</b>	<b>\$538,332</b>

**2. Expense**

- a. Expense for Q2 was \$528,617 compared to \$518,720 for Q1 and \$542,012 for Q2 of FY16-17 and a budget of \$514,590

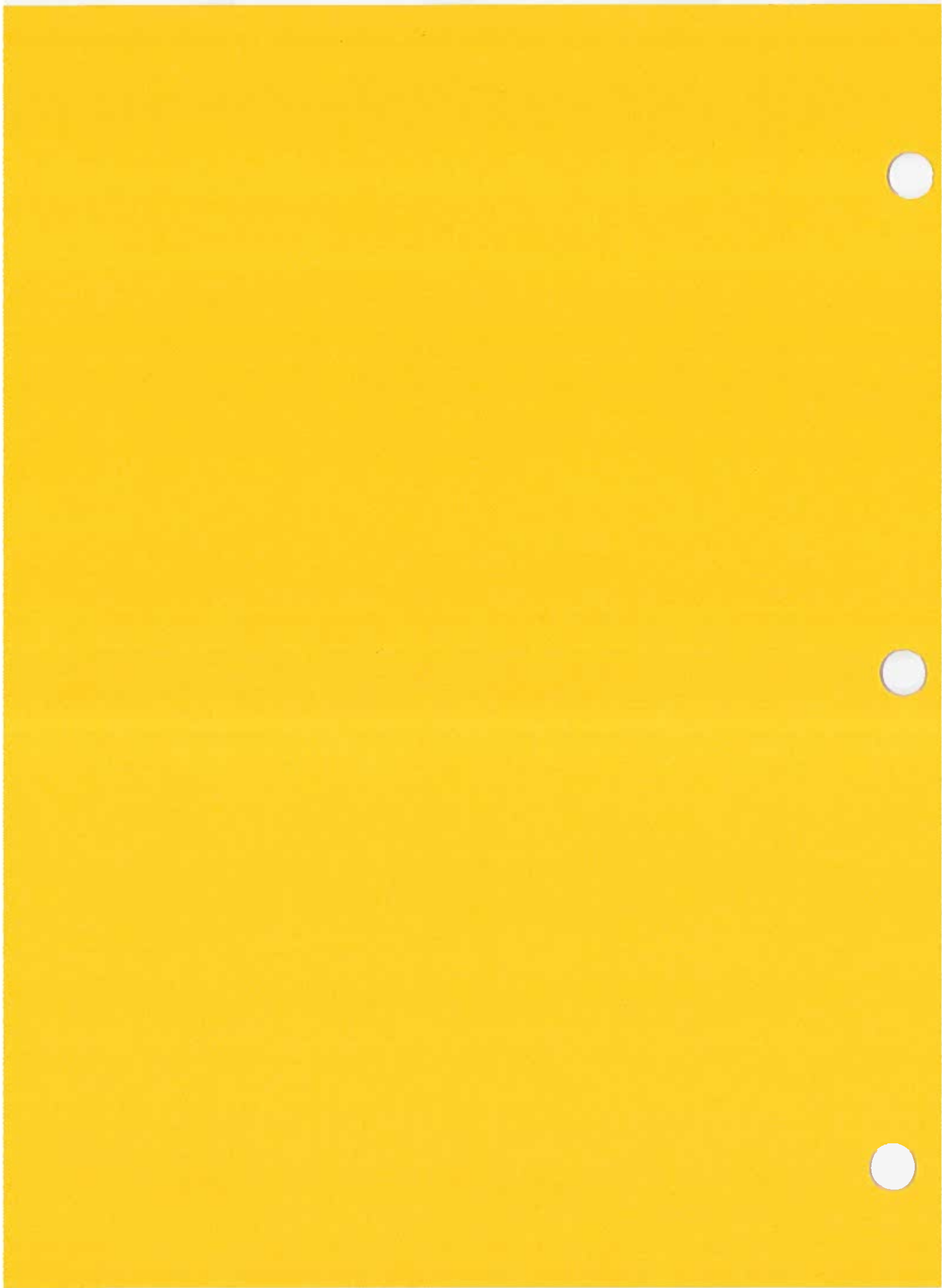
	<b>Q2 16-17</b>	<b>Q2 Budget</b>	<b>Q2 Actual</b>
<b>October</b>	\$177,011	\$170,052	\$179,998
<b>November</b>	\$190,133	\$174,111	\$168,289
<b>December</b>	\$174,868	\$17,0427	\$186,330
<b>Total</b>	<b>\$542,012</b>	<b>\$514,590</b>	<b>\$528,617</b>

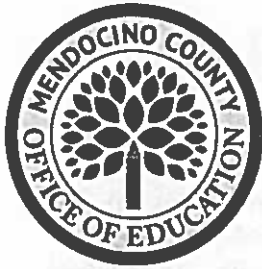
**3. Profit**

- a. Profit for Q2 was \$9,715 compared to \$12,386 for Q1 and **-\$10,750** for Q2 of FY16-17 and a budget of \$24,760

	<b>Q2 16-17</b>	<b>Q2 Budget</b>	<b>Q2 Actual</b>
<b>October</b>	<b>-\$ 2,805</b>	\$7,440	<b>-\$ 4,247</b>
<b>November</b>	<b>-\$12,991</b>	\$4,414	\$16,869
<b>December</b>	\$ 5,047	\$12,905	<b>-\$ 2,907</b>
<b>Total</b>	<b>-\$10,750</b>	<b>\$24,760</b>	<b>\$ 9,715</b>







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Ukiah, CA 95482-6156

Ph. (707) 467-5001  
Fax (707) 462-0379

WARREN GALLETTI  
*Superintendent of Schools*

INTEGRITY CUSTOMER SERVICE ACCOUNTABILITY TEAMWORK INNOVATION PASSION

January 24, 2018

Michael Schaeffer, President, Board of Trustees  
Members, Board of Trustees  
Mendocino Unified School District  
P. O. Box 1154  
Mendocino, California 95460

Subject: County Office Review of the 2017-18 First Interim Report

Dear President and Members of the Board:

In accordance with Education Code Section 42127, we have reviewed the first interim report of Mendocino Unified School District for fiscal year 2017-18 to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to Education Code Section 42131. Any technical corrections to the budget that may have come to our attention are being addressed with the district Business Manager.

Based on our review and analysis, we believe that the first interim report approved by the district's governing board on December 14, 2017 reflects the financial status of the district and is consistent with the state's criteria and standards. Thus, we concur with the district's positive certification.

Your district's fiscal crisis indicators include the following risk factors, which must be monitored to ensure continued fiscal solvency:

- **LCFF Funding:** LCFF Funding has been properly adjusted for the state approved changes to the District of Choice Program, whereby current year revenue was decreased, while the subsequent years' funding was increased. In addition, secured tax revenue is expected to increase in the current year, as projected by the County Treasurer's office. The net effect is an increase in funding over the three-year period.
- **Deficit Spending and Reserves:** The district's first interim and multi-year report projects deficit spending in the unrestricted general fund in each of the current and two subsequent years, totaling <\$1,417,175> over the three-year period. Unrestricted reserves are expected to fall 56.1% from \$2,520,567 at the beginning of 2017-18 to \$1,106,025 at the end of 2019-20. The projected ending fund balance has improved since budget adoption, aided by the inclusion of the One-time Mandate Cost Reimbursement allocated by the state, updates to LCFF Funding, and the addition of higher than expected carryover following the close of prior year books.

As projected in the provided report, MUSD maintains a Reserve for Economic Uncertainty of at least 4.2% of total general fund expenditures and other uses in each year, meeting the state minimum requirement. Continued deficit spending will limit the district's ability to weather an economic downturn or unforeseen expenditures over the long-term. We encourage the district to work toward alignment of current year expenditures with projected revenue.

- **Negotiations:** The Criteria and Standards Review notes that negotiations for the current year are not yet settled, and that the first interim budget does not include a set aside for possible salary increases. Thus, any settlement will increase projected deficit spending in all years. As indicated in the Criteria and Standards section, the cost of 1% for Certificated and Classified, Management and Non-Management combined, totals \$67,700.

While the forecast concerning the state budget continues to be positive, we remain mindful of the cyclical nature of school funding, the state's dependence on the volatile personal income tax revenue, and that we are deep into a recovery that has outlasted historical trends. In this, the final year of Governor Brown's term, he indicated that there is sufficient funds to bring the Local Control Funding Formula to full implementation, two years earlier than originally planned; and he is proposing another round of one-time discretionary funding. While schools would benefit from achieving full implementation sooner than planned, we remind administration that, once at full implementation, the only sure annual increase to the funding formula will be limited to the COLA (Cost of Living Adjustment), which for the current and two subsequent years is roughly 2%. Community Funded, or Basic Aid districts will continue to be held to the variances of local property tax revenue. We continue to recommend districts proceed with fiscal prudence, understanding the ramification of today's decisions on future budgets.

Looking ahead, we would like to remind district administration that it is never too early to begin the planning and development of next year's Local Control Accountability Plan (LCAP). The first steps should be completion of the Annual Update, including an analysis of student outcomes as a result of the implementation of the current year plan; determining what was successful and what program changes should be considered to help ensure long-term student success.

We would like to commend your business office staff for the complete fiscal report, detailed assumptions and their support and assistance during our review process. We further thank them for taking on the additional duties associated with the transition to ESCAPE, the new countywide accounting system for school districts that will be fully implemented by July 1, 2018. As with any transition, we value their patience, understanding and thoughtful input that will make our conversion a success.

Please know that we are here to support your district in providing a solid educational foundation for the students in your community, and we welcome your questions and comments. Please feel free to contact us at any time.

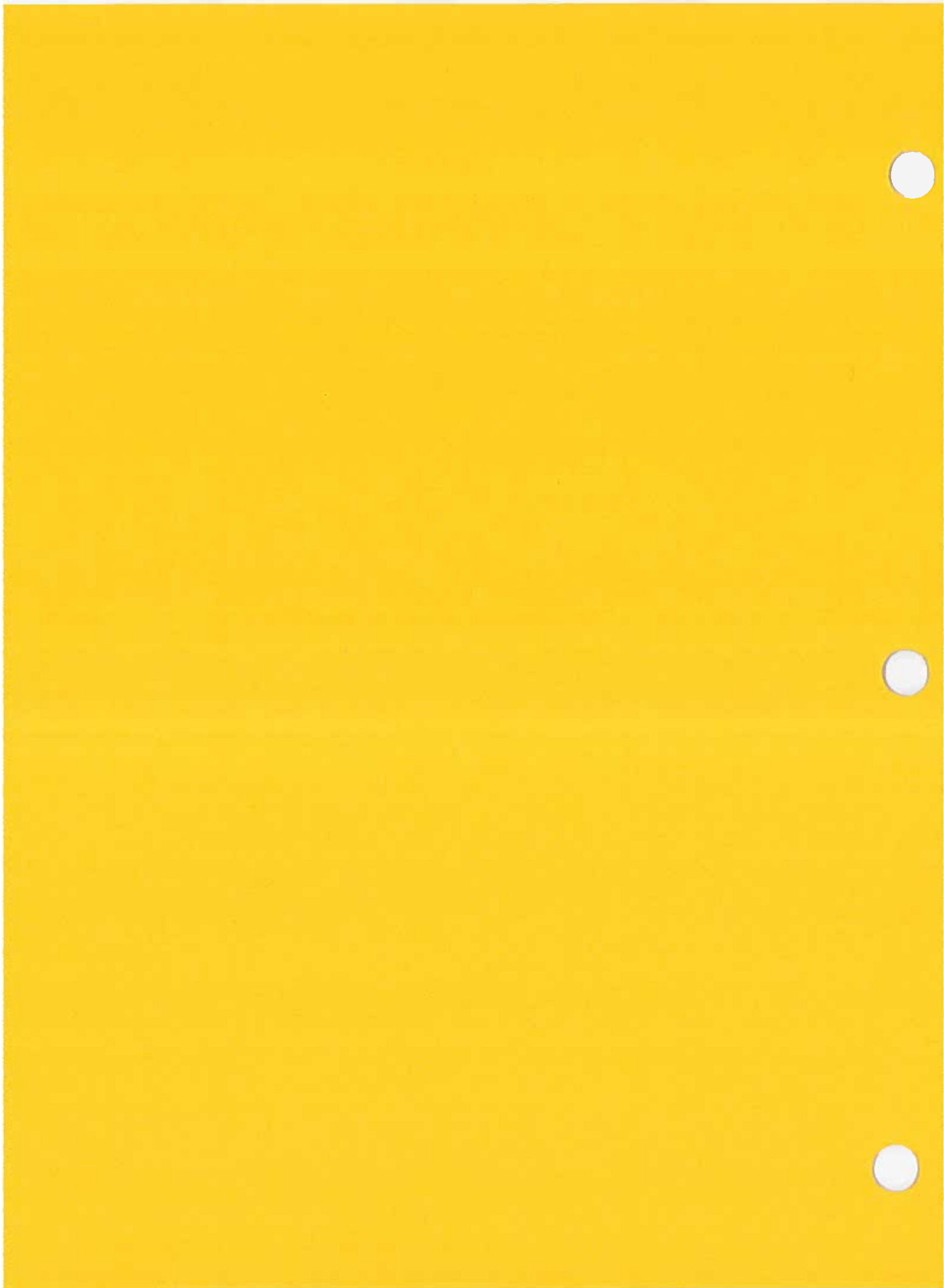
Sincerely,



Meg Kailikole  
Director, External Fiscal Services

cc: Jason Morse, Superintendent, MUSD  
Cynthia Brown, Business Manager, MUSD  
Warren Galletti, Superintendent of Schools, MCOE  
Becky Jeffries, Assistant Superintendent, Business Services, MCOE  
Chris Francis, LCAP Coordinator, MCOE







SHARI L. SCHAPMIRE  
TREASURER-TAX COLLECTOR



JULIE FORRESTER  
ASSISTANT TREASURER-TAX  
COLLECTOR

MENDOCINO COUNTY TREASURER-TAX COLLECTOR  
501 LOW GAP RD. ROOM 1060, UKIAH, CA 95482  
(707) 234-6875

DATE: JANUARY 29, 2018  
TO: MENDOCINO COUNTY POOL PARTICIPANTS  
FROM: SHARI L. SCHAPMIRE, TREASURER-TAX COLLECTOR  
SUBJECT: INVESTMENT REPORT – DECEMBER 31, 2017

Attached herewith is a listing of all investments held by the Mendocino County Investment Pool as of December 31, 2017. The investments have been made in accordance with the Investment Policy and are permitted investments according to current California law. Due to the nature of a public funds portfolio, it is mandatory that moneys be available to meet the monetary requirements inherent to operating a public entity. The attached Investment Report demonstrates that sufficient liquidity is available to meet anticipated expenditures during the next six months.

The primary and overriding objective for the investment pool is to protect the safety of the principal. The second objective is to ensure a sufficient portion of all funds are invested in securities providing a high degree of liquidity and availability. The third objective is to obtain a yield commensurate to current conditions; yield shall not be the driving force in determining which investments are to be selected for purchase. In the event all general objectives mandated by State law are met and created equal, investments in corporate securities and depository institutions will be evaluated for social and environmental concerns.

Per Chandler Asset Management, the Treasury yield curve has steepened to its highest level since 2014 – 2-year yield to 2.05% and 10-year yield to 2.63%. The steepening has been fueled in part by increased optimism about economic growth as a result of tax reform, relatively strong fourth quarter corporate earnings reports, as well as weaker than expected December employment numbers which dampened market participants' expectations about the future pace of Fed rate hikes.

This year, the Fed rate hike projections appear to be either two or three. The portfolio should continue to experience a modest increase in interest apportionment rates as we move through the new calendar year.

As always, feel free to contact me directly with any questions or concerns.



# COUNTY OF MENDOCINO



## STATEMENT OF INVESTMENT POLICY

**OFFICE OF  
SHARI L. SCHAPMIRE  
MENDOCINO COUNTY TREASURER  
JANUARY 2018**

## **I. INTRODUCTION**

As designated by the Board of Supervisors under the laws of the State of California, it is the responsibility of the County Treasurer to secure and protect the public funds of the County, as well as establish proper safeguards, controls, and procedures to maintain these funds in a lawful, rational, and auspicious manner. Said maintenance shall include the prudent and secure investment of those funds that are not immediately required for daily operations in a manner anticipated to provide additional benefits to the citizens of the County of Mendocino. In addition, the County Treasurer acts as the Treasurer, cash manager, and investor for a sizable number of public agencies within the County, rather than each entity having to locate and hire a knowledgeable person to handle the entity's banking, investments, and other financial duties separately. This pooling of public funds not only eliminates duplication of expenses, but also levels out cash flow differences, permits cost savings through higher volume, and attracts more professional service providers. This document contains the policies, procedures, and legalities guiding the County Treasurer when investing funds.

The Investment Policy and practices of the County Treasurer are based on prudent money management principles and California State Law, specifically Government Code Sections 27000.1 - 27000.5, 27136, and 53600 - 53686. The practices of this office will always comply with the legal authority and limitations placed on it by the governing legislative bodies. The implementation of these laws will be the focus of this policy statement. Where this Investment Policy specifies a percentage limitation, compliance will be measured as of the date of purchase. This document is reviewed no less than annually and may be adjusted as needed to reflect any changes in the Government Code or investment practices.

## **II. SCOPE**

This Investment Policy applies to all the County's financial assets and investment activities with the following exceptions:

- A. Proceeds of debt issuance shall be invested in accordance with the County's general investment philosophy as set forth in this policy; however, such proceeds are invested in accordance with permitted investment provisions of their specific bond indentures.

*Pooling of Funds:* Except for cash in certain restricted and special funds, the County will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping, and administration. Investment income shall be allocated quarterly, on the average daily balance method, to the various funds based on their respective participation and in accordance with generally accepted accounting principles. All costs related to investing, maintaining, and accounting for the investments purchased for the Treasury Pool, as authorized by California Government Code Section 27013, shall be apportioned equally on the same basis.

## **III. GENERAL OBJECTIVES**

The overriding objectives of the investment program are to preserve principal, provide sufficient liquidity, and manage investment risks. The specific objectives for the program are ranked in order of importance:

1. **Safety:** Safety of principal is the foremost objective of the investment program. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
2. **Liquidity:** The investment portfolio will remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
3. **Return on Investments:** The investment portfolio will be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints for safety and liquidity needs. Yield is definitely considered to be of much less importance than safety and liquidity and shall not be a driving force in determining which investments are selected for purchase.

#### IV. PRUDENCE, INDEMNIFICATION, AND ETHICS

- A. **Prudent Investor Standard:** Management of the County's investments is governed by the Prudent Investor Standard as set forth in California Government Code Section 53600.3:

“...all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the County, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the County. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law.”

- B. **Indemnification:** The Treasurer and other authorized persons responsible for managing County funds, acting in accordance with the investment policy and exercising due diligence, will be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported within 30 days and appropriate action is taken to control adverse developments.
- C. **Ethics:** Officers and employees involved in the investment process will refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

## **V. DELEGATION OF AUTHORITY**

- A. Authority to manage the County's investment program is derived from California Government Code Sections 53600 *et seq.* The governing body is responsible for the County's cash management, including the administration of this Investment Policy. Management responsibility for the cash management of County funds is hereby delegated to the Treasurer.

The Treasurer will be responsible for all transactions undertaken and will establish a system of procedures and controls to regulate the activities of subordinate employees.

- B. The County may engage the services of one or more external investment managers to assist in the management of the County's investment portfolio in a manner consistent with the County's objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940.

## **VI. AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS**

A list will be maintained of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by conducting a process of due diligence. These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

- A. The County Treasurer will determine which financial institutions are authorized to provide investment services to the County. Institutions eligible to transact investment business with the County include:
1. Primary government dealers as designated by the Federal Reserve Bank;
  2. Non-primary government dealers;
  3. Nationally or state-chartered banks;
  4. The Federal Reserve Bank; and,
  5. Direct issuers of securities eligible for purchase.
- B. Selection of financial institutions and broker/dealers authorized to engage in transactions with the County will be at the sole discretion of the County.
- C. All financial institutions which desire to become qualified bidders for investment transactions (and which are not dealing only with the investment adviser) must supply the Treasurer with a statement certifying that the institution has reviewed the California Government Code Section 53600 *et seq.* and the County's Investment Policy.

- D. Selection of broker/dealers used by an external investment adviser retained by the County will be at the sole discretion of the investment adviser.
- E. Public deposits will be made only in qualified public depositories as established by State law. Deposits will be insured by the Federal Deposit Insurance Corporation, or, to the extent the amount exceeds the insured maximum, will be collateralized in accordance with State law.

#### VII. DELIVERY, SAFEKEEPING AND CUSTODY, AND COMPETITIVE TRANSACTIONS

- A. *Delivery-versus-payment*: Settlement of all investment transactions will be completed using standard delivery-vs.-payment procedures.
- B. *Third-party safekeeping*: To protect against potential losses by collapse of individual securities dealers, and to enhance access to securities, interest payments and maturity proceeds, all securities owned by the County will be held in safekeeping by a third party bank custodian, acting as agent for the County under the terms of a custody agreement executed by the bank and the County.
- C. *Competitive transactions*: All investment transactions will be conducted on a competitive basis which can be executed through a bidding process involving at least three separate brokers/financial institutions to the extent possible or through the use of a nationally recognized trading platform.

#### VIII. AUTHORIZED AND SUITABLE INVESTMENTS

All investments will be made in accordance with Sections 53600 *et seq.* of the Government Code of the State of California and as described within this Investment Policy. Permitted investments under this policy will include:

1. **Municipal Bonds.** These include bonds of the County, the State of California, any other state, and any local County within the State of California. The bonds will be registered in the name of the County or held under a custodial agreement at a bank. The securities are rated in a rating category of "A" or higher by at least one nationally recognized statistical rating organization.
  - a. The maximum maturity of an issue shall be no more than five years at time of purchase; and,
  - b. No more than five percent per issuer.
2. **U.S. Treasury** and other government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest. There are no limits on the dollar amount or percentage that the County may invest in U.S. Treasuries.

- a. The maximum maturity of an issue shall be no more than five years at time of purchase.
3. **Federal Agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There are no limits on the dollar amount or percentage that the County may invest in government-sponsored enterprises.**
  - a. The maximum maturity of an issue shall be no more than five years at time of purchase; and,
  - b. No more than 25% of the pool value shall be invested in any single issuer.
4. **Banker's Acceptances provided that:**
  - a. They are issued by institutions with short term debt obligations rated in the rating category of "A-1" or higher, or the equivalent, by at least two nationally recognized statistical rating organizations; and have long-term debt obligations which are rated in the rating category of "A" or higher by at least two nationally recognized statistical rating organizations;
  - b. The maturity does not exceed 180 days; and,
  - c. No more than 40% of the total portfolio may be invested in banker's acceptances; and,
  - d. No more than five percent per issuer.
5. **Federally Insured Time Deposits (Non-negotiable certificates of deposit) in state or federally chartered banks, savings and loans, or credit unions, provided that:**
  - a. The amount per institution is limited to the maximum covered under federal insurance; and,
  - b. The maturity of such deposits does not exceed five years; and,
  - c. No more than five percent per issuer.
6. **Supranationals provided that:**
  - a. Issues are unsubordinated obligations issued by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank; and,



- b. The securities are rated in the rating category of "AA" or higher by two nationally recognized statistical rating organizations; and,
  - c. No more than 30% of the total portfolio may be invested in these securities; and,
  - d. No more than 10% of the portfolio per issuer; and,
  - e. The maximum maturity does not exceed five years.
7. **Time Deposits (Non-negotiable certificates of deposit)** in state or federally chartered banks, savings and loans, or credit unions in excess of insured amounts which are fully collateralized with securities in accordance with California law, provided that:
- a. No more than 20% of the portfolio will be invested in a combination of federally insured and collateralized time deposits; and,
  - b. The maturity of such deposits does not exceed five years; and,
  - c. No more than five percent per issuer.
8. **Certificate of Deposit Placement Service (CDARS)** provided that:
- a. No more than 30% of the total portfolio may be invested in a combination of negotiable certificates of deposit including CDARS; and,
  - b. The maturity of such deposits does not exceed five years.
9. **Negotiable Certificates of Deposit (NCDs)** provided that:
- a. They are issued by institutions which have long-term obligations which are rated in the rating category of "A" or higher by at least two nationally recognized statistical rating organizations; and/or have short term debt obligations rated in the rating category of "A-1" or higher, or the equivalent, by at least two nationally recognized statistical rating organizations; and,
  - b. The maturity does not exceed five years; and,
  - c. No more than 30% of the total portfolio may be invested in NCDs; and,
  - d. No more than five percent per issuer.
10. **Repurchase Agreements** collateralized with securities authorized under Sections VI and VIII (2 and 3) of this policy maintained at a level of at least 102% of the market value of the repurchase agreements, provided that:

- a. The maximum maturity of repurchase agreements will be one year; and,
- b. There is no limit to the amount to be invested in repurchase agreements; and
- c. Securities used as collateral for repurchase agreements will be delivered to the County's custodian bank (See Section VII B); and,
- d. The repurchase agreements are the subject of a master repurchase agreement between the County and the provider of the repurchase agreement. The master repurchase agreement will be substantially in the form developed by the Securities Industry and Financial Markets Association (SIFMA).

**11. Commercial Paper provided that:**

- a. The maturity does not exceed 270 days from the date of purchase; and,
- b. The issuer is a corporation organized and operating in the United States with assets in excess of \$500 million; and,
- c. They are issued by institutions whose short term obligations are rated in the rating category of "A-1" or higher, or the equivalent, by at least two nationally recognized statistical rating organizations; and whose long-term obligations are rated in the rating category of "A" or higher by at least two nationally recognized statistical rating organizations; and,
- d. No more than 40% of the portfolio is invested in commercial paper; and,
- e. No more than five percent per issuer.

**12. State of California Local County Investment Fund (LAIF), provided that:**

- a. The County may invest up to the maximum permitted amount in LAIF; and,
- b. LAIF's investments in instruments prohibited by or not specified in the County's policy do not exclude it from the County's list of allowable investments, provided that the fund's reports allow the Treasurer to adequately judge the risk inherent in LAIF's portfolio.

**13. Local Government Investment Pools**

**14. Corporate Medium Term Notes (MTNs), provided that:**

- a. Such notes have a maximum maturity of five years; and,

- b. Are issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States; and,
- c. Are rated in the rating category of "A" or better by at least two nationally recognized statistical rating organizations; and,
- d. Holdings of medium-term notes may not exceed 30% of the portfolio; and,
- e. No more than five percent per issuer.

**15. Mortgage Pass-Through Securities and Asset-Backed Securities, provided that such securities:**

- a. Have a maximum stated final maturity of five years; and
- b. Are issued by an issuer rated in the category of "A" or higher for the issuer's debt as provided by at least two nationally recognized statistical rating organizations; and
- c. Be rated in a rating category of "AA" or its equivalent or better by at least two nationally recognized statistical rating organizations; and,
- d. Purchase of securities authorized by this subdivision may not exceed 20% of the portfolio.
- e. No more than five percent of the portfolio may be invested in any single Asset-Backed or Commercial Mortgage security issuer. There is no issuer limitation on any Mortgage security where the issuer is the US Treasury or a federal agency/government-sponsored entity.

**16. Mutual Funds and Money Market Mutual Funds that are registered with the Securities and Exchange Commission under the Investment Company Act of 1940:**

- a. Provided that such funds meet either of the following criteria:
  - 1. Attained the highest ranking or the highest letter and numerical rating provided by not less than two nationally recognized statistical rating organizations; or,
  - 2. Have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience investing in the securities and obligations authorized by California Government Code Section 53601 (a through j) and with assets under management in excess of \$500 million.

- b. Purchase of Mutual Funds authorized by this subdivision may not exceed 20% of the portfolio, with no more than 10% in any one mutual fund. Money Market Mutual Funds authorized by this subdivision may not exceed 20% of the portfolio, with no more than 20% in any one money market mutual fund.

## **IX. PORTFOLIO RISK MANAGEMENT**

### **A. Prohibited investment vehicles and practices:**

1. State law notwithstanding, any investments not specifically described herein are prohibited, including, but not limited to futures and options.
2. In accordance with California Government Code Section 53601.6, investment in inverse floaters, range notes, or mortgage derived interest-only strips is prohibited.
3. Purchasing securities with a final maturity longer than five years, unless approved by the Board of Supervisors, is prohibited.
4. Investment in any security that could result in a zero interest accrual if held to maturity is prohibited.
5. Trading securities for the sole purpose of speculating on the future direction of interest rates is prohibited.
6. Purchasing or selling securities on margin is prohibited.
7. The use of reverse repurchase agreements, securities lending or any other form of borrowing or leverage is prohibited.
8. The purchase of foreign currency denominated securities is prohibited.

### **B. Mitigating credit risk in the portfolio:** Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. The County will mitigate credit risk by adopting the following strategies:

1. The diversification requirements included in Section VIII are designed to mitigate credit risk in the portfolio;
2. No more than five percent of the total portfolio may be invested in securities of any single issuer, unless otherwise specified in this policy;
3. The County may elect to sell a security prior to its maturity and record a capital gain or loss in order to improve the quality, liquidity, or yield of the portfolio in response to market conditions or County's risk preferences; and,

4. If a security's credit ratings owned by the County are downgraded to a level below the quality required by this Investment Policy, it will be the County's policy to review the credit situation and make a determination as to whether to sell or retain such securities in the portfolio.
  - a. If a security is downgraded, the Treasurer will use discretion in determining whether to sell or hold the security based on its current maturity, the economic outlook for the issuer, and other relevant factors.
  - b. If a decision is made to retain a downgraded security in the portfolio, its presence in the portfolio will be monitored and reported quarterly to the governing board.
- C. *Mitigating market risk in the portfolio:* Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The County recognizes that, over time, longer-term portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The County will mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. The County further recognizes that certain types of securities, including variable rate securities, securities with principal paydowns prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. The County, therefore, adopts the following strategies to control and mitigate its exposure to market risk:
  1. The County will maintain a minimum of three months of budgeted operating expenditures in short term investments to provide sufficient liquidity for expected disbursements;
  2. The maximum percent of callable securities (does not include "make whole call" securities as defined in the Glossary) in the portfolio will be 20%;
  3. The maximum stated final maturity of individual securities in the portfolio will be five years, except as otherwise stated in this policy; and,
  4. The duration of the portfolio will at all times be approximately equal to the duration (typically plus or minus 20%) of a Market Benchmark Index selected by the County based on the County's investment objectives, constraints, and risk tolerances.

**X. INVESTMENT OBJECTIVES (PERFORMANCE STANDARDS AND EVALUATION)**

- A. **Overall objective:** The investment portfolio will be designed with the overall objective of obtaining a total rate of return throughout economic cycles, commensurate with investment risk constraints and cash flow needs.

- B. Specific objective:** The investment performance objective for the portfolio will be to earn a total rate of return over a market cycle which is approximately equal to the return on the selected Market Benchmark Index.

## **XI. SOCIAL AND ENVIRONMENTAL CONCERNS**

In the event all general objectives mandated by state law and set forth in Section III above are met and created equal, investments in corporate securities and depository institutions will be evaluated for social and environmental concerns. Investments are encouraged in entities that support equality of rights regardless of sex, race, age, disability, or sexual orientation, as well as those entities that practice environmentally sound and fair labor practices. Investments are discouraged in entities that receive a significant portion of their revenues from the manufacturer of tobacco products, firearms, or weapons not used in our national defense.

## **XII. PROCEDURES AND INTERNAL CONTROLS**

- A. Procedures:** The Treasurer will establish written investment policy procedures in a separate investment procedures manual to assist investment staff with day-to-day operations of the investment program consistent with this policy. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy as designated in Appendix I and the procedures established by the Treasurer.
- B. Internal Controls:** The Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse. The internal control structure will be designed to provide reasonable assurance that these objectives are met. Internal controls will be described in the County's investment procedures manual.

## **XIII. DEPOSIT AND WITHDRAWAL OF FUNDS**

- A. Deposits:** Funds will be accepted at all times from those local agencies where the County Treasurer is also the Treasurer for the local agency, or from any agencies that by statute must place their money in the Treasury Pool. The County Treasurer, in conjunction with the Auditor, shall set conditions under which funds from local agencies not required to have their funds in the Treasury Pool may deposit voluntarily invested funds. Local agencies from outside the County will not be permitted to deposit funds in the Treasury Pool.
- B. Withdrawals:** Under language added to the California Government Code in 1995, it is not permissible for local agency legislative bodies, required to have their funds in the Treasury Pool, to withdraw funds in order to invest outside the Treasury Pool. Local agencies within the County who voluntarily participate in the Treasury Pool may withdraw their funds under conditions set forth in California Government Code Section 27136.

#### **XIV. REPORTING, DISCLOSURE, AND PROGRAM EVALUATION**

- A. *Monthly Reports:* Monthly investment reports will be distributed electronically by the Treasurer to the governing board and pool participants. These reports will disclose, at a minimum, the following information about the risk characteristics of the County's portfolio:
1. An asset listing showing par value, cost and accurate and complete market value of each security, type of investment, issuer, and interest rate;
  2. A one-page summary report that shows:
    - a. Average maturity of the portfolio and modified duration of the portfolio;
    - b. Maturity distribution of the portfolio;
    - c. Average portfolio credit quality.
- B. *Quarterly Reports:* Investment reports will be provided to the Board of Supervisors on a quarterly basis. These reports will disclose all information provided in the monthly reports, as well as the following:
1. A statement of compliance with investment policy, including a schedule of any transactions or holdings which do not comply with this policy or with the California Government Code, including a justification for their presence in the portfolio and a timetable for resolution; and,
  2. A statement that the County has adequate funds to meet its cash flow requirements for the next six months.
- C. *Annual Reports:*
1. The investment policy will be reviewed and adopted by the Board of Supervisors at least annually to ensure its consistency with the overall objectives of preservation of principal, liquidity, and return, and its relevance to current law and financial and economic trends.
  2. A comprehensive annual report will be issued at the conclusion of each fiscal year. This report will include comparisons of the County's return to the Benchmark Index return, suggest policies and improvements that might enhance the investment program, and will include an investment plan for the coming year.
- D. *Annual Audit:* An independent review by an external expert will be conducted annually to assure compliance with internal controls and adherence to the Investment Policy.

**Policy effective upon approval of the Board of Supervisors, submitted for approval on December 19, 2017.**

**Approved by the Board of Supervisors on January 2, 2018**



## **Appendix I**

### **Authorized Personnel**

While the Treasurer has final responsibility for all investment decisions, other Treasury personnel may aid in the day-to-day operations, the following job classes are authorized to transact investment business and wire funds for investment purposes on behalf of the County of Mendocino:

Assistant Treasurer-Tax Collector  
Deputy Treasurer-Tax Collector (Treasurer Division)  
Treasury Specialist

## Appendix II

### GLOSSARY OF INVESTMENT TERMS

**AGENCIES.** Shorthand market terminology for any obligation issued by a *government-sponsored entity (GSE)*, or a *federally related institution*. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government. Examples are:

**FFCB.** The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.

**FHLB.** The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.

**FHLMC.** Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called "FreddieMac" issues discount notes, bonds and mortgage pass-through securities.

**FNMA.** Like FHLB and FreddieMac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as "FannieMae," issues discount notes, bonds and mortgage pass-through securities.

**GNMA.** The Government National Mortgage Association, known as "GinnieMae," issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.

**PEFCO.** The Private Export Funding Corporation assists exporters. Obligations of PEFCO are not guaranteed by the full faith and credit of the US government.

**TVA.** The Tennessee Valley Authority provides flood control and power and promotes development in portions of the Tennessee, Ohio, and Mississippi River valleys. TVA currently issues discount notes and bonds.

**ASKED.** The price at which a seller offers to sell a security.

**ASSET BACKED SECURITIES.** Securities supported by pools of installment loans or leases or by pools of revolving lines of credit.

**AVERAGE LIFE.** In mortgage-related investments, including CMOs, the average time to expected receipt of principal payments, weighted by the amount of principal expected.

**BANKER'S ACCEPTANCE.** A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which "accepts" the obligation to pay the investor.

**BENCHMARK.** A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.

**BID.** The price at which a buyer offers to buy a security.

**BROKER.** A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from his own position.

**CALLABLE.** A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline since an issuer issues securities, it will likely call its current securities and reissue them at a lower rate of interest. Callable securities have reinvestment risk as the investor may receive its principal back when interest rates are lower than when the investment was initially made.

- CERTIFICATE OF DEPOSIT (CD).** A time deposit with a specific maturity evidenced by a certificate. Large denomination CDs may be marketable.
- CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SYSTEM (CDARS).** A private placement service that allows local agencies to purchase more than \$250,000 in CDs from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS is currently the only entity providing this service. CDARS facilitates the trading of deposits between the California institution and other participating institutions in amounts that are less than \$250,000 each, so that FDIC coverage is maintained.
- COLLATERAL.** Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.
- COLLATERALIZED MORTGAGE OBLIGATIONS (CMO).** Classes of bonds that redistribute the cash flows of mortgage securities (and whole loans) to create securities that have different levels of prepayment risk, as compared to the underlying mortgage securities.
- COMMERCIAL PAPER.** The short-term unsecured debt of corporations.
- COST YIELD.** The annual income from an investment divided by the purchase cost. Because it does not give effect to premiums and discounts which may have been included in the purchase cost, it is an incomplete measure of return.
- COUPON.** The rate of return at which interest is paid on a bond.
- CREDIT RISK.** The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.
- CURRENT YIELD.** The annual income from an investment divided by the current market value. Since the mathematical calculation relies on the current market value rather than the investor's cost, current yield is unrelated to the actual return the investor will earn if the security is held to maturity.
- DEALER.** A dealer acts as a principal in security transactions, selling securities from and buying securities for his own position.
- DEBENTURE.** A bond secured only by the general credit of the issuer.
- DELIVERY VS. PAYMENT (DVP).** A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.
- DERIVATIVE.** Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A derivative is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate, or index.
- DISCOUNT.** The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par, and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.
- DIVERSIFICATION.** Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.

**DURATION.** The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a bond to changes in interest rates. (See modified duration).

**FEDERAL FUNDS RATE.** The rate of interest charged by banks for short-term loans to other banks. The Federal Reserve Bank through open-market operations establishes it.

**FEDERAL OPEN MARKET COMMITTEE.** A committee of the Federal Reserve Board that establishes monetary policy and executes it through temporary and permanent changes to the supply of bank reserves.

**LEVERAGE.** Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

**LIQUIDITY.** The speed and ease with which an asset can be converted to cash.

**LOCAL AGENCY INVESTMENT FUND (LAIF).** A voluntary investment fund open to government entities and certain non-profit organizations in California that is managed by the State Treasurer's Office.

**LOCAL GOVERNMENT INVESTMENT POOL.** Investment pools that range from the State Treasurer's Office Local Agency Investment Fund (LAIF) to county pools, to Joint Powers Authorities (JPAs). These funds are not subject to the same SEC rules applicable to money market mutual funds.

**MAKE WHOLE CALL.** A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."

**MARGIN.** The difference between the market value of a security and the loan a broker makes using that security as collateral.

**MARKET RISK.** The risk that the value of securities will fluctuate with changes in overall market conditions or interest rates.

**MARKET VALUE.** The price at which a security can be traded.

**MARKING TO MARKET.** The process of posting current market values for securities in a portfolio.

**MATURITY.** The final date upon which the principal of a security becomes due and payable.

**MEDIUM TERM NOTES.** Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts on either a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.

**MODIFIED DURATION.** The percent change in price for a 100 basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.

**MONEY MARKET.** The market in which short-term debt instruments (T-bills, discount notes, commercial paper, and banker's acceptances) are issued and traded.

**MORTGAGE PASS-THROUGH SECURITIES.** A securitized participation in the interest and principal cash flows from a specified pool of mortgages. Principal and interest payments made on the mortgages are passed through to the holder of the security.

**MUNICIPAL SECURITIES.** Securities issued by state and local agencies to finance capital and operating expenses.

**MUTUAL FUND.** An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

**NATIONALLY RECOGNIZED STATISTICAL RATINGS ORGANIZATION (NRSRO).**

A credit rating agency that the Securities and Exchange Commission in the United States uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Fitch, S&P, and Moody's.

**NEGOTIABLE CD.** A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market and are payable upon order to the bearer or initial depositor (investor).

**PREMIUM.** The difference between the par value of a bond and the cost of the bond, when the cost is above par.

**PREPAYMENT SPEED.** A measure of how quickly principal is repaid to investors in mortgage securities.

**PREPAYMENT WINDOW.** The time period over which principal repayments will be received on mortgage securities at a specified prepayment speed.

**PRIMARY DEALER.** A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out U.S. monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the U.S. Government securities market.

**PRUDENT PERSON (PRUDENT INVESTOR) RULE.** A standard of responsibility which applies to fiduciaries. In California, the rule is stated as "Investments shall be managed with the care, skill, prudence and diligence, under the circumstances then prevailing, that a prudent person, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character and with like aims to accomplish similar purposes."

**REALIZED YIELD.** The change in value of the portfolio due to interest received and interest earned and realized gains and losses. It does not give effect to changes in market value on securities, which have not been sold from the portfolio.

**REGIONAL DEALER.** A financial intermediary that buys and sells securities for the benefit of its customers without maintaining substantial inventories of securities and that is not a primary dealer.

**REPURCHASE AGREEMENT.** Short-term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.

**SAFEKEEPING.** A service to bank customers whereby securities are held by the bank in the customer's name.

**STRUCTURED NOTE.** A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling,

and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

**SUPRANATIONAL.** A Supranational is a multi-national organization whereby member states transcend national boundaries or interests to share in the decision making to promote economic development in the member countries.

**TOTAL RATE OF RETURN.** A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.

**U.S. TREASURY OBLIGATIONS.** Securities issued by the U.S. Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk, and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.

**TREASURY BILLS.** All securities issued with initial maturities of one year or less are issued as discounted instruments, and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues "cash management" bills as needed to smooth out cash flows.

**TREASURY NOTES.** All securities issued with initial maturities of two to ten years are called Treasury notes, and pay interest semi-annually.

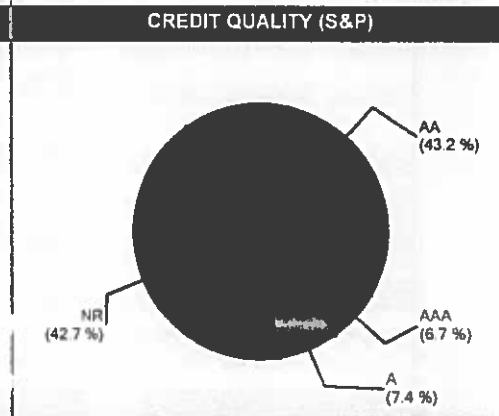
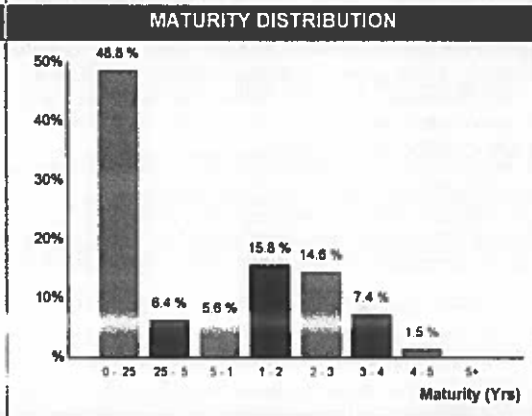
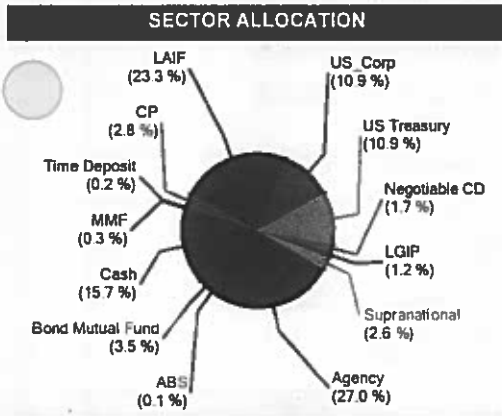
**TREASURY BONDS.** All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

**VOLATILITY.** The rate at which security prices change with changes in general economic conditions or the general level of interest rates.

**YIELD TO MATURITY.** The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.



PORTFOLIO CHARACTERISTICS		ACCOUNT SUMMARY		TOP ISSUERS																								
Average Duration	0.97	<table border="1"> <thead> <tr> <th></th> <th>Beg. Values as of 11/30/17</th> <th>End Values as of 12/31/17</th> </tr> </thead> <tbody> <tr> <td>Market Value</td> <td>214,309,447</td> <td>257,237,089</td> </tr> <tr> <td>Accrued Interest</td> <td>445,804</td> <td>555,333</td> </tr> <tr> <td><b>Total Market Value</b></td> <td><b>214,755,252</b></td> <td><b>257,792,422</b></td> </tr> <tr> <td>Income Earned Cont/WD</td> <td>194,762</td> <td>216,946</td> </tr> <tr> <td>Par</td> <td>215,437,296</td> <td>258,492,029</td> </tr> <tr> <td>Book Value</td> <td>215,323,940</td> <td>258,351,059</td> </tr> <tr> <td>Cost Value</td> <td>215,226,045</td> <td>258,241,521</td> </tr> </tbody> </table>		Beg. Values as of 11/30/17	End Values as of 12/31/17	Market Value	214,309,447	257,237,089	Accrued Interest	445,804	555,333	<b>Total Market Value</b>	<b>214,755,252</b>	<b>257,792,422</b>	Income Earned Cont/WD	194,762	216,946	Par	215,437,296	258,492,029	Book Value	215,323,940	258,351,059	Cost Value	215,226,045	258,241,521	Issuer	% Portfolio
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Average Coupon	1.15 %	Local Agency Investment Fund	23.3 %																									
Average Purchase YTM	1.17 %	Custodial Checking Account	15.6 %																									
Average Market YTM	1.43 %	Federal Home Loan Bank	11.5 %																									
Average S&P/Moody Rating	AA+/Aa1	Government of United States	10.9 %																									
Average Final Maturity	1.00 yrs	Federal Home Loan Mortgage Corp	7.4 %																									
Average Life	0.98 yrs	Federal National Mortgage Assoc	6.3 %																									
		GovPartners Ultra Short Prime	3.5 %																									
		Federal Farm Credit Bank	1.8 %																									
			<b>80.2 %</b>																									





**County of Mendocino Consolidated**  
December 31, 2017

**COMPLIANCE WITH INVESTMENT POLICY**

*This portfolio is a consolidation of assets managed by Chandler Asset Management and assets managed internally by Client. Chandler relies on Client to provide accurate information for reporting assets and producing this compliance statement.*

Category	Standard	Comment
Municipal Issues	"A" rated or higher by a NRSRO, 5% per issuer	Complies
Treasury Issues	No limitation	Complies
Agency Issues	25% per issuer	Complies
Supranationals	"AA" rated or higher by two NRSROs, 30% maximum, 5% per issuer, Issued by: IBRD, IFC, IADB	Complies
Banker's Acceptances	"A-1" or higher short term ratings by two NRSROs, and "A" or higher long term debt by two NRSROs, 40% maximum, 5% per issuer, 180 days max maturity	Complies
Commercial Paper	"A-1" or higher short term ratings by two NRSROs, and "A" or higher long term debt by two NRSROs, 40% maximum, 5% per issuer, 270 days max maturity	Complies
Negotiable Certificates of Deposit	"A" or higher long term ratings by two NRSROs, and/or "A-1" or higher short term ratings by two NRSROs, 30% maximum (includes CDARS), 5% per issuer	Complies
Corporate Medium Term Notes	30% max; 5% per issuer; "A" rated or better by two NRSROs; Issued by corporations organized and operating within U.S. or by depository institutions licensed by the U.S. or any state and operating within the U.S.	Complies
Mutual Funds and Money Market Mutual Funds	20% max; Rated "AAA" by two NRSROs or SEC registered adviser with AUM >\$500 million; Non-MMF Mutual Funds have a 10% max per fund.	Complies
FDIC insured Time Deposits/ Certificates of Deposit	Amount per institution limited to the max covered under FDIC, 20% maximum (combination of FDIC insured and collateralized TDs/ CDs); 5% per issuer	Complies
Collateralized Time Deposits/ Certificates of Deposit	20% maximum (combination of FDIC insured and collateralized TDs/ CDs); 5% per issuer	Complies
Asset Backed Securities (ABS) and Mortgage Pass Throughs (MPTs)	"AA" rated or better by two NRSROs; "A" rated or higher for the issuer's debt by two NRSROs, 20% maximum, 5% per issuer in Asset Backed or Commercial Mortgage security. No issuer limitation on any Mortgage security where the issuer is U.S. Treasury or Federal agency/GSE	Complies
Local Agency Investment Fund/ Local Government Investment Pools	Program limitation	Complies
Repurchase Agreements	No limitation; 1-year maximum maturity; 102% collateralized	Complies
Prohibited Securities and activities	Reverse repurchase agreements, CMOs, security lending, futures and options, inverse floaters, ranges notes, interest-only strips from mortgaged backed securities, zero interest accrual securities	Complies
Maximum Callables	20% max of callable securities (does not include "make whole call")	Complies
Maximum Issuer	5% max (except US Government, its agencies and enterprises)	Complies
Maximum maturity	5 years maximum maturity	Complies





Mendocino County Consolidated  
Account #70006

**Holdings Report**  
As of 12/31/17

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port Gain/Loss	Moody/S&P Fitch	Maturity Duration
<b>ABS</b>									
89236WAC2	Toyota Auto Receivables Owner 2015-A 1.12% Due 2/15/2019	161,795.87	02/24/2015 0.61 %	161,771.40 161,794.85	99.93 1.64 %	161,675.10 80.54	0.06 % (119.75)	Aaa / AAA NR	1.13 0.14
<b>Total ABS</b>		<b>161,795.87</b>	<b>0.61 %</b>	<b>161,771.40 161,794.85</b>	<b>1.64 %</b>	<b>161,675.10 80.54</b>	<b>0.06 % (119.75)</b>	<b>Aaa / AAA NR</b>	<b>1.13 0.14</b>
<b>AGENCY</b>									
3135G0TG8	FNMA Note 0.875% Due 2/8/2018	2,000,000.00	04/28/2015 0.90 %	1,998,744.00 1,999,953.02	99.95 1.34 %	1,999,036.00 6,951.39	0.78 % (917.02)	Aaa / AA+ AAA	0.11 0.10
3137EADP1	FHLMC Note 0.875% Due 3/7/2018	2,000,000.00	04/28/2015 0.92 %	1,997,546.00 1,999,847.07	99.91 1.34 %	1,998,270.00 5,541.67	0.78 % (1,577.07)	Aaa / AA+ AAA	0.18 0.18
3137EAEA3	FHLMC Note 0.75% Due 4/9/2018	2,400,000.00	04/20/2016 0.83 %	2,396,088.00 2,399,466.05	99.82 1.43 %	2,395,581.60 4,100.00	0.93 % (3,884.45)	Aaa / AA+ AAA	0.27 0.27
3130A55J4	FHLB Note 0.9% Due 4/23/2018	2,000,000.00	04/28/2015 0.96 %	1,996,720.00 1,999,662.97	99.83 1.45 %	1,996,592.00 3,400.00	0.78 % (3,070.97)	Aaa / AA+ NR	0.31 0.31
3135G0WJ8	FNMA Note 0.875% Due 5/21/2018	2,400,000.00	07/31/2014 1.49 %	2,345,846.40 2,394,545.68	99.74 1.55 %	2,393,700.00 2,333.33	0.93 % (845.68)	Aaa / AA+ AAA	0.39 0.39
3137EADJ8	FHLB Note 0.85% Due 6/5/2018	2,600,000.00	06/09/2016 0.86 %	2,599,584.00 2,599,911.06	99.69 1.57 %	2,592,064.80 1,596.11	1.01 % (7,846.26)	Aaa / AA+ AAA	0.43 0.42
3133EGFQ3	FFCB Note 0.875% Due 9/14/2018	600,000.00	06/29/2016 0.78 %	601,284.00 600,407.82	99.41 1.73 %	596,445.00 1,560.42	0.23 % (3,962.82)	Aaa / AA+ AAA	0.70 0.69
3133ED2C5	FFCB Note 1.95% Due 9/17/2018	225,000.00	06/05/2014 1.51 %	229,092.75 225,677.76	100.19 1.67 %	225,436.95 1,267.50	0.09 % (240.81)	Aaa / AA+ AAA	0.71 0.70
3137EAED7	FHLMC Note 0.875% Due 10/12/2018	1,700,000.00	09/28/2016 0.86 %	1,700,340.00 1,700,129.96	99.31 1.77 %	1,688,227.50 3,264.24	0.66 % (11,902.46)	Aaa / AA+ AAA	0.78 0.77
3135G0E58	FNMA Note 1.125% Due 10/19/2018	1,700,000.00	08/27/2015 1.18 %	1,697,246.00 1,699,299.46	99.50 1.76 %	1,691,466.00 3,825.00	0.66 % (7,833.46)	Aaa / AA+ AAA	0.80 0.79
313376BR5	FHLB Note 1.75% Due 12/14/2018	1,500,000.00	08/29/2016 0.98 %	1,526,085.00 1,510,827.15	99.89 1.87 %	1,498,362.00 1,239.58	0.58 % (12,465.15)	Aaa / AA+ AAA	0.95 0.94
3133782M2	FHLB Note 1.5% Due 3/8/2019	2,600,000.00	04/14/2016 0.99 %	2,637,752.00 2,615,393.67	99.59 1.85 %	2,589,319.20 12,241.67	1.01 % (26,074.47)	Aaa / AA+ AAA	1.18 1.16
3137EADZ9	FHLMC Note 1.125% Due 4/15/2019	2,600,000.00	04/22/2016 1.09 %	2,602,496.00 2,601,078.92	99.08 1.85 %	2,576,202.20 6,175.00	1.00 % (24,876.72)	Aaa / AA+ AAA	1.29 1.27
3130ABF92	FHLB Note 1.375% Due 5/28/2019	1,825,000.00	05/25/2017 1.37 %	1,825,036.50 1,825,025.53	99.32 1.87 %	1,812,586.35 2,300.26	0.70 % (12,439.18)	Aaa / AA+ AAA	1.41 1.39
3130A8DB6	FHLB Note 1.125% Due 6/21/2019	2,600,000.00	06/07/2016 1.02 %	2,608,372.00 2,604,049.99	98.93 1.87 %	2,572,086.40 812.50	1.00 % (31,963.59)	Aaa / AA+ AAA	1.47 1.45
3133EFW52	FFCB Note 1.15% Due 7/1/2019	2,400,000.00	04/05/2016 1.00 %	2,411,640.00 2,405,381.41	98.92 1.88 %	2,374,154.40 13,800.00	0.93 % (31,227.01)	Aaa / AA+ AAA	1.50 1.47
3137EADK2	FHLMC Note 1.25% Due 8/1/2019	2,000,000.00	04/28/2015 1.34 %	1,992,880.00 1,997,358.05	99.02 1.88 %	1,980,438.00 10,416.67	0.77 % (16,920.05)	Aaa / AA+ AAA	1.58 1.55



**Mendocino County Consolidated  
Account #70005**

**Holdings Report  
As of 12/31/17**

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
<b>AGENCY</b>									
3135G0N33	FNMA Note 0.875% Due 8/2/2019	1,000,000.00	07/29/2016 0.93%	998,320.00 999,113.21	98.40 1.91%	983,973.00 3,621.53	0.38% (15,140.21)	Aaa / AA+ AAA	1.59 1.56
313380FB8	FHLB Note 1.375% Due 9/13/2019	660,000.00	10/30/2015 1.38%	659,795.40 659,910.10	99.07 1.93%	653,883.12 2,722.50	0.25% (6,026.98)	Aaa / AA+ NR	1.70 1.66
3137EADM8	FHLMC Note 1.25% Due 10/2/2019	2,000,000.00	04/29/2015 1.44%	1,983,422.00 1,993,444.71	98.81 1.94%	1,976,182.00 6,180.56	0.77% (17,262.71)	Aaa / AA+ AAA	1.75 1.72
3130ACM92	FHLB Note 1.5% Due 10/21/2019	2,525,000.00	10/27/2017 1.68%	2,516,415.00 2,517,165.15	99.27 1.91%	2,506,582.65 8,206.25	0.98% (10,582.50)	Aaa / AA+ AAA	1.81 1.77
3130AA3R7	FHLB Note 1.375% Due 11/15/2019	2,000,000.00	11/17/2016 1.39%	1,999,400.00 1,999,624.73	99.00 1.92%	1,979,944.00 3,513.89	0.77% (19,680.73)	Aaa / AA+ AAA	1.87 1.83
3135G0ZY2	FNMA Note 1.75% Due 11/26/2019	1,300,000.00	06/30/2015 1.62%	1,307,294.30 1,303,144.25	99.66 1.93%	1,295,602.10 2,211.81	0.50% (7,542.15)	Aaa / AA+ AAA	1.90 1.86
313381C94	FHLB Note 1.25% Due 12/13/2019	790,000.00	01/28/2016 1.33%	787,732.70 788,859.94	98.59 1.99%	778,834.14 493.75	0.30% (10,025.80)	Aaa / AA+ AAA	1.95 1.91
3135G0T29	FNMA Note 1.5% Due 2/26/2020	2,600,000.00	Various 1.52%	2,598,252.00 2,598,742.08	98.96 1.99%	2,573,019.80 13,325.00	1.00% (25,722.28)	Aaa / AA+ AAA	2.16 2.10
3133EHFL2	FFCB Note 1.55% Due 4/13/2020	1,450,000.00	04/27/2017 1.57%	1,449,014.00 1,449,240.21	99.02 1.99%	1,435,727.65 4,669.58	0.56% (13,512.56)	Aaa / AA+ AAA	2.10 2.07
3137EAEF2	FHLMC Note 1.375% Due 4/20/2020	1,800,000.00	04/18/2017 1.48%	1,794,258.00 1,795,599.20	98.59 2.01%	1,774,557.00 4,881.25	0.69% (21,042.20)	Aaa / AA+ AAA	2.30 2.25
3137EADR7	FHLMC Note 1.375% Due 5/1/2020	1,600,000.00	10/21/2015 1.38%	1,599,579.20 1,599,783.36	98.50 2.03%	1,576,078.40 3,666.67	0.61% (23,704.96)	Aaa / AA+ AAA	2.33 2.28
313383HU8	FHLB Note 1.75% Due 6/12/2020	1,700,000.00	07/28/2017 1.57%	1,708,449.00 1,707,206.26	99.32 2.03%	1,688,494.40 1,570.14	0.66% (18,711.86)	Aaa / AA+ NR	2.45 2.38
3130ACE26	FHLB Note 1.375% Due 9/28/2020	2,000,000.00	09/22/2017 1.65%	1,983,940.00 1,985,372.10	98.26 2.03%	1,965,148.00 7,104.17	0.77% (20,224.10)	Aaa / AA+ NR	2.75 2.66
3137EAEJ4	FHLMC Note 1.625% Due 9/29/2020	2,250,000.00	09/28/2017 1.67%	2,247,097.50 2,247,346.44	98.86 2.05%	2,224,296.00 9,343.75	0.87% (23,050.44)	Aaa / AA+ AAA	2.75 2.66
3137EAEK1	FHLMC Note 1.875% Due 11/17/2020	800,000.00	11/27/2017 1.95%	798,368.00 798,419.14	99.48 2.06%	795,807.20 1,916.67	0.31% (2,611.94)	Aaa / AA+ AAA	2.88 2.78
3130A7CV5	FHLB Note 1.375% Due 2/18/2021	2,000,000.00	02/23/2016 1.43%	1,994,480.00 1,996,532.19	97.76 2.12%	1,955,262.00 10,159.72	0.76% (41,270.19)	Aaa / AA+ AAA	3.14 3.03
3135G0J20	FNMA Note 1.375% Due 2/26/2021	2,500,000.00	03/17/2016 1.52%	2,482,725.00 2,488,980.73	97.89 2.07%	2,447,372.50 11,935.76	0.95% (41,608.23)	Aaa / AA+ AAA	3.16 3.05
313379RB7	FHLB Note 1.875% Due 6/11/2021	2,400,000.00	08/30/2017 1.65%	2,419,562.40 2,417,818.79	99.15 2.13%	2,379,609.60 2,500.00	0.92% (38,209.19)	Aaa / AA+ AAA	3.45 3.31
3130ABQ55	FHLB Note 1.125% Due 7/14/2021	2,600,000.00	08/09/2016 1.25%	2,584,400.00 2,588,813.79	96.68 2.10%	2,513,620.20 13,568.75	0.98% (75,193.59)	Aaa / AA+ AAA	3.54 3.42
3135G0T45	FNMA Note 1.875% Due 4/5/2022	2,900,000.00	06/21/2017 1.87%	2,901,218.00 2,901,083.52	98.75 2.18%	2,863,877.60 12,989.58	1.12% (37,205.92)	Aaa / AA+ AAA	4.26 4.05



Holdings Report  
As of 12/31/17

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
<b>Total Agency</b>		<b>70,025,000.00</b>	<b>1.30 %</b>	<b>69,960,475.15</b> <b>70,014,215.47</b>	<b>1.87 %</b>	<b>69,347,839.76</b> <b>205,606.67</b>	<b>26.98 %</b> <b>(666,375.71)</b>	<b>Aaa / AA+</b> <b>AAA</b>	<b>1.79</b> <b>1.74</b>
<b>BOND/MUTUAL FUND</b>									
524593209	GovPartners Ultra Short Prime Fund	9,000,000.00	Various 1.32 %	9,000,000.00 9,000,000.00	1.00 1.32 %	9,000,000.00 0.00	3.49 % 0.00	NR / NR NR	0.00 0.00
<b>Total Bond Mutual Fund</b>		<b>9,000,000.00</b>	<b>1.32 %</b>	<b>9,000,000.00</b> <b>9,000,000.00</b>	<b>N/A</b>	<b>9,000,000.00</b> <b>0.00</b>	<b>3.49 %</b> <b>0.00</b>	<b>NR / NR</b> <b>NR</b>	<b>0.00</b> <b>0.00</b>
<b>CASH</b>									
90CASH00	Cash Custodial Cash Account	327,395.15	Various 0.00 %	327,395.15 327,395.15	1.00 0.00 %	327,395.15 0.00	0.13 % 0.00	NR / NR NR	0.00 0.00
90CHECKS1	Checking Deposit Bank Account	40,123,271.18	Various 0.00 %	40,123,271.18 40,123,271.18	1.00 0.00 %	40,123,271.18 0.00	15.56 % 0.00	NR / NR NR	0.00 0.00
<b>Total Cash</b>		<b>40,450,686.33</b>	<b>N/A</b>	<b>40,450,686.33</b> <b>40,450,686.33</b>	<b>0.00 %</b>	<b>40,450,686.33</b> <b>0.00</b>	<b>15.69 %</b> <b>0.00</b>	<b>NR / NR</b> <b>NR</b>	<b>0.00</b> <b>0.00</b>
<b>COMMERCIAL PAPER</b>									
69233HC69	Toyota Motor Credit Discount CP 1.38% Due 3/6/2018	1,800,000.00	09/22/2017 1.41 %	1,788,615.00 1,785,584.00	99.75 1.41 %	1,785,584.00 0.00	0.70 % 0.00	P-1 / A-1+ NR	0.18 0.18
06538CCD1	Bank of Tokyo Mitsubishi NY Discount CP 1.45% Due 3/13/2018	1,800,000.00	11/07/2017 1.48 %	1,790,937.50 1,794,852.50	99.71 1.48 %	1,794,852.50 0.00	0.70 % 0.00	P-1 / A-1 NR	0.20 0.20
21687BD65	Rabobank Nederland NV NY Discount CP 1.42% Due 4/6/2018	1,800,000.00	10/06/2017 1.45 %	1,787,078.00 1,793,255.00	99.63 1.45 %	1,793,255.00 0.00	0.70 % 0.00	P-1 / A-1 NR	0.25 0.25
36164KE15	GE Capital Treasury LLC Discount CP 1.42% Due 5/1/2018	1,750,000.00	10/03/2017 1.45 %	1,735,504.17 1,741,716.67	99.53 1.45 %	1,741,716.67 0.00	0.68 % 0.00	P-1 / A-1 F-1	0.33 0.33
<b>Total Commercial Paper</b>		<b>7,150,000.00</b>	<b>1.45 %</b>	<b>7,102,134.67</b> <b>7,125,408.17</b>	<b>1.45 %</b>	<b>7,125,408.17</b> <b>0.00</b>	<b>2.76 %</b> <b>0.00</b>	<b>Aaa / AA+</b> <b>AA</b>	<b>0.24</b> <b>0.24</b>
<b>LAIF</b>									
90LAIF00	Local Agency Investment Fund State Pool	60,000,000.00	Various 1.28 %	60,000,000.00 60,000,000.00	1.00 1.28 %	60,000,000.00 67,023.62	23.30 % 0.00	NR / NR NR	0.00 0.00
<b>Total LAIF</b>		<b>60,000,000.00</b>	<b>1.28 %</b>	<b>60,000,000.00</b> <b>60,000,000.00</b>	<b>1.28 %</b>	<b>60,000,000.00</b> <b>67,023.62</b>	<b>23.30 %</b> <b>0.00</b>	<b>NR / NR</b> <b>NR</b>	<b>0.00</b> <b>0.00</b>



CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
<b>LOCAL GOV INVESTMENT POOL</b>									
90CAMP\$00	Public Financial Management CAMP	3,000,000.00	Various 1.36 %	3,000,000.00 3,000,000.00	1.00 1.36 %	3,000,000.00 0.00	1.16 % 0.00	NR / AAA NR	0.00 0.00
<b>Total Local Gov Investment Pool</b>		<b>3,000,000.00</b>	<b>1.36 %</b>	<b>3,000,000.00</b>	<b>1.36 %</b>	<b>3,000,000.00</b>	<b>1.16 %</b>	<b>NR / AAA</b>	<b>0.00</b>
<b>MONEY MARKET FUND FI</b>									
261908107	Dreyfus Tray/Agcy Cash Management 521	744,566.33	Various 1.15 %	744,566.33 744,566.33	1.00 1.15 %	744,566.33 0.00	0.29 % 0.00	Aaa / AAA NR	0.00 0.00
<b>Total Money Market Fund FI</b>		<b>744,566.33</b>	<b>1.15 %</b>	<b>744,566.33</b>	<b>1.15 %</b>	<b>744,566.33</b>	<b>0.29 %</b>	<b>Aaa / AAA</b>	<b>0.00</b>
<b>NEGOTIABLE CD</b>									
89113WG91	Toronto Dominion NY Yankee CD 1.5% Due 4/5/2018	1,100,000.00	06/28/2017 1.42 %	1,100,634.41 1,100,212.98	100.02 1.42 %	1,100,212.98 8,570.83	0.43 % 0.00	P-1 / A-1+ F-1+	0.26 0.26
06417GXH6	Bank of Nova Scotia Yankee CD 1.57% Due 8/9/2018	1,500,000.00	08/08/2017 1.57 %	1,500,000.00 1,500,000.00	100.00 1.57 %	1,500,000.00 9,485.42	0.59 % 0.00	P-1 / A-1 NR	0.61
89113W6Q4	Toronto Dominion NY Yankee CD 1.6% Due 8/24/2018	1,000,000.00	11/17/2017 1.70 %	999,165.09 999,299.27	99.93 1.70 %	999,299.27 7,155.56	0.39 % 0.00	P-1 / A-1+ F-1+	0.64
06417GYU6	Bank of Nova Scotia Yankee CD 1.66% Due 9/21/2018	750,000.00	09/28/2017 1.65 %	750,070.03 750,051.45	100.01 1.65 %	750,051.45 3,492.92	0.29 % 0.00	P-1 / A-1+ F-1+	0.72 0.72
<b>Total Negotiable CD</b>		<b>4,350,000.00</b>	<b>1.58 %</b>	<b>4,349,869.53</b>	<b>1.58 %</b>	<b>4,349,563.70</b>	<b>1.70 %</b>	<b>Aaa / AAA</b>	<b>0.55</b>
<b>SUPRANATIONAL</b>									
459058DWD	Intl. Bank Recon & Development Note 1.875% Due 10/7/2019	1,750,000.00	01/31/2017 1.60 %	1,762,670.00 1,758,343.03	99.78 2.00 %	1,746,199.00 7,656.25	0.68 % (12,144.03)	Aaa / AAA AAA	1.77 1.72
4581X0CX4	Inter-American Dev Bank Note 1.625% Due 5/12/2020	1,375,000.00	04/05/2017 1.70 %	1,371,741.25 1,372,505.29	99.06 2.03 %	1,362,081.88 3,041.23	0.53 % (10,423.41)	Aaa / AAA AAA	2.36 2.30
459058GAS	Intl. Bank Recon & Development Note 1.625% Due 9/4/2020	2,000,000.00	08/22/2017 1.63 %	1,999,580.00 1,999,627.64	98.74 2.11 %	1,974,862.00 11,013.89	0.77 % (24,765.64)	Aaa / AAA AAA	2.68 2.59
45950KCJ7	International Finance Corp Note 1.125% Due 7/20/2021	1,600,000.00	11/29/2017 2.12 %	1,544,832.00 1,546,120.78	96.23 2.24 %	1,539,646.40 8,050.00	0.60 % (6,474.38)	Aaa / AAA NR	3.55 3.43
<b>Total Supranational</b>		<b>6,725,000.00</b>	<b>1.75 %</b>	<b>6,678,823.25</b>	<b>2.09 %</b>	<b>6,622,789.28</b>	<b>2.58 %</b>	<b>Aaa / AAA</b>	<b>2.58</b>



Mendocino County Consolidated  
Account #70006

Holdings Report  
As of 12/31/17

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port Gain/Loss	Moody/S&P Fitch	Maturity Duration
<b>TIME DEPOSIT</b>									
90MEND\$04	Savings Bank of Mendocino Coun Time Deposit 0.3% Due 3/3/2018	250,000.00	03/03/2017 0.30 %	250,000.00 250,000.00	100.00 0.30 %	250,000.00 60.42	0.10 % 0.00	NR / NR NR	0.17 0.17
90MEND\$06	MendoLake Credit Union Time Deposit 0.3% Due 3/20/2018	250,000.00	03/20/2017 0.30 %	250,000.00 250,000.00	100.00 0.30 %	250,000.00 25.00	0.10 % 0.00	NR / NR NR	0.22 0.22
<b>Total Time Deposit</b>		<b>500,000.00</b>	<b>0.30 %</b>	<b>500,000.00</b> <b>500,000.00</b>	<b>0.30 %</b>	<b>500,000.00</b> <b>85.42</b>	<b>0.19 %</b> <b>0.00</b>	<b>NR / NR</b> <b>NR</b>	<b>0.19</b> <b>0.20</b>
<b>US CORPORATE</b>									
949748FG0	Wells Fargo Corp Note 1.5% Due 1/16/2018	1,600,000.00	Various 1.49 %	1,601,040.00 1,600,007.94	99.99 1.74 %	1,599,828.80 11,000.00	0.62 % (179.14)	A2 / A A+	0.04 0.04
459200HZ7	IBM Corp Note 1.125% Due 2/6/2018	1,480,000.00	02/03/2015 1.23 %	1,475,486.00 1,479,851.73	99.94 1.74 %	1,479,101.64 6,706.25	0.58 % (750.09)	A1 / A+ A+	0.10 0.10
808513AK1	Charles Schwab Corp Callable Note Cont 2/10/2018 1.5% Due 3/10/2018	1,250,000.00	03/03/2015 1.54 %	1,248,425.00 1,249,902.28	99.93 2.11 %	1,249,140.00 5,781.25	0.49 % (762.28)	A2 / A A	0.19 0.10
71RN28	Paccar Financial Corp Note 1.3% Due 5/10/2019	1,725,000.00	05/10/2016 1.31 %	1,724,637.75 1,724,836.13	98.92 2.11 %	1,706,454.53 3,176.88	0.66 % (18,381.60)	A1 / A+ NR	1.36 1.33
084670BL1	Berkshire Hathaway Note 2.1% Due 8/14/2019	1,500,000.00	03/16/2017 1.72 %	1,513,185.00 1,508,880.31	100.05 2.07 %	1,500,714.00 11,987.50	0.59 % (8,166.31)	Aa2 / AA A+	1.62 1.57
17275RBG6	Cisco Systems Note 1.4% Due 9/20/2019	1,800,000.00	03/28/2017 1.73 %	1,785,780.00 1,790,126.31	98.96 2.02 %	1,781,222.40 7,070.00	0.69 % (8,903.91)	A1 / AA- NR	1.72 1.68
24422ETJ8	John Deere Capital Corp Note 1.25% Due 10/9/2019	1,700,000.00	09/27/2016 1.43 %	1,691,160.00 1,694,827.32	98.50 2.12 %	1,674,513.60 4,840.28	0.65 % (20,313.72)	A2 / A A	1.77 1.74
037833AX8	Apple Inc Note 1.55% Due 2/7/2020	1,850,000.00	Various 1.54 %	1,852,225.00 1,850,288.84	98.90 2.08 %	1,829,707.35 11,310.70	0.71 % (20,581.49)	Aa1 / AA+ NR	2.10 2.04
22160KAG0	Costco Wholesale Corp Note 1.75% Due 2/15/2020	1,700,000.00	11/01/2016 1.57 %	1,709,894.00 1,706,400.54	99.36 2.06 %	1,689,196.50 11,238.89	0.66 % (17,204.04)	A1 / A+ A+	2.13 2.06
747525AD5	Qualcomm Inc Note 2.25% Due 5/20/2020	1,700,000.00	10/06/2016 1.67 %	1,734,408.00 1,722,746.93	99.23 2.58 %	1,686,891.30 4,356.25	0.66 % (35,855.63)	A1 / A NR	2.39 2.30
437076BQ4	Home Depot Note 1.8% Due 6/5/2020	200,000.00	06/12/2017 1.77 %	200,150.00 200,122.38	99.20 2.14 %	198,409.50 260.00	0.08 % (1,712.78)	A2 / A A	2.43 2.36
458140AQ3	Intel Corp Note 2.45% Due 7/29/2020	1,750,000.00	01/24/2017 2.00 %	1,776,775.00 1,769,678.26	101.09 2.01 %	1,769,069.75 18,102.78	0.69 % (608.51)	A1 / A+ A+	2.58 2.46
857477AS2	State Street Bank Note 2.55% Due 8/16/2020	1,590,000.00	12/11/2017 2.19 %	1,604,993.70 1,604,702.71	100.66 2.29 %	1,600,546.47 14,979.12	0.63 % (4,156.24)	A1 / A AA-	2.63 2.51
02665WAZ4	American Honda Finance Note 2.45% Due 9/24/2020	1,800,000.00	02/14/2017 2.25 %	1,812,492.00 1,809,471.12	100.33 2.33 %	1,805,864.40 11,882.50	0.71 % (3,606.72)	A2 / A+ NR	2.73 2.61
594918BG8	Microsoft Callable Note Cont. 10/03/20 2% Due 11/3/2020	2,000,000.00	12/03/2015 2.01 %	1,999,240.00 1,999,560.20	99.61 2.14 %	1,992,214.00 6,444.44	0.78 % (7,346.20)	Aaa / AAA AA+	2.84 2.66



CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
<b>US CORPORATE</b>									
06406FAB9	Bank of NY Mellon Corp Callable Note Cont 4/3/2021 2.05% Due 5/3/2021	1,700,000.00	12/13/2016 2.50 %	1,668,771.00 1,676,212.06	98.78 2.43 %	1,679,341.60 5,614.72	0.65 % 3,129.54	A1 / A AA-	3.34 3.19
68389XBK0	Oracle Corp Callable Note Cont 8/01/21 1.9% Due 9/15/2021	1,800,000.00	10/25/2017 2.20 %	1,779,786.00 1,780,726.19	98.42 2.35 %	1,771,592.40 10,070.00	0.69 % (9,133.79)	A1 / AA- A+	3.71 3.53
91159HHP8	US Bancorp Note 2.625% Due 1/24/2022	890,000.00	01/19/2017 2.66 %	888,469.20 888,755.91	100.57 2.48 %	895,110.38 10,188.65	0.35 % 6,354.47	A1 / A+ AA	4.07 3.79
<b>Total US Corporate</b>		<b>28,035,000.00</b>	<b>1.81 %</b>	<b>28,066,917.65</b> <b>28,067,097.18</b>	<b>2.15 %</b>	<b>27,908,918.72</b> <b>155,010.21</b>	<b>10.89 %</b> <b>(148,178.44)</b>	<b>A1 / A+</b> <b>A+</b>	<b>2.09</b> <b>2.00</b>
<b>US TREASURY</b>									
912828UZ1	US Treasury Note 0.625% Due 4/30/2018	2,500,000.00	Various 0.96 %	2,477,254.47 2,497,321.37	99.74 1.41 %	2,493,540.00 2,676.10	0.97 % (3,781.37)	Aaa / AA+ AAA	0.33 0.33
912828WD8	US Treasury Note 1.25% Due 10/31/2018	1,800,000.00	06/30/2015 1.14 %	1,806,615.41 1,801,644.36	99.60 1.73 %	1,792,828.80 3,853.59	0.70 % (8,815.56)	Aaa / AA+ AAA	0.83 0.82
912828A34	US Treasury Note 1.25% Due 11/30/2018	1,800,000.00	06/30/2015 1.17 %	1,804,927.91 1,801,313.85	99.51 1.79 %	1,791,210.60 1,978.02	0.70 % (10,103.25)	Aaa / AA+ AAA	0.77 0.77
912828N22	US Treasury Note 1.25% Due 12/15/2018	1,750,000.00	10/27/2016 0.95 %	1,761,080.08 1,754,956.13	99.48 1.80 %	1,740,840.50 1,021.63	0.68 % (14,115.63)	Aaa / AA+ AAA	0.94 0.94
912828NG3	US Treasury Note 1.125% Due 1/15/2019	2,000,000.00	05/27/2016 0.98 %	2,007,506.70 2,002,966.67	99.27 1.83 %	1,985,468.00 10,394.02	0.77 % (17,498.67)	Aaa / AA+ AAA	1.04 1.02
912828SX9	US Treasury Note 1.125% Due 5/31/2019	2,000,000.00	04/28/2015 1.21 %	1,993,444.20 1,997,738.62	99.00 1.84 %	1,980,000.00 1,978.02	0.77 % (17,738.62)	Aaa / AA+ AAA	1.41 1.39
912828TC4	US Treasury Note 1% Due 6/30/2019	2,000,000.00	Various 1.20 %	1,986,251.82 1,994,299.24	98.75 1.85 %	1,975,078.01 55.25	0.77 % (19,221.23)	Aaa / AA+ AAA	1.50 1.48
912828UB4	US Treasury Note 1% Due 11/30/2019	2,000,000.00	12/04/2015 1.56 %	1,957,194.20 1,979,436.72	98.36 1.88 %	1,967,110.00 1,758.24	0.76 % (12,326.72)	Aaa / AA+ AAA	1.92 1.88
912828VA5	US Treasury Note 1.125% Due 4/30/2020	2,600,000.00	Various 1.44 %	2,572,789.96 2,581,701.04	98.21 1.91 %	2,553,584.80 4,956.26	0.99 % (28,116.24)	Aaa / AA+ AAA	2.33 2.28
912828L65	US Treasury Note 1.375% Due 9/30/2020	2,500,000.00	12/30/2015 1.79 %	2,452,449.78 2,472,511.31	98.48 1.95 %	2,461,915.00 8,782.62	0.96 % (10,596.31)	Aaa / AA+ AAA	2.75 2.67
912828L99	US Treasury Note 1.375% Due 10/31/2020	2,600,000.00	04/14/2016 1.20 %	2,619,508.71 2,612,151.81	98.39 1.96 %	2,558,054.20 6,122.93	0.99 % (54,097.61)	Aaa / AA+ AAA	2.84 2.75
912828P87	US Treasury Note 1.125% Due 2/28/2021	2,400,000.00	Various 1.45 %	2,368,765.85 2,376,279.59	97.25 2.03 %	2,333,906.40 9,174.03	0.91 % (42,373.19)	Aaa / AA+ AAA	3.16 3.07



Mendocino County Consolidated  
Account #70006

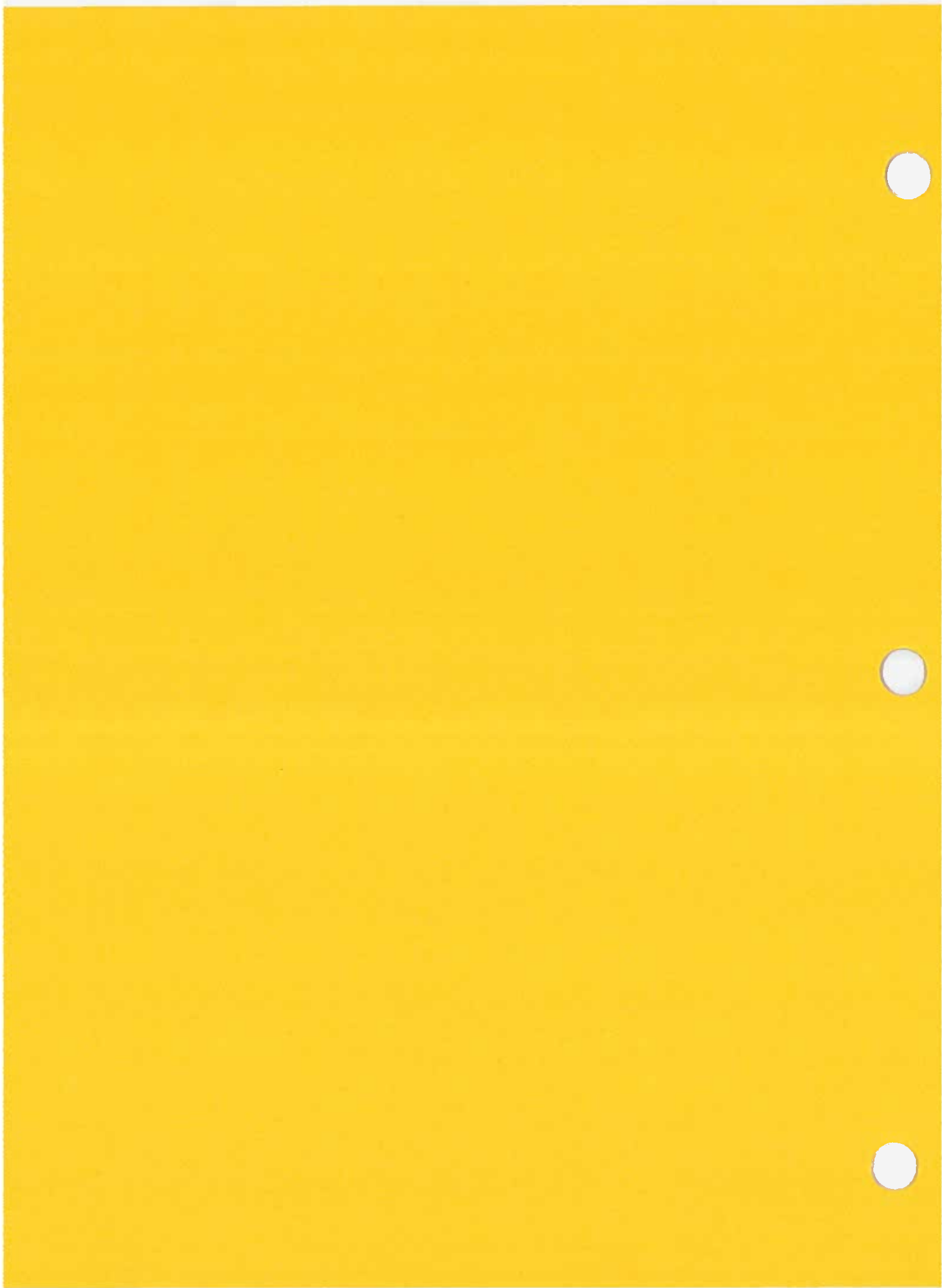
**Holdings Report**  
As of 12/31/17

CUSIP	Security Description	Par Value/Units	Purchase Date Book Yield	Cost Value Book Value	Mkt Price Mkt YTM	Market Value Accrued Int.	% of Port. Gain/Loss	Moody/S&P Fitch	Maturity Duration
<b>US TREASURY</b>									
912828D72	US Treasury Note 2% Due 8/31/2021	2,400,000.00	12/28/2016 2.01 %	2,398,508.04 2,398,829.87	99.67 2.09 %	2,392,125.60 16,309.39	0.93 % (6,704.27)	Aaa / AA+ AAA	3.67 3.49
<b>Total US Treasury</b>		<b>28,350,000.00</b>	<b>1.33 %</b>	<b>28,206,287.13 28,271,150.58</b>	<b>1.86 %</b>	<b>28,025,681.91 69,060.10</b>	<b>10.90 % (245,488.67)</b>	<b>Aaa / AA+ AAA</b>	<b>1.90 1.85</b>
<b>TOTAL PORTFOLIO</b>		<b>258,492,028.53</b>	<b>1.17 %</b>	<b>258,241,521.44 258,351,059.33</b>	<b>1.43 %</b>	<b>257,237,089.30 555,332.66</b>	<b>100.00 % (1,113,970.03)</b>	<b>Aa1 / AA+ AAA</b>	<b>1.00 0.97</b>
<b>TOTAL MARKET VALUE PLUS ACCRUED</b>						<b>257,792,421.96</b>			









**Students**

**Child Abuse Prevention and Reporting**

The Mendocino Unified School District is committed to supporting the safety and well-being of our students and desires to facilitate the prevention of and response to child abuse and neglect. The Mendocino Unified School District Superintendent of Schools or designee shall develop and implement strategies for preventing, recognizing, and promptly reporting known or suspected child abuse and neglect.

The Superintendent or designee may provide a student who is a victim of abuse with school-based mental health services or other support services and/or may refer the student to resources available within the community as needed.

**Child Abuse Prevention**

The Mendocino Unified School District's instructional program shall include age-appropriate and culturally sensitive child abuse prevention curriculum. This curriculum shall explain students' right to live free of abuse, include instruction in the skills and techniques needed to identify unsafe situations and react appropriately and promptly, inform students of available support resources, and teach students how to obtain help and disclose incidents of abuse.

Mendocino Unified School District also may include age-appropriate curriculum in sexual abuse and sexual assault awareness and prevention. Upon written request of a student's parent/guardian, the student shall be excused from taking such instruction. (Education Code 51900.6)

The Superintendent or designee shall, to the extent feasible, seek to incorporate community resources into the District's child abuse prevention programs and may use these resources to provide parents/guardians with instruction in parenting skills and child abuse prevention.

**Child Abuse Reporting**

The Superintendent or designee shall establish procedures for the identification and reporting of known and suspected child abuse and neglect in accordance with law.

Procedures for reporting child abuse shall be included in the school comprehensive safety plan. (Education Code 32282)

School District employees who are mandated reporters, as defined by law and administrative regulation, are obligated to report all known or suspected incidents of child abuse and neglect.

The Superintendent or designee shall provide training regarding the duties of mandated reporters.

**Legal Reference:**

**EDUCATION CODE**

- 32280-32288 Comprehensive school safety plans
- 33195 Heritage schools, mandated reporters
- 33308.1 Guidelines on procedure for filing child abuse complaints
- 44252 Teacher credentialing
- 44691 Staff development in the detection of child abuse and neglect
- 44807 Duty concerning conduct of students
- 48906 Notification when student released to peace officer
- 48987 Dissemination of reporting guidelines to parents
- 49001 Prohibition of corporal punishment
- 51220.5 Parenting skills education
- 51900.6 Sexual abuse and sexual assault awareness and prevention

**PENAL CODE**

152.3 Duty to report murder, rape, or lewd or lascivious act

273a Willful cruelty or unjustifiable punishment of child; endangering life or health

288 Definition of lewd or lascivious act requiring reporting

11164-11174.3 Child Abuse and Neglect Reporting Act

**WELFARE AND INSTITUTIONS CODE**

15630-15637 Dependent adult abuse reporting

**CODE OF REGULATIONS, TITLE 5**

4650 Filing complaints with CDE, special education students

**UNITED STATES CODE, TITLE 42**

11434a McKinney-Vento Homeless Assistance Act; definitions

**COURT DECISIONS**

Camreta v. Greene (2011) 131 S.Ct. 2020

Management Resources:

**CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS**

Health Education Content Standards for California Public Schools, Kindergarten Through Grade Twelve

Health Framework for California Public Schools, Kindergarten Through Grade Twelve

**WEB SITES**

California Attorney General's Office, Suspected Child Abuse Report  
Form: [http://www.ag.ca.gov/childabuse/pdf/ss\\_8572.pdf](http://www.ag.ca.gov/childabuse/pdf/ss_8572.pdf)

California Department of Education, Safe Schools: <http://www.cde.ca.gov/ls/ss/ap>

California Department of Social Services, Children and Family Services Division: <http://www.childsworld.ca.gov>

U.S. Department of Health and Human Services, Child Welfare Information Gateway:  
<https://www.childwelfare.gov/can>

(5/11/15)

**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 (cf. 4119.21/4219.21/4319.21 Professional Standards)

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 a student (Education Code 49001)
5. Physical pain or discomfort caused by athletic competition or other such recreational activity voluntarily engaged in by a student (Education Code 49001)
6. Homelessness or classification as an unaccompanied minor (Penal Code 11165.15)

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**

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)

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)

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)

### 1. Initial Telephone Report

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:

Sheriff's Department Phone ; 707-961-2421 Fax: 707-961-2662  
Child Protective Services (CPS) Phone: 866-236-0368 Fax 707-463-7908

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)

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.

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)

### 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**

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)

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)

The Superintendent or designee shall obtain and retain proof of each mandated reporter's completion of the training. (Education Code 44691)

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**

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)

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.

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)

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)

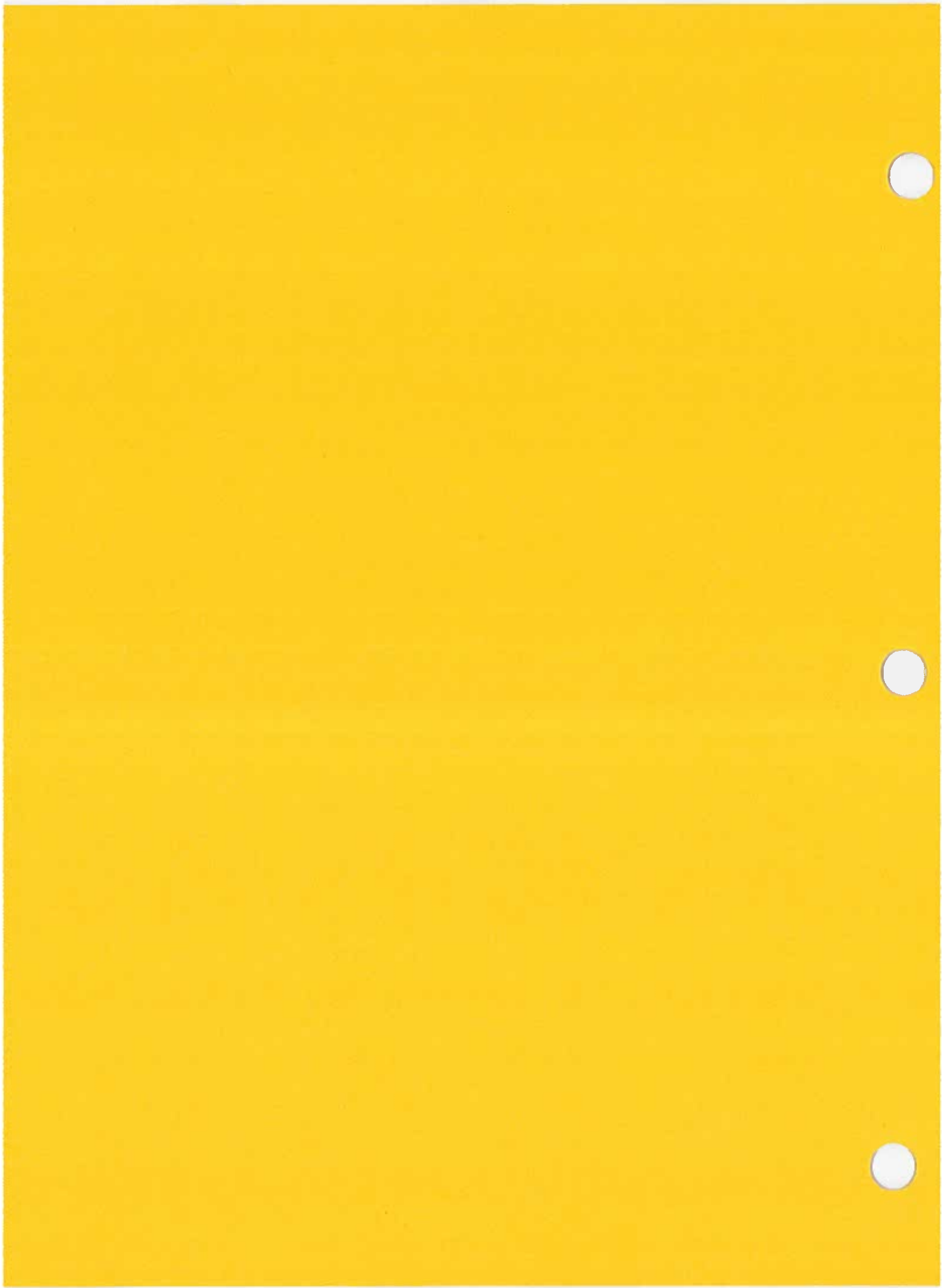
Employees who work with dependent adults shall be notified of legal responsibilities and reporting procedures pursuant to Welfare and Institutions Code 15630-15637.

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)

(11/10 12/14) 5/16





1/24/18

**Request for Shared Time Assignment**

Hannah Grinberg and Molly Root wish to participate in shared time employment and each request part-time leaves for the 2018-2019 school year as stated in the MTA contract 15.5.

We will share the time by each working a half day 5 days a week in the 3rd grade, splitting the instructional minutes equally. Hannah will teach Math and Writing in the mornings. Molly will teach Reading and all additional subjects in the afternoon (proposed schedule attached).

This is an effective schedule for students and teachers alike, as subjects will be clearly associated with each teacher.

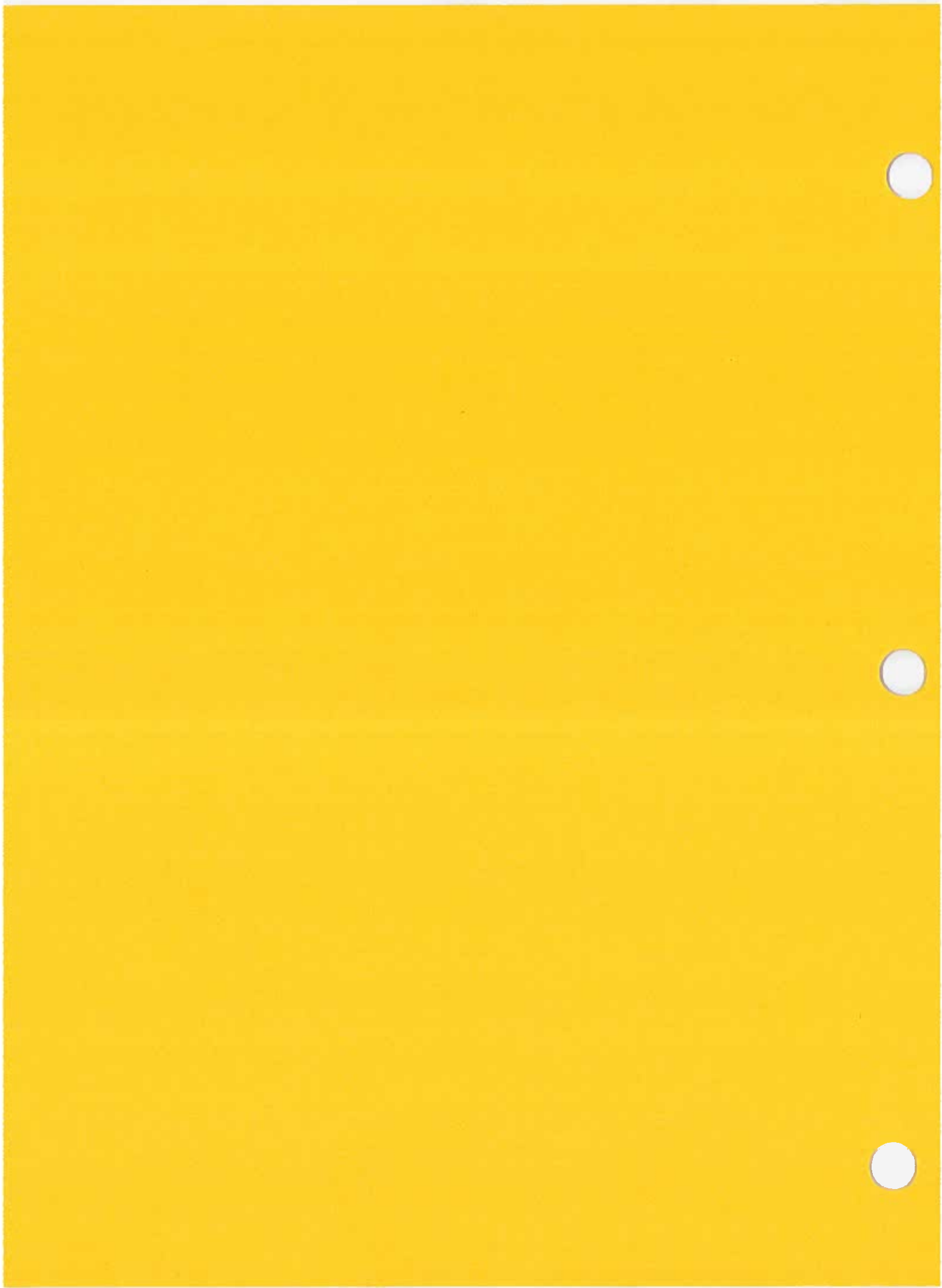
Hannah Grinberg 1/24/18  
Molly Root 1/24/18

Hannah Molly

	Monday	Tuesday	Wednesday	Thursday	Friday
8:25 - 10:00	Math	Math	Math	Math	Math
10:00 - 10:20	Recess	Recess	Recess	Recess	Recess
10:20 - 11:10	Writing	PE (prep)	Writing	Writing	Writing
11:10 - 11:30	Grammar / Spelling / Handwriting	Grammar / Spelling / Handwriting	Grammar / Spelling / Handwriting	Grammar / Spelling / Handwriting	Grammar / Spelling / Handwriting
11:30 - 12:15	Lunch	Lunch	Lunch	Lunch	Lunch
12:15 - 1:00	Reading, Mileage Club, Library	Reading, Social Studies/Science	Art (prep)	Reading, Mileage Club, Technology	Reading, Social Studies / Science, Fun Friday
1:00 - 2:20			Reading, Mileage Club		
2:20	Dismissal	Dismissal	Dismissal	Dismissal	Dismissal

- This is a proposed schedule, where both teachers have 605 instructional minutes per week. The specific times are subject to change based on final prep schedule and the instructional needs of the students, but will maintain equal instructional time for both teachers.
- Before/After school prep will be split up evenly but is not reflected on the schedule
- Both Teachers will attend SSTs, IEPs, and Wednesday Professional Development







**Students**

**Promotion/Acceleration/Retention**

**Acceleration from Kindergarten to First Grade** A student enrolled in kindergarten may be admitted to the first grade at the discretion of the Superintendent or designee upon determination that the child is ready for first grade work and with consent of the parents/guardians.

Admission shall be subject to the following minimum criteria (5 CCR 200).

- 1) The student is at least five years of age.
- 2) The student has attended a public school kindergarten for a long enough time to enable school personnel to evaluate his/her ability.
- 3) The physical development and social maturity of the student are consistent with his/her advanced mental ability.
- 4) The parent/guardian of the student has filed a written statement with the school district approving the placement in first grade.

**Acceleration at Other Grade Levels**

A team consisting of the administrator, behaviorist (if available), psychologist, teachers, and parents meet to discuss the academic, social, and emotional needs of the student. When the team feels a student would benefit from accelerating a grade (K-8) or course (High School), the student would be asked to demonstrate mastery of the standards for the grade/course that would be skipped.

**Continuation in Kindergarten:**

Students who have completed one year of kindergarten shall be admitted to first grade unless the parent/guardian and the District agree that the student shall continue in kindergarten for not more than one additional school year. (EC 48011)

Whenever a student continues in kindergarten for an additional year, the Superintendent or designee shall secure an agreement, signed by the parent/guardian, stating that the student shall continue in kindergarten for not more than one additional school year. (EC 46300)

**Retention at Other Grade Levels**

The Superintendent or designee shall identify students who should be retained or who are at risk of being retained at the following grade levels:

1. Between grades 2 and 3
2. Between grades 3 and 4
3. Between grades 4 and 5
4. Between grades 5 and 6
5. Between grades 8 and 9

Students between grades 2 and 3 and grades 3 and 4 shall be identified primarily on the basis of their level of proficiency in reading. Proficiency in reading, English language arts, and mathematics shall be the basis for identifying students between grades 4 and 5, between intermediate and middle school grades, and between middle school grades and high school grades. (EC 48070.5)

Students shall be identified on the basis of either statewide assessment results or grades and other indicators of academic achievement, as established by Board policy.

*If a student is identified as performing below the minimum standard for promotion, the student shall be retained in his/her current grade level unless the student's regular classroom teacher determines, in writing, that retention is not the appropriate intervention for the student's academic deficiencies. This determination shall specify the reasons that retention is not appropriate for the student and shall include recommendations for interventions other than retention that, in the opinion of the teacher, are necessary to assist the student in attaining acceptable levels of academic achievement. (EC 48070.5)*

*If the teacher's recommendation to promote is contingent on the student's participation in a summer school or interim session remediation program, the student's academic performance shall be reassessed at the end of the remediation program, and the decision to retain or promote the student shall be reevaluated at that time. The teacher's evaluation shall be provided to and discussed with the student's parents/guardians and the principal before any final determination of retention or promotion (EC 48070.5).*

*If the student does not have a single regular classroom teacher, the principal or designee shall specify the teacher(s) responsible for the decision to promote or retain the student.*

*When a student is identified as being at risk of retention, the Superintendent or designee shall so notify the student's parents/guardians as early in the school year as practicable. The student's parent/guardian shall be provided an opportunity to consult with the teacher(s) responsible for the decision to promote or retain the student (EC 48070.5).*

*The teacher's decision to promote or retain a student may be appealed consistent with Board policy, administrative regulation, and law. The burden shall be on the appealing party to show why the teacher's decision should be overruled.*

*To appeal a teacher's decision, the appealing party shall submit a written request to the Superintendent or designee specifying the reasons why the teacher's decision should be overruled. The appeal must be initiated within 10 school days of the determination of retention or promotion. The teacher shall be provided an opportunity to state orally and/or in writing the criteria on which his/her decision was based.*

*Within 30 days of receiving the request, the Superintendent or designee shall determine whether or not to overrule the teacher's decision. Prior to making this determination, the Superintendent or designee may meet with the appealing party and the teacher. If the Superintendent or designee determines that the appealing party has overwhelmingly proven that the teacher's decision should be overruled, he/she shall overrule the teacher's decision.*

*The Superintendent or designee's determination may be appealed by submitting a written appeal to the Board within 15 school days. Within 30 days of receipt of a written appeal, the Board shall meet in closed session to decide the appeal. The Board's decision may be made on the basis of documentation prepared as part of the appeal process or, at the discretion of the Board, the Board may also meet with the appealing party, the teacher, and the Superintendent/designee to decide the appeal. The decision of the Board shall be final.*

*If the decision of the Board is unfavorable to the appealing party, he/she shall have the right to submit a written statement of objections which shall become part of the student's record.*

**Students**

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- 2) The student has attended a public school kindergarten for a long enough time to enable school personnel to evaluate his/her ability.
- 3) The physical development and social maturity of the student are consistent with his/her advanced mental ability.
- 4) The parent/guardian of the student has filed a written statement with the school district approving the placement in first grade.

**Acceleration at Other Grade Levels**

At the K-8 level a team of administrator, behaviorist (if available), psychologist, teachers, and parents meet to discuss the academic, social, and emotional needs of the student. When the team feels a student would benefit from accelerating a grade, the student is asked to demonstrate mastery of the California Content Standards for the grade that would be 'skipped'. A student must score 70% or better in each academic area (math; English/language arts; science; social studies) on state assessments, and local academic assessments may be used to augment the state assessments in determining mastery.

At the High School level students may be recommended by a teacher to 'skip' certain basic classes (ie Earth Science). If a student believes they are proficient in any subject, they may challenge the course through a written and/or oral test and receive full credit. Students must notify the teacher within the first two weeks of the fall semester of their intent to challenge. This test will be set up by the instructor of the course. Passing the challenge will earn units of credit but not a letter grade. Students are also provided the opportunity to take Honors and/or AP level classes or may supplement with community college or on-line classes.

**Continuation in Kindergarten:**

Students who have completed one year of kindergarten shall be admitted to first grade unless the parent/guardian and the District agree that the student shall continue in kindergarten for not more than one additional school year. (EC 48011)

Whenever a student continues in kindergarten for an additional year, the Superintendent or designee shall secure an agreement, signed by the parent/guardian, stating that the student shall continue in kindergarten for not more than one additional school year. (EC 46300)

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Students shall be identified on the basis of either statewide assessment results or grades and other indicators of academic achievement, as established by Board policy.

If a student is identified as performing below the minimum standard for promotion, the student shall be retained in his/her current grade level unless the student's regular classroom teacher determines, in writing, that retention is not the appropriate intervention for the student's academic deficiencies. This determination shall specify the reasons that retention is not appropriate for the student and shall include recommendations for interventions other than retention that, in the opinion of the teacher, are necessary to assist the student in attaining acceptable levels of academic achievement. (EC 48070.5)

If the teacher's recommendation to promote is contingent on the student's participation in a summer school or interim session remediation program, the student's academic performance shall be reassessed at the end of the remediation program, and the decision to retain or promote the student shall be reevaluated at that time. The teacher's evaluation shall be provided to and discussed with the student's parents/guardians and the principal before any final determination of retention or promotion (EC 48070.5).

If the student does not have a single regular classroom teacher, the principal or designee shall specify the teacher(s) responsible for the decision to promote or retain the student.

When a student is identified as being at risk of retention, the Superintendent or designee shall so notify the student's parents/guardians as early in the school year as practicable. The student's parent/guardian shall be provided an opportunity to consult with the teacher(s) responsible for the decision to promote or retain the student (EC 48070.5).

The teacher's decision to promote or retain a student may be appealed consistent with Board policy, administrative regulation, and law.

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To appeal a teacher's decision, the appealing party shall submit a written request to the Superintendent or designee specifying the reasons why the teacher's decision should be overruled. The appeal must be initiated within 10 school days of the determination of retention or promotion. The teacher shall be provided an opportunity to state orally and/or in writing the criteria on which his/her decision was based.

Within 30 days of receiving the request, the Superintendent or designee shall determine whether or not to overrule the teacher's decision. Prior to making this determination, the Superintendent or designee may meet with the appealing party and the teacher. If the Superintendent or designee determines that the appealing party has overwhelmingly proven that the teacher's decision should be overruled, he/she shall overrule the teacher's decision.

The Superintendent or designee's determination may be appealed by submitting a written appeal to the Board within 15 school days. Within 30 days of receipt of a written appeal, the Board shall meet in closed session to decide the appeal. The Board's decision may be made on the basis of documentation prepared as part of the appeal process or, at the discretion of the Board, the Board may also meet with the appealing party, the teacher, and the Superintendent/designee to decide the appeal. The decision of the Board shall be final.

If the decision of the Board is unfavorable to the appealing party, he/she shall have the right to submit a written statement of objections which shall become part of the student's record.

**Bids**

The District has adopted the Uniform Public Construction Cost Accounting Act (Public Contract Code 22000) and therefore shall utilize informal bidding procedures for contracts involving an expenditure between \$45,000 to \$175,000 for a public project, and will utilize formal bidding procedures for a public project involving an expenditure of \$175,000 or more "Public project" includes construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition, and repair work involving a District owned, leased, or operated facility.

The amount by which contracts other than those for public projects shall be competitively bid shall escalate automatically based upon the annual adjustment by the Superintendent of Public Instruction.

Competitive bids shall be sought through advertisement for contracts exceeding \$ (technical revision) for the following: (PCC 20111 ~~88,300~~ \$90,200:

- 1) The purchase, rent, or lease of equipment, material, or supplies
- 2) Services excluding construction services, professional services or advice, and insurance services
- 3) Repairs, including maintenance that is not a public project

"Maintenance work" means routine, recurring, and usual work for preserving, protecting, and keeping a District facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired. "Maintenance" includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. This definition does not include, among other types of work, janitorial or custodial services and protection provided by security forces, nor does it include painting, repainting, or decorating other than touchup. (PCC 20115)

Unless otherwise authorized by law, contracts shall be let to the lowest responsible bidder who shall give such security as the Governing Board requires, or else all bids shall be rejected. (PCC 20111, 20112)

When letting a contract for the procurement and/or maintenance of electronic data processing systems and supporting software, the Board may contract with any one of the three lowest responsible bidders. (PCC 20118.1)

The Board shall secure bids for any transportation service expenditure of more than \$10,000 when contemplating that such a contract may be made with a person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of students who are to be transported. The Board may let this contract to other than the lowest bidder. (Ed Code 39802)

No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading the legal requirements of Public Contract Code 20110-20116 for contracting after competitive bidding. (PCC 20116)

**Instructions and Procedures for Bids:**

In order to facilitate the informal bidding process, the District shall maintain a list of qualified contractors. The list of contractors is established each November, by mailing a notice to the North Coast and Humboldt Builder's Exchange trade journals inviting all licensed contractors to submit certain information to the District for inclusion on the list. This information includes the following:

- 1) The name and address to which a notice or proposal should be mailed or emailed;
- 2) A telephone number at which they can be reached;
- 3) The type of work in which the contractor is interested and for which they are currently licensed; and
- 4) The class of license(s) they currently possess.

*In addition, the District may include any contractor it desires and must include any contractor who requests to be added to the list during the year, so long as the contractor provides the required information.*

*In order to request bids utilizing the informal process, the Superintendent or designee shall call for bids by contacting qualified contractors engaged in the appropriate trades two weeks prior to the bid date. The bid request may also be advertised at the option of the Superintendent or designee.*

*In order to request bids utilizing the formal process, The Superintendent or designee shall call for bids by advertising in a local newspaper at least once a week for two weeks. The notice shall state the work to be done or materials or supplies to be furnished and the time and place where bids will be opened. The Superintendent shall also provide the North Coast and Humboldt Builder's Exchange trade journals with the Notice Inviting Formal Bids for the Large Contract at least fifteen (15) calendar days before the date of opening the bids. (PCC 22037) The informal or formal notice shall contain the time, date and location of any mandatory pre-bid conference, site visit or meeting. The notice shall also detail when and where project documents, including final plan and specifications, are available. Any such mandatory visit or meeting shall not occur within a minimum of five calendar days of the publication of the initial notice. (PCC 6610)*

*Bid instructions and specifications shall include the following requirements and information:*

- 1) All bidders, including bidders for printing contracts, shall specify the minimum, if not exact, percentage of recycled product in the products offered, and both the postconsumer and secondary waste content. (PCC 12169, 12213)*
- 2) All bids for construction work shall be presented under sealed cover and shall be accompanied by one of the following forms of bidder's security: (PCC 20107, 20111)*
  - a) Cash*
  - b) A cashier's check made payable to the district*
  - c) A certified check made payable to the District*
  - d) A bidder's bond executed by an admitted surety insurer and made payable to the District*

*The security of unsuccessful bidders shall be returned in a reasonable period of time, in no event any later than 60 days after the bid is awarded. (PCC 20111)*

- 3) Under no condition shall bids be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (PCC 20112)*
- 4) When two or more identical bids are received, the Board may determine by lot which bid shall be accepted (PCC 20117)*
- 5) If the district requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, depending on the availability of funds, the bid solicitation shall specify which one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in item #a, below, will be used: (PCC 20103.8)*
  - a. The lowest bid shall be the lowest bid price on the base contract without consideration of the prices on the additive or deductive items.*
  - b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.*
  - c. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items taken in order from a specifically identified list of those items, depending on available funds as identified in the solicitation.*
  - d. The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders from being revealed to the public entity before the ranking of all bidders from lowest to highest has been determined.*

- 6) Any subsequent change or alteration of a contract shall be governed by the provisions of Public Contract Code 20118.4.
- 7) After being opened, all advertised bids shall be made available for review by all interested parties. (Gov Code 6252)

**Bids Not Required:** Upon a case-by-case determination that it is in the best interests of the District and to the extent permitted by law, the Board may authorize the purchase, lease, or contract for equipment and supplies through a public corporation or agency without advertised bids. (PCC 20118) For projects between \$1000 and \$44,999, the District will attempt to secure 3 quotes for the project and choose the quote that best fits the needs of the District. For projects under \$1000, the District may contact a trusted and proven contractor to complete the job.

Supplementary textbooks, library books, periodicals, educational films, audiovisual materials, test materials, workbooks, and instructional computer software packages may be purchased without taking estimates or advertising for bids. (PCC 20118.3)

Perishable commodities such as foodstuffs may be purchased through bid or on the open market, depending on District preference (EC 39873)

In an emergency when repairs, alterations, work, or improvement is necessary for the continuance of existing school classes or to avoid danger to life or property, the Board, by unanimous vote and with the approval of the County Superintendent of Schools, may contract for labor and materials or supplies without advertising for or inviting bids. (PCC 20113)

Bids shall also not be required for day labor under circumstances specified in law. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis. (PCC 20114)

Whenever the total number of hours on the job does not exceed 350 hours, day labor may be used to erect new buildings and for the following purposes: (PCC 20114)

- 1) School building repairs, alterations, additions
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- 3) Repair or building of apparatus or equipment
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- 5) Maintenance work as defined above

**Sole Sourcing:** Specifications for contracts for construction, alteration, or repair of school facilities may not limit bidding to any one product or supplier. Specifications designating a particular brand name shall list at least two brands of comparable quality and follow the description with the words "or equal." (PCC 3400)

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**Prequalification Procedure:** For any contract for which bids are legally required, the Board may require that each prospective bidder complete and submit a standardized questionnaire and financial statement. For this purpose, the Superintendent or designee shall supply a form which requires a complete statement of the bidder's financial ability and experience in performing public works. Prospective bidders shall submit the questionnaire and financial statement at least five days before the date fixed for public opening of sealed bids. The information shall be verified as prescribed by law, and

*bidder must be deemed prequalified by the District at least one day before the fixed bid-opening date. The questionnaires and financial statement shall not be public records and shall not be open to public inspection. (PCC 20111.5)*

*The Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. Bidders must be deemed prequalified by the district at least one day before the fixed bid-opening date. (PCC 20111.5) The Superintendent or designee shall furnish each qualified bidder with a standardized proposal form. Bids not presented on the standard form shall be disregarded. (PCC 20111.5)*

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*The Superintendent or designee shall review the documents submitted with the bidder's claims and render a decision in writing within 30 days. The Superintendent or designee also may convene a meeting with the bidder in order to attempt to resolve the problem.*

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**Mendocino Unified School District**

**Bylaws of the Board**

<p><b>Board Bylaw 9100</b> Bylaw adopted by Board 3/18/93 Revised 10/17/02</p>
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**Organization**

Annual Organizational Meeting The Board shall hold an annual organizational meeting within the time limits prescribed by law. (Education Code 35143)

Election of Clerk: The Board shall each year elect one of its members to be clerk. After serving one year as clerk, the elected member may serve one year as president of the Board.

At this meeting the Board shall:

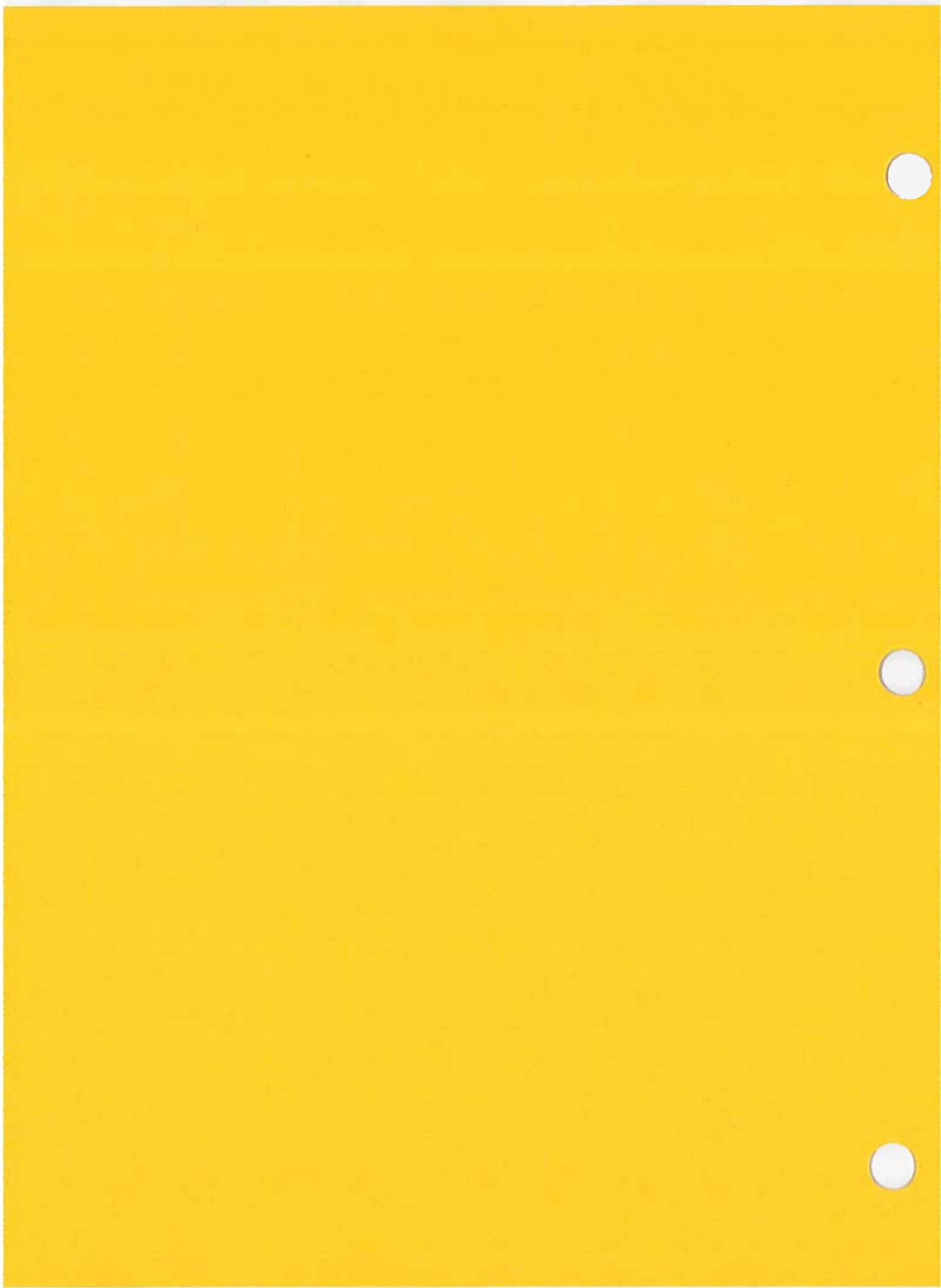
1. Elect a president and a clerk and/or vice president from its members.
2. Appoint a secretary to the Board.
3. Authorize signatures.
4. Develop a schedule of regular meetings for the year.
5. Develop a Board calendar for the year.
6. Designate Board representatives to the negotiating teams and to various committees.

**Legal Reference:**

Education Code  
5017 Term of Office  
35143 Annual organizational meeting  
35145 Public meetings  
Government Code  
54953 Meetings to be open and public; attendance  
Attorney General Opinions  
68 OPS. CAL. ATTY.GEN 65 (1985)  
59 OPS. CAL. ATTY.GEN 619 (1976)









**Students**

***Administering Medication and Monitoring Health Conditions***

*The Governing Board recognizes that some students may need to take medication prescribed by a physician during the school day in order to be able to attend school. The Superintendent or designee shall develop processes for the administration of medication to such students by school personnel.*

*Prescribed medication (which includes over-the-counter remedies, nutritional supplements, and herbal remedies) may be administered by the school nurse or other designated school personnel only when the Superintendent or designee has received written statements from both a student's physician and parent/guardian. (Education Code 49423; 5 CCR 600)*

*School staff who administer medication, including epinephrine auto-injections, to students shall receive training from qualified medical personnel on how such medication should be administered as well as training in the proper documentation and storage of the medication.*

*Staff authorized to administer the medication shall do so in accordance with administrative regulations and shall be afforded appropriate liability protection.*

*If the parent/guardian so chooses, he/she may administer the medication to his/her child. In addition, the parent/guardian may designate another individual who is not a school employee to administer the medication to the student.*

**Self-Administration and Monitoring**

*Upon written request by the parent/guardian and with the approval of the student's physician, a student with a medical condition that requires frequent treatment, monitoring, or testing may be allowed to self-administer, self-monitor, and/or self-test. The student shall observe universal precautions in the handling of blood and other bodily fluids.*

**Epinephrine and Naloxone Hydrochloride (or other opioid antagonist) for Emergency Medical Aid**

*The Superintendent or designee shall make available epinephrine auto-injectors at each school for providing emergency medical aid to any person suffering, or reasonably believed to be suffering from an anaphylactic reaction. (Education Code 49414)*

*The Board authorizes the Superintendent or designee to make available naloxone hydrochloride or another opioid antagonist for emergency medical aid to any person suffering, or reasonably believed to be suffering, from an opioid overdose. (Education Code 49414.3)*

*Legal Reference:*

**EDUCATION CODE**

- 48980 Notification at beginning of term*
- 49407 Liability for treatment*
- 49408 Emergency information*
- 49414 Emergency epinephrine auto-injectors*
- 49414.5 Providing school personnel with voluntary emergency training*
- 49423 Administration of prescribed medication for student*
- 49423.1 Inhaled asthma medication, conditions upon which pupil may carry and self-administer medication*
- 49423.5 Specialized health care services*

49426 *School nurses*  
49480 *Continuing medication regimen; notice*  
**BUSINESS AND PROFESSIONS CODE**  
2700-2837 *Nursing, especially:*  
2726 *Authority not conferred*  
2727 *Exceptions in general*  
**CODE OF REGULATIONS, TITLE 5**  
600-611 *Administering medication to students*

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600-611 Administering medication to students

## Health for You

by Gwen Matthews

### *Working Together to Fight the Opioid Epidemic*

According to recent news reports, more than two million Americans have become dependent on or have abused opioid drugs. Drug overdoses are now the leading cause of death for Americans under 50 and deaths from prescription opioid overdoses have quadrupled since 1999, reaching close to 64,000 deaths in 2016. These are staggering statistics, made even more worrisome when I think about how opioids are devastating the lives of people right here in Mendocino County.

Opioids are drugs used for pain relief. They include prescription medication, such as oxycodone (OxyContin®), hydrocodone (Vicodin®), codeine, and morphine. They also include heroin and its synthetic cousin, fentanyl.

In the fall of 2015, local health professionals, educators, law enforcement personnel, social services providers and others formed a coalition called Safe Rx Mendocino to take a community approach to the safe management of prescription painkillers in our county. With grant funding from Partnership HealthPlan of California and technical support from the California HealthCare Foundation, Safe Rx Mendocino began developing prescribing guidelines and educating community members about the dangers of opioid use and abuse.

Led by Kyree Klimist, manager of the Mendocino County Health and Human Services Agency's Public Health-Prevention and Planning Unit, the coalition has sponsored events, provided medication lock bags to keep drugs out of the hands of those who would abuse them, and provided a consistent stream of up-to-date information via social media. The coalition is working with first responders in law enforcement and healthcare to provide Naloxone, a drug that serves as an antidote to opioid overdoses when administered in a timely manner. Naloxone has the potential to reverse an overdose and prevent an overdose death. It is also working with medication-assisted treatment programs to help patients overcome substance use disorders. MAT is the use of medications in combination with counseling and behavioral therapies to treat substance use disorders.

Like many healthcare issues, substance use disorders do not discriminate. When people think of drug addicts, they sometimes picture homeless people under a bridge. It's easier for mainstream Americans to distance themselves from the opioid crisis, to imagine someone very different from themselves struggling to overcome addiction. But the truth is that opioid abuse is happening among rich and poor, young and old. It is everyone's problem and we all need to work together for a solution.

When taken in low doses for a short time as prescribed by a doctor, opioids can provide safe pain relief. However, because opioids produce some euphoria in addition to pain relief, they invite misuse. Teens (and others) looking for a recreational high sometimes steal a family member's prescription or buy opioids on the black market and use them at

very high doses. Regular use—even as prescribed by a doctor—can lead to dependence. Misuse (high dosage, frequent use) can lead to overdose or even death.

It's important to remember that addiction is not a moral failing, and recovery requires help. Once someone has become addicted, they are experiencing a change in their brain chemistry that is not repaired by stopping. Be aware that addiction has both a physical and an emotional element, and stopping is not simply a matter of will power. The first step is often recognizing the problem. Many addicts tell themselves they are in control and are choosing to use. They tell themselves they could stop anytime, they just don't want to right now. It isn't until their drug use has wrecked their lives that they finally admit that they need help.

One way people can keep opioids away from those who would abuse them is to dispose of unused opioid prescriptions. If people would like to dispose of old medicine, they can do so at the following sites:

**Mendocino County Sheriff's Office**

Main Office, Ukiah: 951 Low Gap Road

Call: (707) 463-4411

Mon–Fri, 8am–5pm

Willits Sub-Station: 125 E Commercial St. #200

Call: (707) 459-6111

Wednesday 1pm–5pm

**HazMobile Collections**

3200 Taylor Drive, Ukiah

Call: (707) 468-9704

Tues–Wed, 8am–2pm

2nd Saturday of each month, 8am–2pm

To find out if the HazMobile comes to your locale, call number above.

If you need help overcoming addiction, tell your primary care provider. They are trained to listen without judgment and to work with you to help you overcome your addiction.

If you or someone you know is at risk of overdose, the Mendocino County AIDS/Viral Hepatitis Network (MCAVHN) has Narcan/Naloxone available for free. Contact them by calling 707-462-1932 or by visiting 148 Clara Avenue in Ukiah.



Assembly Bill No. 1748

CHAPTER 557

An act to add Section 4119.8 to the Business and Professions Code, and to add Section 49414.3 to the Education Code, relating to pupils.

[Approved by Governor September 24, 2016. Filed with Secretary of State September 24, 2016.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1748, Mayes. Pupils: pupil health: opioid antagonist.

(1) Existing law authorizes a pharmacy to furnish epinephrine auto-injectors to a school district, county office of education, or charter school if certain conditions are met. Existing law requires the school district, county office of education, or charter school to maintain records regarding the acquisition and disposition of epinephrine auto-injectors furnished by the pharmacy for a period of 3 years from the date the records were created.

This bill would authorize a pharmacy to furnish naloxone hydrochloride or another opioid antagonist to a school district, county office of education, or charter school if certain conditions are met. The bill would require the school district, county office of education, or charter school to maintain records regarding the acquisition and disposition of naloxone hydrochloride or another opioid antagonist furnished by the pharmacy for a period of 3 years from the date the records were created.

(2) Under existing law, the governing board of a school district is required to give diligent care to the health and physical development of pupils and may employ properly certified persons for that work. Existing law requires school districts, county offices of education, and charter schools to provide emergency epinephrine auto-injectors to school nurses or trained volunteer personnel and authorizes school nurses and trained personnel to use epinephrine auto-injectors to provide emergency medical aid to persons suffering, or reasonably believed to be suffering, from an anaphylactic reaction, as provided.

This bill would authorize a school district, county office of education, or charter school to provide emergency naloxone hydrochloride or another opioid antagonist to school nurses and trained personnel who have volunteered, as specified, and authorizes school nurses and trained personnel to use naloxone hydrochloride or another opioid antagonist to provide emergency medical aid to persons suffering, or reasonably believed to be suffering, from an opioid overdose. The bill would expressly authorize each public and private elementary and secondary school in the state to voluntarily determine whether or not to make emergency naloxone hydrochloride or another opioid antagonist and trained personnel available at its school and to designate one or more school personnel to receive prescribed training

regarding naloxone hydrochloride or another opioid antagonist from individuals in specified positions.

The bill would require the Superintendent of Public Instruction to establish minimum standards of training for the administration of naloxone hydrochloride or another opioid antagonist, to review these standards every 5 years or sooner as specified, and to consult with organizations and providers with expertise in administering naloxone hydrochloride or another opioid antagonist and administering medication in a school environment in developing and reviewing those standards. The bill would require the State Department of Education to include on its Internet Web site a clearinghouse for best practices in training nonmedical personnel to administer naloxone hydrochloride or another opioid antagonist to pupils.

The bill would require a school district, county office of education, or charter school choosing to exercise the authority to provide emergency naloxone hydrochloride or another opioid antagonist to provide the training for the volunteers at no cost to the volunteers and during the volunteers' regular working hours. The bill would require a qualified supervisor of health or administrator at a school district, county office of education, or charter school electing to utilize naloxone hydrochloride or another opioid antagonist for emergency medical aid to obtain the prescription for naloxone hydrochloride or another opioid antagonist from an authorizing physician and surgeon, as defined, and would authorize the prescription to be filled by local or mail order pharmacies or naloxone hydrochloride or another opioid antagonist manufacturers.

The bill would authorize school nurses or, if the school does not have a school nurse, a person who has received training regarding naloxone hydrochloride or another opioid antagonist to immediately administer naloxone hydrochloride or another opioid antagonist under certain circumstances. The bill would provide that volunteers may administer naloxone hydrochloride or another opioid antagonist only by nasal spray or by auto-injector, as specified.

The bill would prohibit an authorizing physician and surgeon from being subject to professional review, being liable in a civil action, or being subject to criminal prosecution for any act in the issuing of a prescription or order, pursuant to these provisions, unless the act constitutes gross negligence or willful or malicious conduct. The bill would prohibit a person trained under these provisions who administers naloxone hydrochloride or another opioid antagonist, in good faith and not for compensation, to a person who appears to be experiencing an opioid overdose from being subject to professional review, being liable in a civil action, or being subject to criminal prosecution for this administration.

*The people of the State of California do enact as follows:*

SECTION 1: Section 4119.8 is added to the Business and Professions Code, to read:



4119.8. (a) Notwithstanding any other law, a pharmacy may furnish naloxone hydrochloride or another opioid antagonist to a school district, county office of education, or charter school pursuant to Section 49414.3 of the Education Code if all of the following are met:

(1) The naloxone hydrochloride or another opioid antagonist is furnished exclusively for use at a school district schoolsite, county office of education schoolsite, or charter school.

(2) A physician and surgeon provides a written order that specifies the quantity of naloxone hydrochloride or another opioid antagonist to be furnished.

(b) Records regarding the acquisition and disposition of naloxone hydrochloride or another opioid antagonist furnished pursuant to subdivision (a) shall be maintained by the school district, county office of education, or charter school for a period of three years from the date the records were created. The school district, county office of education, or charter school shall be responsible for monitoring the supply of naloxone hydrochloride or another opioid antagonist and ensuring the destruction of expired naloxone hydrochloride or another opioid antagonist.

SEC. 2. Section 49414.3 is added to the Education Code, to read:

49414.3. (a) School districts, county offices of education, and charter schools may provide emergency naloxone hydrochloride or another opioid antagonist to school nurses or trained personnel who have volunteered pursuant to subdivision (d), and school nurses or trained personnel may use naloxone hydrochloride or another opioid antagonist to provide emergency medical aid to persons suffering, or reasonably believed to be suffering, from an opioid overdose.

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

(1) "Authorizing physician and surgeon" may include, but is not limited to, a physician and surgeon employed by, or contracting with, a local educational agency, a medical director of the local health department, or a local emergency medical services director.

(2) "Auto-injector" means a disposable delivery device designed for the automatic injection of a premeasured dose of an opioid antagonist into the human body and approved by the federal Food and Drug Administration for layperson use.

(3) "Opioid antagonist" means naloxone hydrochloride or another drug approved by the federal Food and Drug Administration that, when administered, negates or neutralizes in whole or in part the pharmacological effects of an opioid in the body, and has been approved for the treatment of an opioid overdose.

(4) "Qualified supervisor of health" may include, but is not limited to, a school nurse.

(5) "Volunteer" or "trained personnel" means an employee who has volunteered to administer naloxone hydrochloride or another opioid antagonist to a person if the person is suffering, or reasonably believed to

be suffering, from an opioid overdose, has been designated by a school, and has received training pursuant to subdivision (d).

(c) Each public and private elementary and secondary school in the state may voluntarily determine whether or not to make emergency naloxone hydrochloride or another opioid antagonist and trained personnel available at its school. In making this determination, a school shall evaluate the emergency medical response time to the school and determine whether initiating emergency medical services is an acceptable alternative to naloxone hydrochloride or another opioid antagonist and trained personnel. A private elementary or secondary school choosing to exercise the authority provided under this subdivision shall not receive state funds specifically for purposes of this subdivision.

(d) (1) Each public and private elementary and secondary school in the state may designate one or more volunteers to receive initial and annual refresher training, based on the standards developed pursuant to subdivision (e), regarding the storage and emergency use of naloxone hydrochloride or another opioid antagonist from the school nurse or other qualified person designated by an authorizing physician and surgeon. A benefit shall not be granted to or withheld from any individual based on his or her offer to volunteer, and there shall be no retaliation against any individual for rescinding his or her offer to volunteer, including after receiving training. Any school district, county office of education, or charter school choosing to exercise the authority provided under this subdivision shall provide the training for the volunteers at no cost to the volunteer and during the volunteer's regular working hours.

(2) An employee who volunteers pursuant to this section may rescind his or her offer to administer emergency naloxone hydrochloride or another opioid antagonist at any time, including after receipt of training.

(e) (1) The Superintendent shall establish minimum standards of training for the administration of naloxone hydrochloride or another opioid antagonist that satisfies the requirements of paragraph (2). Every five years, or sooner as deemed necessary by the Superintendent, the Superintendent shall review minimum standards of training for the administration of naloxone hydrochloride or other opioid antagonists that satisfy the requirements of paragraph (2). For purposes of this subdivision, the Superintendent shall consult with organizations and providers with expertise in administering naloxone hydrochloride or another opioid antagonist and administering medication in a school environment, including, but not limited to, the California Society of Addiction Medicine, the Emergency Medical Services Authority, the California School Nurses Organization, the California Medical Association, the American Academy of Pediatrics, and others.

(2) Training established pursuant to this subdivision shall include all of the following:

(A) Techniques for recognizing symptoms of an opioid overdose.

(B) Standards and procedures for the storage, restocking, and emergency use of naloxone hydrochloride or another opioid antagonist.

(C) Basic emergency followup procedures, including, but not limited to, a requirement for the school or charter school administrator or, if the administrator is not available, another school staff member to call the emergency 911 telephone number and to contact the pupil's parent or guardian.

(D) Recommendations on the necessity of instruction and certification in cardiopulmonary resuscitation.

(E) Written materials covering the information required under this subdivision.

(3) Training established pursuant to this subdivision shall be consistent with the most recent guidelines for medication administration issued by the department.

(4) A school shall retain for reference the written materials prepared under subparagraph (E) of paragraph (2).

(5) The department shall include on its Internet Web site a clearinghouse for best practices in training nonmedical personnel to administer naloxone hydrochloride or another opioid antagonist to pupils.

(f) Any school district, county office of education, or charter school electing to utilize naloxone hydrochloride or another opioid antagonist for emergency aid shall distribute a notice at least once per school year to all staff that contains the following information:

(1) A description of the volunteer request stating that the request is for volunteers to be trained to administer naloxone hydrochloride or another opioid antagonist to a person if the person is suffering, or reasonably believed to be suffering, from an opioid overdose.

(2) A description of the training that the volunteer will receive pursuant to subdivision (d).

(3) The right of an employee to rescind his or her offer to volunteer pursuant to this section.

(4) A statement that no benefit will be granted to or withheld from any individual based on his or her offer to volunteer and that there will be no retaliation against any individual for rescinding his or her offer to volunteer, including after receiving training.

(g) (1) A qualified supervisor of health at a school district, county office of education, or charter school electing to utilize naloxone hydrochloride or another opioid antagonist for emergency aid shall obtain from an authorizing physician and surgeon a prescription for each school for naloxone hydrochloride or another opioid antagonist. A qualified supervisor of health at a school district, county office of education, or charter school shall be responsible for stocking the naloxone hydrochloride or another opioid antagonist and restocking it if it is used.

(2) If a school district, county office of education, or charter school does not have a qualified supervisor of health, an administrator at the school district, county office of education, or charter school shall carry out the duties specified in paragraph (1).

(3) A prescription pursuant to this subdivision may be filled by local or mail order pharmacies or naloxone hydrochloride or another opioid antagonist manufacturers.

(4) An authorizing physician and surgeon shall not be subject to professional review, be liable in a civil action, or be subject to criminal prosecution for the issuance of a prescription or order pursuant to this section, unless the physician and surgeon's issuance of the prescription or order constitutes gross negligence or willful or malicious conduct.

(h) (1) A school nurse or, if the school does not have a school nurse or the school nurse is not onsite or available, a volunteer may administer naloxone hydrochloride or another opioid antagonist to a person exhibiting potentially life-threatening symptoms of an opioid overdose at school or a school activity when a physician is not immediately available. If the naloxone hydrochloride or another opioid antagonist is used it shall be restocked as soon as reasonably possible, but no later than two weeks after it is used. Naloxone hydrochloride or another opioid antagonist shall be restocked before its expiration date.

(2) Volunteers may administer naloxone hydrochloride or another opioid antagonist only by nasal spray or by auto-injector.

(3) A volunteer shall be allowed to administer naloxone hydrochloride or another opioid antagonist in a form listed in paragraph (2) that the volunteer is most comfortable with.

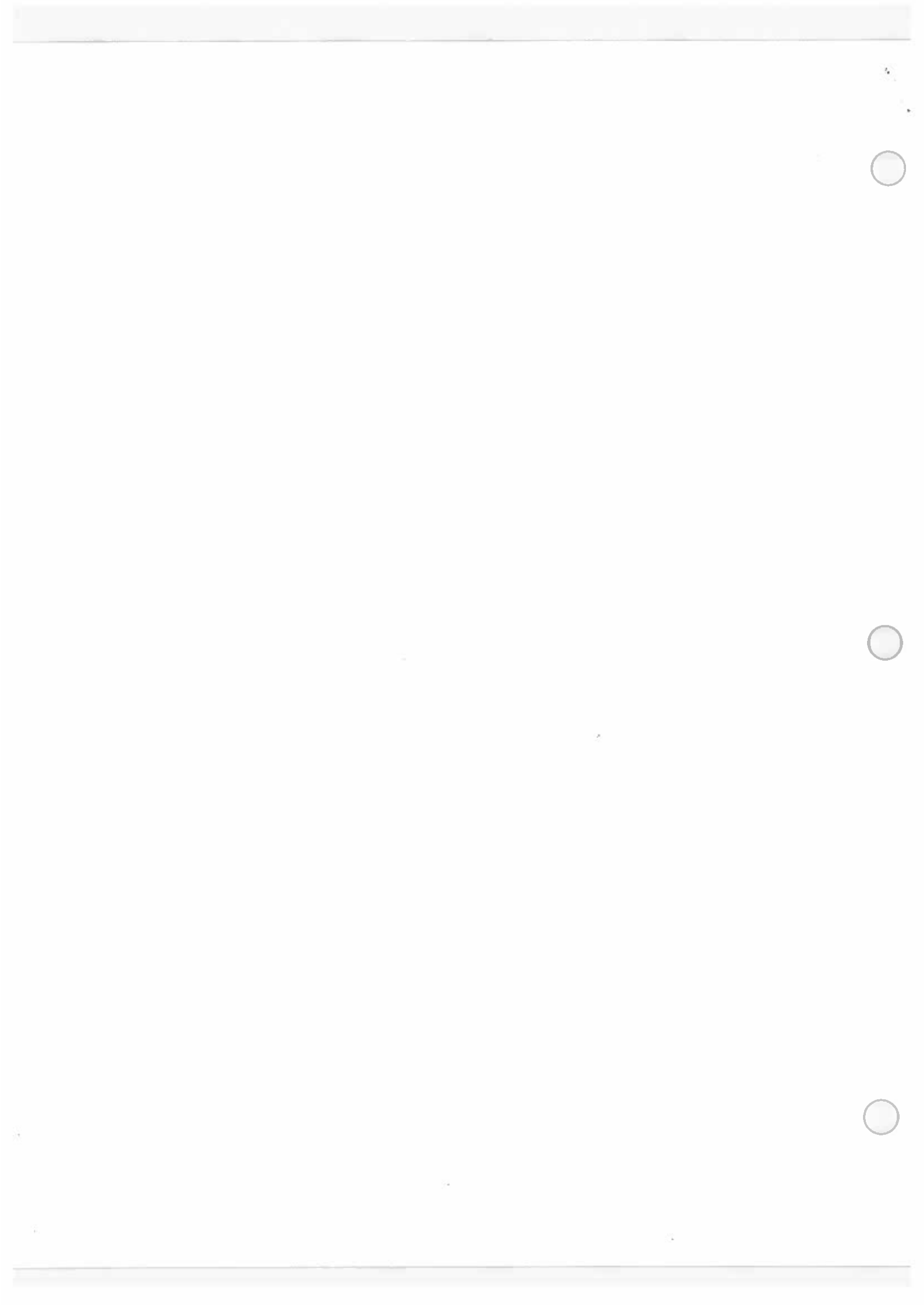
(i) A school district, county office of education, or charter school electing to utilize naloxone hydrochloride or another opioid antagonist for emergency aid shall ensure that each employee who volunteers under this section will be provided defense and indemnification by the school district, county office of education, or charter school for any and all civil liability, in accordance with, but not limited to, that provided in Division 3.6 (commencing with Section 810) of Title 1 of the Government Code. This information shall be reduced to writing, provided to the volunteer, and retained in the volunteer's personnel file.

(j) (1) Notwithstanding any other law, a person trained as required under subdivision (d), who administers naloxone hydrochloride or another opioid antagonist, in good faith and not for compensation, to a person who appears to be experiencing an opioid overdose shall not be subject to professional review, be liable in a civil action, or be subject to criminal prosecution for his or her acts or omissions in administering the naloxone hydrochloride or another opioid antagonist.

(2) The protection specified in paragraph (1) shall not apply in a case of gross negligence or willful and wanton misconduct of the person who renders emergency care treatment by the use of naloxone hydrochloride or another opioid antagonist.

(3) Any public employee who volunteers to administer naloxone hydrochloride or another opioid antagonist pursuant to subdivision (d) is not providing emergency medical care "for compensation," notwithstanding the fact that he or she is a paid public employee.

(k) A state agency, the department, or a public school may accept gifts, grants, and donations from any source for the support of the public school carrying out the provisions of this section, including, but not limited to, the acceptance of naloxone hydrochloride or another opioid antagonist from a manufacturer or wholesaler.



# Naloxone Use in the School Setting: The Role of the School Nurse



National  
Association of  
School Nurses

## Position Statement

### SUMMARY

It is the position of the National Association of School Nurses (NASN) that the safe and effective management of opioid pain reliever (OPR)-related overdose in schools be incorporated into the school emergency preparedness and response plan. The registered professional school nurse (hereinafter referred to as school nurse) provides leadership in all phases of emergency preparedness and response. When emergencies happen, including drug-related emergencies, managing incidents at school is vital to positive outcomes. The school nurse is an essential part of the school team responsible for developing emergency response procedures. School nurses in this role should facilitate access to naloxone for the management of OPR-related overdose in the school setting.

### BACKGROUND

Deaths from prescription painkillers (opioid or narcotic pain relievers) have reached epidemic levels in the past decade according to the Centers for Disease Control and Prevention (CDC) (2014a). A crucial mitigating factor involves the nonmedical use of prescription painkillers—using drugs without a prescription or using drugs to obtain the "high" they produce. In 2010, the CDC stated about 12 million Americans (age 12 or older) reported nonmedical use of prescription painkillers in the past year (CDC, 2014a). The 2013 Partnership Attitude Tracking Study (PATS) stated almost one in four teens (23 percent) reported abusing or misusing a prescription drug at least once in his or her lifetime, and one in six (16 percent) reported doing so within the past year (Feliz, 2014). According to the Substance Abuse and Mental Health Services Administration's (SAMHSA) National Survey on Drug Use and Health in 2013, there were 2.2 million adolescents ages 12 to 17 who were current illicit drug users (SAMHSA, 2014). Given the magnitude of the problem, in 2014 the CDC added OPR overdose prevention to its list of top five public health challenges (CDC, 2014b).

### RATIONALE

Schools should be responsible for anticipating and preparing to respond to a variety of emergencies (Doyle, 2013). The school nurse is often the first health professional who responds to an emergency in the school setting. The school nurse possesses the education and knowledge to identify emergent situations, manage the emergency until relieved by emergency medical services (EMS) personnel, communicate the assessment and interventions to EMS personnel, and follow up with the healthcare provider. Harm reduction approaches to OPR overdose include expanding access to naloxone, an opioid overdose antidote, which can prevent overdose deaths by reversing life-threatening respiratory depression. When administered quickly and effectively, naloxone has the potential to immediately restore breathing to a victim experiencing an opioid overdose (Hardesty, 2014).

Naloxone saves lives and can be the first step towards OPR abuse recovery. It provides an opportunity for families to have a second chance with their loved ones by getting them into an appropriate treatment regimen (Lagoy, 2014). Ensuring ready access to naloxone is one of the SAMSHA's five strategic approaches to prevent overdose deaths (SAMHSA, 2013).

### CONCLUSION

OPR overdose kills thousands of Americans every year. Many of these deaths are preventable through the timely provision of an inexpensive, safe, and effective drug and the summoning of emergency responders (Davis, Webb & Burris, 2013). School nurses must be familiar and sensitized to the legal issues, which vary from state to state in

terms of the prescription and availability of naloxone. They should review local and state policy on how to access naloxone and implement its use as part of their school emergency response protocol.

It is also important to prevent students from ever misusing opiates. School nurses are crucial primary prevention agents in school communities. Through utilization of prevention materials, school nurses can provide valuable awareness and education on the dangers of prescription drug misuse to K-12 students and their families. In addition, school nurses can help families recognize signs and symptoms of substance abuse, guide them to locate resources, and assist them in making referrals for treatment of OPR addiction.

## REFERENCES

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- Centers for Disease Control and Prevention. (2014b). *CDC's top ten: 5 health achievements in 2013 and 5 health threats in 2014*. Atlanta, GA: CDC. Retrieved from <http://blogs.cdc.gov/cdcworksforyou24-7/2013/12/cdc%E2%80%99s-top-ten-5-health-achievements-in-2013-and-5-health-threats-in-2014/>
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- Lagoy, A. (2014). Heroin and naloxone. *American Journal of Nursing*, 114(10), 12. doi: 10.1097/01.NAJ.0000454829.51619.02
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Adopted: June 2015



Suggested citation: National Association of School Nurses. (2015). *Naloxone use in the school setting: The role of the school nurse* (Position Statement). Silver Spring, MD: Author.

*All position statements from the National Association of School Nurses will automatically expire five years after publication unless reaffirmed, revised, or retired at or before that time.*

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## Sample Naloxone Policy

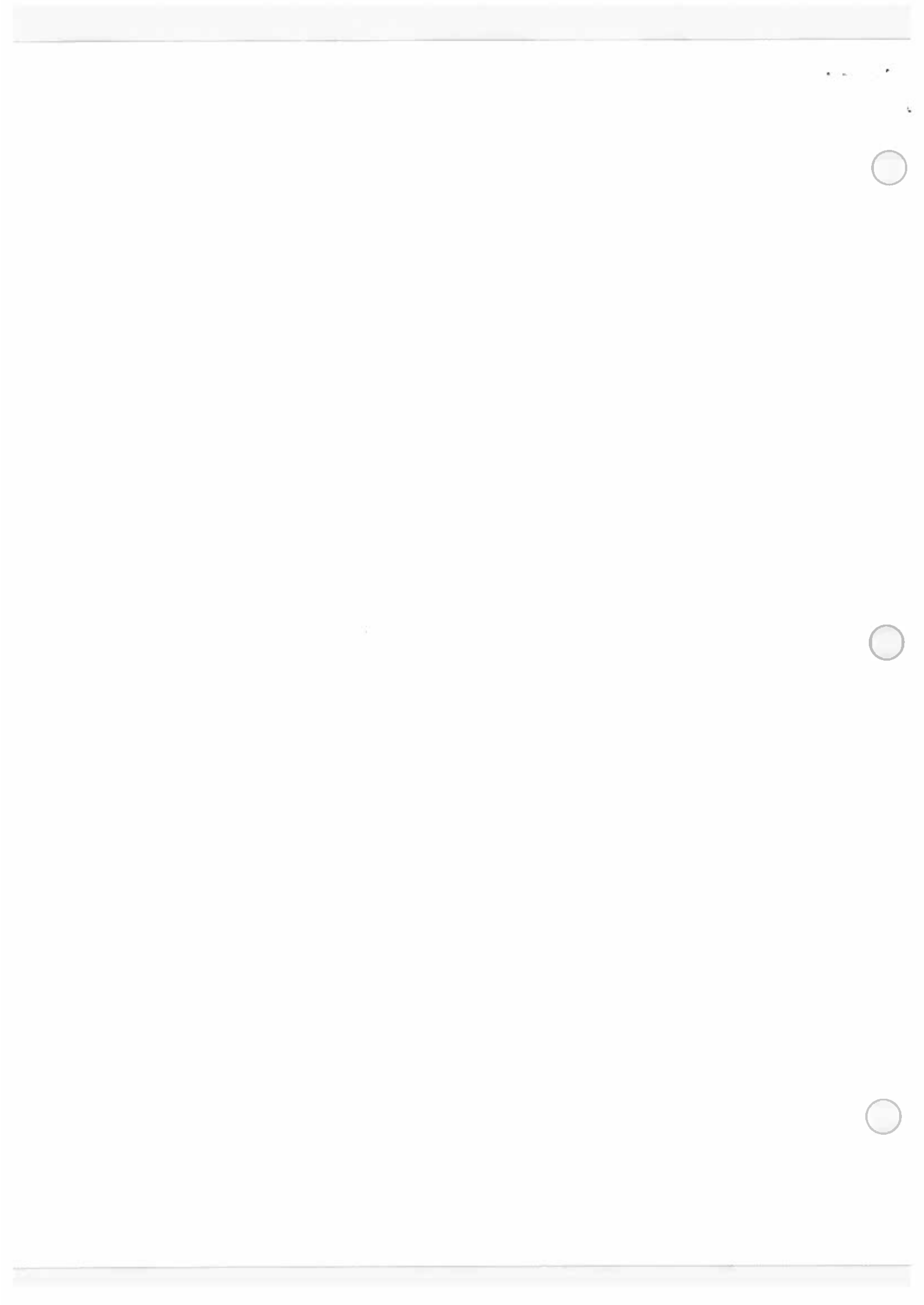
The following information should be gathered when developing a policy on naloxone use in the school setting.

1. State laws that allow or prohibit the administration of stock naloxone in the school setting
2. Local policies that allow or prohibit the use in schools and by whom
3. School health advisor (school physician) willing to write the standing order for naloxone
4. State nurse practice act limitations on training unlicensed personnel to administer

Once these questions are answered in your state and/or school district, the language below is a suggestion of how to draft local policy.

### Naloxone Sample Policy

It is the policy of the \_\_\_\_\_ to provide assistance to any person(s) who may be suffering from an opioid overdose following protocols and procedures of the school district. Staff members trained in accordance with the policy shall make every reasonable effort, to include the use of Naloxone combined with rescue breaths, to revive the victim of any apparent drug overdose.





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## Naloxone in School Resources

### Sample Policies:

Warwick, Pennsylvania Naloxone Policy

<http://www.boarddocs.com/pa/warw/Board.nsf/goto?open&id=A8JJ2E4AC7F7>

Saint Clair, Pennsylvania Medication Policy with Narcan addendum

<http://www.boarddocs.com/pa/stcl/Board.nsf/goto?open&id=A7MJAU4BF3E5>

Lebanon, Pennsylvania Sample Policy

<http://www.lebanon.k12.pa.us/wp-content/uploads/2015/03/Policy-806.2-Naloxone.pdf>

Foster-Glocester Regional School District, Glocester, Rhode Island

<http://www.fg.k12.ri.us/files/692768/naloxonepolicy%20second%20reading%20march%202016%20draft.pdf>

### Sample Protocols:

Kentucky Department of Education Sample Protocol

[http://education.ky.gov/districts/SHS/Pages/Epinephrine-and-Naloxone-\(Narcan\)-Protocols.aspx](http://education.ky.gov/districts/SHS/Pages/Epinephrine-and-Naloxone-(Narcan)-Protocols.aspx)

Massachusetts Department of Public Health Opioid Overdose Education and Naloxone Distribution

<http://www.mass.gov/eohhs/docs/dph/substance-abuse/core-competencies-for-naloxone-pilot-participants.pdf>

New York State Department of Health Opioid Overdose Prevention Guidelines for Policies and Procedures

[http://www.health.ny.gov/diseases/aids/providers/prevention/harm\\_reduction/opioidprevention/programs/guidelines/docs/policies\\_and\\_procedures.pdf](http://www.health.ny.gov/diseases/aids/providers/prevention/harm_reduction/opioidprevention/programs/guidelines/docs/policies_and_procedures.pdf)

Oregon Training on Lifesaving Treatment Protocols

<https://public.health.oregon.gov/ProviderPartnerResources/EMSTraumaSystems/Pages/epi-protocol-training.aspx>

New Jersey Department of Health Office of Emergency Medical Services EMT Treatment Protocols Opiate Overdose

[http://www.nj.gov/health/ems/documents/narcan/narcan\\_protocol.pdf](http://www.nj.gov/health/ems/documents/narcan/narcan_protocol.pdf)

New Jersey EMS Response to an Opiate Overdose Naloxone (Narcan®) Program

[http://www.state.nj.us/health/ems/documents/narcan/narcan\\_administration\\_edu\\_material.pdf](http://www.state.nj.us/health/ems/documents/narcan/narcan_administration_edu_material.pdf)

State of Oklahoma 2015 Opioid Antagonist (Naloxone) Protocol

[https://www.ok.gov/health2/documents/Naloxone\\_Program\\_Protocol.pdf](https://www.ok.gov/health2/documents/Naloxone_Program_Protocol.pdf)

June 2016

**Resources:**

Adapt Pharma: Narcan Nasal Spray

<http://www.narcannasalspray.com/>

American Society of Anesthesiologists: Opioid Overdose Card

<https://www.asahq.org/WhenSecondsCount/resources.aspx>

Brandywine Counseling (Delaware) Training Materials:

<http://www.brandywinecounseling.org/announcements/narcan-training-classes>

[http://www.brandywinecounseling.org/sites/default/files/GH\\_BCCS\\_DOSEBrochureREV\\_Web.pdf](http://www.brandywinecounseling.org/sites/default/files/GH_BCCS_DOSEBrochureREV_Web.pdf)

Centers for Disease Control: Opioid Overdose Prevention Programs Providing Naloxone to Laypersons — United States, 2014

<http://www.cdc.gov/mmwr/preview/mmwrhtml/mm6423a2.htm>

Evizo

<http://www.evzio.com/hcp/>

Harm Reduction Coalition

<http://harmreduction.org/wp-content/uploads/2012/11/od-manual-final-links.pdf>

<http://harmreduction.org/issues/overdose-prevention/tools-best-practices/manuals-best-practice/od-manual-worksheets/>

Oregon Naloxone Training Materials

<https://public.health.oregon.gov/ProviderPartnerResources/EMSTraumaSystems/Pages/epi-protocol-training.aspx>

NASN Naloxone in Schools Position Statement:

<https://www.nasn.org/PolicyAdvocacy/PositionPapersandReports/NASNPositionStatementsFullView/tabid/462/ArticleId/854/Naloxone-Use-in-the-School-Setting-The-Role-of-the-School-Nurse-Adopted-June-2015>

National Training and Technical Assistance Center: Naloxone Toolkit

<https://www.bjatrainng.org/tools/naloxone/search>

New York Heroin and Opioid Resources

<http://www.schoolhealthservicesny.com/a-zindex.cfm?subpage=367>

Pennsylvania School Board Association:

<https://www.psba.org/2016/02/naloxone-recommendations/>

SAMSHA Toolkit:

[http://store.samhsa.gov/shin/content/SMA14-4742/Overdose\\_Toolkit.pdf](http://store.samhsa.gov/shin/content/SMA14-4742/Overdose_Toolkit.pdf)

Temple University of the Commonwealth System of Higher Education Beasley School of Law

PROJECT ON HARM REDUCTION IN THE HEALTH CARE SYSTEM

<http://www.temple.edu/lawschool/phrhcs/Naloxone/Naloxonepolicy.htm>

Vermont Resources:

[http://healthvermont.gov/local/school/documents/SP\\_emergency\\_treatment\\_for\\_opioid\\_overdose\\_naloxone\\_advisory.pdf](http://healthvermont.gov/local/school/documents/SP_emergency_treatment_for_opioid_overdose_naloxone_advisory.pdf)

June 2016

## RECOGNIZE:

### Observe individual for signs and symptoms of opioid overdose

Suspected or confirmed opioid overdose consists of:

- Respiratory depression evidenced by slow respirations or no breathing (apnea)
- Unresponsiveness to stimuli (such as calling name, shaking, sternal rub)

Suspicion of opioid overdose can be based on:

- Presenting symptoms
- History
- Report from bystanders
- School nurse or staff prior knowledge of person
- Nearby medications, illicit drugs or drug paraphernalia

### Opioid Overdose vs. Opioid High

Opioid High	Opioid Overdose
Relaxed muscles	Pale, clammy skin
Speech slowed, slurred, breathing	Speech infrequent, not breathing, very shallow breathing
Appears sleepy, nodding off	Deep snorting or gurgling
Responds to stimuli	Unresponsive to stimuli (calling name, shaking, sternal rub)
Normal heart beat/pulse	Slowed heart beat/pulse
Normal skin color	Cyanotic skin coloration (blue lips, fingertips)
	Pinpoint pupils

(Adapted from Massachusetts Department of Public Health Opioid Overdose Education and Naloxone Distribution)

## RESPOND:

### Immediately call for help

- Call for help- Dial 911.
  - Request Advanced Life Support.
- Assess breathing: Perform rescue breathing if needed.
  - Place the person on their back.
  - Tilt their chin up to open the airway.
  - Check to see if there is anything in their mouth blocking their airway, such as gum, toothpick, undissolved pills, syringe cap, cheeked Fentanyl patch.
    - If present, remove it.
  - If using mask, place and hold mask over mouth and nose.
  - If not using mask, pinch their nose with one hand and place your mouth over their mouth
  - Give 2 even, regular-sized breaths.
  - Blow enough air into their lungs to make their chest rise.
    - If you are using a mask and don't see their chest rise, out of the corner of your eye, tilt the head back more and make sure the seal around the mouth and nose is secure.
    - If you are not using a mask and don't see their chest rise, out of the corner of your eye make sure you're pinching their nose.
  - Breathe again.
  - Give one breath every 5 seconds.

## REVERSE:

### Administer naloxone

#### Via Intra-Nasal Narcan:

Tilt head back and given spray (4 mg) into one nostril. If additional doses are needed, given in the other nostril.

**Remove NARCAN Nasal Spray from the box.**

Peel back the tab with the circle to open the NARCAN Nasal Spray.



**Hold the NARCAN nasal spray with your thumb on the bottom of the plunger and your first and middle fingers on either side of the nozzle.**



**Gently insert the tip of the nozzle into either nostril.**

- Tilt the person's head back and provide support under the neck with your hand. Gently insert the tip of the nozzle into one nostril, until your fingers on either side of the nozzle are against the bottom of the person's nose.



**Press the plunger firmly to give the dose of NARCAN Nasal Spray.**

- Remove the NARCAN Nasal Spray from the nostril after giving the dose.



(Graphic credit: ADAPT Pharma, 2015)

- Place person in recovery position (lying on their side).
- Stay with the person until help arrives.
- Seize all illegal and/or non-prescribed opioid narcotics found on victim and process in accordance with school district protocols.

Note: Using naloxone in patients who are opioid dependent may result in severe opioid withdrawal symptoms such as restlessness or irritability, body aches, diarrhea, increased heart rate (tachycardia), fever, runny nose, sneezing, goose bumps (piloerection), sweating, yawning, nausea or vomiting, nervousness, shivering or trembling, abdominal cramps, weakness, and increased blood pressure. **Risk of adverse reaction should not be a deterrent to administration of naloxone.**

## REFER:

- Have the individual transported to nearest medical facility, even if symptoms seem to get better.
- Contact parent/guardians per school protocol.
- Complete Naloxone Administration Report form.
- Follow up with treatment referral recommendations.

## References

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