

ATTACHMENT A

NORTH COAST SECTION, CIF

FINANCIAL STATEMENTS

FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
AND JULY 31, 2007 (AUDITED)

ROBERTSON, CAHILL & ASSOCIATES, CPAs
A Professional Corporation

NORTH COAST SECTION, CIF
ORGANIZATION
JULY 31, 2008(REVIEWED) AND 2007 (AUDITED)

The North Coast Section (Organization), California Interscholastic Federation (CIF) was organized in 1914. It was registered as a nonprofit corporation under the laws of the State of California in September 1977. It is the Organization's purpose to serve student athletes and spectators, and to encourage students to reach their potential within the context of available resources, organizational limits, and equity of competition.

BOARD OF MANAGERS

<u>Name</u>	<u>Office</u>
Jan Smith-Billing	President
Richard Graey	President-Elect
Dennis Regalado	Member
William Wong	Superintendant Representative
Jerome Wiggins	School Board Representative
Gordon Sharafinski	Class A Representative
Amy Furtado	Region I
Eric Volta	Region II
Chris Holleran	Region III
Rebecca Smith	Female Representative
Nelson Noriega	Representative of Under-Represented Population

COMMISSIONER OF ATHLETICS

Mr. Thomas Ehrhorn

ADDRESS OF ORGANIZATION

12925 Alcosta Boulevard, Suite 8
San Ramon, CA 94583

NORTH COAST SECTION, CIF
JULY 31, 2008 (REVIEWED) AND 2007 (AUDITED)

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ACCOUNTANT'S REPORT ON FINANCIAL STATEMENTS

To the Board of Managers
North Coast Section, CIF
San Ramon, California

We have reviewed the accompanying statement of financial position of North Coast Section, CIF (Organization), a nonprofit organization, as of July 31, 2008, and the related statements of financial position, activities, changes in net assets and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the Organization.

A review consists principally of inquiries of the Organization personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

Our review was made for the purpose of expressing limited assurance that there are no material modifications that should be made to the financial statements in order for them to be in conformity with generally accepted accounting principles. The information included in the accompanying supplementary schedules is presented for supplementary analysis purposes. Such information has been subjected to the inquiry and analytical procedures applied in the review of the financial statements and we are not aware of any material modifications that should be made to it.

The financial statements for the year ended July 31, 2007 were audited by us, and we expressed an unqualified opinion on them in our report dated September 12, 2007, but we have not performed any auditing procedures since that date.

Robertson, Cahill & Associates, CPAs

Lakeport, California
September 2, 2008

FINANCIAL SECTION

NORTH COAST SECTION, CIF
 STATEMENTS OF FINANCIAL POSITION
 JULY 31, 2008 (REVIEWED) AND 2007 (AUDITED)

	2008 (Reviewed)	2007 (Audited)
ASSETS		
Current Assets:		
Cash	\$ 1,170,437	\$ 881,467
Short-term investments	102,050	213,032
Accounts receivable	27,137	15,418
Inventories	12,877	9,955
Prepaid expense	11,580	2,779
Total Current Assets	1,324,081	1,122,651
Fixed Assets:		
Costs	150,786	139,060
Less accumulated depreciation	(83,463)	(83,927)
Net Fixed Assets	67,323	55,133
Other Assets:		
Deposits	1,184	1,309
Total Other Assets	1,184	1,309
Total Assets	\$ 1,392,588	\$ 1,179,093
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	\$ 10,109	\$ 3,985
Accrued expenses	29,784	15,808
Deferred revenue	89,648	105,221
Total Liabilities	129,541	125,014
Net Assets:		
Unrestricted net assets:		
Undesignated	747,265	568,344
Designated	515,782	485,735
Total Net Assets	1,263,047	1,054,079
Liabilities and Net Assets	\$ 1,392,588	\$ 1,179,093

See accompanying notes to financial statements.

NORTH COAST SECTION, CIF
STATEMENTS OF ACTIVITIES
FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
AND 2007 (AUDITED)

	<u>2008</u> <u>(Reviewed)</u>	<u>2007</u> <u>(Audited)</u>
UNRESTRICTED REVENUES		
Sports - NCS	\$ 1,386,765	\$ 1,332,629
Sales of garment and souvenirs	268,612	245,091
Member dues and fees	150,829	150,168
Sales, marketing and promotion	131,005	98,722
Rule materials	47,641	45,377
CIF sponsorship	39,198	34,384
Interest income	30,599	29,668
Other revenues	776	2,822
Less excess distribution	-	-
Total Unrestricted Revenues	<u>2,055,425</u>	<u>1,938,861</u>
EXPENSES		
Program Expenses:		
Sports - NCS	614,810	587,028
Garment and souvenir expense	138,752	137,154
Sales, marketing and promotion expenses	51,734	30,877
Rules materials	39,414	32,564
Scholastic awards	14,316	26,414
Total Program Expense	<u>859,026</u>	<u>814,037</u>
General and Administrative Expenses:		
Salaries	557,659	545,428
Employee benefits	201,230	190,677
Building rent and utilities	80,428	77,780
Office operations	51,580	41,862
Meeting expense	40,269	38,590
Insurance	16,120	18,337
Depreciation	16,207	16,806
Outside services	16,500	14,728
Loss on disposal of fixed assets	0	2,390
Subscriptions, dues and fees	7,438	1,590
Total General and Administrative Expenses	<u>987,431</u>	<u>948,188</u>
Total Expenses	<u>1,846,457</u>	<u>1,762,225</u>
Change in Unrestricted Net Assets	<u>\$ 208,968</u>	<u>\$ 176,636</u>

See accompanying notes to financial statements.

NORTH COAST SECTION, CIF
 STATEMENTS OF CHANGES IN NET ASSETS
 FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
 AND 2007 (AUDITED)

	<u>2008</u> <u>(Reviewed)</u>	<u>2007 (Audited)</u>
Unrestricted Net Assets - Beginning	\$ 1,054,079	\$ 877,443
Change in Unrestricted Net Assets	<u>208,968</u>	<u>176,636</u>
Unrestricted Net Assets - Ending	<u>\$ 1,263,047</u>	<u>\$ 1,054,079</u>

See accompanying notes to financial statements.

NORTH COAST SECTION, CIF
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
AND 2007 (AUDITED)

	<u>2008</u> <u>(Reviewed)</u>	<u>2007</u> <u>(Audited)</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (Decrease) in net assets	\$ 208,968	\$ 176,636
Adjustments to reconcile increase (decrease) in net assets to net cash provided (uses) by operating activities:		
Depreciation and amortization	16,207	16,806
Loss (Gain) on disposal of capital assets	-	2,390
(Increase) Decrease in accounts receivable	(11,719)	(1,604)
(Increase) Decrease in inventory	(2,922)	(859)
(Increase) Decrease in deposits and prepaids	(8,676)	11,431
Increase (Decrease) in accounts payable	6,124	(10,379)
Increase (Decrease) in accrued expenses	13,975	(2,590)
Increase (Decrease) in deferred revenue	(15,573)	46,505
Net cash provided (used) by operating activities	<u>206,384</u>	<u>238,336</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Net (increase) decrease in capital assets	(28,396)	(27,117)
Cash paid/redeemed for investments	<u>110,982</u>	<u>(4,728)</u>
Net cash provided (used) by investing activities	<u>82,586</u>	<u>(31,845)</u>
Net increase (decrease) in cash	288,970	206,491
Cash Balance - Beginning	<u>881,467</u>	<u>674,976</u>
Cash Balance - Ending	<u>\$ 1,170,437</u>	<u>\$ 881,467</u>
SUPPLEMENTAL DISCLOSURES		
Cash paid for interest	<u>\$ -</u>	<u>\$ -</u>
Cash paid for taxes	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

NORTH COAST SECTION, CIF
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
AND 2007 (AUDITED)

NOTE 1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Following is a summary of the significant accounting policies which have been followed in the preparation of the financial statements. The policies conform to accounting principles generally accepted in the United States of America and have been consistently applied.

A. Nature of Activities

The North Coast Section (Organization), California Interscholastic Federation (CIF) was organized in 1914. It was registered as a nonprofit corporation under the laws of the State of California in September 1977. The mission of the Organization is to foster, define, and preserve the role of athletics in secondary education. It is an Organization committed to providing a wholesome environment in which educational athletics will thrive. It is the Organization's purpose to serve student athletes and spectators, and to encourage students to reach their potential within the context of available resources, organizational limits, and equity of competition. The Organization receives revenues from membership dues, sports, and sales from souvenirs, sponsorship, interest and other revenues.

B. Accounting Method

The Organization's books are maintained and these financial statements are prepared under the accrual method of accounting.

C. Financial Statement Presentation

The Organization has adopted the Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted assets, and permanently restricted assets. In addition, the Organization is required to present a statement of cash flows. At July 31, 2008 and 2007, the Organization had no temporarily or permanently restricted assets. A few miscellaneous revenue and expenditure items have been consolidated in the current year presentation.

D. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NORTH COAST SECTION, CIF
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
AND 2007 (AUDITED)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

F. Investments in Certificates of Deposit and Bond Fund

Certificates of deposit are classified as investments.

G. Accounts Receivable

The Organization uses the direct write-off method to account for bad debts. There were no accounts written off as uncollectible during the years ended July 31, 2008 and 2007, respectively. All remaining accounts receivable were deemed collectible.

H. Depreciation

The Organization accounts for individual fixed assets at cost and utilizes the straight-line method of depreciation over estimated useful lives of five to nine years.

I. Inventory

Inventory is stated at the lower of cost or market using the first-in, first-out (FIFO) method based on a physical count. Inventory consists of garments and souvenirs.

J. Deferred Revenue

Cash received from members for dues applicable to periods subsequent to July 31, 2008 and 2007, respectively, has been recorded as deferred revenue.

K. Income Taxes

The Organization is exempt from income tax under Section 501(c)(3) of the *Internal Revenue Code* of 1986, as amended, and paragraph 23701D of the *California Revenue and Taxation Code*, as amended.

NORTH COAST SECTION, CIF
 NOTES TO FINANCIAL STATEMENTS
 FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
 AND 2007 (AUDITED)

NOTE 2. CASH ON HAND AND IN BANKS

Cash balances on hand and in banks as of July 31, 2008 and 2007 consist of the following:

	<u>2008</u> (Reviewed)	<u>2007</u> (Audited)
Cash on Hand and in Banks:		
Bank of America interest maximizer	\$ 3	\$ 590,744
Bank of America operating	(55)	278,041
Bank of America payroll	-	12,557
Wells Fargo operating	45,134	-
Wells Fargo Savings	1,125,230	-
Petty cash	125	125
Total Cash on Hand and in Banks	<u><u>\$ 1,170,437</u></u>	<u><u>\$ 881,467</u></u>

NOTE 3. INVESTMENTS IN CERTIFICATES OF DEPOSIT

Balances invested in certificates of deposits as of July 31, 2008 and 2007 consist of the following:

As July 31, 2008

<u>Institution</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
State Farm Bank	August 12, 2008	2.32%	\$ 102,050
			<u><u>\$ 102,050</u></u>

As July 31, 2007

<u>Institution</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
Bank of America	March 10, 2008	4.88%	\$ 109,855
State Farm Bank	November 7, 2007	5.02%	100,000
Bank of America	May 5, 2008	3.10%	3,177
			<u><u>\$ 213,032</u></u>

NORTH COAST SECTION, CIF
 NOTES TO FINANCIAL STATEMENTS
 FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
 AND 2007 (AUDITED)

NOTE 4. CAPITAL ASSETS

Capital asset cost and accumulated depreciation as of July 31, 2008 and 2007 consist of the following:

<u>July 31, 2008 (Reviewed):</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Office equipment	\$ 102,147	\$ 57,357	\$ 44,790
Computer equipment	34,466	14,532	19,934
Leasehold improvements	14,173	11,574	2,599
 Total Capital Assets, Net of Accumulated	 <u>\$ 150,786</u>	 <u>\$ 83,463</u>	 <u>\$ 67,323</u>

<u>July 31, 2007 (Audited):</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Office equipment	\$ 93,379	\$ 66,287	\$ 27,092
Computer equipment	31,508	8,515	22,993
Leasehold improvements	14,173	9,125	5,048
 Total Capital Assets, Net of Accumulated Depreciated	 <u>\$ 139,060</u>	 <u>\$ 83,927</u>	 <u>\$ 55,133</u>

NOTE 5. UNRESTRICTED NET ASSETS

The Board has designated unrestricted net assets at July 31, 2008 and 2007 as follows:

	<u>2008 (Reviewed)</u>	<u>2007 (Audited)</u>
Board Designations:		
Operations	\$ 235,700	\$ 227,700
Championship Series Income	100,000	100,000
Retiree Benefits	106,099	99,158
Office Equipment Replacement	45,700	33,343
PERS Contributions	7,778	20,534
Computer Equipment Replacement	20,505	5,000
 Total	 <u>\$ 515,782</u>	 <u>\$ 485,735</u>

NORTH COAST SECTION, CIF
 NOTES TO FINANCIAL STATEMENTS
 FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
 AND 2007 (AUDITED)

NOTE 6. POST EMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

The Organization provides postretirement health care benefits to all employees who retire from the Organization provided that the retiree:

1. Is enrolled in a medical plan offered by the Organization at the time of separation,
2. Begins to draw CalPERS retirement pay, and
3. Chooses from a plan available to active employees in the month the benefit is received.

The Organization provides the same level of benefits to the retirees as that which existed on the date of the employee's retirement. The Organization's monetary contribution is the same as that period on behalf of an active employee in the month the benefit is received for the same level of coverage. On July 31, 2008 and 2007 two retirees met these eligibility requirements.

The Organization recognizes the costs of providing these benefits and related administrative costs when paid. During the fiscal years ended July 31, 2008 and 2007, expenditures of \$9,612 and \$3,685 were recognized for postretirement health care, respectively.

NOTE 7. LEASES

On June 12, 2002, the Organization entered into a ten-year facility's lease. The lease commenced on September 1, 2002 and runs through September 1, 2012, with a base rent of \$3,000 per month. The Organization is responsible for its pro-rata share of utility costs and other repairs and maintenance. Upon written notice from the Organization to the lessor between December 5, 2011 and March 4, 2012, the Organization may renew the lease for one additional five-year term.

The future minimum obligations under the facility's lease are as follows:

<u>For the Year Ending July 31:</u>	<u>Payments</u>
2009	\$ 60,749
2010	62,571
2011	64,448
2012	<u>5,384</u>
Total	<u>\$ 193,152</u>

Total rent expenses for the years ended July 31, 2008 and 2007 were \$61,780 and \$60,995 respectively.

NORTH COAST SECTION, CIF
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
AND 2007 (AUDITED)

NOTE 8. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS).

CalPERS:

Plan Description and Provisions - The Organization contributes to the School Employer Pool under the CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814.

Funding Policy - Active plan members are required to contribute 7.0% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal 2007/2008 was 19.928% of annual payroll. The required employer contribution rate for fiscal 2006/2007 was 19.707% of annual payroll. The contribution requirements of the plan members are established by State statute. The Organization contributions to CalPERS for the fiscal year ending June 30, 2008 and 2007 were \$108,374 and \$111,213, respectively and equal 100% of the required contributions for each year.

NOTE 9. CONCENTRATION OF CREDIT RISK

The Organization maintains cash balances at financial institutions. The balances are insured up to \$100,000 by the Federal Deposit Insurance Corporation (FDIC). As of July 31, 2008 and 2007, the Organization's uninsured balances were \$1,125,230 and \$820,492, respectively.

SUPPLEMENTARY INFORMATION

NORTH COAST SECTION, CIF
SCHEDULE OF ACTIVITIES
FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
AND 2007 (AUDITED)

	2008 (Reviewed)	2007 (Audited)
UNRESTRICTED REVENUES:		
Sports - NCS:		
Football	\$ 472,595	\$ 496,966
Basketball	320,685	286,718
Soccer	150,753	177,048
Baseball	126,082	73,964
Volleyball	76,359	69,134
Track	47,848	49,168
Wrestling	36,187	36,270
Softball	40,838	36,055
Water Polo	27,032	31,194
Cross Country	19,228	18,066
Golf	18,118	17,509
Lacrosse	25,169	17,316
Swimming	18,323	17,080
Tennis	4,562	3,812
Badminton	2,987	2,329
	<u>\$ 1,386,765</u>	<u>\$ 1,332,629</u>
Total Unrestricted Revenues From Sports - NCS		
Sales, Marketing, and Promotion:		
Sponsorship	\$ 102,514	\$ 70,050
Prep Sales	13,174	15,592
NCS Prep Advertising	3,200	8,200
Miscellaneous	12,117	4,880
	<u>\$ 131,005</u>	<u>\$ 98,722</u>
Total Unrestricted Revenues from Sales, Marketing and Promotion		

NORTH COAST SECTION, CIF
SCHEDULE OF ACTIVITIES
FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
AND 2007 (AUDITED)

	2008 (Reviewed)	2007 (Audited)
PROGRAM EXPENSES		
Sports - NCS:		
Football	\$ 169,920	\$ 190,742
Basketball	138,020	124,114
Soccer	52,385	57,363
Baseball	54,865	32,212
Volleyball	38,715	36,166
Track	27,350	26,400
Wrestling	32,802	32,397
Softball	28,599	26,341
Water Polo	15,187	15,356
Cross Country	10,081	9,725
Golf	15,693	16,027
Lacrosse	12,794	7,131
Swimming	13,777	8,942
Tennis	2,587	2,986
Badminton	2,035	1,126
	<u>\$ 614,810</u>	<u>\$ 587,028</u>
Sales, Marketing, and Promotion:		
Fall	\$ 8,544	\$ 7,775
Winter	9,641	9,853
Spring	7,429	3,654
Other	26,121	9,595
	<u>\$ 51,734</u>	<u>\$ 30,877</u>
Total Program Expenses for Sales, Marketing and Promotion	\$ 51,734	\$ 30,877

NORTH COAST SECTION, CIF
 SCHEDULE OF ACTIVITIES
 FOR THE FISCAL YEARS ENDED JULY 31, 2008 (REVIEWED)
 AND 2007 (AUDITED)

	<u>2008</u> <u>(Reviewed)</u>	<u>2007</u> <u>(Audited)</u>
GENERAL AND ADMINISTRATIVE EXPENSES		
Meeting Expenses:		
Board of Managers	\$ 12,267	\$ 13,518
Sports Advisory Committee	6,342	5,771
CIF	5,070	5,009
National Federation	4,671	2,681
Executive Committee	2,851	2,478
Alignment and classification	1,576	2,238
Eligibility Committee	1,933	2,202
League Commissioners	1,487	1,653
Game Officials Committee	1,417	1,253
Athletic Directors Association	1,373	1,184
Value and Ethics Committee	225	362
Other meetings	1,057	214
League visit	0	27
Total Meeting Expenses	<u>\$ 40,269</u>	<u>\$ 38,590</u>
Building Expenses:		
Rent	\$ 61,780	\$ 60,995
Utilities	18,648	16,785
Total Building Expenses	<u>\$ 80,428</u>	<u>\$ 77,780</u>

North Coast Section, CIF 2007-2008 Championship Series Events Financial Report

Sport	Current Income	Current Expense	Current Differential	Budgeted Differential
Fall Sports:				
Cross Country	\$19,438.00 (\$17,797.00)	\$10,291.19 (\$9,922.00)	\$9,146.81	\$7,875.00
Football	\$472,615.54 (\$471,425.00)	\$169,940.26 (\$165,116.00)	\$302,675.28	\$306,309.00
Soccer	\$150,753.26 (\$140,000.00)	\$52,384.96 (\$53,000.00)	\$98,368.30	\$87,000.00
Tennis	\$4,562.00 (\$3,600.00)	\$2,586.56 (\$2,900.00)	\$1,975.44	\$700.00
Volleyball	\$76,358.65 (\$67,000.00)	\$38,714.73 (\$40,000.00)	\$37,643.92	\$27,000.00
Golf	\$18,118.00 (\$18,600.00)	\$15,693.41 (\$16,500.00)	\$2,424.59	\$2,100.00
Water Polo	\$27,031.53 (\$26,861.00)	\$15,186.91 (\$15,110.00)	\$11,844.62	\$11,751.00
Winter Sports:				
Basketball	\$320,759.69 (\$235,000.00)	\$138,094.90 (\$105,000.00)	\$182,664.79	\$130,000.00
Wrestling	\$36,187.00 (\$35,000.00)	\$32,801.62 (\$31,000.00)	\$3,385.38	\$4,000.00
Spring Sports:				
Softball	\$40,837.76 (\$36,000)	\$28,598.56 (\$27,000.00)	\$12,239.20	\$9,000.00
Baseball	\$126,081.80 (\$76,000.00)	\$54,865.07 (\$36,000.00)	\$71,216.73	\$40,000.00
Track & Field	\$47,848.46 (\$46,000.00)	\$27,350.16 (\$30,000.00)	\$20,498.30	\$16,000.00
Swimming & Diving	\$18,322.55 (\$18,000.00)	\$13,777.09 (\$11,000.00)	\$4,545.46	\$7,000.00
Badminton	\$2,987.37 (\$2,200.00)	\$2,035.42 (\$1,900.00)	\$951.95	\$300.00
Lacrosse	\$25,168.65 (\$16,000.00)	\$12,374.92 (\$7,000.00)	\$12,793.73	\$9,000.00
Total	\$1,387,069.90	\$614,695.76	\$772,374.14	\$658,035.00

Overall Championship Budget Balance to Date: \$114,339.14

ATTACHMENT C

	A	B	C	D	E	F	G	H	I	J
1	2008-09 Budget Income Draft									
2	INCOME	2008-09 BUDGET	% OF TOTAL INCOME	2007-08 BUDGET	% OF TOTAL INCOME	2006-07 ACTUAL	% OF TOTAL INCOME	2005-06 ACTUAL	% OF TOTAL INCOME	THREE YEAR AVERAGE
3	Begin Balance: pre-audit	475,477	20.11%	312,440	13.19%					
4	Dues	154,673	6.54%	150,829	6.37%	150,168	7.75%	138,565	7.92%	146,521
5	Section Championships	1,275,650	53.94%	1,387,071	58.57%	1,332,629	68.73%	1,143,286	65.36%	1,287,662
6	Sales, Mark & Promo (NCS)	87,000	3.68%	117,831	4.98%	83,130	4.29%	93,042	5.32%	98,001
7	Garments	162,000	6.85%	167,360	7.07%	159,365	8.22%	165,243	9.45%	163,989
8	Patches	80,000	3.38%	100,411	4.24%	85,726	4.42%	85,759	4.90%	90,632
9	Rulebooks	42,500	1.80%	47,641	2.01%	45,377	2.34%	40,810	2.33%	44,609
10	Prep Magazine	15,000	0.63%	13,174	0.56%	15,592	0.80%	14,637	0.84%	14,468
11	Interest	20,000	0.85%	30,599	1.29%	29,668	1.53%	17,772	1.02%	26,013
12	Miscellaneous	1,500	0.06%	1,616	0.07%	2,822	0.15%	1,977	0.11%	2,138
13	CIF Marketing	51,000	2.16%	39,198	1.66%	34,384	1.77%	48,041	2.75%	40,541
14	Total Income	2,364,800	100.00%	2,368,170	100.00%	1,938,861	100.00%	1,749,132	100.00%	2,018,722

ATTACHMENT C

Expenses	3/14/08	2008-2009		2007-2008		2006-2007		2005-2006		THREE YEAR AVERAGE	
		DRAFT	% OF DRAFT	DRAFT	% OF DRAFT	ACTUAL	% OF DRAFT	ACTUAL	% OF DRAFT	ACTUAL	% OF DRAFT
			BUDGET EXPENSE		BUDGET EXPENSE		BUDGET EXPENSE		BUDGET EXPENSE		BUDGET EXPENSE
SALARIES-OFFICE		540,242	22.85%	557,659	25.94%	542,428	30.08%	496,705	30.99%	532,264	28.74%
Commissioner		128,895	5.45%	136,998	6.37%	132,165	7.33%	125,297	7.82%	131,487	7.10%
Associate Commissioner		111,048	4.70%	122,769	5.71%	118,615	6.58%	111,691	6.97%	117,692	6.35%
Assistant Commissioner		88,420	3.74%	103,944	4.84%	97,183	5.39%	90,915	5.67%	97,347	5.26%
Marketing Clerk		17,955	0.76%	15,913	0.74%	18,336	1.02%	17,344	1.08%	17,198	0.93%
Champ Evt. Coordinator		50,547	2.14%	50,422	2.35%	48,886	2.71%	46,076	2.87%	48,461	2.62%
Champ Events Clerk		0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Awards Clerk		31,637	1.34%	20,797	0.97%	21,264	1.18%	18,981	1.18%	20,347	1.10%
Accounts Receiveable/Souvenir Clerk		40,132	1.70%	40,563	1.89%	38,972	2.16%	36,242	2.26%	38,592	2.08%
Accountant		53,864	2.28%	52,220	2.43%	51,203	2.84%	42,300	2.64%	48,574	2.62%
Student/Misc. Clerical		0	0.00%	250	0.01%	0	0.00%	60	0.00%	103	0.01%
Coordinator of Officials*		8,647	0.37%	8,355	0.39%	8,072	0.45%	7,799	0.49%	8,075	0.44%
Web Master		9,097	0.38%	5,428	0.25%	7,732	0.43%	0	0.00%	4,387	0.24%
Salary Exp. & Benefits		209,884	8.88%	204,811	9.53%	220,022	12.20%	189,514	11.82%	204,782	11.06%
Medical Benefits		28,190		34,298		41,470		35,852		37,207	
Dental Benefits		7,120		5,076		5,132		5,059		5,089	
Vision Care Benefits		1,880		1,331		1,345		1,327		1,334	
PERS Retirement Benefits		113,735		108,374		111,213		88,332		102,640	
Payroll Taxes		41,592		40,324		40,335		36,792		39,150	
Workers Comp - Staff		17,367		13,193		16,842		16,639		15,558	
Vacation Expense				2,213							
Retiree Medical Insurance		21,807.00		9,612		3,685		5,513		6,270	
CHAMPIONSHIP											
Section Championship*		560,300	23.69%	615,115	28.62%	590,802	32.76%	491,895	30.69%	565,938	30.56%
CIF Championships		1960	0.08%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Office Operations		46,000	1.95%	36,463	1.70%	41,862	2.32%	47,128	2.94%	41,818	2.26%
Commissioner's Discretionary Fund		1,000	0.04%	1,085	0.05%	410	0.02%	123	0.01%	539	0.03%
Subscriptions, Bank Fees and Dues		1,600	0.07%	7,439		1,590	0.09%	1,164	0.07%	3,398	0.18%
Meetings		44,064	1.86%	40,906	1.90%	39,176	2.17%	33,348	2.08%	37,810	2.04%
Building (Lease and Maintenance)		64,750	2.74%	61,780	2.87%	60,995	3.38%	60,354	3.77%	61,043	3.30%
Property/Liability Insurance/D&O		18,500	0.78%	2,927		18,337	1.02%	18,087	1.13%	13,117	
Utilities		17,000	0.72%	16,991	0.79%	16,785	0.93%	13,783	0.86%	15,853	0.86%
Janitorial		2,800	0.12%	2,640	0.12%	2,640	0.15%	2,590	0.16%	2,623	0.14%
Security Monitoring		950	0.04%	558	0.03%	888	0.05%	684	0.04%	710	0.04%
Sales & Marketing		52,000	2.20%	51,735	2.41%	30,877	1.71%	24,472	1.53%	35,695	1.93%
Garments		99,000	4.19%	94,012	4.37%	98,565	5.47%	88,743	5.54%	93,773	5.06%
Souvenirs		38,000	1.61%	44,740	2.08%	38,589	2.14%	46,139	2.88%	43,156	2.33%
Rulebooks		39,000	1.65%	39,414	1.83%	32,564	1.81%	34,987	2.18%	35,655	1.93%
Scholastic Awards		14,500	0.61%	13,699	0.64%	26,414	1.46%	10,383	0.65%	16,832	0.91%
Special Awards		800	0.03%	617	0.03%	715	0.04%	5,993	0.37%	2,442	0.13%
Contract Services										0	
Accounting		0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Audit		8,000	0.34%	12,230	0.57%	6,525	0.36%	10,450	0.65%	9,735	0.53%
Computer		2,500	0.11%	673	0.03%	3,481	0.19%	442	0.03%	1,532	0.08%
Legal		0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Payroll Services		2,200	0.09%	2,057	0.10%	2,027	0.11%	2,286	0.14%	2,123	0.11%
Depreciation & Contingencies										0	
Equipment Maintenance		12,000	0.51%	13,395	0	10,995	0	12,328	0	12,239	0
Equipment Purchases		0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Depreciation Equipment		23,438	0.99%	16,207	0.75%	16,806	0.93%	11,264	0.70%	14,759	0.80%
Contingency Miscellaneous		56,127	2.37%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Contingency for required retro		16,031	0.68%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Contingency for required salary adj		16,677	0.71%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Building Purchase Reserve Fund		475,477	20.11%	312,440	14.53%	0	0.00%	0	0.00%	104,147	5.62%
Total Expense		2,364,800	100.00%	2,149,591	100.00%	1,803,493	100.00%	1,602,862	100.00%	1,851,983	100.00%

SPORTS INCOME			ACTUAL		ACTUAL		ACTUAL		
Rev. 3/7/08	2008-09		2007-08		2006-07		2005-06		3yr average
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
Badminton	2,200	0.17%	2,987	0.22%	2,329	0.17%	2,801	0.24%	2,706
Baseball	76,000	5.96%	126,082	9.09%	73,964	5.55%	78,269	6.85%	92,772
Basketball	290,000	22.73%	320,760	23.12%	286,718	21.52%	224,583	19.64%	277,354
Cross Country	17,000	1.33%	19,438	1.40%	18,066	1.36%	16,831	1.47%	18,112
Football	472,000	37.00%	472,616	34.07%	496,966	37.29%	383,709	33.56%	451,097
Golf	18,600	1.46%	18,118	1.31%	17,509	1.31%	18,521	1.62%	18,049
Lacrosse	16,000	1.25%	25,169	1.81%	17,316	1.30%	16,413	1.44%	19,633
Soccer	148,000	11.60%	150,753	10.87%	177,048	13.29%	151,994	13.29%	159,932
Softball	36,000	2.82%	40,838	2.94%	36,055	2.71%	41,192	3.60%	39,362
Swimming	18,000	1.41%	18,323	1.32%	17,080	1.28%	18,268	1.60%	17,890
Tennis	3,850	0.30%	4,562	0.33%	3,812	0.29%	3,736	0.33%	4,037
Track	47,000	3.68%	47,848	3.45%	49,168	3.69%	50,857	4.45%	49,291
Volleyball	68,000	5.33%	76,359	5.51%	69,134	5.19%	72,805	6.37%	72,766
Water Polo	28,000	2.19%	27,032	1.95%	31,194	2.34%	27,577	2.41%	28,601
Wrestling	35,000	2.74%	36,187	2.61%	36,270	2.72%	35,730	3.13%	36,062
TOTAL INCOME	1,275,650	100.00%	1,387,071	100.00%	1,332,629	100.00%	1,143,286	100.00%	1,287,662
SPORTS EXPENSE									
Badminton	1,900	0.34%	2,035	0.33%	1,900	0.32%	2,013	0.41%	1,983
Baseball	34,000	6.07%	54,865	8.92%	32,212	5.45%	35,052	7.13%	40,710
Basketball	120,000	21.42%	138,095	22.45%	124,114	21.01%	102,158	20.77%	121,456
Cross Country	10,000	1.78%	10,291	1.67%	9,725	1.65%	10,603	2.16%	10,206
Football	163,000	29.09%	169,940	27.63%	190,742	32.29%	133,358	27.11%	164,680
Golf	16,500	2.94%	15,693	2.55%	16,027	2.71%	16,664	3.39%	16,128
Lacrosse	7,000	1.25%	12,794	2.08%	7,131	1.21%	6,846	1.39%	8,924
Soccer	54,000	9.64%	52,385	8.52%	57,363	9.71%	51,047	10.38%	53,598
Softball	27,000	4.82%	28,599	4.65%	26,341	4.46%	26,818	5.45%	27,253
Swimming	13,000	2.32%	13,777	2.24%	8,942	1.51%	5,090	1.03%	9,270
Tennis	2,900	0.52%	2,587	0.42%	2,986	0.51%	3,315	0.67%	2,963
Track	26,000	4.64%	27,350	4.45%	26,400	4.47%	24,078	4.89%	25,943
Volleyball	38,000	6.78%	38,715	6.29%	36,166	6.12%	38,434	7.81%	37,772
Water Polo	15,000	2.68%	15,187	2.47%	15,356	2.60%	8,793	1.79%	13,112
Sport Coordinators					3,000	0.51%	3,000	0.61%	
Wrestling	32,000	5.71%	32,802	5.33%	32,397	5.48%	24,626	5.01%	29,942
TOTAL NCS	560,300	100.00%	615,115	100.00%	590,802	100.00%	491,895	100.00%	563,937
Basketball-CIF	550				0		0		-
Golf-NorCal	110				0		0		-
Cross Country-CIF	150				0		0		-
Track-CIF	150				0		0		-
Wrestling-CIF	1,000				0		0		-
Volleyball-CIF	0				0		0		-
TOTAL CIF	1960				0		0		-
TOTAL NCS/CIF EXP.	562,260		615,115		590,802		491,895		563,937

ATTACHMENT D**SOFTBALL CLASSIFICATIONS 2008-09**

BASED ON 2007-08 CBEDS ENROLLMENT - GRADES 9-12

Division I (2001 AND ABOVE) 12-team bracket

AMADOR VALLEY	2581	FREEDOM	2243	NEWARK MEMORIAL	2199
AMERICAN	2057	GRANADA	2362	PITTSBURG	2401
ANTIOCH	2555	IRVINGTON	2090	SAN LEANDRO	2632
BERKELEY	3318	JAMES LOGAN	4051	SAN RAMON VALLEY	2116
CALIFORNIA	2394	LIBERTY	2033	WASHINGTON	2091
CASTRO VALLEY	2833	LIVERMORE	2015		
COLLEGE PARK	2165	MISSION SAN JOSE	2103		
DEER VALLEY	3315	MONTE VISTA	2460		
FOOTHILL	2304	MT EDEN	2021		

Division II (1451 - 2000) 12-team bracket

ALAMEDA	1909	MARIA CARRILLO	1499	SONOMA VALLEY	1556
ARROYO	1992	MONTGOMERY	1832	SANTA ROSA	2050
CARONDELET	1704	MT DIABLO	1653*	TENNYSON	1708
CASA GRANDE	1967	NORTHGATE	1548	UKIAH	1911
CLAYTON VALLEY	1817	PETALUMA	1644	WINDSOR	1699
CONCORD	1570	PINOLE VALLEY	1675		
EUREKA	1487	RANCHO COTATE	1790		
HAYWARD	1698	REDWOOD	1503		
HERITAGE	1886	RICHMOND	1832		
LAS LOMAS	1581	SAN LORENZO	1670		

Division III (1000 -1450) 12-team bracket

ACALANES	1385	ELSIE ALLEN	1237	SIR FRANCIS DRAKE	1264
ALBANY	1327	ENCINAL	1068	TAMALPAIS	1092
ALHAMBRA	1383	HERCULES	1135	TERRA LINDA	1106
ANALY	1288	JOHN F. KENNEDY - F	1435	YGNACIO VALLEY	1445
BISHOP O'DOWD	1174	JOHN F. KENNEDY - R	1218		
CAMPOLINDO	1411	MIRAMONTE	1386		
DE ANZA	1150	NOVATO	1293		
DEL NORTE	1081	PINER	1357		
DUBLIN	1384	SAN MARIN	1099		
EL CERRITO	1197	SAN RAFAEL	1027		

Division IV (411- 999) 12-team bracket

ARCATA	933	JOHN SWETT	559	SALESIAN	580
BEREAN CHRISTIAN	441	JUSTIN-SIENA	609	ST. HELENA	477
CLEAR LAKE	527	KELSEYVILLE	611	ST. JOSEPH NOTRE DAME	431
CLOVERDALE	454	LICK WILMERDING	430	ST. MARY'S COLLEGE	628
DOUGHERTY VALLEY	570	LOWER LAKE	774	ST. PATRICK/ST. VINCENT	682
EL MOLINO	952	MARIN CATHOLIC HS	714	UPPER LAKE	419
FORT BRAGG	585	MCKINLEYVILLE	727	URSULINE	636
FORTUNA	940	MIDDLETOWN	541	WILLITS	624
GATEWAY	441	MOREAU CATHOLIC	905		
HEALDSBURG	885	PIEDMONT	892		

Division V (410 and below) 16-team bracket

ANDERSON VALLEY	157	GEYSERVILLE	85	RINCON VALLEY CHR	169
ATHENIAN SCHOOL	296	HEAD-ROYCE SCHOOL	344	RIO LINDO	162
BAY SCHOOL OF SF	245	HOOPA VALLEY	249	ROUND VALLEY	120
BENTLEY UPPER SCHOOL	328	LAYTONVILLE	148	SAN DOMENICO	306
BRANSON SCHOOL	327	LEADERSHIP PUBLIC (H)	307	SF WALDORF	127
CA SCHOOL FOR THE DEAF	222	LEADERSHIP PUBLIC (R)	307	SAN FRANCISCO UNIV.	390
CALISTOGA JR/SR	255	LIONEL WILSON COLLEGE PREP	273	SANTA ROSA CHRISTIAN	155
CHINESE CHRISTIAN CENTER	225	MARIN ACADEMY	405	SOUTH FORK	273
COLLEGE PREPARATORY	345	MENDOCINO	213	ST. BERNARD CATHOLIC	108
CONTRA COSTA CHRISTIAN	147	OAKLAND MILITARY INSTITUTE	266	ST. ELIZABETH	247
DREW SCHOOL	245	ORINDA ACADEMY	113	ST. VINCENT	399
EAST BAY WALDORF SCHOOL	46	PACIFIC UNION	82	TOMALES	199
EL SOBRANTE CHRISTIAN	71	PESCADERO	107	URBAN SCHOOL OF SF	343
EMERY	271	POINT ARENA	179	VALLEY CHRISTIAN - DUBLIN	321
FERNDALE	157	POTTER VALLEY	95		
FREMONT CHRISTIAN	199	REDWOOD CHRISTIAN	272		

ATTACHMENT E**BASEBALL CLASSIFICATIONS 2008-09**

BASED ON 2007-08 CBEDS ENROLLMENT - GRADES 9-12

Division I (2001 AND ABOVE) 12-team bracket

AMADOR VALLEY	2581	FREEDOM	2243	PITTSBURG	2401
AMERICAN	2057	GRANADA	2362	SAN LEANDRO	2632
ANTIOCH	2555	IRVINGTON	2090	SAN RAMON VALLEY	2116
BERKELEY	3318	JAMES LOGAN	4051	WASHINGTON	2091
CALIFORNIA	2394	LIBERTY	2033		
CASTRO VALLEY	2833	LIVERMORE	2015		
COLLEGE PARK	2165	MISSION SAN JOSE	2103		
DE LA SALLE	2078	MONTE VISTA	2460		
DEER VALLEY	3315	MT EDEN	2021		
FOOTHILL	2304	NEWARK MEMORIAL	2199		

Division II (1451 - 2000) 12-team bracket

ALAMEDA	1909	MARIA CARRILLO	1499	SAN LORENZO	1670
ARROYO	1992	MONTGOMERY	1832	SONOMA VALLEY	1556
CASA GRANDE	1967	MT DIABLO	1653*	SANTA ROSA	2050
CLAYTON VALLEY	1817	NORTHGATE	1548	TENNYSON	1708
CONCORD	1570	PETALUMA	1644	UKIAH	1911
EUREKA	1487	PINOLE VALLEY	1675	WINDSOR	1699
HAYWARD	1698	RANCHO COTATE	1790		
HERITAGE	1886	REDWOOD	1503		
LAS LOMAS	1581	RICHMOND	1832		

Division III (1000 -1450) 12-team bracket

ACALANES	1385	ELSIE ALLEN	1237	SIR FRANCIS DRAKE	1264
ALBANY	1327	ENCINAL	1068	TAMALPAIS	1092
ALHAMBRA	1383	HERCULES	1135	TERRA LINDA	1106
ANALY	1288	JOHN F. KENNEDY - F	1435	YGNACIO VALLEY	1445
BISHOP O'DOWD	1174	JOHN F. KENNEDY - R	1218		
CAMPOLINDO	1411	MIRAMONTE	1386		
DE ANZA	1150	PINER	1357		
DEL NORTE	1081	NOVATO	1293		
DUBLIN	1384	SAN MARIN	1099		
EL CERRITO	1197	SAN RAFAEL	1027		

Division IV (411- 999) 12-team bracket

ARCATA	933	HEALDSBURG	885	MOREAU CATHOLIC	905
BEREAN CHRISTIAN	441	JOHN SWETT	559	PIEDMONT	892
CARDINAL NEWMAN	866	JUSTIN-SIENA	609	SALESIAN	580
CLEAR LAKE	527	KELSEYVILLE	611	ST. HELENA	477
CLOVERDALE	450	LICK WILMERDING	430	ST. JOSEPH NOTRE DAME	431
DOUGHERTY VALLEY	570	LOWER LAKE	774	ST. MARY'S COLLEGE	628
EL MOLINO	952	MARIN ACADEMY	405	ST. PATRICK/ST. VINCENT	682
FORT BRAGG	585	MARIN CATHOLIC HS	714	UPPER LAKE	419
FORTUNA	940	MCKINLEYVILLE	727	WILLITS	624
GATEWAY	441	MIDDLETOWN	541		

Division V (410 and below) 16-team bracket

ANDERSON VALLEY	157	HOOPA VALLEY	249	REDWOOD CHRISTIAN	272
ATHENIAN SCHOOL	296	INTERNATIONAL FAIS	327	RINCON VALLEY CHR	169
ARCHBISHOP HANNA	78	JEWISH COMMUNITY	137*	ROUND VALLEY	120
BAY SCHOOL OF SF	245	LAYTONVILLE	148	SF WALDORF	127
BRANSON SCHOOL	327	LEADERSHIP	246	SAN FRAN. UNIVERSITY	390
CA SCHOOL FOR THE DEAF	222	LEADERSHIP PUBLIC (H)	307	SANTA ROSA CHRISTIAN	155
CALISTOGA JR/SR	255	LEADERSHIP PUBLIC (R)	307	SOUTH FORK	273
CHINESE CHRISTIAN CENTER	225	LIONEL WILSON COLLEGE PREP	273	ST. BERNARD CATHOLIC	108
COLLEGE PREPARATORY	345	MARIN ACADEMY	405	ST. ELIZABETH	247
CONTRA COSTA CHRISTIAN	147	MENDOCINO	213	ST. VINCENT	399
DREW SCHOOL	245	NAPA CHRISTIAN	45*	STUART HALL	320
EAST BAY WALDORF SCHOOL	46	OAKLAND MILITARY INSTITUTE	266	TOMALES	199
EMERY	271	ORINDA ACADEMY	113	URBAN SCHOOL OF SF	343
FERNDALE	157	PESCADERO	107	VALLEY CHRISTIAN - DUBLIN	321
FREMONT CHRISTIAN	199	POINT ARENA	179		
HEAD-ROYCE SCHOOL	344	POTTER VALLEY	95		

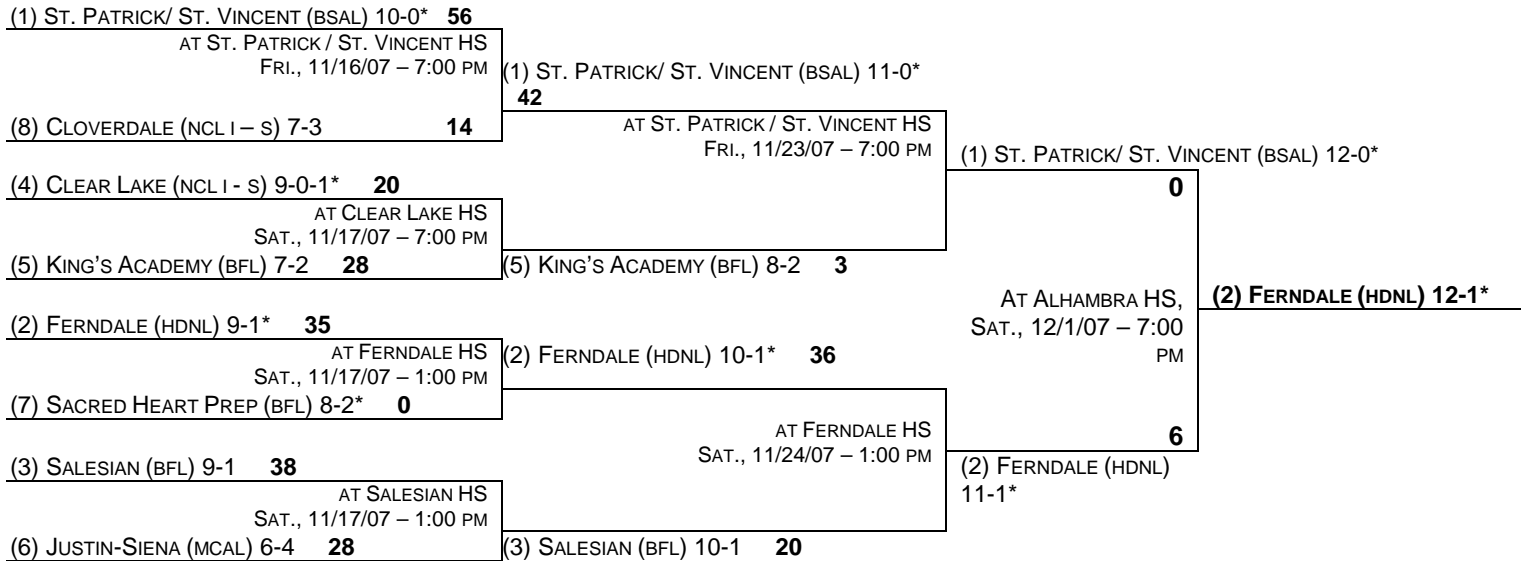
2007 NCS/LES SCHWAB TIRES CLASS A & B FOOTBALL CHAMPIONSHIPS

PRESENTED BY FARMERS

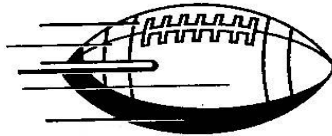
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CLASS A BRACKET

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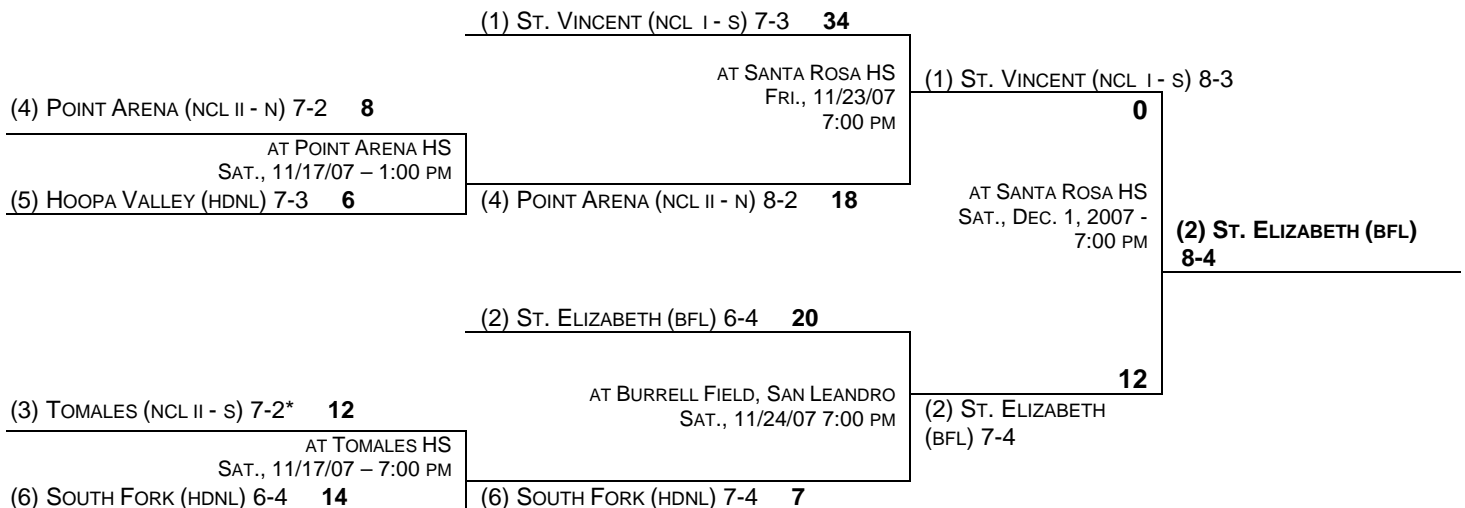


* = DESIGNATED CHAMPION



CLASS B BRACKET

FRI., NOV. 16 OR SAT., NOV. 17 FRI., NOV. 23 OR SAT. NOV. 24 FRI., NOV. 30 OR SAT., DEC. 1



* = DESIGNATED CHAMPION

70. **STANDING COMMITTEES**

- A. **Executive Committee**
- B. **Eligibility Committee**
- C. **Alignment & Classification Committee**

The Alignment and Classification Committee shall consist of the following: ~~two co-chairpersons,~~ one Executive Committee member (*Chair*), two member school principals from the north, two member school principals from the south, ~~one athletic director from the north, one athletic director from the south,~~ two at-large positions and the Section Commissioner. The two at-large positions can be any individual currently involved with school related matters, such as school board members, district office personnel, member school principals, athletic directors, etc. Retired school administrators who served on the Board of Managers during their tenure as a site administrator may also be selected for an at-large position. Each member league will nominate one principal ~~and one athletic director~~ to serve on the committee, and the Board of Managers will vote to fill the positions. A league cannot be represented by more than one person on the committee. The Executive Committee will select the two at-large positions. All individuals on the Alignment and Classification Committee will be voting members with the exception of the ~~two co-chairpersons and the Section Commissioner. The members of the Alignment and Classification Committee cannot be members of the Board of Managers, with the exception of the Executive Committee member who will not be allowed to vote on any appeals to the Board of Managers.~~

105. **ALIGNMENT AND CLASSIFICATION**A. **PURPOSE**

1. The purposes of alignment will be: To promote competitive equity by studying the alignment of the member schools and leagues of the Section and developing recommendations for the Board of Managers. This process will normally commence in even-numbered years for implementation in the fall of the following even-numbered year in a four-year cycle. The committee shall make recommendations for the alignment of schools to the Board of Managers and shall listen and react to appeals. The committee's jurisdiction shall be to:
 - a. Develop recommendations for the alignment of schools into leagues within the North Coast Section;
 - b. Review and approve the placement of schools into leagues for a four-year cycle;
 - c. Hear and rule on recommendations and/or appeals initiated by member schools regarding their league alignment.

B. **ENTITLEMENT**

1. All member schools, except non-league associate members, which are in compliance with the CIF and NCS Constitutions and Bylaws, are entitled to league alignment into basic and/or supplemental leagues and classification/division for post-season competition.
2. Schools are entitled to appeal league alignment decisions to the NCS Alignment and Classification Committee and the NCS Board of Managers.

ITEMS C AND D ARE INCLUDED IN THE HANDBOOK, BUT NOT IN THE CONSTITUTION.

C. **DEFINITIONS**1. **ALIGNMENT OF SCHOOLS**

Alignment is the process of assigning member schools to basic and supplemental leagues.

2. **BASIC LEAGUE**

A basic league shall consist of at least six playing units (for exception see NCS Bylaw 106.B.3.) that are geographically proximate. It is the administrative unit for its member schools and will serve as the basis for determining representation to the Section's Board of Managers. It will perform the traditional function of leagues, e.g. provide the

framework for competition, communication among schools, eligibility determinations, and management of competition, except as noted in the definition of a supplemental league.

3. **CLASSIFICATIONS/DIVISIONS**
The categorization of schools according to defined enrollment standards for the purposes of Section championship series competition.
4. **COMPETITIVE ANOMALY**
Competitive anomalies are teams that have demonstrated a competitive dominance in specific sports for five or more years against the member schools of their leagues. Only a varsity team(s) may be identified as a competitive anomaly by its league.
5. **COMPETITIVE EQUITY**
Competitive equity is defined as an environment in which an athletic team or program has a reasonable opportunity for success over a period of years.
6. **ENROLLMENT OF A SCHOOL**
The number of students enrolled in the school as reported on the NCS Enrollment Report form. Enrollment to include regularly enrolled students and other eligible students (ex. Independent study enrollment, multi-school agreement enrollment).
7. **LEAGUE**
A league is a group of schools that compete against each other.
8. **NON-LEAGUE AFFILIATE STATUS**
Status of a member school of the North Coast Section, C.I.F., voted by the Board of Managers as a non-league affiliate member and not assigned to a basic league.
9. **PLAYING UNIT**
The combination of an all-boys school and an all-girls school to be considered as one school offering both boys and girls inter-scholastic athletic teams for the purpose of league scheduling or a co-educational school which conducts both boys and girls interscholastic athletic teams.
10. **SUPPLEMENTAL LEAGUE**
The Section may form supplemental leagues in any sport in which its basic leagues are unable to provide reasonable competition (generally four competing schools). The NCS Commissioner shall approve such supplemental leagues. The supplemental league replaces the basic league only in the framework of the competition function of the league in the respective sport(s). The principals (or their designees) of schools which form such a supplemental league shall determine those common practices which are necessary to support the framework of competition in the sport for which the supplemental league is formed.

D. **JURISDICTION**

1. **THE BOARD OF MANAGERS SHALL:**
 - a. exercise final authority to align each member school into
 - 1) Basic leagues,
 - 2) Supplemental leagues
 - b. exercise final authority to place schools on non-league associate membership status
2. **ALIGNMENT AND CLASSIFICATION COMMITTEE**
 - a. The Alignment and Classification Committee shall be empowered to recommend:
 - 1) Competition classifications/divisions of all NCS member schools,
 - 2) Assignment of NCS member schools to non-league associate status,
 - 3) Alignment of NCS member schools into basic or supplemental leagues when an individual school objects to its alignment and appeals to the Alignment and Classification Committee.
 - b. The Committee shall hear appeals:
 - 1) Initiated by a member school that contends the Committee did not apply the alignment criteria in the appropriate manner,

- 2) Initiated by a member school that contends that its classification/division is incorrect,
 - 3) Initiated by the NCS Commissioner alleging improper application of criteria in the determination of basic and/or supplemental leagues.
3. **NCS COMMISSIONER**
- a. The NCS Commissioner shall:
 - 1) Monitor all basic and supplemental leagues and verify that the league alignments are consistent with Section's criteria for alignment,
 - 2) file an appeal to the Alignment and Classification Committee when he/she believes that the Section's criteria for alignment has not been properly applied,
 - 3) Collect information, enrollment data and questionnaires, as required, from member schools and leagues.

106. **ALIGNMENT INTO BASIC LEAGUES**

A. **CRITERIA FOR ALIGNMENT OF MEMBER SCHOOLS INTO BASIC LEAGUES**

1. Basic leagues shall be composed of schools from a generally proximate geographical area. Exceptions to this rule will be permitted when a majority of schools of the affected geographical area and the school(s) being aligned into a league ~~approve~~ **request an exception of the alignment and the alignment is accepted and approved by the Alignment Committee.**
2. Schools will be aligned into basic leagues by their conference according to the following criteria.
 - a. Geographical proximity that would include but not be limited to the following:
 - 1) Actual mileage from school to school, and/or
 - 2) Experienced driving time from school to school considering traffic conditions
 - 3) Loss of instructional time
 - 4) Cost of transportation
 - b. Provide for competitive equity
3. When a basic league is unable to offer a specific sport due to inadequate participation of league schools in that sport, the league may request “emergency” supplemental participation of its member schools in a neighboring basic league. If both leagues approve, the NCS Commissioner will review the request and approve the addition of the schools requesting “emergency” supplemental placement in the hosting league. Deadlines for supplemental placement contained in NCS Bylaw 107 do not apply to these “emergency” supplemental placements.
4. **GUIDELINES FOR IMPLEMENTING CRITERIA**
 NOTE: Each school will be required to complete a “school result form” and return it with its Alignment and Classification Committee questionnaire form to be used for the purpose of developing a composite overview of the school’s overall athletic level of success.
 - a. Equity of Competition
 - 1) League finish in all sports the last three years.
 - 2) Section playoff finishes in all sports the last three years.
 - b. Scope of Athletic Program
 - 1) Diversity of athletic program offerings in all grade levels and in both boys and girls sports.
5. Basic leagues shall consist of at least six schools. Exception to this rule will be permitted when there are less than six schools that meet the criteria within a radius of eighty miles.
6. Under no circumstances, may the criteria for league alignment be applied so as to deny league membership to an otherwise entitled NCS member school.
7. New applicant schools must meet the following minimum requirements in order to apply to the NCS Alignment and Classification Committee for initial basic league membership:
 - a. Membership in the North Coast Section/CIF.

- b. Field a minimum of one (1) female gender and one (1) male gender varsity teams in team sports to be determined by each league in each of the fall, winter and spring seasons.
- c. Have access to appropriate on or off-campus facilities for league and post-season play.
- d. Have a budget to support the athletic program.
- e. Have an identified administrator/athletic director responsible for athletics in place.
- f. Principal or administrative designee attendance at league meetings.
- g. Complete any league required Application and Checklist by November 1st prior to the ensuing NCS fall seasons of sport.

The NCS Alignment and Classification Committee will review applications for league membership at its December meeting and approve or deny league placement. Once placed in a basic league, a member school will remain in that league until the completion of the alignment cycle.

APPEALS: The new applicant school or league may appeal that decision to the NCS Executive Committee.

- 8. The procedure for alignment of schools into conferences and basic leagues is in the **North Coast Section Alignment and Classification Handbook**.

B. FACTORS NOT TO BE CONSIDERED BY THE ALIGNMENT AND CLASSIFICATION COMMITTEE OR THE BOARD OF MANAGERS

- 1. Factors not to be considered by conferences or the Board of Managers in aligning schools would include, but not be limited to:
 - a. Aligning schools within the same district or diocese in the same league.
 - b. Maintaining traditional rivalries.
 - c. Composing leagues exclusively of public or private schools.
 - d. Using enrollment date as a measure of competitive equity.

Exceptions to the above criteria may be permitted when a majority of schools of the affected geographical area and the school(s) being aligned into a league request an exception of the alignment and the alignment is accepted and approved by the Alignment Committee.

C. BASIC PROCEDURE FOR LEAGUE ALIGNMENT

- 1. The NCS Alignment and Classification Committee shall collect information from member leagues and schools through questionnaires.
- 2. The NCS Alignment and Classification Committee shall develop proposals for league alignment.
- 3. Copies of the proposal will be sent to every involved school and league.
- 4. Public hearings will be scheduled and all involved schools and leagues will receive written notification to attend and make presentations either in support of or in opposition to the proposal.
- 5. At the conclusion of the hearing, the committee will re-evaluate its proposal considering information previously considered and information presented at the hearing. The committee will revise its proposal as it deems necessary, distribute the revised proposal to NCS member schools and recommend the proposal to the NCS Board of Managers for consideration.

ITEMS D-G ARE INCLUDED IN THE HANDBOOK, BUT NOT IN THE CONSTITUTION.

D. PROCESS FOR ALIGNMENT OF NEW MEMBER SCHOOLS INTO BASIC LEAGUES

- 1. Each new member school, upon initial acceptance for regular membership in the North Coast Section, shall be eligible for alignment into an appropriate NCS league provided it submits a written request for alignment no later than two weeks prior to the Section's first meeting of the prior school year.

2. When the written request is received after the above date; the receiving league by majority vote, may delay the alignment for one year if it can document a scheduling hardship.
 - a. New member schools must meet the following minimum requirements in order to apply to the NCS Alignment and Classification Committee for initial basic league membership:
 - 1) Membership in the North Coast Section/CIF.
 - 2) Field a minimum of one (1) female gender and one (1) male gender varsity teams in team sports to be determined by each league in each of the fall, winter and spring seasons.
 - 3) Have access to appropriate on or off-campus facilities for league and post-season play.
 - 4) Have a budget to support the athletic program.
 - 5) Have an identified administrator/athletic director responsible for athletics in place.
 - 6) Principal or administrative designee attendance at league meetings.
 - 7) Complete any league required Application and Checklist by November 1st prior to the ensuing NCS fall seasons of sport.

The NCS Alignment and Classification Committee will review applications for league membership at its December meeting and approve or deny league placement. Once placed in a basic league, a member school will remain in that league until the completion of the alignment cycle.

APPEALS: The new member school or the league may appeal that decision to the NCS Executive Committee.

3. The NCS Alignment and Classification Committee will place the school in the geographically most proximate league that is composed of schools of similar enrollments, based upon the criteria stated above and the estimated enrollment of the school in the year that its first senior class is in attendance.
 - a. The school may appeal the NCS Alignment and Classification Committee's placement by petitioning the NCS Executive Committee for placement in a different league provided:
 - 1) The school's location is geographically proximate to the schools of the different league,
 - 2) The placement does not negatively impact other schools of the geographically most proximate league that is composed of schools of similar enrollments (as determined in the previous paragraph),
 - a) Approval is granted from a majority of the schools of the different league, and
 - b) Approval is granted from a majority of the schools of the most geographically proximate league that is composed of schools of similar enrollments (as determined in the previous paragraph).
 - 3) The NCS Executive Committee may supersede the NCS Alignment and Classification Committee's placement and the school's petition and place the school into yet a different a league consistent with the Section's criteria for aligning schools into leagues.

E. PROCESS FOR NON-LEAGUE AFFILIATE MEMBERS TO JOIN BASIC LEAGUES

1. Non- league affiliate schools inform the NCS office of their intention
2. Non-league affiliate schools petition to the basic or supplemental league of their choice.
3. The respective basic league will give consideration of the criteria listed above in Bylaw 106.E and make a recommendation to the NCS Alignment and Classification Committee to approve or deny the request.
4. When a supplemental league grants approval, the request will be forwarded to the Alignment and Classification Committee for consideration.
5. When a basic league grants approval, the request will be forwarded to the NCS Alignment and Classification Committee for consideration.

6. When the NCS Alignment and Classification Committee renders a decision on league placement, the non-league affiliate school or the league may appeal to the NCS Executive Committee.

F. **ALIGNMENT APPEAL PROCEDURES**

1. The Section Alignment and Classification Committee will hear all appeals on the committee's recommendation. Any school choosing to appeal its proposed league alignment must notify the Section office at least five days prior to the scheduled input hearing.
2. Appeals made directly to the State CIF should follow the provisions of Bylaw 1102. All appeals to the State CIF must be made no later than 10 school days following the Section's Board of Managers meeting in which the league alignment proposal is adopted.

G. **RECLASSIFICATION DURING ALIGNMENT AND CLASSIFICATION CYCLE**

Any school(s) desiring to change its league affiliation during the four-year cycle may request a change of leagues at the two-year interval if the following requirements are met:

1. The request may be presented to the ~~Board of Managers~~ **Alignment & Classification Committee** by the requesting school(s) for a first reading at either the fall or winter ~~Board of Managers~~ **Alignment & Classification** meeting.
2. The request must be submitted in writing, and will include documentation that it has the approval of the governing board(s) for the school(s) involved.
3. The request must include written documentation that a majority of the schools within the affected league(s) have approved the requested change.
4. The Board of Managers will consider approving or denying the request at either the winter or spring meeting.

SPECIAL NOTE: All approved requests would remain in effect for the remainder of the four-year alignment cycle.

107. **ALIGNMENT INTO SUPPLEMENTAL LEAGUES**

A. **CRITERIA FOR ALIGNMENT OF SCHOOLS INTO SUPPLEMENTAL LEAGUES**

1. Supplemental leagues shall be composed of schools that meet the NCS alignment criteria. Exception to this rule will be permitted when there are less than four schools that meet the NCS alignment criteria within eighty miles.
2. Schools shall be assigned to supplemental leagues by the conference according to geographical proximity. Geographical proximity would include, but not be limited to the following:
 - a. Actual mileage from school to school, AND
 - b. Experienced driving time from school to school considering traffic conditions.
3. Supplemental leagues shall consist of at least four schools. Exception to this rule will be permitted when there are less than four schools that meet the NCS alignment criteria within a radius of eighty miles.
4. Leagues are only required to admit varsity level teams into their league as a supplemental team. Non-varsity teams may apply for membership in existing leagues; however, the league(s) are not required to accept their membership. Leagues may set conditions of participation (e.g. no home games, etc.) for non-varsity teams. There will not be any mandatory placement of non-varsity teams into existing basic leagues.
5. Once placed as a supplemental member in a hosting league, a school's team will remain as a supplemental member of that hosting league without need of annual application. The placement will remain in effect until such time as the school requests a different placement; the school's basic league begins to offer the sport, or the hosting league requests reconsideration of the placement by the NCS Alignment and Classification Committee.
6. The procedure for alignment of schools into supplemental leagues is in the **North Coast Section Alignment and Classification Handbook**.

ITEMS C-F ARE INCLUDED IN THE HANDBOOK, BUT NOT IN THE CONSTITUTION.

C. **FORMATION OF SUPPLEMENTAL LEAGUES**

1. Schedule
April 1 (every year)

Schools desiring placement of teams, in accordance with NCS criteria, into basic or supplemental leagues for the following school year must commit themselves to fielding teams in the various levels of competition of each sport in the respective sport season and so notify the league commissioners and conference liaisons of all leagues involved by April 1st of the prior school year. Failure to meet this deadline will release basic and supplemental leagues of the responsibility of providing league competition for any teams that are established after April 1st. Each basic and supplemental league must identify the sports and the levels of competition (varsity, junior varsity, frosh-soph., or freshman) in which it will offer a league schedule. *Each conference must recommend the supplemental league(s) necessary to meet the properly identified needs of member schools.

April 25

The Alignment and Classification Committee must approve (every year) all supplemental leagues and/or notify the NCS Commissioner of the need for inter-sectional supplemental leagues as required to meet the properly identified needs of member schools.

May 1 (every year)

The NCS Commissioner must request assistance from adjacent C.I.F. sections in the formation of inter-sectional supplemental leagues when the formation of NCS supplemental leagues is not possible or would result in greater travel for NCS schools (including the school(s) in question) than would an intersectional league placement.

D. DUTIES IN THE FORMATION OF SUPPLEMENTAL LEAGUES

1. NCS Commissioner duties:
 - a. Notify the league commissioners and member schools of the deadline for petitioning for placement in a supplemental league.
 - b. Publish a list of all schools that are petitioning for supplemental league placement and solicit league commissioner input on the requests.
 - c. Conduct a meeting of the league commissioners to develop a proposal for supplemental league alignments.
 - d. Develop recommendations for supplemental league placement and/or supplemental league formation for the NCS Alignment and Classification to consider.
 - e. Notify the other C.I.F. Sections of needs for inter-sectional supplemental leagues as required by the Alignment and Classification Committee. (May 1 every year)
2. Schools' duties:
 - a. Schools desiring placement of teams, in accordance with NCS criteria, into basic or supplemental leagues for the following school year must commit themselves to fielding teams in the various levels of competition of each sport in the respective sport season and so notify their league commissioner and conference liaison by April 1st of the prior school year. Failure to meet this deadline will release basic and supplemental leagues of the responsibility of providing league competition for any teams that are established after April 1st.
3. Leagues' duties:
 - a. Identify the sports and the levels of competition (varsity, junior varsity, frosh-soph., or freshman) in which it will offer a league schedule. (April 15th every year)
 - b. Accommodate schools that make timely requests and are geographically proximate, from leagues that are unable to offer the varsity sport, into the league schedule
4. Alignment and Classification Committee's duties:
 - a. Approve all requests for supplemental league placement and/or supplemental league formation. (April 25th every year)

E. PROCESS FOR NON-LEAGUE AFFILIATE MEMBERS TO JOIN SUPPLEMENTAL LEAGUES

1. Non-league affiliated schools inform the NCS office of their intention
2. Non-league affiliated schools petition to the basic or supplemental league of their choice.
3. The respective league will give consideration and either approve or deny the request.
4. When a supplemental league grants approval, the request will be forwarded to the Alignment and Classification Committee for approval.
5. When a basic league grants approval, the request will be forwarded to the NCS Board of Managers for approval.
6. When either a supplemental or basic league does not approve, the non-league affiliated school may appeal to the Alignment & Classification Committee.
7. When the Alignment and Classification Committee approves a non-league affiliated school's appeal for placement in a basic league, the request will be forwarded to the Board of Managers for final approval.

F. PROCESS FOR NON-LEAGUE AFFILIATE MEMBERS TO FORM A SUPPLEMENTAL LEAGUE

1. Non-league affiliated schools may join together to form a new or supplemental league for the purpose of playing/scheduling of contests, but the supplemental league would not have any governance jurisdiction or post-season playoff rights.
2. The supplemental league alignment would require approval by the Alignment and Classification Committee.

TIMELINE FOR IMPLEMENTATION OF NEW ALIGNMENT & CLASSIFICATION BYLAWS

Fall 2009	First draft will be presented to the Board of Managers
Winter 2010	Final vote by Board of Managers
Spring 2010	New Alignment Committee will meet for a spring meeting
Fall 2010	Alignment Survey sent to NCS member schools
Fall 2010	First Alignment Committee meeting to start alignment process for the 2012 – 2016 Alignment Cycle
Fall 2010 – Spring 2011	Alignment Committee will develop alignment of schools for the 2012 – 2016 alignment Cycle
Fall 2011	Appeal Hearings for the proposed 2012 – 2016 Alignment Cycle
Spring 2011	Final approval by Board of Managers for the 2012 – 2016 alignment Cycle
Fall 2012	New four year alignment cycle begins