

**MUPU ELEMENTARY SCHOOL DISTRICT**  
**A-G-E-N-D-A**  
**REGULAR BOARD and ORGANIZATIONAL MEETING**

The Board of Education encourages the public to attend Board meetings that are normally held on the third Wednesday of each month at 5:30 p.m. in the 1931 Building at Mupu Elementary School, 4410 North Ojai Road, Santa Paula.

**Wednesday, January 17, 2018**  
**Mupu School**  
**5:00 p.m.**

**1. CALL TO ORDER / ROLL CALL / PLEDGE OF ALLEGIANCE**

**2. ADMINISTRATION**

- A. Emergency Additions to the Agenda
- B. Approval of Agenda
- C. Approval of Board Meeting Minutes - 12/19/18

**3. PUBLIC COMMENTS**

Individuals wishing to address the Board on non-agenda items may request permission from the Board President to speak on non-agenda items. When the board opens discussion to the public on any individual item, members of the audience are welcome to address the board on this item. Please identify yourself when recognized. Three (3) minutes are allotted to each speaker; persons who need a translator are entitled to six (6) minutes. A maximum of twenty (20) minutes may be allotted to each subject.

**4. INFORMATION ITEMS**

- A. Enrollment/Attendance: Current Enrollment: Month 5-155
- B. Correspondence
- C. Superintendent's Report
  - 1. Thomas Fire Update
- D. Mupu Parents Club

**5. CONSENT AGENDA**

- A.. Board Report – Purchase Orders (ReqPay 11d)
- B. Board Report – Report of Checks (ReqPay 12a)
- C. Board Report – Financial Statement (Fiscal 13a)
- D. Quarterly Report on Williams Uniform Complaints (10/1/17 - 12/31/17)- 0
- E. IRS 2015 Standard Mileage Rates: 53.5 cents/mile. Beginning 1/1/18, reimbursement for mileage will change from 53.5¢ to 54.5¢.

**6. ACTION/DISCUSSION ITEMS**

- A. Discussion/Action: Approve or Deny School Accountability Report Card for SY 2016-17.
- B. Discussion/Action: Approve or Deny 2016-17 Audit Report for Mupu Elementary School District.

**6. CLOSED SESSION**

**7. ITEMS FOR FUTURE CONSIDERATION**

**8. FUTURE MEETINGS**

A. February 21, 2018, at 5:30 P.M., Regular Meeting

**9. ADJOURNMENT**

Time: \_\_\_\_\_

**Any individual with a disability, who requires reasonable accommodation to participate in a Board meeting, may request assistance by contacting Mupu Elementary School District, 4410 North Ojai Road, Santa Paula, CA 93060: (805) 525-6111 ext. 1. Please try to notify MESD 48 hours in advance of the need for reasonable accommodations.**

The agenda for regularly scheduled board meetings will be posted 72 hours prior to the meeting. The special board meeting agenda will be posted 24 hours in advance. All Board meetings are held at Mupu School.

**AGENDAS ARE POSTED AT THE FOLLOWING LOCATIONS:**

Mupu Elementary School (Office Bulletin)  
4410 North Ojai Road, Santa Paula, CA 93060

*This serves as the main posting location pursuant to the Brown Act, Government Code §54954.2(a)*  
**District webpage: [www.mupu.k12.ca.us](http://www.mupu.k12.ca.us)**

**MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF TRUSTEES OF MUPU ELEMENTARY SCHOOL DISTRICT  
December 19, 2017**

**REGULAR SESSION**

1. CALL TO ORDER: The Clerk of the Board, Steve Jenkins, called the meeting to order at 5:05 p.m.  
 ROLL CALL: Board Members Present: Steve Jenkins, Ramona Uribe  
 Administrators Present: Sheryl Barnd, Superintendent/Principal/Board Secretary  
 Others Present: Tami Peterson, CBO

**ANNUAL ORGANIZATIONAL MEETING**

- A. Election of School District Clerk of the Board- On a motion by Trustee Uribe, and seconded by Trustee Jenkins, the Board voted to elect Steve Jenkins as School District Clerk. (Bell absent)
- B. Certification of School Board Representative to Vote in Election for Members of the County Committee on School District Organization. On a motion by Trustee Uribe, and seconded by Trustee Jenkins, the Board voted to elect Steve Jenkins as School Board Representative. (Bell absent)
- C. Certification of Verified Signatures of Persons Authorized to Sign Orders Drawn on the Funds of the School District, Notices of Employment, Contracts, etc. Verification of Signatures were certified. On a motion by Trustee Uribe, and seconded by Trustee Jenkins, the Board voted to approve Certification of Signatures . (Bell absent)

**2. ADMINISTRATION**

- A. Emergency Additions to the Agenda: None
- B. Approval of Agenda: On a motion by Trustee Uribe, and seconded by Trustee Jenkins, the Board voted to approve the December 19, 2017 Agenda (Bell absent).
- C. Approval of Minutes: On a motion by Trustee Uribe, and seconded by Trustee Jenkins, the Board voted to approve the minutes from November 15, 2017 (Bell absent).

**3. PUBLIC COMMENTS - None**

**4. INFORMATION ITEMS**

- A. Enrollment/Attendance: Current Enrollment Month 4: 157
- B. Thomas Fire Update- Supt. Barnd reported on the process of cleaning and when that would take place.

**5. ACTION/DISCUSSION ITEMS**

- A. Discussion/Action: Approve/Deny Approval of the following PAR/NOEs (Position Authorization Request/Notice of Employment Change). On a motion by Trustee Uribe, and seconded by Trustee Jenkins, the Board voted to approve the following PAR/NOEs (Bell absent).

Employee/Position	Explanation	Effective
Laura Young	Art Instruction	1/1/18
Barbra Winder	Teacher	1/1/18

- B. Action: Approve/Deny to Certify the First Interim Budget for Mupu Elementary School District – 2016 - 2017. On a motion by Trustee Uribe, and seconded by Trustee Jenkins, the Board voted to approve First Interim Budget (Bell absent).

**6. CLOSED SESSION- No Items**

**ADJOURNMENT OF REGULAR MEETING**

The Clerk of the Board, Steve Jenkins, adjourned Regular Meeting at 5:23 p.m. Next regular meeting: January 17, 2018 at 5:00 p.m.

\_\_\_\_\_  
Clerk of the Board, Steve Jenkins

\_\_\_\_\_  
Date

**Includes Purchase Orders dated 12/16/2017 - 01/14/2018**

PO Number	Vendor Name	Order Location	Object Description	Resource Description	Account Amount
P0518-00117	AMAZON/SYNCB	Mupu Element	Mat'ls/Sup	Unrestrict	78.61
P0518-00118	SECURITY PLUS DOOR CO, INC	Mupu Element	Rent/Repr	Unrestrict	92.00
<b>Total Number of POs</b>			<b>2</b>	<b>Total</b>	<b>170.61</b>

**Fund Recap**

Fund	Description	PO Count	Amount
010	General Fund	2	170.61

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

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**Checks Dated 12/16/2017 through 01/14/2018**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
5005803913	12/18/2017	Megan R. Escobar	010-4300		578.00
5005803914	12/20/2017	TAX DEFERRED SERVICES	010-9539		1,100.00
5005803915	12/21/2017	SELF-INSURED SCHOOLS OF CALIF	010-9534	10,518.60	
			010-9537	1,582.20	12,100.80
5005803916	12/21/2017	AMAZON/SYNCB	010-4300		232.25
5005803917	12/21/2017	SAM'S CLUB MC/SYNCB	010-4700	26.92	
			010-5800	17.99	44.91
5005803918	12/22/2017	Sheryl M. Barnd	010-4300		183.91
5005803919	12/22/2017	Sylvia M. Ming	010-5200		34.24
5005803920	12/22/2017	Mayra N. Jimenez	010-4300		18.50
5005803921	01/04/2018	BAY ALARM COMPANY	010-5800		242.00
5005803922	01/04/2018	ORKIN PEST CONTROL	010-5506		75.00
5005803923	01/04/2018	SO CA EDISON CO	010-5502		1,135.06
5005803924	01/09/2018	CITY OF SANTA PAULA	010-5504		578.53
5005803925	01/11/2018	KYOCERA DOCUMENT SOLUTIONS	010-5600		736.99
5005803926	01/11/2018	SANTA CLARA VALLEY	010-5505		100.13
5005803927	01/12/2018	HOUSE SANITARY SUPPLY	010-4300		135.20
<b>Total Number of Checks</b>			<b>15</b>		<b>17,295.52</b>

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
010	General Fund	15	17,295.52
	Total Number of Checks	<b>15</b>	17,295.52
	Less Unpaid Tax Liability		.00
	<b>Net (Check Amount)</b>		<b>17,295.52</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Fund 010 - General Fund

Fiscal Year 2017/18 Through December 2017

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>LCFF Revenue Sources</b>						
8011	Revenue Limit State Aid Curre	941,690.00	951,392.00	428,280.00	523,112.00	45.02
8012	Education Protection Act	178,812.00	177,303.00	90,282.00	87,021.00	50.92
8019	Revenue Limit State Aid Prior			50,704.00	50,704.00-	NO BDGT
8021	Homeowners' Exemption	883.00	896.00	151.97	744.03	16.96
8041	Secured Rolls Tax	116,845.00	123,589.00	76,114.07	47,474.93	61.59
8042	Unsecured Roll Taxes	3,445.00	3,445.00	3,489.54	44.54-	101.29
8043	Prior Years' Taxes	472.00	471.00	5,113.51	4,642.51-	1,085.67
8044	Supplemental Taxes	40,808.00	55,951.00	21,680.66	34,270.34	38.75
8045	Education Rev Augmentation Fd	33,651.00	1,376.00-	7,636.64	9,012.64-	-554.99
8096	In-Lieu Property Tax Transfer			50,704.00-	50,704.00	NO BDGT
	<b>Total LCFF Revenue Sources</b>	<b>1,316,606.00</b>	<b>1,311,671.00</b>	<b>632,748.39</b>	<b>678,922.61</b>	<b>48.24</b>
<b>Federal Revenue</b>						
8181	Special Education Entitlement	25,353.00	25,353.00		25,353.00	
8182	Special Education Discretionary	3,175.00	3,175.00		3,175.00	
8290	All Other Federal Revenue	3,903.00	2,713.00	699.00	2,014.00	25.76
	<b>Total Federal Revenue</b>	<b>32,431.00</b>	<b>31,241.00</b>	<b>699.00</b>	<b>30,542.00</b>	<b>2.24</b>
<b>Other State Revenues</b>						
8550	Mandated Cost Reimbursements	11,355.00	26,398.00	11,805.00	14,593.00	44.72
8560	State Lottery Revenue	29,486.00	28,141.00	10,058.90	18,082.10	35.74
8590	All Other State Revenues		653.00	652.52	.48	99.93
	<b>Total Other State Revenues</b>	<b>40,841.00</b>	<b>55,192.00</b>	<b>22,516.42</b>	<b>32,675.58</b>	<b>40.80</b>
<b>Other Local Revenue</b>						
8601	InterDistrict Transfers			1,554.00	1,554.00-	NO BDGT
8634	Food Services Sales	8,200.00	8,200.00	5,152.52	3,047.48	62.84
8660	Interest	7,460.00	7,460.00	1,465.27	5,994.73	19.64
8677	Interagency Services Between L		18,237.00		18,237.00	
8699	All Other Local Revenue	17,588.00	37,686.00	48,943.12	11,257.12-	129.87
8792	Transfers of Apportionments Fr	51,807.00	51,807.00	23,430.00	28,377.00	45.23
	<b>Total Other Local Revenue</b>	<b>85,055.00</b>	<b>123,390.00</b>	<b>80,544.91</b>	<b>42,845.09</b>	<b>65.28</b>
	<b>Total Year To Date Revenues</b>	<b>1,474,933.00</b>	<b>1,521,494.00</b>	<b>736,508.72</b>	<b>784,985.28</b>	<b>48.41</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 605, Starting Period = 1, Ending Account Period = 6, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 010 - General Fund

Fiscal Year 2017/18 Through December 2017

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Certificated Salaries</b>							
1100	Teachers' Salaries	590,974.00	585,234.00	294,607.74	262,394.82	28,231.44	44.84
1110	Substitute Teachers	14,150.00	18,910.00	390.00	9,315.00	9,205.00	49.26
1130	Teacher Stipend	2,225.00	2,225.00			2,225.00	
1140	Teacher Extra Duty	7,335.00	7,970.00		3,377.50	4,592.50	42.38
1300	Cert Supervisors & Administrat	115,360.00	117,668.00	58,822.62	58,845.69	.31-	50.01
1940	Other Certificated Extra Duty	490.00	490.00		280.00	210.00	57.14
	<b>Total Certificated Salaries</b>	<b>730,534.00</b>	<b>732,497.00</b>	<b>353,820.36</b>	<b>334,213.01</b>	<b>44,463.63</b>	<b>45.63</b>
<b>Classified Salaries</b>							
2100	Instructional Aides' Salaries	14,798.00	44,834.00	3,753.95	16,872.66	24,207.39	37.63
2110	Instructional Aides' Sub	1,464.00	1,464.00			1,464.00	
2150	IA's Salary Overtime	33,530.00	11.00		282.42	271.42-	2,567.45
2200	Classified Support Salaries	51,552.00	51,717.00	22,304.70	23,760.22	5,652.08	45.94
2210	Classified Support Substitute	590.00	590.00		172.24	417.76	29.19
2250	Classified Support Overtime	215.00	956.00		83.65	872.35	8.75
2400	Clerical and Office Salaries	41,736.00	41,736.00	19,148.62	19,609.54	2,977.84	46.98
2450	Clerical and Office OT	1,048.00	1,048.00		515.58	532.42	49.20
2900	Other Classified Salaries	9,634.00	10,234.00	520.10	2,648.58	7,065.32	25.88
2930	Other Class Stipend		172.00		172.00		100.00
2950	OT Other Classified Salaries		5.00		22.51	17.51-	450.20
	<b>Total Classified Salaries</b>	<b>154,567.00</b>	<b>152,767.00</b>	<b>45,727.37</b>	<b>64,139.40</b>	<b>42,900.23</b>	<b>41.99</b>
<b>Employee Benefits</b>							
3101	STRS, certificated positions	105,418.00	105,700.00	51,056.34	48,001.54	6,642.12	45.41
3102	STRS, classified positions				14.42	14.42-	NO BDGT
3202	PERS, classified positions	24,006.00	23,727.00	7,101.93	9,635.48	6,989.59	40.61
3301	OASDI/Medicare/Alternative, ce	12,081.00	12,444.00	4,900.40	4,747.08	2,796.52	38.15
3302	OASDI/Medicare/Alternative, cl	11,463.00	11,326.00	3,498.14	4,900.48	2,927.38	43.27
3401	Health & Welfare Benefits, cer	96,000.00	96,000.00	50,400.00	38,400.00	7,200.00	40.00
3501	SUI, certificated positions	363.00	363.00	168.98	163.02	31.00	44.91
3502	SUI, classified positions	75.00	73.00	22.84	32.05	18.11	43.90
3601	Work Comp Ins, certificated po	15,732.00	15,774.00	7,652.33	7,230.39	891.28	45.84
3602	Work Comp Ins, classified posi	3,327.00	3,287.00	984.08	1,380.28	922.64	41.99
	<b>Total Employee Benefits</b>	<b>268,465.00</b>	<b>268,694.00</b>	<b>125,785.04</b>	<b>114,504.74</b>	<b>28,404.22</b>	<b>42.62</b>
<b>Books and Supplies</b>							
4100	Textbooks	28,800.00	25,240.00	1,618.17	23,277.50	344.33	92.22
4200	Books Other Than Textbooks	300.00	433.00		215.08	217.92	49.67

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 605, Starting Period = 1, Ending Account Period = 6, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

ESCAPE ONLINE

Fund 010 - General Fund		Fiscal Year 2017/18 Through December 2017					
Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail (continued)</b>							
<b>Books and Supplies (continued)</b>							
4300	Materials and Supplies	31,740.00	54,275.00	3,524.76	50,103.85	646.39	92.31
4319	Supplies Undesignated	2,000.00	27,869.00			27,869.00	
4400	Non-Capitalized Equipment	1,000.00	11,330.00	2,624.13	9,736.37	1,030.50	85.93
4700	Food	900.00	900.00		598.24	301.76	66.47
<b>Total Books and Supplies</b>		<b>64,740.00</b>	<b>120,047.00</b>	<b>7,767.06</b>	<b>83,931.04</b>	<b>28,348.90</b>	<b>69.92</b>
<b>Services and Other Operating Expenditures</b>							
5100	Subagreements for Professional		6,807.00			6,807.00	
5200	Travel and Conferences	750.00	750.00		166.16	583.84	22.15
5201	Car Allowance payroll		3,000.00	1,500.00	1,500.00		50.00
5220	Staff Development	2,800.00	1,800.00		600.00	1,200.00	33.33
5300	Dues and Memberships	1,538.00	1,641.00		1,641.00		100.00
5400	Insurance	5,636.00	5,900.00		5,899.09	.91	99.98
5501	Natural Gas	1,095.00	1,095.00	759.65	326.69	8.66	29.83
5502	Electricity	10,950.00	11,470.00	7,380.44	4,040.59	48.97	35.23
5504	Water	6,400.00	5,530.00	1,718.18	2,371.82	1,440.00	42.89
5505	Rubbish	1,320.00	1,320.00	749.35	500.65	70.00	37.93
5506	Pest Control		1,350.00	525.00	825.00		61.11
5600	Rentals, Leases and Repairs	9,150.00	22,257.00	12,200.35	9,954.41	102.24	44.72
5800	Professnl/Consult Serv & Opera	121,415.00	124,397.00	36,163.49	27,114.73	61,118.78	21.80
5801	Audit	14,275.00	14,275.00	6,600.00	3,300.00	4,375.00	23.12
5803	Business Services Authority	32,409.00	32,409.00	21,600.00	10,800.00	9.00	33.32
5804	Employment Fees	475.00	475.00		450.00	25.00	94.74
5899	Legal Services Box 14	1,000.00	1,000.00		630.00	370.00	63.00
5901	Phone Services	5,680.00	4,000.00	2,462.55	1,209.45	328.00	30.24
5902	Internet Services	20,500.00	26,800.00	2,543.95	24,256.05		90.51
5903	Communications Postage	1,080.00	1,094.00	547.16	208.54	338.30	19.06
<b>Total Services and Other Operating Expenditures</b>		<b>236,473.00</b>	<b>267,370.00</b>	<b>94,750.12</b>	<b>95,794.18</b>	<b>76,825.70</b>	<b>35.83</b>
<b>Capital Outlay</b>							
6200	Buildings and Improvement of B	25,000.00	29,115.00		29,114.32	.68	100.00
6500	Equipment Replacement		18,625.00	18,625.00			
<b>Total Capital Outlay</b>		<b>25,000.00</b>	<b>47,740.00</b>	<b>18,625.00</b>	<b>29,114.32</b>	<b>.68</b>	<b>60.99</b>
<b>Tuition</b>							
7141	Other Tuition/Excess Costs to	42,240.00	64,240.00			64,240.00	
7142	Other Tuition/Excess Costs to	43,315.00	72,532.00		3,404.00	69,128.00	4.69
<b>Total Tuition</b>		<b>85,555.00</b>	<b>136,772.00</b>	<b>.00</b>	<b>3,404.00</b>	<b>133,368.00</b>	<b>2.49</b>

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 605, Starting Period = 1, Ending Account Period = 6, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Fund 010 - General Fund

Fiscal Year 2017/18 Through December 2017

Total Year To Date Expenditures	1,565,334.00	1,725,887.00	646,474.95	725,100.69	354,311.36	42.01
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Fund 010 - General Fund		Fiscal Year 2017/18 Through December 2017		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash in County Treasury	1,192,947.97	26,855.15	1,219,803.12
9130	Revolving Cash Account	1,100.00		1,100.00
9140	Cash Collections Awaiting Depo	124.60	124.60-	
9200	Accounts Receivable - Clear	9,987.15	10,000.90-	13.75-
9201	Accounts Receivable - Payroll	26.86	25.55-	1.31
9290	Due From Other Governments	48,999.41	34,336.94-	14,662.47
	<b>Total Assets</b>	<b>1,253,185.99</b>	<b>17,632.84-</b>	<b>1,235,553.15</b>
<b>Liabilities</b>				
9510	Prior Year Liability - Clear	92,195.16	66,504.84-	25,690.32
9530	Summer Pay Liability		9,678.82	9,678.82
9534	HEALTH AND WELFARE BENEFITS		11,544.12-	11,544.12-
9535	Unemployment Insurance	116.57	2.68-	113.89
9552	Use Tax Payable	54.00	281.87	335.87
9590	Due to Other Governments		50,704.00	50,704.00
9611	Due to Other Funds - SetUp	9,987.87	9,987.87-	
9650	Deferred Revenue	1,666.05	1,666.05-	
	<b>Total Liabilities</b>	<b>104,019.65</b>	<b>29,040.87-</b>	<b>74,978.78</b>
	<b>Calculated Fund Balance</b>	<b>1,149,166.34</b>	<b>11,408.03</b>	<b>1,160,574.37</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Fund Balance	1,149,166.34		1,149,166.34
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>11,408.03</b>	<b>11,408.03</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>11,408.03</b>	

<b>Memo Only - Ending Fund Balance Accounts</b>				
	Adopted	Revised		
<b>Reserves</b>				
9720	Reserve for Encumbrances		646,474.95	646,474.95
<b>Restricted Balance</b>				
9740	Legally Restricted Balance	28,926.00	31,223.00	
<b>Other Designations</b>				
9789	Reserv Econ Uncertain	178,542.00	186,280.00	
9790	Undesignated/Unappropriated	774,456.00	727,270.00	
	<b>Total Other Designations</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

Fund 010 - General Fund		Fiscal Year 2017/18 Through December 2017				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	1,474,933.00	1,521,494.00		736,508.72	784,985.28	48.41
B. Expenditures	1,565,334.00	1,725,887.00	646,474.95	725,100.69	354,311.36	42.01
C. Subtotal (Revenue LESS Expense)	90,401.00-	204,393.00-		11,408.03	430,673.92	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	90,401.00-	204,393.00-		11,408.03	430,673.92	
F. Fund Balance:						
Beginning Balance (9791)	1,072,325.00	1,149,166.00		1,149,166.34		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	1,072,325.00	1,149,166.00		1,149,166.34		
G. Calculated Ending Balance	981,924.00	944,773.00		1,160,574.37		
*Components of Ending Fund Balance						
Legally Restricted (9740)	28,926.00	31,223.00				
Other Designations (9780)						
Undesig/Unapprop (9790)	774,456.00	727,270.00				
Other	178,542.00	186,280.00		646,474.95		

**Fund 140 - Deferred Maintenance Fund** **Fiscal Year 2017/18 Through December 2017**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	2,170.00	2,170.00	322.94	1,847.06	14.88
<b>Total Other Local Revenue</b>		<b>2,170.00</b>	<b>2,170.00</b>	<b>322.94</b>	<b>1,847.06</b>	<b>14.88</b>
<b>Total Year To Date Revenues</b>		<b>2,170.00</b>	<b>2,170.00</b>	<b>322.94</b>	<b>1,847.06</b>	<b>14.88</b>

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Expenditure Detail</b>							
<b>Services and Other Operating Expenditures</b>							
5600	Rentals, Leases and Repairs		14,170.00		14,170.00		100.00
<b>Total Services and Other Operating Expenditures</b>		<b>.00</b>	<b>14,170.00</b>	<b>.00</b>	<b>14,170.00</b>	<b>.00</b>	<b>100.00</b>
<b>Capital Outlay</b>							
6500	Equipment Replacement		5,930.00		5,929.15	.85	99.99
<b>Total Capital Outlay</b>		<b>.00</b>	<b>5,930.00</b>	<b>.00</b>	<b>5,929.15</b>	<b>.85</b>	<b>99.99</b>
<b>Total Year To Date Expenditures</b>		<b>.00</b>	<b>20,100.00</b>	<b>.00</b>	<b>20,099.15</b>	<b>.85</b>	<b>100.00</b>

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
<b>Other Financing Sources</b>						
<b>Other Financing Sources</b>						
8915	To Def Maint From General, SR			.86	.86-	NO BDGT
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>.00</b>	<b>.86</b>	<b>.86-</b>	<b>NO BDGT</b>
<b>Total Year To Date Other Financing Sources</b>		<b>.00</b>	<b>.00</b>	<b>.86</b>	<b>.86-</b>	<b>NO BDGT</b>

Fund 140 - Deferred Maintenance Fund		Fiscal Year 2017/18 Through December 2017		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash in County Treasury	287,462.81	18,612.47-	268,850.34
9200	Accounts Receivable - Clear	907.41	907.41-	
	<b>Total Assets</b>	<b>288,370.22</b>	<b>19,519.88-</b>	<b>268,850.34</b>
<b>Liabilities</b>				
9552	Use Tax Payable		255.47	255.47
	<b>Calculated Fund Balance</b>	<b>288,370.22</b>	<b>19,775.35-</b>	<b>268,594.87</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Fund Balance	288,370.22		288,370.22
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>19,775.35-</b>	<b>19,775.35-</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(19,775.35)</b>	

<b>Memo Only - Ending Fund Balance Accounts</b>		
	Adopted	Revised
<b>Other Designations</b>		
9760	Other Commitments	289,304.00
		270,440.00

Fund 140 - Deferred Maintenance Fund		Fiscal Year 2017/18 Through December 2017				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	2,170.00	2,170.00		322.94	1,847.06	14.88
B. Expenditures		20,100.00		20,099.15	.85	100.00
C. Subtotal (Revenue LESS Expense)	2,170.00	17,930.00-		19,776.21-	1,846.21	
D. Other Financing Sources and Uses						
Sources				.86	.86-	NO BDGT
LESS Uses						
E. Net Change in Fund Balance	2,170.00	17,930.00-		19,775.35-	1,845.35	
F. Fund Balance:						
Beginning Balance (9791)	287,134.00	288,370.00		288,370.22		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	287,134.00	288,370.00		288,370.22		
G. Calculated Ending Balance	289,304.00	270,440.00		268,594.87		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other	289,304.00	270,440.00				

**Fund 170 - Special Reserve-other than Cap**

**Fiscal Year 2017/18 Through December 2017**

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	76.00	76.00	19.77	56.23	26.01
<b>Total Other Local Revenue</b>		<b>76.00</b>	<b>76.00</b>	<b>19.77</b>	<b>56.23</b>	<b>26.01</b>
<b>Total Year To Date Revenues</b>		<b>76.00</b>	<b>76.00</b>	<b>19.77</b>	<b>56.23</b>	<b>26.01</b>

Fund 170 - Special Reserve-other than Cap		Fiscal Year 2017/18 Through December 2017		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash in County Treasury	10,048.26	10,050.37	20,098.63
9200	Accounts Receivable - Clear	30.60	30.60-	
9311	Due From Other Funds - SetUp	10,000.00	10,000.00-	
	<b>Total Assets</b>	<u>20,078.86</u>	<u>19.77</u>	<u>20,098.63</u>
	<b>Calculated Fund Balance</b>	<u>20,078.86</u>	<u>19.77</u>	<u>20,098.63</u>
<b>Beginning Fund Balance</b>				
9791	Beginning Fund Balance	20,078.86		20,078.86
	<b>Beginning Fund Balance Proof</b>	<u>.00</u>	<u>19.77</u>	<u>19.77</u>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>19.77</b>	

**Memo Only - Ending Fund Balance Accounts**

	Adopted	Revised
<b>Other Designations</b>		
9780 Other Assignments	20,114.00	20,155.00



Fund 170 - Special Reserve-other than Cap		Fiscal Year 2017/18 Through December 2017				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	76.00	76.00		19.77	56.23	26.01
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	76.00	76.00		19.77	56.23	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	76.00	76.00		19.77	56.23	
F. Fund Balance:						
Beginning Balance (9791)	20,038.00	20,079.00		20,078.86		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	20,038.00	20,079.00		20,078.86		
G. Calculated Ending Balance	20,114.00	20,155.00		20,098.63		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)	20,114.00	20,155.00				
Undesig/Unapprop (9790)						
Other						

Fund 250 - Capital Facilities Developer F

Fiscal Year 2017/18 Through December 2017

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
<b>Revenue Detail</b>						
<b>Other Local Revenue</b>						
8660	Interest	56.00	56.00	9.89	46.11	17.66
<b>Total Other Local Revenue</b>		<b>56.00</b>	<b>56.00</b>	<b>9.89</b>	<b>46.11</b>	<b>17.66</b>
<b>Total Year To Date Revenues</b>		<b>56.00</b>	<b>56.00</b>	<b>9.89</b>	<b>46.11</b>	<b>17.66</b>

**Fund 250 - Capital Facilities Developer F** **Fiscal Year 2017/18 Through December 2017**

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash in County Treasury	8,269.78	35.79	8,305.57
9200	Accounts Receivable - Clear	25.90	25.90-	
	<b>Total Assets</b>	<b>8,295.68</b>	<b>9.89</b>	<b>8,305.57</b>
	<b>Calculated Fund Balance</b>	<b>8,295.68</b>	<b>9.89</b>	<b>8,305.57</b>
<b>Beginning Fund Balance</b>				
9791	Beginning Fund Balance	8,295.68		8,295.68
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>9.89</b>	<b>9.89</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>9.89</b>	

**Memo Only - Ending Fund Balance Accounts**

	Adopted	Revised
<b>Other Designations</b>		
9780 Other Assignments	7,050.00	8,352.00

Fund 250 - Capital Facilities Developer F		Fiscal Year 2017/18 Through December 2017				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues	56.00	56.00		9.89	46.11	17.66
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	56.00	56.00		9.89	46.11	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	56.00	56.00		9.89	46.11	
F. Fund Balance:						
Beginning Balance (9791)	6,994.00	8,296.00		8,295.68		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	6,994.00	8,296.00		8,295.68		
G. Calculated Ending Balance	7,050.00	8,352.00		8,305.57		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)	7,050.00	8,352.00				
Undesig/Unapprop (9790)						
Other						

**Fund 350 - County School Facilities Fund**

**Fiscal Year 2017/18 Through December 2017**

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
<b>Other Financing Uses</b>							
<b>Interfund Transfers Out</b>							
7615	From General, SR & Bldg to Def				.86	.86-	NO BDGT
	<b>Total Interfund Transfers Out</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.86</b>	<b>.86-</b>	<b>NO BDGT</b>
	<b>Total Year To Date Other Financing Uses</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.86</b>	<b>.86-</b>	<b>NO BDGT</b>

**Fund 350 - County School Facilities Fund**

Fiscal Year 2017/18 Through December 2017

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9110	Cash in County Treasury	12.13	12.13-	
9200	Accounts Receivable - Clear	.86	.86-	
9311	Due From Other Funds - SetUp	12.13-	12.13	
	<b>Total Assets</b>	<u>.86</u>	<u>.86-</u>	<u>.00</u>
	<b>Calculated Fund Balance</b>	<u>.86</u>	<u>.86-</u>	<u>.00</u>
<b>Beginning Fund Balance</b>				
9791	Beginning Fund Balance	.86		.86
	<b>Beginning Fund Balance Proof</b>	<u>.00</u>	<u>.86-</u>	<u>.86-</u>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>(.86)</b>	

**Memo Only - Ending Fund Balance Accounts**

	Adopted	Revised
<b>Other Designations</b>		
9790	Undesignated/Unappropriated	1.00

**Fund 350 - County School Facilities Fund**

**Fiscal Year 2017/18 Through December 2017**

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
<b>Revenues, Expenditures, and Changes in Fund Balance</b>						
A. Revenues						
B. Expenditures						
C. Subtotal (Revenue LESS Expense)						
D. Other Financing Sources and Uses						
Sources						
LESS Uses				.86	.86-	NO BDGT
E. Net Change in Fund Balance	.00	.00		.86-	.86	
F. Fund Balance:						
Beginning Balance (9791)		1.00		.86		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	.00	1.00		.86		
G. Calculated Ending Balance	.00	1.00		.00		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)		1.00				
Other						

Quarterly Report on Williams Uniform Complaints  
 [Education Code Section 35186]  
 Fiscal Year 2017-18

District: Mupu

Person completing this form: Sheryl MM Beard

Title: Superintendent/Principal

Quarterly Report Submission Date:  October 2017 (7/1/17 to 9/30/17)  
 (check one)  January 2018 (10/1/17 to 12/31/17)  
 April 2018 (1/1/18 to 3/31/18)  
 July 2018 (4/1/18 to 6/30/18)

Date for information to be reported publicly at governing board meeting: 1/17/18

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above.
- Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
Totals	0		

Sheryl MM Beard  
 Name of District Superintendent

Sheryl MM Beard  
 Signature of District Superintendent