

Mendocino Unified School District



MINUTES

Regular Board Meeting

DECEMBER 14, 2021
MENDOCINO K-8 SCHOOL
44261 LITTLE LAKE ROAD
MENDOCINO, CA 95460

4:30 P.M. CLOSED SESSION –VIA TELECONFERENCE

(Closed Session Public Hearing – link on page 2)

5:00 P.M. OPEN SESSION - VIA TELECONFERENCE

Join Zoom Meeting

<https://us02web.zoom.us/j/86333386754?pwd=TnpIcXpJSDBQdWNxMVUyYmUrdTRjUT09>

Meeting ID: 863 3338 6754 Passcode: 179584

Dial by your location +1 669 900 9128 US (San Jose)
Meeting ID: 863 3338 6754 Passcode: 179584

Please "mute" your device during the meeting.
MUSD is not available for technical support for remote meetings.

Board Priorities

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

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

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

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

1. 4:30 P.M., CLOSED SESSION CALL TO ORDER AND ROLL CALL

1.1. Call to order and roll call

The meeting was called to order at 4:32pm. Present was Trustee Schaeffer. Virtually present were Trustees Aum, Grinberg

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

The president verbally identified the agenda items to be discussed.

2. PUBLIC HEARING FOR CLOSED SESSION

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

Join Zoom Meeting

<https://us02web.zoom.us/j/87257562913?pwd=UVc4Qmhtd2F0UmdJcW5HRGVlOFp0Zz09>

Dial by your location +1 669 900 9128 US (San Jose)

Meeting ID: 872 5756 2913 Passcode: 303697

3. CLOSED SESSION

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962.

3.1. Conference with labor negotiators (Govt. Code 54957.6) Agency Representative:
Superintendent Jason Morse
Employee organizations: CEMUS and MTA bargaining units and unrepresented employees

3.2. Employment/Personnel Changes

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

4.1. Call to order and roll call

The meeting was called to order 5:02pm. Present was Trustee Schaeffer. Virtually present were Trustees Aum, Grinberg

4.2. Closed session disclosure

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

There was nothing reported out of Closed Session.

4.3. Approval of agenda

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

MSA Schaeffer/Morton (4/0) to approve the agenda after pulling Item 6.2.

5. 5:05 P.M. PUBLIC HEARING – RESOLUTION REGARDING THE ACCOUNTING OF DEVELOPER FEES FOR THE 2020-21 FISCAL YEAR

At this time the Board will accept public comments regarding the accounting of developer fees for Fiscal Year 2020-21.

The Public Hearing was opened at 5:05pm with no public comments and was closed at 5:05pm.

6. CONSENT AGENDA

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

6.1. Approval of Warrants

6.1.1. 11/12/21, 11/18/21, 11/29/21, 12/2/21

6.2. Approval of Minutes

6.2.1. Board Meeting Minutes: 11/18/21

- 6.3. Approval of Employment/Personnel Changes
 - 6.3.1. Hire, Classified Employee, 6.5 hours/day, effective 11/12/21
 - 6.3.2. Hire, Temporary Classified Employee, 3.75 hours/day, effective 11/8/21
 - 6.3.3. Hire, MHS Coach, stipend position, effective 11/16/21
 - 6.3.4. Adjust FTE, Certificated Employee working 1.0 FTE to allocate .80 FTE to Sunrise, with .20 FTE to Independent Study, effective 11/2/21
 - 6.3.5. Accept resignation, MHS Coach, stipend position, effective 11/13/12
- 6.4. Approval of the Current Budget Change Report
- 6.5. Approval of Enrollment and Attendance Report Month 3
- 6.6. Approval of Student Body Reports – November
- 6.7. Approval of MHS CTE Work Based Learning Agreements
- 6.8. Approval of Memorandum of Understanding between MUSD and North Coast School of Education regarding the Teacher Induction Program
- 6.9. Approval of Notice of Public Sale of Personal Property and Request for Bids
- 6.10. Approval of Easement Deed between MUSD and Pacific Gas and Electric regarding APN 119-100-16
- 6.11. Approval of revised CEMUS 2021-22 Salary Schedules

MSA Schaeffer/Aum (5.0) to approve the Consent Agenda

7. REPORTS

7.1. Student Trustee – Olivia Jung

Student Trustee Jung recently interviewed a handful of students (5) to ask about their current struggles since the pandemic. A common theme was work habits lacking and procrastination. School feels like a lot more work. Last time students returned to in-person learning there were only 2 classes, now there are 7 classes to manage. Freshmen report sports is having an impact. Many students are struggling to balance homework with the transition back to a normal schedule.

7.2. Administrative

7.2.1. Principal – Kim Humrichouse

Principal Humrichouse gave a presentation on the topic of learning loss at the K-8. That presentation is attached.

7.2.2. Superintendent – Jason Morse

Superintendent Morse reported that there was no school in Comptche today due to a power outage. They will need to make up this day at the end of the year. Albion will also have 1 day to make up. Generators are in the works. The process is slow and install has been delayed. The District held a groundbreaking ceremony at the high school which was very nice. Hearing the speakers talk about their personal experiences being students was moving. There is a meeting on Thursday for the committee to discuss the Phase II design. MHS Chorus is performing Wednesday at the PAC for families and Board members only. There have been 11 cases of COVID-19 reported total for the District. It does not seem to be school spread. Sports teams are masking while on the bench not while playing. No food or drinks are allowed at events. Masking

is difficult to police.

7.3. Bargaining Units

7.3.1. Mendocino Teachers Association (MTA)

MTA President, Diana Dominguez, reported on anonymous feedback that was given by MTA members. Many members had a lot to say but did not want to come across as complainers. This is technically year 3 of not normal teaching. Teachers want to help and serve and not set boundaries. Many feel overwhelmed and underappreciated.

7.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

No one from CEMUS was present.

7.4. Board Trustee Reports

Trustee Grinberg would like to add an agenda item for the dog park expansion.

Trustee Morton reported that the groundbreaking ceremony was nice. Heartening to hear so many people who had attended the MHS. The feeling of teachers/staff is a common sentiment in schools across America. The District needs to put time and energy into this. More needs to be done.

Trustee Schaeffer reported that his experience is very different from teachers living in a non-normal world. Needs help understanding what the Board can do to help.

Trustee Aum was honored to speak at the groundbreaking ceremony and echo's trustee Morton. This is his last meeting as Board president – thanks for bearing with him. It has been a challenging year for sure. He enjoyed it all the way through.

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

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

The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

Bus Driver and CEMUS president, Christine Kenton, updated the Board on the process that happens when a bus breaks down. The driver immediately calls the K8 so that they can notify parents. If a bus is later than 10 minutes you can always call to get the status of a bus. Buses have had recent repairs needed which due to the supply chain has been difficult. Cell service is spotty on routes so calls are only made via the bus radio to the K8. Safety is the top priority. Having parents come get children can be dangerous so it is not advised. Thanks to Jeanne Sullivan for being the CEMUS co-president for years and who has recently stepped down. Parents should know they can always call either site for information.

9. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

9.1. Board Organizational Meeting

The Board is required to hold an annual organizational meeting (BB9100 attached) whereby it appoints Board representatives to various assignments and designated committees. The actions are required by law.

9.1.1. Board elections for President, Clerk, and official appointment of the Superintendent as Secretary to the Board (action)

9.1.2. Selection of Board Trustee appointments to committees (action)

Previous committees which Board members have participated on have been: Board Facilities Committee (two Trustees), Board Finance Committee (two Trustees plus an alternate), Superintendent's MCN Advisory Committee (two Trustees), MECCA (Board President), and Superintendent's Policy Committee (two Trustees) (action)

MSA Aum/Gay (5/0) to appoint Trustee Grinberg as Clerk of Board. Trustee Schaeffer, as former clerk, accepts the position as President of the Board. Facilities Committee members Morton/Aum, Finance Committee members Morton/Aum with Schaeffer as alternate, MCN Advisory Committee Grinberg/Gay, MECCA Trustee Schaeffer, Policy Committee Grinberg/Gay.

9.2. Modernization and Construction Management Update

Construction Manager, Donald Alameida, will provide an update on the Phase I Modernization of Mendocino High School. (information)

Don Alameida gave an update to the Board. The Board discussed the process for decision making (i.e. ceiling tile) and the need to put pressure on PG&E.

9.3. MUSD First Interim Budget Report

Meg Kailikole, Business Manager, will present the MUSD 2021-22 First Interim Budget Report to the Board for review and approval (action)

MSA Morton/Grinberg (5/0) to approve the First Interim Budget Report. Presentation included in the minutes.

9.4. Preschool at the K-8

The Board will discuss the possibility of having a preschool at the K-8 school. (discussion)

The Board discussed the possibility of having a preschool at the K-8 school. A final decision for licensing is needed February. The Board will further discuss at an upcoming Board meeting.

9.5. District Housing Discussion

The Board will discuss the feasibility and options surrounding District housing. (discussion)

The Board is referring this item to the Policy Committee for research and review. The policy committee will report back to the Board on the process and requirements for District Housing.

9.6. Unfinished Learning Discussion

The Board will discuss the issues/concerns/options relating to unfinished learning caused by the COVID-19 pandemic (discussion)

Superintendent Morse reported that both principals Humrichouse and Hahn have recently presented great reports on the topic over the past two meetings. The topic will continue to be evaluated.

9.7. Educator Effectiveness Plan & Funding

Superintendent, Jason Morse, will present the Educator Effectiveness Plan (action)

MSA Aum/Gay (5/0) to approve the Educator Effectiveness Plan & Funding.

9.8. Approval of the 2022-23 MUSD Board Calendar (action)

MSA Aum/Morton (5/0) to approve the 2022-23 MUSD Board Calendar.

9.9. Approval of the 2022-23 MUSD Board Action Calendar (action)

MSA Grinberg/Morton (5/0) to approve the 2022-23 MUSD Board Action Calendar.

- 9.10. Approval of Resolution 2021-19 regarding accounting of Developer Fees for Fiscal Year 2020-21 (action)

MSA Morton/Aum (5/0) to approve Resolution 2021-19 Developer Fees for Fiscal Year 2020-21

- 9.11. Board Policies, Bylaws and Administrative Regulations (information only)

9.11.1. BP/AR 3513.1: Cell Phone Usage and Reimbursement (business)

9.11.2. BP 5030: Student Wellness (students)

9.11.3. BB 9270: Conflict of Interest (bylaws of the Board)

The Board discussed bringing these policies for a first reading at the next Board meeting.

10. FUTURE AGENDA ITEMS

Audit Report, Cafeteria Financial Report, SARC's, Quarterly Investment Reports, Strategic Plan update, Williams Settlement

Dog Park Expansion, Cell Phone Distraction, Housing

11. ADJOURNMENT

The next regular Board meeting is scheduled for **January 20, 2022 at the K-8 School.**

The meeting was adjourned at 7:51pm.

Mendocino K8 Schools

December 2021

Unfinished Learning

Things we notice

- Learning gap has increased (at risk students, lack of access, academically/socially behind)
- Collaboration, study skills, stamina, conflict resolution, student skills (getting to know how to be in a 4th grade classroom when your last school experience was 2nd grade)
- Different grade levels were hit harder and in different ways than other grade levels
- Math seems to be an area to focus on in general
- 3rd Grade sticks out as a grade level needing support

How We Are Supporting Our Students: TK - 5th

- Quality Daily Instruction
- Universal Screeners in reading and math TK - 5th grade
 - BPST, DIBELS, Bridges math screeners
 - Determines RtI groups
 - Identifies areas to focus instruction
- Unit Assessments
 - Identifies students needing more support
 - Identifies skills that need reteaching
- RtI Support Services
- ELD Coordinator/Services (16 @ K8, 1 @ Albion, 4 @ Comptche)
- Student Study Team Meetings (9)
- Tutoring (Begin after Winter Break)

ORF			MAZE		
Words Correct	Errors	Accuracy	Correct	Errors	Adjusted Score
5	2	71.42857143	27	38	8
35	7	83.33333333	8	21	-2.5
64	7	90.14084507	20	10	15
85	6	91.54929577	0	0	0
82		100	16	3	14.5
82	5	94.25287356	13	17	4.5
88	3	96.7032967	8	4	6
93	3	96.875	16	2	15
96	0	100	6	3	4.5
97	1	98.97959184	10	3	8.5
99	2	98.01980198	24		24
113	3	97.4137931	13	3	11.5
123	4	96.8503937	20	8	16
124	7	94.65648655	23	5	20.5
132	2	98.50746269	22	2	21
134	4	97.10144928	20	6	17
135	5	98.42857143	11	1	10.5
142	0	100	15	3	13.5
144	2	98.63013699	27	3	25.5
145	1	99.31506849	21	2	20
151	3	98.05194805	25	6	22
157	3	98.125	28	3	26.5
159	2	98.75776396	31	1	30.5
162	4	97.59038145	23	4	21
165	15	91.86866667	22	5	19.5
165	4	97.63313609	14	2	13

5th Grade DIBELS September

1a-d	2a-b	3	4a-c	5a-c	6a-b	7a-b	8	9a	9b	9c	SCORE / LEVEL OF PROFICIEN CY
Evaluates expressions that include parentheses. (ans: 140, 70, 94, 2744)	Fills in the blanks to correctly complete a pair of multiplication equations. (ans: a. 9, 218; b. 100, 4808)	Interprets a numerical expression without evaluating it. (ans: 360) Explanations will vary.)	Interprets two numerical expressions without evaluating them to determine whether they are equal. (ans: a. True; b. False; c. True. Explanations will vary.)	Writes expressions that include grouping symbols to represent calculations. (ans: a. 8×30 or $(2 \times 15) \times (16 \times 2)$; b. $(27 \times 10) - (1 \times 27)$ or $(27 \times 10) - 27$; c. $(19 \times 22) - 27$ or $19 \times 22 - 27$)	Writes and solves equations to represent numerical expressions presented verbally. (ans: a. 900; b. 405 Equations will vary.)	Finds the volume of a right rectangular prism given the side lengths. (ans: a. 72; b. 108. Equations will vary.)	Finds the volume of a right rectangular prism given the area of the base and height. (ans: 272 balls. Work will vary.)	Solves $\$66.00 \div 4$ and handles the remainder by splitting the remaining \$2.00 into 4 groups of 50 cents. (ans: $\$66.00 \div 4 = \16.50)	Solves $100 \div 15$ and handles the remainder by recognizing that it needs to be rounded up to the nearest whole number to accommodate all the swimmers. (ans: $100 \div 15 = 6$ R10; 7 mini-vas are needed.)	Finds the height of a right rectangular prism given the area of the base and volume. (ans: 12 layers. Work will vary.)	
3	0	0	0	0	0	2	2	1	1	0	10
1	0	0	1	1	0	1	2	1	0	0	12
2	0	2	1	0	0	1	2	1	2	1	13
2	1	0	2	0	2	0	2	1	1	1	13
2	1	0	0	1	0	2	3	1	1	1	14
1	1	0	6	0	3	0	0	0	2	1	15
0	1	0	6	0	0	2	1	1	1	2	15
3	1	0	0	2	4	1	1	1	1	1	16
2	2	0	2	2	2	3	2	0	0	0	16
2	2	0	6	0	0	2	1	2	1	2	19
4	2	0	0	0	0	4	3	2	1	2	19
2	0	0	6	2	2	2	2	2	2	1	21
2	1	1	6	2	1	2	2	2	1	2	21
1	1	1	4	3	1	2	1	1	2	2	21
3	2	2	6	3	0	1	2	1	2	1	24
2	3	0	6	2	4	4	2	1	2	2	29
4	4	2	6	3	4	2	2	2	0	2	32
4	4	2	6	3	2	4	2	2	2	2	35

5th Grade Unit Assessment

ORF (passage fluency)			MAZE (comprehension)			Composite
Words Correct	Errors	Accuracy	Correct	Errors	Adjusted Score	
5	3	63	2	0	2	273
5	6	45	4	0	4	286
5	9	36	0	0	0	288
7	4	64	2	2	1	284
10	6	63	22	27	8.5	283
10	7	59	6	5	3.5	285
11	2	85	6	2	5	293
18	31	37	0	0	0	293
18	2	90	4	1	3.5	299
22	3	88	4	1	3.5	298
23	14	62	6	6	3	296
24	4	86	1	0	1	293
33	5	87	3	2	2	314
42	6	88	8	4	6	299
69	1	99	7	3	5.5	315
70	16	81	7	12	1	315
78	1	99	14	2	13	345
90	9	91	11	0	11	337
94	1	99	12	0	12	342
104	6	95	11	1	10.5	361
122	21	85	21	3	19.5	363
125	1	99	18	1	17.5	373
128	2	98	12	0	12	375
129	3	98	11	4	9	372
130	2	98	18	0	18	374

3rd Grade DIBELS

3rd Grade Baseline Math

3rd Grade Unit 1 Assessment

How We Are Supporting Our Students: 7th - 8th

- Quality Daily Instruction
- Screenings in Reading (QRI) & Math (teacher created) & IXL Diagnostics
- Introduction of Flex Period (40 minutes x 4/wk)
- Assignment Completion Class (ACC) - 2x/wk @ lunch
- ELD Coordinator/Services (7 students)
- Student Study Team Meetings
- Tutoring - Beginning after Winter Break
 - Teacher Referral

Flex Period

Typically 2x/week, some 4x/week

- 7th ELA: 8 students
- 7th math: 16 students
- 8th ELA: 6 students
- 8th math: 13 students

What We Are Doing to Support Teachers

- Create Opportunities for Fun!
 - Interpretive Nature Walk as a staff
 - Albion Field Station
- Collaboration time w/ peers
- Professional development
- Support staff helping with behavior/creating individual & class plans
- Time with admin
- Release time for assessments/curriculum dives, mental health days, positive reinforcement
- Approval of new materials needed

Mendocino Unified School District

1st Interim Budget 2021-22

Board Meeting
December 14, 2021

MENDOCINO UNIFIED - DECEMBER 14, 2021 BOARD MEETING

1st Interim 2021-22 Revenue – Variance from Adoption

Revenue Sources	Adoption	1st Interim	Variance
LCFF Sources	7,493,576	7,563,556	69,980 0.93%
Federal Revenue	399,296	650,929	251,633 63.02%
State Revenue	778,652	660,810	(117,842) -15.13%
Local Revenue	407,375	388,731	(18,644) -4.58%
	9,078,899	9,264,026	185,127 2.04%

LCFF Source	Adoption	1st Interim	Variance
Secured Tax	5,427,333	5,506,536	79,203 1.46%
Unsecured Tax	152,000	161,387	9,387 6.18%
State Aid	1,706,031	1,702,531	(3,500) -0.21%
EPA	84,396	71,120	(13,276) -15.73%
All other Tax	198,816	196,982	(1,834) -0.92%
Transfer to DM	(75,000)	(75,000)	- 0.00%
	7,493,576	7,563,556	69,980 0.93%

Federal Revenue	Adoption	1st Interim	Variance
State - Fed Swap	-	148,825	148,825
REAP	-	44,627	44,627
Erate Connectivity	-	35,123	35,123
ESSER III	21,228	47,168	25,941 122.20%
T1 - PY Carryover	86,755	104,228	17,473 20.14%
ESSER II	149,108	160,108	11,000 7.38%
Special Ed	99,479	87,119	(12,360) -12.42%
Other	42,726	23,729	(18,997) -44.46%
	399,296	650,928	251,632 63.02%

State Revenue	Adoption	1st Interim	Variance
State - Fed Swap	148,825	-	(148,825)
Legal Reimburse	-	25,550	25,550
IPI	130,582	153,865	23,283 17.83%
Other	200,399	182,549	(17,850) -8.91%
STRS Behalf	298,846	298,846	- 0.00%
	778,652	660,810	(117,842) -15.13%

Local Revenue	Adoption	1st Interim	Variance
PY Acctg Entries	-	(34,006)	(34,006)
Special Ed	234,782	209,565	(25,217) -10.74%
Other	172,590	213,172	40,582 23.51%
	407,372	388,731	(18,641) -4.58%

MENDOCINO UNIFIED - DECEMBER 14, 2021 BOARD MEETING

1st Interim 2021-22 Expenditure – Variance from Adoption

<i>Expenditures</i>	<i>Adoption</i>	<i>1st Interim</i>	<i>Variance</i>	
Certificated Salaries	3,652,572	3,702,393	49,821	1.36%
Classified Salaries	1,865,108	1,952,364	87,256	4.68%
Employee Benefits	2,741,558	2,715,422	(26,136)	-0.95%
Books & Supplies	556,937	502,390	(54,547)	-9.79%
Services/Operations	763,317	1,010,995	247,678	32.45%
Capital Outlay	-	154,838	154,838	0.00%
Other Outgo	(6,000)	(4,329)	1,671	-27.85%
Total Expenditures	9,573,493	10,034,073	460,581	4.81%

Salaries/Benefits: Trued up to actual, increased Certificated Sub Rate, increased Range Placement instructional/interpretive aides.

Books/Supplies: Moved \$150k to Capital Outlay, Air Filters, technology, spend down of PY grant, additions from ESSER III plan.

Services/Operations: Added planned services per ESSER III and ELO Plans; Legal costs; Erate Connectivity; MCOE Services not previously budgeted (current and prior year)

MEMORANDUM UNIFIED - DECEMBER 14, 2021 BOARD MEETING

3

1st Interim 2021-22 Summary – Variance from Adoption

<i>Summary</i>	<i>Adoption</i>	<i>1st Interim</i>	<i>Variance</i>	
Revenue	9,078,896	9,264,026	185,130	2.04%
Expenditure	9,573,793	10,034,073	460,281	4.81%
Other Uses	(121,584)	(141,613)	(20,029)	16.47%
Net Increase/(Decrease)	(616,481)	(911,661)	(295,180)	

Fund Balance

Beginning Balance	2,638,411	2,813,323
Ending Fund Balance	2,021,930	1,901,662

Components EFB

Revolving	10,000	10,000
Restricted	117,711	53,667
Required REU (4%)	390,000	408,627
Unappropriated	1,504,220	1,429,367

MEMORANDUM UNIFIED - DECEMBER 14, 2021 BOARD MEETING

4

1st Interim 2021-22 Multi-Year Projection

<i>MYP Summary</i>	2021-22	2022-23	2023-24
Revenue	9,264,026	9,019,495	8,959,291
Expenditure	10,034,073	9,460,860	9,432,533
Other Uses	(141,613)	(144,337)	(147,103)
Net Increase/(Decrease)	(911,661)	(585,703)	(620,345)
<i>Fund Balance</i>			
Beginning Balance	2,813,323	1,901,662	1,315,960
Ending Fund Balance	1,901,662	1,315,960	695,615
<i>Components EFB</i>			
Revolving	10,000	10,000	10,000
Restricted	53,667	19,216	1,893
Required REU (4%)	408,627	385,808	384,785
Unappropriated	1,429,368	900,936	298,936
Fund 17 Balance	882,121	892,121	902,121

LCFF: Secured tax +1.5% all years; reduced timber tax and unsecured 22/23, flat 23/24, District of Choice removed 23/24, adjust for 1x EPA adjustment 22/23, flat 23/24.
Federal, State and Local Revenue: Adjusted for all 1x receipts; reduced prior year deferrals.

Salaries: Adjusted each year for step/col – 2% certificated/2.5% classified; reduced temp positions; added retirement savings.
Benefits: Adjusted in tandem with salaries; annual rates in alignment with SSC Dartboard.

Books/Supplies and Services/Operations: Adjusted for 1x items; aligned with various multi-year plans – ELO, ESSER III, LCAP, etc.

MEMORANDUM UNIFIED DECEMBER 14, 2021 BOARD MEETING

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1st Interim 2021-22 Multi-Year Projection Comparison to Adoption

<i>MYP Summary</i>	2021-22	2022-23	2023-24	
Revenue	9,264,026	9,019,495	8,959,291	
Expenditure	10,034,073	9,460,860	9,432,533	
Other Uses	(141,613)	(144,337)	(147,103)	
Net Increase/(Decrease)	(911,661)	(585,703)	(620,345)	(2,117,709)
<i>June Adoption</i>	<i>(616,481)</i>	<i>(723,246)</i>	<i>(775,776)</i>	<i>(2,115,503)</i>
<i>Fund Balance</i>				
Beginning Balance	2,813,323	1,901,662	1,315,960	
Ending Fund Balance	1,901,662	1,315,960	695,615	
<i>June Adoption</i>	<i>2,021,930</i>	<i>1,298,684</i>	<i>522,908</i>	
<i>Components EFB</i>				
Revolving	10,000	10,000	10,000	
Restricted	53,667	19,216	1,893	
Required REU (4%)	408,627	385,808	384,785	
Unappropriated	1,429,368	900,936	298,936	
<i>June Adoption</i>	<i>1,504,220</i>	<i>882,916</i>	<i>103,573</i>	
Fund 17 Balance	882,121	892,121	902,121	

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1st Interim 2021-22 Reserves in Excess of Minimum REU

2021-22 First Interim Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty
District: Mendocino Unified School District COS #: 23-655581

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2021-22	2022-23	2023-24
Total General Fund Expenditures & Other Uses	\$ 10,215,887	\$ 9,645,198	\$ 9,619,636
Minimum Reserve requirement 4%	\$ 408,627	\$ 385,808	\$ 384,785
General Fund Combined Ending Fund Balance	\$ 1,901,662	\$ 1,315,959	\$ 695,614
Special Reserve Fund Ending Fund Balance	\$ 882,121	\$ 882,121	\$ 882,121
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ 10,000	\$ 10,000	\$ 10,000
Restricted	\$ 53,667	\$ 19,216	\$ 1,893
Committed	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -
Reserve for economic uncertainties	\$ 408,627	\$ 385,808	\$ 384,785
Unassigned and Unappropriated	\$ 2,311,488	\$ 1,783,056	\$ 1,181,057
Subtotal Assigned, Unassigned & Unappropriated	\$ 2,720,116	\$ 2,168,864	\$ 1,565,842
Total Components of ending balance	\$ 2,783,783	\$ 2,198,080	\$ 1,577,735
	TRUE	TRUE	TRUE
Assigned & Unassigned balance above the minimum reserve requirement	\$ 2,311,489	\$ 1,783,056	\$ 1,181,057

The MUSD governing board is responsible for ensuring the fiscal solvency of the district, and therefore commits to maintaining a prudent level of financial resources to protect the interests of the students, staff and community it serves. The recommended minimum Reserve for Economic Uncertainty is equal to 4% of total expenditures and other uses, or about \$400,000. To put this in perspective, this level of reserve is equal to roughly one-half the cost of the district's monthly payroll liability.

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COVID Funding

RS	Program	Award	Spending Deadline	Spent 20/21	Budgeted 21/22	Remaining
3220	Corona Relief Funds	235,270.00	May 31, 2021	235,270.00	-	-
3215	GEER I	32,661.00	Sept. 30, 2022	32,661.00	-	-
7420	Learning Loss Mitigation	38,288.00	June 30, 2021	38,288.00	-	-
3210	ESSER I	32,223.00	Sept. 30, 2022	32,220.00	3.00	-
3212	ESSER II	273,788.00	Sept. 30, 2023	113,679.00	160,109.00	-
7422	In-Person Instruction	172,769.00	Sept. 30, 2024	18,904.00	150,666.50	3,198.50
7425	ELO-G	156,374.00	Sept. 30, 2024	-	156,456.00	(82.00)
7426	ELO-G	31,253.00	Sept. 30, 2024	-	31,253.00	-
3216	ELO-G	49,551.00	Sept. 30, 2023	-	49,546.00	5.00
3217	ELO-G	11,372.00	Sept. 30, 2023	-	11,369.00	3.00
3218	ELO-G	32,302.00	Sept. 30, 2024	-	32,274.00	28.00
3219	ELO-G	55,682.00	Sept. 30, 2024	-	55,636.00	46.00
		336,534.00		-	336,534.00	-
3213	ESSER III 80% (current authority)	364,378.00	Sept. 30, 2024	12,167.00	47,168.00	305,043.00
3214	ESSER III 20% (current authority)	91,095.00	Sept. 30, 2024	11,915.00	-	79,180.00
3213	ESSER III 80% (future authority)	127,886.00	Sept. 30, 2024	-	-	127,886.00
3214	ESSER III 20% (future authority)	31,971.00	Sept. 30, 2024	-	-	31,971.00
		615,330.00		24,082.00	47,168.00	544,080.00
Total COVID Funding		1,736,863.00		495,104.00	694,480.50	547,278.50

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Next Steps

- P1 Attendance – due January 2022
- Audit Report – extension to February 2022
- LCAP Supplemental Update – before February 28, 2022
- A-G Completion Grant Plan – approved by April 1, 2022
- Pre-K Planning and Implementation Grant Plan – approved by June 30, 2022

