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He also failed to notify the complainant of the negative results of the laboratory tests little more than a week later.

3. Adherence to the Policies and Procedures Manual of the Sheriff's Department:

The Investigative Committee concluded that the Policies and Procedures Manual was not followed in these incidents. There were four significant events, which were not adequately investigated, reported, or concluded: a citizen's complaint, a confrontation between a citizen and an Officer, an investigation of potentially threatening behavior by a citizen against an Officer, and an investigation of potential illegal drug possession by a citizen.

RECOMMENDATIONS:

All recommendations are addressed to the Sheriff of Mono County, who is requested to acknowledge and respond regarding each of these recommendations to the Grand Jury within three months of the publication of this report.

1. Harassment and Intimidation by the Deputy Safety Officer:

- a. The Grand Jury makes no recommendation regarding the complaint against the Deputy Safety Officer for the events of August 28, 2009, because no reports were written by the Deputy Safety Officer or his supervisor about the event that occurred on August 28, 2009, or any of the earlier ones. The Deputy Safety Officer has retired from the Sheriff's Department and was not available for this investigation.
- b. The Grand Jury makes five recommendations to the Sheriff's Department regarding the earlier incidents involving the Deputy Safety Officer.

Recommendation 1:

The Sheriff's Department should acknowledge the receipt of citizen complaints made to an officer, in writing, and inform the citizen that the complaint has been investigated.

Recommendation 2:

All altercations, charges or accusations against or between citizens brought to the Sheriff's Department should be documented, investigated, and a complete written report filed. A policy regarding use of additional officers should be included.

Recommendation 3:

The Sheriff's Department should establish a policy of regular training for officers, which would prevent situations where a citizen could feel intimidated by the Sheriff's Department.

Recommendation 4:

The Sheriff's Department should have procedures to identify and minimize disagreements between officers and citizens when those conflicts have the potential to jeopardize the safety of the citizens of the County.

Recommendation 5:

The Sheriff's Department should have a plan to distribute required safety codes to businesses that affect the safety of the public, or to provide owners of businesses with the sources from which they can acquire these codes.

Recommendation 6:

The Sheriff's Department should carry out an internal investigation of the August 28, 2009 confrontations of the three deputies and the complainant.

Recommendation 7:

The Sheriff's Department should maintain quality assurance procedures to insure that all required policies and procedures contained in the Policies and Procedures Manual are followed, to track failures of compliance, and to reduce the chances of future failure.

**MONO COUNTY GRAND JURY FOR THE YEAR 2010-2011
COMPLAINT 10-02
TOWN OF MAMMOTH LAKES FINANCE DEPARTMENT
FINAL REPORT BY GRAND JURY INVESTIGATION COMMITTEE**

SUMMARY:

Complaint: The 2009-2010 Grand Jury received a letter dated May 27, 2100 from an individual who owns a condominium in the Town of Mammoth Lakes. This property owner complained that a staff member from the Town of Mammoth Lakes Finance Department harassed and threatened arrest if said property owner refused to comply with the Town's Tourist Operational Tax (T.O.T).

Methods: The 2010-2011 Grand Jury accepted the complaint as #10-02. The investigation by the Grand Jury included interviews, document reviews and internal departmental notes. The Grand Jury interviewed the Finance Director of the Town of Mammoth Lakes along with the Finance Department's Office Manager.

Findings: The Grand Jury concluded that the property owner's complaint was unfounded. Further, the staff member who the property owner complained about is no longer employed by the Town of Mammoth Lakes. Once notified of this, the complainant verbally withdrew the complaint.

Recommendations: The Grand Jury has no recommendations.

**MONO COUNTY GRAND JURY FOR THE YEAR 2010-2011
COMPLAINT 10-03
EASTERN SIERRA UNIFIED SCHOOL DISTRICT
FINAL REPORT BY GRAND JURY INVESTIGATION COMMITTEE**

SUMMARY:

Complaint: The Grand Jury received a citizen complaint regarding the budgeting, excess spending and deficit spending of the Eastern Sierra Unified School District (ESUSD).

Methods: All budgeting documents going back 3 fiscal years were examined. Ten interviews of members of ESUSD and Mono County Office of Education (MCOE) were conducted. Five public presentations were examined. Two independent budget audits were reviewed.

Findings: The Findings showed a dramatic increase in spending starting in 2007-2008 that exceeded revenues in 2008-June 2010. In 2007-08, the ESUSD had a large reserve fund and an increase in revenue due to a funding change to Basic Aid status. Basic Aid funding is based on local tax revenue, instead of directly from the State from Average Daily Attendance. Budget documents reviewed revealed a year over year increase in spending, without a commensurate increase in revenue. ESUSD spending in excess of income was \$882,046 for 2008-09 and \$1,565,637 for 2009-2010. Therefore the reserve funds were used to make up the difference. Eventually, in 2010, the reserve funds were decreased to the point that the ESUSD budget was below expected reserves. MCOE placed ESUSD on Qualified status and took over the budgeting process. Qualified status means that ESUSD is not up to the standard for the State of California. Expenditures were decreased to comply with recommended reserve funds.

The Grand Jury found that budget documents were not available in the ESUSD Website to the public. The ESUSD Board and Superintendent did not understand the importance of balancing expenditures with revenues and did not have a person of sufficient financial training and background to act as an advisor.

Discussion: Leadership of the ESUSD Superintendent and Board has a responsibility to the public. In this case the Superintendent's office and Board were unprepared to alter the budget with their new funding status, failed to follow the advice of MCOE and did not recognize clear economic indicators at the time. The school board, in a position to demand more responsible decision-making, continued to approve expenditure instead of demanding budget balance. The result was a failure of public trust and intervention by the MCOE.

Recommendations: The Grand Jury recommends that all budget documents be provided on the ESUSD website for the public. The Grand Jury also recommends that ESUSD continue to use MCOE for financial services, including budgeting, until they

have a Financial Manager capable of taking over this function. The ESUSD meeting minutes should include any discussions that occur at the meetings.

BACKGROUND:

Complaint: A citizen complaint was received by the District Attorney May 3, 2010 regarding the "...excessive spending that has caused the School District to have more than a \$2.2 million deficit and the closure of three schools." The complaint further states that the parents, teachers and community members could not get accurate information of what happened, where the money went and the exact state of the deficit spending.

This complaint was accepted by the Grand Jury for investigation. A Subcommittee was formed including five Grand Jurors for the Eastern Sierra Unified School District (ESUSD) investigation.

School funding Options: In the State of California, school districts are classified for funding purposes as ADA (Average Daily Attendance) or Basic Aid (based on local property taxes). ADA districts receive their funding from the State; the amount calculated being based on the number of students and daily attendance. If a District's revenue from local property taxes increases, the District may be reclassified as Basic Aid. Under Basic Aid, the majority of revenue comes from local property taxes. ESUSD was funded as an ADA District up until 2006-07, after which it became a Basic Aid District for fiscal year 2007-08. This was advantageous to ESUSD, as the available funding increased considerably. In fact the amount available the first year was approximately \$1 million more than the prior year when the District was funded as an ADA District.

METHODS:

This investigation included interviews with the parties involved with the budget process from 2007 to 2010. This included the Mono County Superintendent of Schools, the Mono County Deputy Superintendent of Business and Operations, the past (2007-early 2010) Business Manager for ESUSD, a Special Projects Coordinator, the Superintendent of ESUSD and its Board. A total of **10** interviews were conducted.

1. Availability of Documents to the Public:

The investigation included research of public information that yielded documents regarding the ESUSD budget process. These were evaluated to determine if the process and results are readily available to the public. This included, but was not limited to, ESUSD agendas, minutes, budget plans, interim budget reports, annual audits, external audits and any other related documents. Documents were requested and provided by ESUSD in paper copy format.

2. Budget Process Review:

The investigation included documentation reviews from July 2007 to July 2010, including ESUSD budgets, ESUSD Board meeting minutes, presentations and letters sent from Mono County Office of Education to ESUSD Board, Business Manager and the District Superintendent.

All the budgetary documents for ESUSD were requested and evaluated for the fiscal years from July 2007 to 2010. The current budget of 2010-11 was also requested and reviewed. Each year, three budget documents were produced, including the expenditure and revenue projections (Adopted Budget) for the fiscal year and projections for the subsequent two years. The Adopted Budgets were issued in July of the fiscal year. Two Interim reports were issued the following January and then again in March to reconsider the projections. Therefore a total of 3 budget reports are issued each year, including projections for succeeding years. A 3rd interim budget was produced in 2010 due to the change in status of the District to "qualified". The ESUSD Board, Business Manager and Superintendent issued these documents. They were submitted to the Mono County Superintendent of Schools to ensure they comply with the standards and criteria established with Education Code 33127. A total of 10 budgets were evaluated, as well as the annual external audit documents. Five budgets presentations made at public meetings were included in our analysis.

Audits: Independent audits were conducted by Vavinek, Trine, Day and Co, LLP; Certified Public Accountants. The 2007-2008 and 2009-2010 audits were reviewed.

3. Interviews:

Ten interviews were held from September through November of 2010. Each interview was one to one and a half hours in length. These were all confidential interviews and no statements will be attributed to a specific person.

4. Review of ESUSD Monthly Meeting Minutes:

Minutes of the ESUSD meetings were written approximately monthly during the period of this investigation. Minutes of these meetings were requested and reviewed for this investigation. The meetings included a report from the Business Manager and approval of new expenditures. All agendas, minutes and financial presentations were reviewed from 2007 to 2010.

FINDINGS:

1. Availability of Documents to the Public:

Research of the publicly available information determined that the budget documents from July 2007 to July of 2010 were not available in the public

domain as of Jan 2011. The Grand Jury was able to obtain these documents by making a formal request. It is unclear if the general public would have been provided these documents on request. The ESUSD has a website that includes a link to documents; however, no budget documents from the period in question were available. It should be noted that during the time of the investigation, more documents were added to the website. Meeting agendas and minutes were located, but no budget documents were added.

The Grand Jury requested the budget documents, the communications between ESUSD and MCOE and the ESUSD Board meeting minutes. In this manner the Grand Jury was able to obtain documents. However, documents were NOT available in the public domain, as is required by the State of California, at the time of our initial investigation. This deficiency appears to have been partially corrected as of November 2010; however, budget documents were still not available on the website as of this date.

2. Budget Process Review:

The Mono County Office of Education (MCOE) reviewed all budgets and responded formally to the ESUSD Board and Superintendent. Letters were sent to the District from MCOE, summarizing its findings and making recommendations for actions. All letters from 2007 to July 2010 pertaining to the budgets were reviewed for this investigation, including emails between the MCOE Deputy Superintendent of Business and Operations and the ESUSD Business Manager. The final documents are sent to the State of California and the Governor signs the annual Budget Act.

Education Code, section 42127 Specifies that: *“Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.”*

The Adopted Budget and First Interim Report for the 2007-08 fiscal year showed significant rising expenditures and revenue projections. However, the reserve fund showed a healthy level for that fiscal year. This was the first year that the District had transitioned to a Basic Aid District, with revenues dependent on local tax revenues. The revenue was substantially greater than it had been in the past, before the Basic Aid designation. However, the entire revenue increase was spent and exceeded by June of 2009, resulting in deficit spending.

The Second Interim Report 2007-08 response from the Mono County Deputy Superintendent, Business and Operations to the Business Manager contained a warning that the revenue projections for subsequent years was too optimistic because they assumed a 10% increase in tax revenues. The April 2, 2008 letter from MCOE to ESUSD Board, Superintendent and Business Manager stated: *“In light of the state’s economic crisis, we believe this increase is too optimistic and would recommend that the district reduce that percentage significantly when preparing documents for 2008-09 and the subsequent years.”* This was a very

important warning, because the ESUSD had increased wages and personnel. These increases were critical because they would continue into the following years. Without corresponding increases in tax revenue, these expenditures would not be sustainable.

The August 10, 2008 letter from MCOE to ESUSD reminded the District that budget documents must be made public under the State Budget Act. ESUSD did not act on this warning.

The January 6, 2009 letter from MCOE to ESUSD identified a spending deficit that resulted in an \$834,487.22 reduction in the reserve fund. The March 18, 2009 letter from MCOE to ESUSD increased that reserve fund reduction to \$909,273.31 and stated: "... the continuation of deficit spending at this level will eventually deplete district reserves, so a careful review of the current deficit financing should be done to ensure future fiscal health."

The July 21, 2009 Adopted Budget for 2009-2010 increased expenditures again, increased projected revenues and continued to increase the deficit. The ESUSD had not responded to the Mono County Office of Education warnings from the prior two years. In fact, they increased the expenditures and continued to project higher revenue projections than actually occurred. These overly optimistic projections occurred in spite of explicit direction from MCOE that such projections were not realistic. An email revealed that the Superintendent of ESUSD believed that revenue growth would continue to rise. In fact, the tax revenue declined from over \$10 million to just over \$8 million.

The January 29, 2010 letter from MCOE to ESUSD documented continual deficit spending that reduced the reserve fund. This letter also contained a warning that property taxes were expected to decrease (according to Consumer Prices Index declines). The letter stated: "...the negative CPI will have a major impact on the funding of basic aid districts, of which Eastern Sierra Unified is one, because their general purpose revenue is based solely from property taxes."

ESUSD continued its overly optimistic revenue projection in spite of four written warnings from the Mono County Office of Education, and reduced tax revenue. The thrust of the MCOE warnings regarded:

- a. Optimistic revenue projections from property tax increases
- b. A warning that the CPI was expected to decline, negatively impacting ESUSD
- c. Escalating expenditures that outstripped revenue projections
- d. Deficit spending that continued to erode the reserve fund to a critical level

The April 12, 2010 letter from MCOE to ESUSD's Second Interim Report stated, "...it appears that the District may not be able to meet its financial obligations for the 2010-11 fiscal year. We are therefore unable to concur with the district's positive certification and are changing the District's certification from positive to qualified."

A Third Interim Report for the 2009-2010 fiscal year was submitted by the ESUSD Director of Fiscal Services (earlier referred to as the Business Manager) to the Mono County Office of Education after recommendations and approvals of the ESUSD Superintendent and Board of Trustees. This report included a \$306,855 revenue increase for class size reduction and two decreases in revenue. It also contained a 3-year decrease in expenditures by reduction in work force and a resulting reduction in salaries and benefits, books and supplies. The overall reduction in expenditures projected to be 23%.

This investigation focuses on the expenditure and revenue projections and actual budget for 2009-2010, as that budget resulted in reclassification of ESUSD by MCOE and the citizen complaint.

The first projection for 2009-10 fiscal year was made in the Adopted Budget of 2007-08. The projections were revised in every report thereafter for a total of nine projections.

Revenue projections for 2009-10 increased from \$9,265,776 in the 2007 Adopted Budget projections to \$10,067,612 in the Adopted Budget of 2009-10.

Expenditure projections for the 2009-10 fiscal year increased from \$9,292,933 in the 2007-08 Adopted Budget to \$10,752,340 in the Adopted Budget of 2009-2010. These expenditure increases occurred in spite of the warnings by Mono County Office of Education Deputy Superintendent, Business and Operations to the ESUSD Superintendent, Business Manager and School Board.

3. Interviews:

The Mono County Office of Education Superintendent confirmed that the County Office of Education is responsible for fiscal oversight of both Districts in the County – Mammoth Unified School District (MUSD) and the Eastern Sierra Unified School District (ESUSD). The MCOE notified ESUSD regarding their deficit spending in written correspondence on several occasions. The MCOE Superintendent indicated that ESUSD failed to file the required paperwork for Categorical Programs in fiscal years 2007-08 and 2008-09, which would have resulted in the District receiving approximately \$150,000 annually. The MCOE Superintendent attributed this oversight to the Business Manager's lack of experience in educational finances. The MCOE worked with the State to have these funds released to ESUSD, which totaled more than \$300,000. As of July 15, 2010, the MCOE is responsible for managing ESUSD financials at no cost to ESUSD. This agreement is in place until June 2011. When questioned about expenditures that may have caused ESUSD to overspend, the Superintendent

cited the hiring of Assistant Principals which is a luxury for a small district; purchasing 1-to-1 laptop computers for 7th – 12th grade students; hiring Technology staff; hiring an Academic Counselor; having all District administrators attend conferences/workshops, and hiring in-house trainers.

The Mono County Office of Education Deputy Superintendent of Business and Operations has more than 20 years' experience in working with school districts. School District budgeting is rather unique and requires a specific skill set, as opposed to having general accounting experience. This position is responsible for providing support to both Districts, providing oversight to the District's budgetary process, assessing the District's financial health and rating them accordingly, and alerting District staff and School Board members of the District's rating. The Deputy Superintendent made it clear that budgetary support was offered to ESUSD, as it was to MUSD; however, the offer for guidance was not readily accepted.

The ESUSD projection for fiscal year 2010-11 is a deficit of 6%. The Deputy Superintendent indicated that large reserves are more critical to a Basic Aid District since revenues are based upon property values which can fluctuate. When questioned as to why ESUSD was in a financial crunch when Mammoth Unified School District was able to manage their budget, the explanation was similar to that cited by the MCOE Superintendent. The Deputy Superintendent also indicated that salary increases were a factor, in addition to hiring new personnel.

The former ESUSD Business Manager was interviewed via telephone. Although having experience as a Certified Public Accountant, this individual did not have experience working in a school district prior to being hired in July, 2006. ESUSD became a Basic Aid District the following fiscal year. The Business Manager's responsibilities included creating a budget for ESUSD based upon the Superintendent's educational goals for the District, an analysis of trends for expenditures and revenues, projection how much funding would be allocated to ESUSD. The Business Manager indicated that learning how to budget for a Basic Aid District was based upon tracking the District's historical and regional trends through the help of School Services of California and the Department of Education, with little guidance from the Mono County Office of Education. The Business Manager indicated that meetings with the ESUSD Superintendent occurred routinely to discuss and determine how to balance the budget, although the Superintendent was primarily focused on educational issues. The budget was always presented to the Board of Trustees for review and comment. At times budget workshops were conducted to review the budget in a more in-depth manner. The Business Manager provided 4 major budget reports to the Board annually.

The challenges of preparing a budget prior to having solid figures were cited by the former Business Manager. For example, the District did not have the final budget numbers for fiscal year 2009-10 until early 2010. The Business Manager was first alerted that there would be a deficit in revenues when the 1st tax

apportionment was issued in January 2010. When questioned about the written warnings from the Mono County Office of Education, the former Business Manager responded by saying that when leaving ESUSD in midyear 2010, the District still had about a 10% in the reserve fund which is considered healthy in most districts.

All 5 Board of Trustee members were interviewed; several served on the Board for 8 or more years. The interviews were conducted prior to the November election in which 3 Board members ran for re-election. Some Board members expressed concern about ESUSD's deficit spending since fiscal year 2008-09; however, it was not perceived as a significant problem given that the District had large reserves. Some of the Board members interviewed continued to have the same belief despite recent budgetary reductions. This philosophy of spending "extra" funds on students, as opposed to maintaining a healthy reserve fund, appeared to be prevalent among the majority of Board members. Some Board members felt confident in the budgetary abilities of professional staff, while others indicated that staff failed the Board. One Board member believed that there was a failure in District leadership and a failure of the Board to reign-in said leadership, while another Board member thought highly of the Superintendent's leadership and financial abilities. All Board members acknowledged having attended annual budgetary workshops. When questioned about the brevity of Board minutes with reference to budgetary matters, one Board member indicated that the minutes did not always reflect the flavor of the meeting. During fiscal year 2009-10 when the budgetary crisis was at its height, the Board requested several scenarios for budget cuts. At least one Board member suggested that this approach be taken when presenting budgets in the future.

The Special Projects Coordinator was interviewed, as this individual was previously the Business Manager prior to 2006. The Special Projects Coordinator indicated that ESUSD works with the Mono County Finance Director and the Mono County Property Tax Collector to gather information regarding County revenues, which has an impact to ESUSD's Basic Aid status. In early 2010 it was noted that there was a drastic reduction in Mono County revenues received from the Previous Year tax collection efforts. The Special Projects Coordinator indicated that the Mono County Office of Education provided minimal support to ESUSD regarding being a Basic Aid District, a concern also voiced by the former Business Manager. When questioned about large expenditures initiated by ESUSD when becoming a Basic Aid District, this individual acknowledged that spending funds on salary increases were necessary to bring salary levels up to par with similar districts. There was also a significant increase in personnel from 2007 until 2009.

Prior to employment with the ESUSD, the Superintendent did not have Basic Aid experience and it was noted that there was a steep learning curve. The Superintendent and key staff attended seminars and web-based training regarding being a Basic Aid District

The Superintendent indicated that calculating Basic Aid funding is difficult as there are projections from the State of California, plus input from the Mono County Office of Education and the Assessor's Office. To determine the revenue stream, the current year taxes are considered along with unsecured taxes and the prior year tax assessments. Unanticipated expenditures helped to create the recent budgetary situation. For example, the State is now requiring "Fair Share" funds from Basic Aid school districts which is \$250 per student; plus the State reduced transportation funding to ESUSD by 20% which resulted in a decrease of \$600,000 annually. These expenditures and reductions affected both ESUSD and MUSD. Both districts incurred additional expenditures when Special Education programs were transferred from MCOE. ESUSD also experienced an adjustment to their revenues when a charter school based in Fresno, California was extracted from the District through recent State Legislation, which requires charter schools to operate through the county in which it resides.

The Superintendent believed the District had the money in the reserve fund and the need, so the funds were spent. In retrospect, the Superintendent now believes that Basic Aid Districts should have a reserve fund of 20%. The ESUSD's goal is to achieve a 20% reserve, hopefully in approximately 3 years, but the Superintendent wouldn't be surprised if that goal was achieved in 1 year, or in 6 years.

When questioned about the transparency of providing crucial ESUSD information to the community, the Superintendent indicated that the District is in the process of updating the website, however, the District is contracting for technological support since technology staff were eliminated from the budget.

4. Review of ESUSD Monthly Meeting Minutes:

Meeting minutes for the period January 2008 through May 2009 were reviewed for items that referred to the budget. The Business Manager reported frequently at these meetings, however the wording in the minutes was limited to one or two sentences and revealed no fiscal reporting or discussion. However a large number of new expenditures were documented and approved by the Board. These expenditures came in the form of additional personnel and new project approvals.

DISCUSSION:

1. Availability of Documents to the Public:

Documents were not available to the public by way of the Website for ESUSD. The Website has changed several times over the last year and has referred to documents, but has only been populated with agendas. Population with all the historical documents would be relatively simple and would greatly add to the transparency of documents with the public.

2. Budget Process Review:

ESUSD increased expenditures during fiscal year 2007-08. These expenditures did not place the District in financial difficulty at that time because the reserve fund was high and the District received an increase in funding when it became a Basic Aid District. However, expenditure increases continued through 2008-09. The projections for the 2009-10 fiscal year expenditures increased also year over year, and resulted in deficit spending. This deficit spending reduced the reserve fund to the extent that the Mono County Office of Education revised its certifications for the District to "qualified". The main reason for the continued increase in expenditures was that the increases came in the form of increased salaries and increased overall headcount of both teaching staff and administrative staff. Thus they were continuing expenditures year over year. The ESUSD Board and Superintendent should have been aware of this and they were appraised of such many times.

Teacher's salaries were increased and more personnel were hired starting in 2007. This change affected the 2007-08 budget, but also all future budgets, as the majority of expenses were continual expenses, year over year. It was assumed at the time that property tax revenue would continue to increase at 10% per year. In fact revenues declined starting in 2008, and continued to decline to the present day. There was a healthy reserve fund in 2007. However, as each year's budget was created, the expenditures were greater than the revenue such that the reserve fund had to be used to make up the difference.

The ESUSD Board of Trustees meetings practiced extensive approval of expenditures, but with little to no discussion of the necessary revenues to offset those expenditures. The ESUSD Board, Superintendent and Business Manager were all sent letters from MCOE stating that revenues were declining and expected to continue to decline. ESUSD did not respond by reducing expenditures.

Finally, in early 2010, the reserve fund was depleted to the extent that the Mono County Office of Education (MCOE) issued a warning and reclassified ESUSD as "qualified". After ESUSD was reclassified to "qualified" the budget process was transferred to the Mono County Office of Education on July 15, 2010. After the budget was taken over by the Mono County Office of Education (MCOE) expenditures were reduced to be in line with expected revenue. At this time-MCOE is responsible for the budget planning for ESUSD, but it is expected to take 3 years to bring the reserve fund up to normal for a Basic Aid District.

3. Interviews:

Transitioning to a Basic Aid district resulted in the ESUSD receiving a large revenue windfall. ESUSD had approximately a 24 % reserve fund and immediately began to spend these funds on salary increases, hiring additional staff, textbook adoption, a new telephone system and laptop computers for high school students. Salary increases were deemed necessary as ESUSD staff

were paid less in comparison to nearby districts. Salary increases, however, are not one-time expenditures and require perpetual increased funding to sustain the approved increases. Salaries and benefits account for approximately 80-85% of the District's budget which makes it difficult to reduce expenditures. Several individuals interviewed indicated that at the time the District's culture was to spend today's money on today's students as opposed to allocating money to increase the reserve fund. The ESUSD's current goal is to increase the reserve fund to 20%.

Apparently ESUSD staff felt confident in their revenue projections due to the limited number of foreclosures in northern Mono County. However, consideration was not given to the fact that unpaid property taxes from the preceding year would have a significant impact on revenues, and the local and national economic climate.

The Mono County Office of Education (MCOE) routinely reviews and comments on the budget submissions three (3) times per year from the two (2) districts under its jurisdiction – the Eastern Sierra Unified School District and the Mammoth Unified School District (MUSD). On several occasions, the MCOE advised the ESUSD that their revenue projections were too high and that expenditures should be curtailed to avoid deficit spending. The ESUSD ignored this advice from the MCOE.

4. Review of ESUSD Monthly Meeting minutes:

No discussion of fiscal impact was presented in the minutes. The minutes consisted of a listing of items approved but had no documentation of discussion. The minutes prior to May 2009 were not available in any public forum that the Grand Jury could find. Minutes had to be requested of the ESUSD. Some documents are now available on the ESUSD website, but the budget documents are omitted as of this writing, February 2011.

RECOMMENDATIONS:

1. Public Availability of Documents:

The public is entitled to full documentation of the budget process, documents and details of revenues and expenditures. The law is meant to achieve transparency between the public and its elected and appointed officials.

A website for ESUSD exists and contains a placeholder for such documents. However, documentation was not available until July 1, 2010, and did not include the budget documents. This investigation concludes that all prior budgets, (approved and interim), minutes and communication from the Mono County Office of Education regarding budgets be available on this website. The Grand Jury recommends that the documents for the last five years be included. This should include ESUSD meeting agendas, minutes and all budget documents,

interim budgets and letters received from the County. It should also contain the annual independent audits.

Action: ESUSD Superintendent

Timeframe: 3 months

2. Budget Review Process:

The budget process appeared to change dramatically when ESUSD was changed from ADA to Basic Aid. More funds were available to the District, and expenditures were planned to fully utilize the increase in funding. However future revenue projections were overly optimistic. The economy had taken a turn downward, unemployment increased, property values decreased and some property taxes were not paid. This occurred all over California and the nation. However the budget planning did not reflect this economic decline.

The ESUSD revenue projections appeared to be based on historical data. However, this did not take into account the current economic recession. The attitude of most of the responsible parties seemed to be to take advantage of the money available at the time of the budget plan and not to heed future ramifications. This is contrary to responsible fiscal planning. ESUSD did not seriously consider that the expenditures had significant implications on future years and could not be successful without a growth rate in tax revenue that is unrealistic. The ESUSD revenue did decline from its peak in 2007, and for the following 3 years.

It appears that the current Board and Superintendent lack the skills needed to conduct safe and accurate budget planning. The Grand Jury recommends that ESUSD continue to utilize Mono County Office of Education for this function until they have a Financial Manager that can take over these functions. Further, the Superintendent is responsible to make educational materials and methods available to the Board to be sure all budgeting is done according to current accepted accounting practices. The Superintendent and Board need to be much more informed of, and be prepared to take immediate action with various revenue and expense scenarios that may negatively impact the district budget.

Action: ESUSD Superintendent

Timetable: 3 months

3. Interviews:

The interview process showed that most of the active participants in the ESUSD budget process were ill equipped by education and experience to create a sustainable and practical annual budget. They did not react and respond to the Mono County Office of Education (MCOE) written warnings, and finally spent down the reserve fund to a level that resulted in a “qualified” rating. They had numerous warnings and did not react responsibly to correct their deficiencies.

Most importantly, with some exceptions, the attitude of the budget process individuals showed that they had not learned from the experience, and would likely make the same mistakes in the future. The budget planning and implementation function now is the responsibility of MCOE, and should remain so. A training program to reduce these deficiencies is recommended. An honest evaluation of ESUSD Board and Superintendent financial planning skills should be implemented and deficiencies identified.

Action: ESUSD Superintendent

Timetable: 6 months

4. Review of ESUSD Monthly Meeting Minutes:

The ESUSD meetings are public and documented with minutes. However, these minutes were cursory in their description of the budgeting process during the time in question. The minutes did not reflect the specific revenue and expenditure discussions. The Grand Jury recommends that the minutes fully reflect the discussions that occur. Presentations with handouts should be included in the website, as well as the annual Adopted Budget, Interim budget documents, and audits.

Action: ESUSD Board of Trustees President

Timetable: 3 months

MONO COUNTY GRAND JURY FOR THE YEAR 2010-2011
INVESTIGATION 10-04
MONO COUNTY PUBLIC WORKS DEPARTMENT
FINAL REPORT BY GRAND JURY INVESTIGATION COMMITTEE

SUMMARY:

Statement: The Grand Jury is charged with reviewing various aspects of county government to determine if an agency is complying with State laws. These laws can range from fulfilling the agency's prescribed duties to promoting governmental transparency to providing good customer service and efficient use of public resources. The Grand Jury chose to review the operations of the Mono County Public Works Department ("PWD"). The PWD encompasses a broad range of divisions including Engineering, Facility Maintenance, Solid Waste services, Fleet Operations and Road Operations. Within these divisions includes responsibility for Park Maintenance, Capital Improvement Program, Land Development review, Airport Operations and Maintenance, Cemetery Operations and Maintenance, and the Operation and Maintenance of Lundy Campground.

Methods: Six interviews were conducted involving personnel in a variety of classifications and divisions. A variety of documents were reviewed, in addition to examining a recent independent evaluation of the Solid Waste division and materials on the PWD website.

Findings: The Grand Jury found that the PWD has been focused on improving productivity and accountability during the past two years and administrative staff stated that great strides have been made in these areas. While the Grand Jury wholly supports the need for strong productivity and accountability of County staff, the level of detail and time required by PWD staff with respect to timecards is questioned.

The Solid Waste division is operating at a deficit due to the downturn in building and construction activity in the County. The Solid Waste division is not generating sufficient revenue to offset operating costs. The Grand Jury finds that the PWD is conducting appropriate due diligence, consequently by conducting an independent evaluation producing several recommendations to be offered to the Board of Supervisors for consideration.

Discussion: Overall the Public Works Department is doing a good job in providing a variety of services to the community. The department is in transition and managerial staff is striving to increase productivity while minimizing costs. As the department changes in an effort to successfully accomplish the desired goals, it is important to insure that longtime employees are involved in the process. Implementing an inventory system, providing constructive recommendations for staff improvement, streamlining the operation and being sensitive to the needs of the community are steps in the right direction towards achieving a more effective organization.

Recommendations: The Grand Jury recommends that the Public Works Department continues to operate as efficiently and effectively as possible. Staff throughout the organization should perform to the highest ability, and whenever possible, receive the necessary training to optimize their efficiency and awareness of department operations.

BACKGROUND:

Every year the Grand Jury reviews an aspect of County government to learn more about the selected agency's operation and offer recommendations. This year the Public Works Department ("PWD") was selected as the last review occurred in 2006. The PWD is responsible for the management and operation of a wide range of County programs and services. The divisions include: Engineering, Parks and Facilities Maintenance, Solid Waste services, Fleet Operations, Road Operations, Airport Operations and Maintenance, Cemetery Operations and Maintenance, Capital Improvement Program and internal Accounting functions. The PWD employs 58 staff; 6 vacancies currently exist.

METHODS:

The Grand Jury reviewed the overall scope of the Public Works Department, including the organization and staffing responsibilities, proposed Capital Improvement Program Budget for fiscal year ("FY") 2010-11, Budget Policy Decisions for FY 2010-11, Department Accomplishments for FY 2009-10, Department Goals for FY 2010-11, a consultant's evaluation of the Solid Waste Division, sample timecards, and various documents that were available on the County's website.

The review of the PWD also included 6 interviews with staff. Those interviewed included the Interim Public Works Director, the Assistant Director, Facilities Supervisor, Fiscal & Technical Specialist, Road Maintenance Supervisor and Solid Waste Facility Supervisor.

1. Interviews:

Six interviews were conducted from September 2010 to February, 2011. The interviews ranged from 1 hour to 2 ½ hours in length and each interview was confidential. Staff interviewed represented the following department divisions: Engineering, Accounting, Facilities, Solid Waste and Road Operations and management.

2. Documents:

The Grand Jury reviewed several Public Works documents including a Department Organizational Chart; staff Areas of Responsibility; sample timecards; a consultant's evaluation of the Solid Waste Division; Public Works Department Accomplishments for fiscal year 2009-10 and fiscal year 2010-11

Goals; proposed Capital Improvement Programs (fiscal year 2010-11) and Budget Policy Decisions (fiscal year 2010-11). In addition, various documents listed on the County's website were reviewed.

A recent evaluation of the Solid Waste Division conducted by HDR Engineering was reviewed as well. This document was prepared in November 2010 and outlines several options that can be implemented to make the division more cost effective which is currently being reviewed by the Mono County Board of Supervisors. As of this writing, the Board of Supervisors has voted to increase fees and close the facility on Sundays.

FINDINGS:

1. Interviews:

Currently the Public Works Department is in transition, working towards being flexible to change and efforts towards streamlining the operation. The Department would like to move to a "one-stop" concept to simplify the community's interaction with County services provided by the Public Works Department. At the time of our interviews, re-organization and consolidation of the department with the County's Community Development Department was being investigated.

The goal of the Interim Public Works Director is to raise the expectations of staff. Evaluations are conducted annually and the probationary period for a new employee is one year. In the past, comments listed in staff evaluations were fairly generic and did not provide constructive suggestions for improvement, if needed. Currently each evaluation must be reviewed by the respective Supervisor or Superintendent and the Director before being presented to the employee to insure that there is substance in the document.

Communication within the department is important with weekly meetings occurring on the management level and daily communication on an operational level. department-wide staff meetings do not occur on a regular basis.

Facility work orders are managed by an assistant to the Operations and Maintenance Assistant Director. This individual organizes and prioritizes work orders by level of priority and location, and then assigns the work accordingly. Over 1,200 work orders were completed in FY 2009/10, and an average of 50-60 work orders were not completed and carried over to subsequent fiscal years. work orders range from simple tasks such as setting up tables and chairs for a meeting, to painting a facility. The management team thinks that the work order system is functioning well; however, staff fulfilling these work orders thinks that the system could be more efficient at times. A total of 74 out of 77 projects that were assigned were completed.

A Cost Accounting Management (“CAM”) program is utilized to manage Capital Improvement projects. This system is also used for payroll and calculating operational costs. If projects take longer than 3-4 days to complete, or are valued at \$3,000 or more, a project is bid out instead of being performed in-house. Approximately 70-75% of projects are completed in-house, with the remainder being performed by outside contractors, including most concrete work and some electrical projects.

Road projects receive large amounts of funding from taxpayers. In the past, PWD staff has lent support to the National Park Service to clear snow from Tioga Pass. Staff involved with clearing Tioga Pass has received avalanche training. The PWD also tries to re-grade dirt roads every year.

The County takes responsibility for conducting road surveys to determine which roads in the County require work. To establish resurfacing priorities and a guideline for funding, a pavement management analysis system is utilized, which includes a road condition index.

The PWD provides a wide range of services to the community and strives to accomplish a multitude of projects. Frequently, however, the community is unaware of these efforts as the County does not have a public information officer to convey these accomplishments and periodically the department will write a press release to share this information with the community.

In 2008 a consultant was hired to analyze the PWD and make recommendations. Prior to this time staff spent a great deal of time responding to issues as opposed to being more proactive. As a result, according to management, the operation is functioning more efficiently and the department is more process-oriented.

In the past students from the Eastern Sierra Academy worked as interns with the Engineering Division. Now that the school has been absorbed by high schools in the Eastern Sierra Unified School District, the department is unsure if students will continue to lend support. The intern program was mutually beneficial to the department and to the students involved in the internship.

The PWD is responsible for the management of three cemeteries in the County. County Counsel is currently reviewing a draft ordinance which will set guidelines for cemetery operations. Between interior facilities and exterior sites such as cemeteries and parks, the PWD is responsible for 1 million square feet of maintenance, including the maintenance of 93 County-owned buildings.

County Counsel services are now being billed to each department when services are rendered, thus impacting the PWD budget. Agenda items presented to the Board of Supervisors are reviewed by County Counsel, Risk Management, etc. which also incurs a cost to the PWD.

The number of Capital Improvement projects is starting to decrease due to the economy, although there are a few projects that are in process or being considered such as the Lee Vining Streetscape project.

Engineering staff has received training in the California Environmental Quality Act (CEQA) process and Myers-Briggs, a leadership type indicator. Staff mentioned that in-house webinars are also available.

The Grand Jury found that supervisory staff were routinely not involved in the budgeting process for their areas of responsibility. One individual was not trained on how the purchasing process functioned and had to learn through trial and error.

The Grand Jury learned that the PWD timecards are extremely detailed and staff time is attributed to projects in ½ hour blocks of time. For example, in the Road Operations Division, staff must document the amount of time spent removing snow or performing a task per each street on a daily basis. This level of detail can sometimes take staff several hours to complete a timecard. While this level of accountability is desirable, sometimes due to the nature of the work being performed, staff does not complete their timecards daily and therefore the task of completing a timecard becomes more complicated and time consuming. Once timecards are submitted to the Accounting Division, staff inputs hours and related projects listed on the paper timecard into the computer. The effort needed for clerical staff to insure that the timecards are completed accurately, keying-in hours and allowing for timecard adjustments for overtime, sick, vacation, etc. is very time consuming. However, there is a short span of time to allow for these adjustments. Modifying the payroll period slightly, by even one day, would help staff in this large department tremendously.

Some of the staff voiced intimidation concerns from their supervisors, by either being reprimanded for making mistakes or through micro-management. As a result, these individuals are apprehensive in offering suggestions that could enhance department operations. Many have learned not to question authority - just to take direction but not necessarily initiative.

The Road Operations Division is divided into 4.5 districts which are allocated geographically. Responsibilities include sealing road cracks, snow removal, installing and maintaining snow poles and street signs, filling-in road shoulder when needed and cleaning culverts in designated areas. The Division is responsible for removing snow from 204 miles of roadway, and the maintenance of 684 miles of road. With respect to snow removal in the County, a road-by-road priority list exists. This Division works closely with Caltrans and there is a good rapport between the agencies. There is cooperation throughout the PWD and staff can be borrowed from another division when needed for a big project. Staff in the Road Operations Division has been reduced significantly during the past 20 years. Personal cell phones are used to communicate with one another, not radios due to their limited communication range. Supervisory staff in this Division are also not involved in the budgetary process.

The Solid Waste Division is a 7 day per week operation. Benton Crossing is a regional site and there are transfer stations in Benton, Chalfant, Paradise, Pumice Valley, Bridgeport and Walker. There are several State mandates which

the staff needs to follow and document. For example, Mono County cannot accept trash from another county. Certain types of waste require specialized handling and processing such as electronic waste (E-waste), metals, household waste and appliances. Scavenging or “re-use” is not permitted which requires staff to patrol the site daily to insure that this is not occurring. Fees are calculated upon the weight of the waste, plus a surcharge/gate fee. The weights are checked annually by the Department of Weights & Measures and the Health Department inspects the facility every 30 days. State inspections occur every 18 months and the water and gas are tested quarterly. Due to numerous safety issues, Solid Waste staff wears protective equipment and sometimes utilizes respirators. As a result, staff is paid 10% more than Road Operations staff.

2. Documents:

A variety of Public Works documents were reviewed. The organizational chart depicts how the department is structured, staffing levels and vacancies. Currently there are 58 staff and 6 vacancies. A listing of staff Areas of Responsibility outlines staff and their respective responsibilities.

A list of more than 25 major items was identified in the Public Works Department’s Accomplishments for fiscal year 2009-10. Goals for FY 2010-11 were reviewed, one of which stated “to provide staff with clear expectations and hold accountable”. Apparently the lack of accountability has been a problem in the past, and although strides have been made in this area, management stated that accountability is still the biggest problem to overcome. Honest staff evaluations, more stringent timecard documentation and an efficient inventory system are ways in which the department is addressing this challenge.

The Proposed Capital Improvement Program fund for FY 2010-11 was reviewed. A total of 7 projects are proposed for approval and funding; 19 projects were funded in the previous fiscal year and are in various stages of completion. There are 8 projects set-aside for future consideration, primarily due to funding uncertainties. Also reviewed was a list of 27 policy decisions that were included for consideration during the FY 2010-11 budget process.

The Grand Jury learned about the complex timecard system which each employee is required to complete on a monthly basis. Each task is assigned an activity code, and in one pay period, a timecard can consist of more than 10 pages. This level of detail is apparently needed for State funding, employee accountability, tracking equipment depreciation and for reference if questioned by a community member. At times it can take staff several hours to complete a timecard. Once a timecard is submitted to the Public Works office, staff reviews the timecard for accuracy and then redundantly transfers the data into the CAM system. Due to County deadlines, limited time is given for this process which is also the time for any last-minute changes to be reflected on the timecard due to overtime, illness, etc.

Due to the economy, lack of development and the resulting decline in construction in the County, less waste is being disposed which results in the Solid Waste Division collecting less revenue. The Solid Waste Division is operated through an Enterprise fund and currently operates at a \$1M deficit. This deficit, combined with the need to close the Benton Crossing facility in 2023, or sooner, due to the expiration of the land lease from the Department of Water and Power, has resulted in an independent evaluation of the County's Solid Waste operation. In November 2010, the HDR Engineering firm completed an evaluation of the operation and provided several options to close the operating gap. Recommendations such as increasing disposal fees, reducing operational days, privatizing services, hauling waste to Nevada and closing facilities have been proposed for discussion. The Board of Supervisors has recently decided to close the budget gap by increasing fees and eliminating the operation on Sundays.

DISCUSSION:

1. Interviews:

As the PWD works to transform itself to a more responsive and accountable operation, it is important that changes, and the rationale behind these changes, are communicated to the entire organization. This may enable staff to support the changes and embrace them. In addition, staff at all levels should feel comfortable in offering constructive suggestions to their supervisor which would benefit the department. Communication should flow downwards and upwards. In some instances, a sense of low morale was perceived and staff conveyed feelings that their efforts and contributions were not always appreciated. Recognizing employees for above average efforts can go a long ways in boosting an individual's morale as well as larger facets of an organization.

As mentioned, more than 1,200 work orders were processed and completed in FY 2009-10. It is possible that additional work orders could be completed if slight modifications were made to the scheduling process. The Grand Jury found that building maintenance tends to revolve around facility use which makes sense, however, sometimes a more effective time management approach could be employed. For example, a painting project has been suspended and then re-started to allow for facility use rather than closing a facility for a brief period to complete the task in one stretch. As maintenance staff travel to all points in the County to complete projects, whenever possible enabling a project to move from beginning to end without interruption seems to be more efficient and cost effective. It has also been suggested that one point of contact for community centers throughout the County, as opposed to having multiple people involved, can minimize oversights and potential conflict.

2. Documents:

The Grand Jury found that the PWD's website to be up-to-date and comprehensive. The documents that staff provided for review were informative in depicting the responsibilities of the department. Community members may appreciate having the snow removal priority system listed on the website. Priorities include: schools, emergency facilities, County facilities, major roads, rural roads, etc.

RECOMMENDATIONS:

1. Interviews:

- a. Enhance communication opportunities across Divisions. Specific emphasis should also be placed on employee recognition.

Action: Director

Timeframe: 6 months

- b. Involving supervisory staff on various levels of the operation such as budget preparation, when applicable, will enhance their awareness of the department and can make them more valuable to the organization.

Action: Director and Superintendents

Timeframe: 3 months

- c. Periodically conduct in-house training for staff in purchasing and payroll procedures.

Action: Director and Superintendents

Timeframe: 3 months

- d. The Grand Jury encourages the Public Works Department to continue providing support to the National Parks Service to get Tioga Pass open as early as possible, if feasible. Public Works has much experience in clearing roads effectively and the Pass opening has a dramatic effect on the County's business economy.

Action: Board of Supervisors

Timeframe: Annually

- e. If funding permits, hire an in-house building design professional to perform design review that is currently being conducted by consultants which could expedite projects and could ultimately save the County money.

Action: Director

Timeframe: 2 years

2. Documents:

- a. Review the timecard process with emphasis on streamlining the process for time efficiency. Investigate possible alternatives for using timecards for time spent as opposed to gathering detailed information on work accomplished. This detail has an effect on deadline dates which also affects the Payroll Department.

Action: Director

Timeframe: 3 months

- b. Address opportunities to convey to the community the accomplishments of the PWD through press releases, newsletters, internet, and/or community meeting presentations.

Action: Director and/or appropriate staff

Timeframe: Immediately

**MONO COUNTY GRAND JURY FOR THE YEAR 2010-2011
INVESTIGATION 10-05
MONO COUNTY DEPARTMENT OF CHILD WELFARE SERVICES
FINAL REPORT BY GRAND JURY INVESTIGATION COMMITTEE**

SUMMARY:

Statement: The Grand Jury is charged with reviewing periodically certain entities within county government. The 2010-2011 Grand Jury selected the operations of the Mono County Child Welfare Services (CWS). The CWS is a division of Mono County Department of Social Services, and is the major system of intervention of child abuse and neglect.

Methods: The Grand Jury interviewed the administrative supervisors of the CWS, each of the social workers who provide services, and the fiscal officer for the Department of Social Services. The Grand Jury also reviewed the state regulations, report and investigation guidelines, and income and expense accounts.

Findings: The Grand Jury found the Department of Social Services is committed to identifying, protecting, and providing individualized interventions and services for the children of Mono County. The CWS division assists families and individuals by helping them maintain and /or enhance their quality of life, and to prevent abuse, neglect and exploitation of the most vulnerable sector of the community. The Grand Jury found the CWS to be a superior program and commends its staff for their high level of quality and caring.

Recommendations: The Grand Jury recommends that the CWS's search for an additional staff member be continued to assist present staff with the caseload levels, and that the search for additional foster care facilities within Mono County be expanded.

METHODS:

A two-member committee of the 2010-2011 Grand Jury conducted seven interviews and reviewed a number of documents. The interviewees included the Director, the Program Manager, the three Social Workers presently employed, and the Financial Manager of the Department of Social Services (DSS). Eleven documents were examined and reviewed:

- California DSS-Manual of Policies and Procedures –CWS Regs. division 31, Chapter 331-000 through Chapter 331-500;
- California DSS Handbook 265 through 1340.1531;
- US Census Bureau Demographics for Mono County (2000);
- State of California Fiscal Management and Control, Manual of Policies and Procedures;

- Organization Chart for the department;
- State of California CWS Net Allocation of Findings by Department;
- Budget Development Package for fiscal year 2009-2010;
- Intake and Evaluation Processing Forms and Tools;
- County Emergency Shelters (manual); and
- County Child Welfare Service Agencies Emergency Response Contacts for the State of California.

BACKGROUND:

Child Welfare Services (CWS) is the governmental agency in the State that responds to and reports issues of child abuse and neglect. The CWS is the major system of intervention and services for children and families. The Mono County CWS has a responsibility to protect children while maintaining family integrity. Their goal is to keep the child in his/her own home when it is safe. When the Court determines that a child is not safe, a plan is created to return the child to its family as soon as possible. Their mission is to protect children, and to provide stability, services, and support so that children can grow up in a safe environment. The CWS also fulfills its commitment to the community by employing competent and educated staff working within the framework of CWS's Practice Values to reach the CWS goal that all children are entitled to safety and protection.

FINDINGS:

The Mono County CWS follows Federal (Public Law 96-272) and California Welfare and Institutions Code guidelines that define child abuse or neglect as any of the following:

- A child is physically injured by other than accidental means.
- A child is subjected to willful cruelty or unjustifiable punishment.
- A child is abused or exploited sexually.
- A parent or guardian fails to provide adequate food, clothing, shelter, medical care, or proper supervision of a child.

Complaints and alerts primarily come from mandated reporters (i.e. teachers, law enforcement, doctors, nurses and other county employees). These parties must report all instances of potential abuse or neglect they observe. Other reports come from parents, children, and other citizens along with referrals from Mono County Social Services Department.

The basic mandated services are:

- Emergency Response: Investigation and intervention in situations of alleged abuses.
- Family Maintenance: Services for families in which children may be at risk of abuse and neglect, but can remain safely in the home. These services may be voluntary or court ordered.
- Family Reunification: Services for families with children that have been adjudicated dependents of the court.
- Permanent Placement: Services for the child when the family has been unable to reunify and a plan has been made for permanent placement of the child, such as guardianships and long term foster care.
- Adoption: Services for children in need of adoptive homes and to families wishing to adopt.

The mandated services above are supervised and managed by Mono County Director of CWS and a Program Manager. The staff that carries out these duties is composed of Social Workers. Mono County employs three Social Workers at levels I through IV. These levels reflect the amounts of initial training in social work skills, amount of experience, and quality of work on the job.

Social workers must adhere to and perform their duties in accordance with the California Welfare Services Program, (identified as 331 regulations, and consists of the following guides):

Regulations adopted by the California Department of Social Services (CDSS) for the governance of it agents, licensees, and /or beneficiaries;

- Statutes from appropriated Codes which govern CDSS programs; court decision.
- Operational standards by which CDSS staff will evaluate performance within CDSS programs.

The department uses a centralized computer program to manage evaluations and assessments. The system interacts with the governmental agencies of the State and Federal Government.

Each Social Worker, upon hire, spends time in Sacramento receiving Core Training from the State of CWS programs and practices under the CWS regulations. Further training is provided by a program operated by UC Davis conducted in Mammoth Lakes, supervised by senior Social Workers.

The present caseload includes six in foster care; two in-group homes out of Mono County; three in foster family agency homes out of Mono County; and one in Mono