

Mendocino Unified School District



Agenda

Regular Board Meeting

FEBRUARY 10, 2022

**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 – IN PERSON at K8
& VIA TELECONFERENCE**

Join Zoom Meeting

<https://us02web.zoom.us/j/89721560619?pwd=QkVsYUhtc0lsVCtwTkF5V3N1OS9RQT09>

Meeting ID: 897 2156 0619 Passcode: 441168

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

Meeting ID: 897 2156 0619 Passcode: 441168

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

2. PUBLIC HEARING FOR CLOSED SESSION

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

Join Zoom Meeting

<https://us02web.zoom.us/j/89175451479?pwd=NHpRU1FGekFpNzNhNGozUjJmZmI2UT09>

Meeting ID: 891 7545 1479 Passcode: 533037

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

Meeting ID: 891 7545 1479 Passcode: 533037

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

5. CONSENT AGENDA

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

- 5.1. Approval of Warrants
5.1.1. 1/13/22, 1/20/22, 1/27/22, 2/3/22
- 5.2. Approval of Minutes
5.2.1. Board Meeting Minutes: 1/20/22
- 5.3. Approval of Employment/Personnel Changes
5.3.1. Retirement, Classified Employee, 6.0 hours/day, effective 6/10/22
- 5.4. Approval of the Current Budget Change Report
- 5.5. Approval of School Accountability Report Cards (SARC's)
- 5.6. Final Approval of Board Policies, Bylaws and Administrative Regulations
5.6.1. BB 9270: Conflict of Interest (bylaws of the Board)

6. REPORTS

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

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

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

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

8. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

- 8.1. Modernization and Construction Management Update
Construction Manager, Donald Alameida, will provide an update on the Phase I Modernization of Mendocino High School. (information)
- 8.2. MCN 2021-22 Second Quarter Report
MCN Manager, Sage Statham, will present the MCN 2021-22 Second Quarter Report (action)
- 8.3. MUSD Final Audit Report Fiscal Year 2020-21
MUSD Business Manager, Meg Kailikole, will present the audit findings for Fiscal Year 2020-21. (action)
- 8.4. 2021-22 LCAP & Budget Overview for Parents Mid-Year Update
MUSD Superintendent, Jason Morse, will provide a mid-year update to the LCAP and MUSD Business Manager, Meg Kailikole, will present an update on the 2021-22 LCAP and Budget Overview for Parents (information/action)
- 8.5. Consideration of Leave Requests
 - 8.5.1. Certificated Teacher, currently working .60 FTE (on part-time leave of .40 FTE) requests continuing the leave of .40 FTE for the 2022-23 School Year. (action)
- 8.6. Resolution 2022-01 of Board of Trustees of the Mendocino Unified School District Authorizing the Issuance and Sale of General Obligation Bonds, Election of 2020, Series B, in the Aggregate Principal Amount of Not to Exceed \$14,000,000, and

Approving Related Documents and Actions. Education Code Section 15146(c):
Resolution authorizes bonds that allow for the compounding of interest. (action)

- 8.7. K8 Preschool
MUSD Superintendent, Jason Morse, will present the Board with information regarding having a State Preschool at the K8 School (action)
- 8.8. Safe Return to School Plan
MUSD Superintendent, Jason Morse, will review the updated safe return to school plan and seek public input. (information)
- 8.9. Resolution 2022-03: Continuing Board of Trustees Authority to Hold Virtual Meetings Pursuant to AB 61 (action)
- 8.10. Board Policies, Bylaws and Administrative Regulations (as a first reading)
 - 8.10.1. BP/AR/E 3513.1: Cell Phone Usage and Reimbursement (business)
 - 8.10.2. BP 5030: Student Wellness (students)

9. FUTURE AGENDA ITEMS

Administrative Contracts, 2nd Interim Budget Report, Deferred Maintenance Plan, Summer School Authorization, Layoff/Non-reelect, MAD Engineers Report, Board Self Evaluation, Cafeteria Report

10. ADJOURNMENT

The next regular Board meeting is scheduled for **March 10, 2022 at Mendocino K8 School.**

Register 000194 - 01/13/2022

Bank Account COUNTY - AP Checks

Payment Id Comment

Check # 727031	01	Check Amt	55.00	Status	Printed	DENNIS KERWIN (DENNIS KERW - Payee)	
DP22-00146		Fingerprinting, TB Test				01-0000-0-5812-001-0000-7200-0000	25.00
						01-0000-0-5814-001-0000-7200-0000	30.00
Check # 727032	01	Check Amt	19.57	Status	Printed	ABBOTT, SAMANTHA (001551 - Emp)	
EP22-00174		Gift Wrap, Holiday Cards				01-0001-0-4300-001-0000-3130-1137	19.57
Check # 727033	01	Check Amt	2,087.99	Status	Printed	BARNETT, LAURA R (000012 - Emp)	
EP22-00166		Reissue Check #174635				01-0000-0-8699-001-0000-0000-0000	2,087.99
Check # 727034	01	Check Amt	50.73	Status	Printed	BENSON-MARTIN, MAY (001494 - Emp)	
EP22-00170		Reissue Check #710753				01-0000-0-8699-001-0000-0000-0000	50.73
Check # 727035	01	Check Amt	26.96	Status	Printed	DUNCAN, PAMELA C (000062 - Emp)	
EP22-00167		Reissue Check #706981				01-0000-0-8699-001-0000-0000-0000	26.96
Check # 727036	01	Check Amt	702.73	Status	Printed	FREDERICK, MEREDITH (001528 - Emp)	
EP22-00168		Reissue Check #708725				01-0000-0-8699-001-0000-0000-0000	702.73
Check # 727037	01	Check Amt	131.04	Status	Printed	FREELING, LINDA F (000072 - Emp)	
EP22-00173		ELL Support Mileage				01-0079-0-5200-221-1110-1000-0000	80.64
						01-0079-0-5200-246-1110-1000-0000	50.40
Check # 727038	01	Check Amt	26.06	Status	Printed	GOLD, NOAH G (000078 - Emp)	
EP22-00172		Reissue Check #712339				01-0000-0-8699-001-0000-0000-0000	26.06
Check # 727039	01	Check Amt	105.39	Status	Printed	JIMENEZ, MARTHA C (001455 - Emp)	
EP22-00176		Clothing for Student, Light Bulb for Counseling Office				01-0000-0-4300-150-0000-3120-0000	5.38
						01-0001-0-4300-150-0000-3130-1137	100.01
Check # 727040	01	Check Amt	46.93	Status	Printed	MEUSCHKE, HANNAH ROSE M (001525 - Emp)	
EP22-00171		Reissue Check #710760				01-0000-0-8699-001-0000-0000-0000	46.93
Check # 727041	01	Check Amt	66.41	Status	Printed	PLACIDO, ERIN K (001459 - Emp)	
EP22-00177		Ukiah Mileage for COVID tests				01-0000-0-5200-001-0000-7200-9987	66.41
Check # 727042	01	Check Amt	361.89	Status	Printed	PORTER, IANA T (001441 - Emp)	
EP22-00169		Reissue Check #708729				01-0000-0-8699-001-0000-0000-0000	198.70
EP22-00175		Classroom Supplies				01-0794-0-4300-220-1110-1000-9009	163.19
Check # 727043	01	Check Amt	88.54	Status	Printed	A-Z BUS SALES INC (A-ZBUS/3)	
02P488614		Bus Repair Parts #1				01-0740-0-4365-001-0000-3600-0000	88.54
Check # 727044	69	Check Amt	189.00	Status	Printed	ARROW BENEFITS GROUP (009731/1)	
DP22-00147		Vision Claims 1/3 - 1/7				69-0000-0-5800-000-0000-6000-0000	189.00
Check # 727045	01	Check Amt	95.00	Status	Printed	ASBURY ENVIRONMENTAL SERVICES (ASBURY/2)	
1500-00784227		Used Oil Service Charge				01-0740-0-5800-001-0000-3600-0000	95.00

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/13/2022,

Ending Check Date = 1/13/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

046 - Mendocino Unified School District

Generated for Tiffany Grant (TGRANT), Jan 14 2022 10:37AM

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Register 000194 - 01/13/2022

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check #	Check Amt	142.77	Status	Printed	OFFICE DEPOT (OFFICD/2) - continued
210932182001	Classroom and Office Supplies	01				01-0794-0-4300-220-0000-2700-9009	.38
214522890005	Classroom and Office Supplies					01-0794-0-4300-220-1110-1000-9009	2.71
						01-0794-0-4300-220-0000-2700-9009	17.29
						01-0794-0-4300-220-1110-1000-9009	122.39
Check # 727060	Check Amt	21	2,500.00	Status	Printed	PHILIP MORTON INSPECTION (PHILIP/1)	
12-31-21	Temporary Building Project					21-9010-0-6200-150-0000-8500-9912	2,500.00
Check # 727061	Check Amt	01	648.54	Status	Printed	RHOADS AUTO PARTS INC. (RHOADS/1)	
ACC 3140 DEC 2021	Auto Repair Parts					01-0740-0-4365-001-0000-3600-0000	231.01
						01-8150-0-4300-001-0000-8110-0000	417.53
Check # 727062	Check Amt	01	41.99	Status	Printed	ROSSI BUILDING MATERIALS (ROSSIB/1)	
2112-154855	Maintenance Supplies					01-8150-0-4300-001-0000-8110-0000	41.99
Check # 727063	Check Amt	13	479.20	Status	Printed	Roundman's (ROUND/1)	
27275	Grass Fed Beef					13-5310-0-4700-001-0000-3700-0000	479.20
Check # 727064	Check Amt	01	174.00	Status	Printed	SESAC (SESAC/2)	
10524097	Annual License Fee					01-0794-0-5800-150-3800-1000-8167	174.00
Check # 727065	Check Amt	21	5,746.95	Status	Printed	SHN CONSULTING ENGINEERS (SHNCON/1)	
111673	Boundary Survey Services through 11/31/21					21-9010-0-6200-150-0000-8500-9911	5,746.95
Check # 727066	Check Amt	01	113,719.50	Status	Printed	SISC MEDICAL (SISCME/1)	
JANUARY 21-22	Medical Insurance					01-0000-0-9514-000-0000-0000-0000	113,719.50
Check # 727067	Check Amt	13	1,683.70	Status	Printed	SYSCO FOOD SERVICES OF SF INC (SYSCOF/1)	
450701488	Cafeteria Food					13-5310-0-4700-001-0000-3700-0000	1,105.39
						13-5310-0-4700-001-0000-3700-8634	578.31
Check # 727068	Check Amt	01	114.34	Status	Printed	THOMSON REUTERS - WEST/PAYMEN T CENTER (THOMSO/2)	
845694948	CA Ed Code 2022					01-0000-0-5800-001-0000-7150-0000	114.34
Check # 727069	Check Amt	01	484.97	Status	Printed	U.S. CELLULAR (USCELL/1)	
DP22-00148	HS Hot Spots					01-0000-0-5900-001-1110-2420-9890	484.97
Check # 727070	Check Amt	01	2,256.49	Status	Printed	US BANK CORPORATE PAYMENT SYS (USBANK/2)	
16478644	Pearson SPED Supplies					01-0811-0-4300-001-5760-1120-0000	272.92
DP22-00143	2 Vans Bridge Toll, Pescadero Tournament					01-0000-0-5200-150-1110-4200-0000	18.10
DP22-00144	Student Internet, Multiple Families					01-0000-0-5900-001-0000-2420-9987	1,837.10
DP22-00145	Amazon Prime Annual Membership					01-0000-0-5300-001-0000-7200-0000	128.37
Check # 727071	Check Amt	01	470.79	Status	Printed	VERIZON WIRELESS (VERIZO/1)	
9450672430	Phone Services					01-0000-0-5902-001-0000-7150-0000	213.30
						01-1100-0-5902-220-0000-2420-6500	44.97

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/13/2022,

Ending Check Date = 1/13/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

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Register 000194 - 01/13/2022

Bank Account COUNTY - AP Checks

Payment Id	Comment

Check #	727071	01	Check Amt	470.79	Status	Printed	VERIZON WIRELESS (VERIZO/1) - continued	
9450672430							01-8150-0-5902-001-0000-8110-0000	40.54
							63-0000-0-5902-001-0000-6000-0000	171.98
Check #	727072	01	Check Amt	398.96	Status	Printed	WAXIE SANITARY SUPPLY (009737/1)	
80533702							01-0000-0-4300-001-0000-8200-0000	398.96
Check #	727073	01	Check Amt	96.52	Status	Printed	WILLITS POWER (WILLIT/2)	
820434							01-8150-0-4300-001-0000-8110-0000	96.52
Check #	727074	01	Check Amt	459.00	Status	Printed	XIO INC. (XIOINC/1)	
201209227							01-8150-0-5800-001-0000-8110-0000	459.00

Number of Items	44	147,009.01	Totals for Register 000194

2022 FUND-OBJ Expense Summary / Register 000194			

01-4300	3,881.67		
01-4365	319.55		
01-5200	215.55		
01-5300	128.37		
01-5540	3,134.40		
01-5600	119.58		
01-5800	7,978.34		
01-5812	25.00		
01-5814	30.00		
01-5900	2,322.07		
01-5902	298.81		
01-8699	3,140.10		
01-9110*		135,312.94-	
01-9514	113,719.50		
Totals for Fund 01	135,312.94	135,312.94-	
12-5530	243.27		
12-9110*		243.27-	
Totals for Fund 12	243.27	243.27-	
13-4700	2,654.17		
13-9110*		2,654.17-	
Totals for Fund 13	2,654.17	2,654.17-	
21-6200	8,246.95		

Selection	Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/13/2022, Ending Check Date = 1/13/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)	ESCAPE	ONLINE

2022 FUND-OBJ Expense Summary / Register 000194 (continued)

21-9110*	8,246.95	8,246.95-
Totals for Fund 21	8,246.95	8,246.95-
63-5520	190.70	
63-5902	171.98	
63-9110*		362.68-
Totals for Fund 63	362.68	362.68-
69-5800	189.00	
69-9110*		189.00-
Totals for Fund 69	189.00	189.00-
Totals for Register 000194	147,009.01	147,009.01-

* denotes System Generated entry

Net change to Cash 9110 147,009.01 - Credit

Bank Account COUNTY - AP Checks	

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Register 000195 - 01/20/2022

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	30.00	Status	Printed	ANTHONY DAVIS (ANTHONY DAV - Payee)	30.00
Check # 727467	01	Check Amt	30.00	Status	Printed	ANTHONY DAVIS (ANTHONY DAV - Payee)	30.00
DP22-00158	Fingerprinting				01 - 0000-0-5814-001-0000-7200-0000		
Check # 727468	01	Check Amt	19.41	Status	Cleared	ABBOTT, SAMANTHA (001551 - Emp)	19.41
EP22-00180	Lego Set				01 - 0001-0-4300-220-0000-3130-1137		
Check # 727469	01	Check Amt	41.17	Status	Printed	GRINBERG, HANNAH R (000269 - Emp)	41.17
EP22-00183	Classroom Supplies				01 - 0794-0-4300-220-1110-1000-9009		41.17
					01 - 0794-0-4300-220-1110-1000-9009		.64
Check # 727470	01	Check Amt	79.14	Status	Cleared	PLOCHER, DARCIE A (000168 - Emp)	79.14
EP22-00181	Classroom Supplies				01 - 0794-0-4300-220-1110-1000-9009		
Check # 727471	01	Check Amt	30.69	Status	Printed	PRICE, WILLIAM (000283 - Emp)	30.69
EP22-00178	Heating Oil for Bus Barn				01 - 0740-0-4300-001-0000-3600-0000		
Check # 727472	01	Check Amt	31.31	Status	Printed	SULLIVAN, JEANNE F (000210 - Emp)	31.31
EP22-00182	Classroom Supplies				01 - 0794-0-4300-220-1110-1000-9009		
Check # 727473	01	Check Amt	20.96	Status	Cleared	WEST, JORDAN G (001482 - Emp)	20.96
EP22-00179	Classroom Supplies				01 - 0794-0-4300-220-1110-1000-9009		
Check # 727474	63	Check Amt	218.12	Status	Cleared	AT&T (00AT&T/1)	218.12
70793740496539JAN22	Telephone Services				63-0000-0-5903-001-0000-6000-0000		
Check # 727475	63	Check Amt	1,530.74	Status	Cleared	BANDWIDTH INC. (BANDWI/1)	1,530.74
BWU510583467	Open Purchase Order for Telephone Services				63-0000-0-5903-001-0000-6000-0000		
Check # 727476	01	Check Amt	317.27	Status	Cleared	BROADCAST SUPPLY WORLDWIDE (BROAD1/1)	317.27
INST00957010	Radio Program Supplies				01-6388-0-4300-150-3800-1000-0000		
Check # 727477	63	Check Amt	815.08	Status	Cleared	CALL 48 (CALL48/1)	815.08
5826	Telephone Services				63-0000-0-5903-001-0000-6000-0000		
Check # 727478	01	Check Amt	107.88	Status	Cleared	EPIC GRAPHICS (EPICGR/1)	107.88
2404	Athletic Awards				01-0000-0-4300-150-1110-4200-0000		
Check # 727479	01	Check Amt	108,613.40	Status	Cleared	EYEP SOLUTIONS (EYEPSO/1)	108,613.40
21-420	K8 Wired				01-3212-0-6400-001-0000-8500-0000		73,895.14
21-422	Network Upgrade				01-3212-0-6400-001-0000-8500-0000		9,144.05
21-426	Network Upgrade				01-3212-0-6400-001-0000-8500-0000		25,574.21
Check # 727480	63	Check Amt	93.69	Status	Cleared	FRANCOTYP-POSTALIA, INC. (FPMAIL/1)	93.69
RI105159038	Blanket P.O. for Postage Meter				63-0000-0-5904-001-0000-6000-0000		
Check # 727481	01	Check Amt	1,811.86	Status	Printed	CYPRESS HOLDINGS INC (HARVES/2)	1,811.86
49062 DEC 2021	Maintenance, Transportation, Cafeteria Supplies				13-5310-0-4700-001-0000-3700-0000		90.49
49494 DEC 2021	Maintenance, Transportation, Cafeteria Supplies				01-8150-0-4300-001-0000-8110-0000		722.48
49496 DEC 2021	Custodial Supplies				01-0000-0-4300-001-0000-8200-0000		27.16

Selection Ending Check Date = 1/20/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/20/2022,

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Register 000195 - 01/20/2022

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check #	Check Amt	1,811.86	Status	Printed	CYPRESS HOLDINGS INC (HARVES/2) - continued	
DEC 2021 49062	Teacher Morale Boosters	01					01-0000-0-4300-001-0000-7200-0000	60.98
DP22-00149	Space Heaters						01-0794-0-4300-150-0000-2700-9009	172.57
DP22-00150	MUSE Culinary						01-9003-0-4300-150-3800-1000-8171	45.91
DP22-00151	Office Supplies						01-0794-0-4300-150-0000-2700-9009	53.19
DP22-00152	Office Supplies						01-0794-0-4300-150-0000-2700-9009	23.71
DP22-00153	MUSE Culinary						01-9003-0-4300-150-3800-1000-8171	178.28
DP22-00154	MUSE Culinary						01-9003-0-4300-150-3800-1000-8171	29.65
DP22-00155	MUSE Culinary						01-9003-0-4300-150-3800-1000-8171	289.49
DP22-00156	MCHS Winter Gathering Food						01-0794-0-4300-150-1110-1000-9009	40.11
DP22-00157	MUSE Culinary						01-9003-0-4300-150-3800-1000-8171	77.84
Check # 727482		13	Check Amt	501.22	Status	Cleared	HOPPER DAIRY (HOPPER/1)	
67305382	Dairy for Cafeteria						13-5310-0-4700-001-0000-3700-0000	178.65
67305417	Dairy for Cafeteria						13-5310-0-4700-001-0000-3700-0000	147.67
67305431	Dairy for Cafeteria						13-5310-0-4700-001-0000-3700-0000	174.90
Check # 727483		01	Check Amt	874.29	Status	Cleared	KONE INC (KONEIN/2)	
962092520	Elevator Servicing						01-8150-0-5800-001-0000-8100-2099	874.29
Check # 727484		21	Check Amt	590,100.14	Status	Cleared	LATHROP CONSTRUCTION INC. (LATHROP/1)	
1-13-22	Phase 1 High School Construction						21-9010-0-6200-150-0000-8500-9913	590,100.14
Check # 727485		01	Check Amt	244.92	Status	Cleared	MENDOCINO CITY COMM. SERV'S (MCITYC/1)	
R07949	Sewer Service						01-0000-0-5530-001-0000-8200-0000	244.92
Check # 727486		01	Check Amt	55.00	Status	Printed	MENDOCINO COAST CLINICS INC (MCOCLI/1)	
100000006538DEC2021	TB Tests, Multiple Employees						01-0000-0-5812-001-0000-7200-0000	55.00
Check # 727487		01	Check Amt	1,440.00	Status	Printed	MENDOCINO WOODLANDS CAMP ASSOC (MWOODL/1)	
15-094732C	MUSE Funded Science Classes						01-9003-0-5800-220-1110-1000-8358	1,440.00
Check # 727488		63	Check Amt	100.00	Status	Cleared	MITTEC (MITTECI/1)	
IN135395	Software						63-0000-0-5800-001-0000-6000-0000	50.00
IN136112	Software						63-0000-0-5800-001-0000-6000-0000	50.00
Check # 727489		01	Check Amt	1,222.00	Status	Printed	NEW YORK TIMES (NEWYOR/1)	
911912707 NOV 2022	NY Times Online Subscription x 275 Users						01-6300-0-4200-150-1110-1000-0000	1,222.00
Check # 727490		21	Check Amt	139,747.89	Status	Cleared	QUATTROCCHI KWOK ARCHITECTS (QUATTR/1)	
22814	MHS Bond Architectural Services						21-9010-0-6200-150-0000-8500-9911	139,747.89
Check # 727491		21	Check Amt	1,005.00	Status	Cleared	SAGE ENERGY CONSULTING (SAGEEN/2)	
250064	Services 11/28 - 12/31						21-9010-0-6200-150-0000-8500-9911	1,005.00
Check # 727492		01	Check Amt	128.32	Status	Cleared	SPORT & CYCLE TEAM ATHLETICS (SPORT&/1)	
222832	Cohesive Tape Wrap						01-0000-0-4300-150-1110-4200-0000	128.32

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/20/2022, Ending Check Date = 1/20/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

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Register 000195 - 01/20/2022

Bank Account COUNTY - AP Checks

Payment Id Comment

Check # 727493	63	Check Amt	2,449.62	Status	Cleared	SUMO FIBER (SUMOFI/1)	
330983		Phone Services				63- 0000- 0- 5903- 001- 0000- 6000- 0000	2,449.62
Check # 727494	13	Check Amt	531.89	Status	Cleared	SYSCO FOOD SERVICES OF SF INC (SYSCOF/1)	
450714379		Cafeteria Food				13- 5310- 0- 4700- 001- 0000- 3700- 0000	531.89
Check # 727495	13	Check Amt	674.64	Status	Cleared	UKIAH PAPER SUPPLY INC (UKIAHP/1)	
530106		Paper Products for Cafeteria				13- 5310- 0- 4300- 001- 0000- 3700- 0000	417.14
530133		Paper Products for Cafeteria				13- 5310- 0- 4300- 001- 0000- 3700- 0000	257.50
Check # 727496	13	Check Amt	1,412.58	Status	Printed	WILD OAK DAIRY (UNNATU/2)	
014737624-003		Cafeteria Food and Snack				13- 5310- 0- 4700- 001- 0000- 3700- 0000	903.69
Check # 727497	13	Check Amt	928.74	Status	Cleared	US FOODS INC. SAN FRANCISCO (USFOOD/2)	508.89
4091737		Cafeteria Food and Snack				13- 5310- 0- 4700- 001- 0000- 3700- 0000	777.62
Check # 727498	01	Check Amt	171.50	Status	Cleared	WHISPERING PINES WATER (WHISPE/2)	151.12
20211231 HIGH SCHOOL		Drinking Water				01- 0794- 0- 4300- 150- 0000- 2700- 9009	152.75
20211231 MCN		Drinking Water				63- 0000- 0- 5500- 001- 0000- 6000- 0000	18.75
Check # 727499	63	Check Amt	739.47	Status	Cleared	WINNCOMM (WINNCO/1)	
STDINV0196829		Supplies				63- 0000- 0- 4300- 001- 0000- 6000- 0000	739.47
Check # 727500	01	Check Amt	1,179.52	Status	Cleared	XEROX CORPORATION (XEROXC/2)	48.62
015228275		Copy Machine Rental				01- 0000- 0- 5600- 220- 0000- 2420- 0000	253.75
015228276		Copy Machine Rental				01- 0000- 0- 5600- 150- 0000- 2420- 0000	166.68
015228278		Copy Machine Rental				01- 0000- 0- 5600- 150- 0000- 2700- 0000	181.35
015228279		Copy Machine Rental				01- 0000- 0- 5600- 220- 0000- 2700- 0000	416.25
015228280		Copy Machine Rental				01- 0000- 0- 5600- 246- 0000- 2700- 0000	57.26
015228281		Copy Machine Rental				01- 0000- 0- 5600- 221- 0000- 2700- 0000	54.31
015228282		Copy Machine Rental				12- 6105- 0- 5600- 222- 7110- 1000- 0000	49.92
Check # 727501	63	Check Amt	111.84	Status	Cleared	DexYP (0000YP/1)	
1-1-22		Yellow Pages Advertising				63- 0000- 0- 5811- 001- 0000- 6000- 0000	111.84
Check # 727502	01	Check Amt	98.78	Status	Cleared	ZANER - BLOSER (ZANERB/2)	
10329898		Reading Program Textbooks				01- 6300- 0- 4100- 220- 1110- 1000- 0000	49.39
10330681		Reading Program Textbooks				01- 6300- 0- 4100- 220- 1110- 1000- 0000	49.39

Number of Items

36

Totals for Register 000195

857,478.08

2022 FUND-OBJ Expense Summary / Register 000195

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/20/2022,

Ending Check Date = 1/20/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

046 - Mendocino Unified School District

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Register 000195 - Fund/Obj Expense Summary

Bank Account COUNTY - AP Checks

2022 FUND-OBJ Expense Summary / Register 000195 (continued)

01-4100	98.78	
01-4200	1,222.00	
01-4300	2,650.91	
01-5530	244.92	
01-5600	1,129.60	
01-5800	2,314.29	
01-5812	55.00	
01-5814	30.00	
01-6400	108,613.40	
01-9110*		116,358.26-
01-9550*		.64-
Totals for Fund 01	116,358.90	116,358.90-
12-5600	49.92	
12-9110*		49.92-
Totals for Fund 12	49.92	49.92-
13-4300	674.64	
13-4700	3,464.92	
13-9110*		4,139.56-
Totals for Fund 13	4,139.56	4,139.56-
21-6200	730,853.03	
21-9110*		730,853.03-
Totals for Fund 21	730,853.03	730,853.03-
63-4300	788.09	
63-5500	18.75	
63-5800	100.00	
63-5811	111.84	
63-5903	5,013.56	
63-5904	93.69	
63-9110*		6,077.31-
63-9550*		48.62-
Totals for Fund 63	6,125.93	6,125.93-
Totals for Register 000195	857,527.34	857,527.34-

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/20/2022,

Ending Check Date = 1/20/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

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Bank Account COUNTY - AP Checks	

* denotes System Generated entry

Net change to Cash 9110 857,478.08- Credit

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Register 000196 - 01/27/2022

Bank Account COUNTY - AP Checks

Payment Id		Comment						
Check #	728019	63	Check Amt	77.10	Status	Printed	BUCH, ROB A (000030 - Emp)	
EP22-00186								
		Mileage Sept. - Jan.	63-0000-0-5200-001-0000-6000-0000					77.10
Check #	728020	63	Check Amt	71.77	Status	Printed	GRIFFEN, MATTHEW R (001535 - Emp)	
EP22-00188								
		Mileage 1/13 - 1/19	63-0000-0-5200-001-0000-6000-0000					71.77
Check #	728021	01	Check Amt	255.19	Status	Printed	JIMENEZ, MARTHA C (001455 - Emp)	
EP22-00189								
		Food Card and Water for Students	01-0001-0-4300-001-0000-3130-1137					255.19
Check #	728022	01	Check Amt	87.92	Status	Printed	LEAVITT, LAURA M (001502 - Emp)	
EP22-00184								
		Classroom and Horticulture Supplies	01-0001-0-4300-150-1110-1000-8315					33.04
			01-0794-0-4300-150-1110-1000-9009					54.88
Check #	728023	63	Check Amt	22.23	Status	Printed	MOORE, JERRY L (000144 - Emp)	
EP22-00187								
		Mileage Reimburse	63-0000-0-5200-001-0000-6000-0000					22.23
Check #	728024	01	Check Amt	764.31	Status	Printed	OLSON DAY, RYAN R (000160 - Emp)	
EP22-00185								
		20/21 Student Support Covid Closure	01-3213-0-5200-150-1110-1000-9987					764.31
Check #	728025	01	Check Amt	397.09	Status	Printed	ADVANCED SECURITY SYSTEMS (ADVSEC/I)	
592690								
		Security and Monitoring	01-8150-0-5800-001-0000-8110-2089					217.09
592691								
		Security and Monitoring	01-8150-0-5800-001-0000-8110-2089					180.00
Check #	728026	01	Check Amt	226.00	Status	Printed	ALPHA ANALYTICAL LABS INC (ALPHA/A/I)	
2013698-MENUSD								
		Open P.O. Water Testing	01-8150-0-5800-001-0000-8110-2096					139.00
2014040-MENUSD								
		Open P.O. Water Testing	01-8150-0-5800-001-0000-8110-2096					87.00
Check #	728027	01	Check Amt	598.00	Status	Printed	ARROW BENEFITS GROUP (009731/I)	
21938								
		Dental Benefits	01-0000-0-9514-000-0000-0000-0000					598.00
Check #	728028	01	Check Amt	817.42	Status	Printed	AT&T (AT&TC3/2)	
17633934								
		Telephone Services	01-0000-0-5903-001-0000-7200-0000					104.51
			01-0000-0-5903-150-0000-2700-0000					186.03
			01-0000-0-5903-155-3100-2700-0000					21.22
			01-0000-0-5903-220-0000-2700-0000					238.26
			01-0000-0-5903-221-0000-2700-0000					62.78
			01-0000-0-5903-246-0000-2700-0000					80.96
			01-0740-0-5903-001-0000-3600-0000					19.55
			12-6105-0-5903-222-7110-8200-0000					62.80
17634273								
		Telephone Services	01-0000-0-5903-001-0000-7200-0000					2.89
			01-0000-0-5903-150-0000-2700-0000					5.41
			01-0000-0-5903-155-3100-2700-0000					.67
			01-0000-0-5903-220-0000-2700-0000					6.55
			01-0000-0-5903-221-0000-2700-0000					1.73
			01-0000-0-5903-246-0000-2700-0000					1.86
			01-0740-0-5903-001-0000-3600-0000					.31

Selection

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Ending Check Date = 1/27/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

046 - Mendocino Unified School District

Generated for Tiffany Grant (TGRANT), Feb 3 2022 1:56PM

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Register 000196 - 01/27/2022

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	817.42	Status	Printed	AT&T (AT&TC3/2) - continued	
Check # 728028	01						
17634273	Telephone Services					12-6105-0-5903-222-7110-8200-0000	2.34
17634274	Telephone Services					01-0000-0-5903-220-0000-2700-0000	19.55
Check # 728029	01		50.00	Status	Printed	CALIFORNIA DEPT OF TAX AND FEE (CALTAX/3)	
DP22-00159	4Q2021 Fuel Tax					01-0740-0-5800-001-0000-3600-0000	50.00
Check # 728030	01		6,300.00	Status	Printed	CHRISTY WHITE ASSOCIATES (CHRIST/1)	
17591	Open P.O. for Audit Services					01-0000-0-5801-001-0000-7190-0000	6,300.00
Check # 728031	63		40.00	Status	Printed	COUNTY OF MENDOCINO (MINDCT5/1)	
LICENSE 125910	Business License Renewal					63-0000-0-5800-001-0000-6000-0000	40.00
Check # 728032	01		859.66	Status	Printed	FERRELL GAS (FERREL/1)	
1118107713	Heating Fuel, Multiple Sites					01-1100-0-5520-150-0000-8200-0000	859.66
Check # 728033	01		171.20	Status	Printed	MACARTHUR CO. (MACART/1)	
202200136284	Community School Roof Repair Product					01-8150-0-4300-150-0000-8110-0000	171.20
Check # 728034	01		1,826.16	Status	Printed	MENDOCINO CITY COMM. SERV'S (MCITYC/1)	
R07695	Sewer Service					01-0000-0-5530-001-0000-8200-0000	709.92
R07857	Sewer Service					01-0000-0-5530-001-0000-8200-0000	1,021.11
R07869	Sewer Service					01-0000-0-5530-001-0000-8200-0000	95.13
Check # 728035	01		558.12	Status	Printed	OFFICE DEPOT (OFFICD/2)	
220847425002	Classroom Supplies					12-6105-0-4300-222-7110-1000-0000	16.71
220847427001	Classroom Supplies					12-6105-0-4300-222-7110-1000-0000	105.70
221144151001	Office and Classroom Supplies					01-0794-0-4300-220-0000-2700-9009	65.36
						01-0794-0-4300-220-1110-1000-9009	370.35
Check # 728036	01		423.08	Status	Printed	PG&E (00PG&E/1)	
0483535710-6DEC2021	Electricity for District					01-0000-0-5510-150-0000-8200-0000	423.08
Check # 728037	01		5,687.85	Status	Printed	PG&E (00PG&E/1)	
4669452137-3DEC2021	Electricity for District					01-0000-0-5510-001-0000-8200-0000	733.22
						01-0000-0-5510-150-0000-8200-0000	4,328.54
						01-0000-0-5510-220-0000-8200-0000	23.00
						01-0000-0-5510-221-0000-8200-0000	228.79
						01-0000-0-5510-223-0000-8200-0000	9.24
						01-0740-0-5510-001-0000-8200-0000	365.06
Check # 728038	01		9,787.93	Status	Printed	REDWOOD COAST FUELS (RWCOAS/1)	
1360910	Diesel and Regular Fuel for Vehicles and Heating					01-1100-0-5520-150-0000-8200-0000	2,362.89
1360911	Diesel and Regular Fuel for Vehicles and Heating					01-1100-0-5520-220-0000-8200-0000	5,113.21
1360912	Diesel and Regular Fuel for Vehicles and Heating					01-0740-0-4361-001-0000-3600-0000	2,311.83
Check # 728039	21		654.55	Status	Cleared	RINCON CONSULTANTS INC. (RINCOC/1)	

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/27/2022,

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Register 000196 - 01/27/2022

Bank Account COUNTY - AP Checks

Payment Id Comment

Check # 728039	21	Check Amt	654.55	Status	Cleared	RINCON CONSULTANTS INC. (RINCOIC/1) - continued	654.55
36482		HS Bond Project		21-9010-0-5800-150-0000-8500-9911			
Check # 728040	13	Check Amt	802.47	Status	Printed	SAFEWAY INC. (SAFEWA/2)	
151360 JANUARY 2022		Cafeteria Food		13-5310-0-4700-001-0000-3700-0000			761.73
				13-5310-0-4700-001-0000-3700-8634			40.74
Check # 728041	01	Check Amt	2,250.00	Status	Printed	SELLARS TOWING (SELLAR/1)	
2328		Bus #7 Towed from Flynn Creek		01-0740-0-5800-001-0000-3600-0000			1,750.00
2329		Bus Towed from Comptche		01-0740-0-5800-001-0000-3600-0000			500.00
Check # 728042	01	Check Amt	128.00	Status	Printed	CA DEPT OF JUSTICE (STOFIC2/1)	
554236		Fingerprinting		01-0000-0-5814-001-0000-7200-0000			128.00
Check # 728043	01	Check Amt	1,017.42	Status	Printed	SUN LIFE FINANCIAL (SUNLIF/1)	
FEBRUARY 21-22		Employee Life Insurance		01-0000-0-9514-000-0000-0000-0000			1,017.42
Check # 728044	01	Check Amt	124.33	Status	Printed	THOMPSON'S PORTASEPTIC INC. (THOMPS/1)	
14008		Soccer Field Unit		01-0000-0-5800-150-1110-4200-0000			124.33
Check # 728045	63	Check Amt	3,005.20	Status	Printed	TPX COMMUNICATIONS (TPXCOM/1)	
151691622-0		Phone Services		63-0000-0-5903-001-0000-6000-0000			3,005.20
Check # 728046	63	Check Amt	45.00	Status	Printed	UPS (000UPS/1)	
0000808W56032		Shipping Services		63-0000-0-5904-001-0000-6000-0000			45.00
Check # 728047	01	Check Amt	3,075.19	Status	Printed	US BANK CORPORATE PAYMENT SYS (USBANK/2)	
111-4437457-8513838		Reading Program		01-3213-0-4300-220-1110-1000-9987			64.71
111-7737157-7161868		Felt Fabric		01-0794-0-4300-220-1110-1000-9009			10.06
111-8128295-517 A		Office Supplies		01-0794-0-4300-220-0000-2700-9009			22.63
111-8467691-0658654		Classroom Supplies		01-0794-0-4300-220-1110-1000-9009			30.84
111-8467691-0658654A		Classroom Supplies		01-0794-0-4300-220-1110-1000-9009			5.70
111-9111881-4384261		Tea Kettle for Classroom		01-0794-0-4300-220-1110-1000-9009			32.33
111-9629126-499-3822		Printer Maintenance Kit		01-0794-0-4300-220-0000-2700-9009			288.34
250876		Read Naturally Subscription		01-0794-0-5800-220-1110-1000-9009			75.81
9006925		Grades K-5 Second Step Kits		01-3213-0-4300-220-1110-1000-9987			2,544.77
Check # 728048	13	Check Amt	853.82	Status	Printed	US FOODS INC. SAN FRANCISCO (USFOOD/2)	
4230510		Cafeteria Food and Snack		13-5310-0-4700-001-0000-3700-0000			760.34
				13-5310-0-4700-001-0000-3700-8634			93.48
Check # 728049	01	Check Amt	1,055.59	Status	Printed	WAXIE SANITARY SUPPLY (009737/1)	
80584924		Custodial Supplies		01-0000-0-4300-001-0000-8200-0000			738.31
80584927		Custodial Supplies		01-0000-0-4300-001-0000-8200-0000			317.28
Check # 728050	01	Check Amt	234.97	Status	Cleared	XEROX CORPORATION (XEROXC/2)	
015228277		Copy Machine Rental		01-0000-0-5600-001-0000-7200-0000			234.97

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/27/2022, Ending Check Date = 1/27/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

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Register 000196 - 01/27/2022

Bank Account COUNTY - AP Checks

Payment Id Comment

Number of Items

32

42,267.57 Totals for Register 000196

2022 FUND-OBJ Expense Summary / Register 000196

01-4300	5,004.99	
01-4361	2,311.83	
01-5200	764.31	
01-5510	6,110.93	
01-5520	8,335.76	
01-5530	1,826.16	
01-5600	234.97	
01-5800	3,123.23	
01-5801	6,300.00	
01-5814	128.00	
01-5903	752.28	
01-9110*		36,507.88-
01-9514	1,615.42	
Totals for Fund 01	36,507.88	36,507.88-
12-4300	122.41	
12-5903	65.14	
12-9110*		187.55-
Totals for Fund 12	187.55	187.55-
13-4700	1,656.29	
13-9110*		1,656.29-
Totals for Fund 13	1,656.29	1,656.29-
21-5800	654.55	
21-9110*		654.55-
Totals for Fund 21	654.55	654.55-
63-5200	171.10	
63-5800	40.00	
63-5903	3,005.20	
63-5904	45.00	
63-9110*		3,261.30-
Totals for Fund 63	3,261.30	3,261.30-

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/27/2022,

Ending Check Date = 1/27/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

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Bank Account COUNTY - AP Checks

Totals for Register 000196 42,267.57 42,267.57-

* denotes System Generated entry

Net change to Cash 9110 42,267.57 - Credit

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Register 000197 - 02/03/2022

Bank Account COUNTY - AP Checks

Payment Id Comment

Check # 728447	01	Check Amt	30.00	Status	Printed	DENNIS KERWIN (DENNIS KERW - Payee)	
DP22-00161		Redo Fingerprinting in Ukiah			01-0000-0-5814-001-0000-7200-0000		30.00
Check # 728448	01	Check Amt	66.44	Status	Printed	DUNCAN, PAMELA C (000062 - Emp)	
EP22-00193		Textbooks			01-6300-0-4100-150-1110-1000-0000		66.44
Check # 728449	01	Check Amt	417.54	Status	Printed	LEAVITT, LAURA M (001502 - Emp)	
EP22-00191		Horticulture Supplies			01-0001-0-4300-150-1110-1000-8315		311.19
EP22-00192		Classroom Supplies			01-0794-0-4300-150-1110-1000-9009		106.35
Check # 728450	01	Check Amt	41.53	Status	Printed	MORSE, JASON J (000146 - Emp)	
EP22-00190		Willits Mileage			01-0000-0-5200-001-0000-7150-0000		41.53
Check # 728451	01	Check Amt	125.12	Status	Printed	PRICE, DIANE (000173 - Emp)	
EP22-00194		Greenhouse for Cafeteria Garden			01-0001-0-4300-001-1110-1000-1138		125.12
Check # 728452	01	Check Amt	26.13	Status	Printed	PRICE, WILLIAM (000283 - Emp)	
EP22-00195		CHP Paperwork Forms			01-0740-0-4300-001-0000-3600-0000		26.13
Check # 728453	01	Check Amt	35.00	Status	Printed	ALPHA ANALYTICAL LABS INC (ALPHA4/1)	
2014503-MENUUSD		Open P.O. Water Testing			01-8150-0-5800-001-0000-8110-2096		35.00
Check # 728454	63	Check Amt	370.92	Status	Printed	SYNCH/AMAZON (AMAZON/2)	
111-0556501-2171449		Open PO for Various Supplies			63-0000-0-4300-001-0000-6000-0000		8.60
111-5847830-9406606		Open PO for Various Supplies			63-0000-0-4300-001-0000-6000-0000		232.96
112-0415605-0211401		Open PO for Maintenance Items			01-8150-0-4300-001-0000-8110-0000		100.92
112-8584220-8209804		Office Supplies			01-0000-0-4300-001-0000-7200-0000		5.91
112-9727081-8969864		Office Supplies			01-0000-0-4300-001-0000-7200-0000		22.53
Check # 728455	63	Check Amt	2,320.70	Status	Printed	AT&T (00AT&T/1)	
0357467606		Telephone Services			63-0000-0-5903-001-0000-6000-0000		2,320.70
Check # 728456	01	Check Amt	380.00	Status	Printed	BMI MUSIC (BROADC/2)	
41857235		KAKX Annual Fee			01-0794-0-5300-150-3800-1000-8167		380.00
Check # 728457	01	Check Amt	4,913.48	Status	Printed	BROADCAST SUPPLY WORLDWIDE (BROAD1/1)	
INSTD00956095		Radio Grant Supplies			01-6388-0-4300-150-3800-1000-0000		4,913.48
Check # 728458	63	Check Amt	5,000.00	Status	Printed	BRS MEDIA INC. /IRRP/NET (BRSMED/1)	
1-26-22		Services			63-0000-0-5800-001-0000-6000-0000		5,000.00
Check # 728459	01	Check Amt	5,269.13	Status	Printed	DELL MARKETING LP (DELLMA/2)	
10554135793		Computers and Accessories			01-6388-0-4400-150-3800-1000-0000		5,269.13
Check # 728460	01	Check Amt	695.00	Status	Printed	DOCUMENT TRACKING SERVICES LLC (DTRACK/1)	
9546008		Tracking Services 3/15/22 to 3/15/23			01-0000-0-5800-001-0000-7150-0000		695.00
Check # 728461	21	Check Amt	477.00	Status	Printed	COUNTY OF MENDOCINO ENVIRONMENTAL HEALTH (ENVHEA/1)	
DP22-00162		HS Kitchen Permit			21-9010-0-5800-150-0000-8500-9911		477.00

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 2/3/2022,

Ending Check Date = 2/3/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

ESCAPE

ONLINE

Page 1 of 4

Register 000197 - 02/03/2022

Bank Account COUNTY - AP Checks

Payment Id	Comment								
Check # 728462	01	Check Amt	756.83	Status	Printed	FERRELL GAS (FERREL/1)			
1118229379		Heating Fuel, Multiple Sites			01-0000-0-5520-221-0000-8200-0000				756.83
Check # 728463	01	Check Amt	1,092.46	Status	Printed	FORT BRAGG ADVOCATE-NEWS (FBADVO/3)			
1322093 DEC 2021		Open PO for Classified Advertising			01-0000-0-5811-001-0000-7200-0000				1,092.46
Check # 728464	01	Check Amt	520.86	Status	Printed	HENRY SCHEIN INC (HENRYS/1)			
15585201		Athletic Medical Supplies			01-0000-0-4300-150-1110-4200-0000				194.25
15585202		Athletic Medical Supplies			01-0000-0-4300-150-1110-4200-0000				326.61
Check # 728465	13	Check Amt	448.44	Status	Printed	HOPPER DAIRY (HOPPER/1)			
67305496		Dairy for Cafeteria			13-5310-0-4700-001-0000-3700-0000				292.22
67305607		Dairy for Cafeteria			13-5310-0-4700-001-0000-3700-0000				156.22
Check # 728466	01	Check Amt	2.00	Status	Printed	MCN (000MCN/1)			
MUSD BUS BARN		Mailbox fee for extra storage			01-0740-0-5800-001-0000-3600-0000				2.00
Check # 728467	01	Check Amt	1,400.00	Status	Printed	MENDOCINO ART CENTER (MARTCE/1)			
20744		2021 Ceramic Shelf & Studio Rent			01-9003-0-5600-150-1110-1000-8359				1,400.00
Check # 728468	63	Check Amt	121.44	Status	Printed	MENDOCINO CITY COMM. SERV'S (MCITYC/1)			
R07826		Sewer Service			63-0000-0-5530-001-0000-6000-0000				121.44
Check # 728469	01	Check Amt	25.00	Status	Printed	MENDOCINO COAST CLINICS INC (MCOCLI/1)			
1000000008111		TB Testing			01-0000-0-5812-001-0000-7200-0000				25.00
Check # 728470	13	Check Amt	237.00	Status	Printed	MENDOCINO COAST PRODUCE (MCOPRO/2)			
26498		Produce for Cafeteria			13-5310-0-4700-001-0000-3700-0000				237.00
Check # 728471	01	Check Amt	51.75	Status	Printed	MOUNTAIN FRESH SPRING WATER (MOUNTA/1)			
12-31-21 K8		Drinking Water Dispenser Rental			01-0794-0-4300-220-1110-1000-9009				51.75
Check # 728472	01	Check Amt	2,700.00	Status	Printed	PETER ALLAN HAUSKENS (PHAUSK/1)			
DP22-00160		Student Services			01-0100-0-5800-001-5760-3900-0103				2,700.00
Check # 728473	01	Check Amt	320.08	Status	Printed	PETERSON TRUCKS (PETTRU/1)			
252175R		Repair Parts			01-0740-0-4300-001-0000-3600-0000				320.08
Check # 728474	01	Check Amt	90.00	Status	Printed	SCHOOL & COLLEGE LEGAL SVCS (SCHAND/1)			
IN22-01742		Layoffs 101 Zoom Workshop			01-0000-0-5200-001-0000-7200-0000				45.00
IN22-01856		New Legislation Meeting			01-0000-0-5200-001-0000-7200-0000				45.00
Check # 728475	13	Check Amt	1,401.95	Status	Printed	SYSO FOOD SERVICES OF SF INC (SYSOOF/1)			
450738696		Cafeteria Food			13-5310-0-4300-001-0000-3700-9987				583.38
					13-5310-0-4700-001-0000-3700-0000				818.57
Check # 728476	13	Check Amt	470.12	Status	Printed	UKIAH PAPER SUPPLY INC (UKIAHP/1)			
530481		Paper Products for Cafeteria			13-5310-0-4300-001-0000-3700-0000				470.12

Register 000197 - 02/03/2022

Bank Account COUNTY - AP Checks

Payment Id Comment

Check #	728477	13	Check Amt	16.45	Status	Printed	US FOODS INC. SAN FRANCISCO (USFOOD/2)	
4278777			Cafeteria Food and Snack				13-5310-0-4700-001-0000-3700-0000	11.78
							13-5310-0-4700-001-0000-3700-8634	4.67
Check #	728478	01	Check Amt	2,633.47	Status	Printed	WAXIE SANITARY SUPPLY (009737/1)	
80622043			Custodial Supplies				01-0000-0-4300-001-0000-8200-0000	2,633.47
Check #	728479	01	Check Amt	172.63	Status	Printed	XEROX CORPORATION (XEROXC/2)	
015320367			Copy Machine Rental				01-0000-0-5600-155-0000-2700-0000	172.63

Number of Items

33

32,628.47

Totals for Register 000197

2022 FUND-OBJ Expense Summary / Register 000197

01-4100	66.44	
01-4300	9,137.79	
01-4400	5,269.13	
01-5200	131.53	
01-5300	380.00	
01-5520	756.83	
01-5600	1,572.63	
01-5800	3,432.00	
01-5811	1,092.46	
01-5812	25.00	
01-5814	30.00	
01-9110*	21,893.81-	
Totals for Fund 01	21,893.81	21,893.81-
13-4300	1,053.50	
13-4700	1,520.46	
13-9110*	2,573.96-	
Totals for Fund 13	2,573.96	2,573.96-
21-5800	477.00	
21-9110*	477.00-	
Totals for Fund 21	477.00	477.00-
63-4300	241.56	
63-5530	121.44	
63-5800	5,000.00	
63-5903	2,320.70	

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 2/3/2022,

Ending Check Date = 2/3/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

046 - Mendocino Unified School District

Generated for Tiffany Grant (TGRANT), Feb 3 2022 1:59PM

ESCAPE

ONLINE

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63-9110*	7,683.70-	7,683.70-
Totals for Fund 63	7,683.70	7,683.70-
Totals for Register 000197	32,628.47	32,628.47-
* denotes System Generated entry		
Net change to Cash 9110	32,628.47- Credit	

Mendocino Unified School District



MINUTES

Regular Board Meeting

JANUARY 20, 2022

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

4:00 P.M. CLOSED SESSION –VIA TELECONFERENCE

(Closed Session Public Hearing – link on page 2)

**5:00 P.M. OPEN SESSION – IN PERSON at K8
& VIA TELECONFERENCE**

Join Zoom Meeting

<https://us02web.zoom.us/j/89629343033?pwd=ZUNMRHJFTDF0UmE2TUdtQUk0NW55UT09>

Meeting ID: 896 2934 3033 Passcode: 863162

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

Meeting ID: 896 2934 3033 Passcode: 863162

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. 4:00 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 4:04PM. Present were Trustees Schaeffer, Aum, Grinberg. Virtually present was Trustee Morton. Trustee Gay was absent.

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

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

2. PUBLIC HEARING FOR CLOSED SESSION

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

Join Zoom Meeting

<https://us02web.zoom.us/j/81883922817?pwd=TEd6YU1oSTZtMG52Q3VrY0pJZG5Wdz09>

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

Meeting ID: 818 8392 2817 Passcode: 603743

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
- 3.3. Anticipated Litigation (Govt. Code 54956.9): Specify number of cases: 1

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

- 4.1. Call to order and roll call

The meeting was called to order at 5:01PM. Present were Trustees Schaeffer, Aum, Grinberg. Virtually present was Trustee Morton. Trustee Gay was absent.

- 4.2. Closed session disclosure

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

Nothing was 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 Grinberg/Aum (4.0) to approve the agenda as presented.

5. CONSENT AGENDA

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

- 5.1. Approval of Warrants

5.1.1. 12/9/21, 12/16/21, 12/30/21, 1/6/22

- 5.2. Approval of Minutes

5.2.1. Board Meeting Minutes: 11/18/21, 12/14/21, 1/5/22

- 5.3. Approval of Employment/Personnel Changes

5.3.1. Hire, Classified Employee, 8.0 hours/day, effective 1/3/22

5.3.2. Adjust Effective Date, Classified Employee, 8.0 hours/day, effective 12/1/21 versus 1/3/22

5.3.3. Hire, Certificated Management, 1.0 FTE, effective 1/3/22

5.3.4. Increase Range, (19) Classified Employees, various hours, effective 1/1/22

5.4. Approval of the Current Budget Change Report

5.5. Approval of Enrollment and Attendance Report Month 4

5.6. Approval of Student Body Reports – December

5.7. Approval of Williams Settlement Quarterly Uniform Complain Report for Quarter 2 of the 2021-22 school year.

MSA Grinberg/Morton (4/0) to approve the Consent Agenda as presented.

6. REPORTS

6.1. Student Trustee – Olivia Jung

Student Trustee Jung reported the students had final exams last week. They are also working through a COVID-19 outbreak after the holidays and that construction has been a topic of focus. Testing for COVID-19 has increased. It is crazy as a student because you want to hang with your friends but there are all these concerns. Construction is very loud on the upper campus with jack hammering taking place. Not much is left of up there. Students persevered through finals many dealing with quarantine and/or exposure concerns.

6.2. Administrative

6.2.1. Principal – Tobin Hahn

Principal Hahn gave a presentation to the Board which is attached.

6.2.2. Superintendent – Jason Morse

Superintendent Morse thanked the teachers for being flexible. It has been a year of saying "yes". Thanks to the staff COVID-19 testers who are putting themselves out there. Staff has been unbelievable. There have been 31 total COVID-19 cases since the new year, 7 of them staff. Our community is supportive of our mask requirements. Our vaccination rated is one of the highest within the county. Thanks to Principals Humrichouse and Hahn for picking apart the guidance. There has been few spread within the schools. The electric bus is on back order but the infrastructure is still underway so that when it is delivered we are ready to go. There is currently no timeframe for when that will happen.

6.3. Bargaining Units

6.3.1. Mendocino Teachers Association (MTA)

MTA had nothing to report.

6.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

No one was present from CEMUS.

6.4. Board Trustee Reports

Trustee Aum: Construction meetings have been very insightful and interesting. A weekly packet is distributed from the Architects and there is a nice back and forth that takes place. Often the discussion goes over him but many points gets funneled through the site supervisor. He appreciates being included.

Trustee Schaeffer: Is involved in the activity the qualifies ballot initiative support for the library. If you see a petition gatherer, please stop.

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

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

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

There were no parent/community comments.

8. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

8.1. Modernization and Construction Management Update

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

Construction Manager, Don Alameida, gave the attached presentation to the Board.

8.2. MHS Modernization Project Phase II

The Board will take action on the proposed design of the heating/cooling systems in the gym building. (action)

MSA Aum/Morton (3/1) to not salvage the boiler system and let the contractors proceed as planned. Roll call vote: Trustee Morton (aye), Trustee Aum (aye), Trustee Grinberg (aye), Trustee Schaeffer (nay).

8.3. Resolution 2022-01 of Board of Trustees of the Mendocino Unified School District Authorizing the Issuance and Sale of General Obligation Bonds, Election of 2020, Series B, in the Aggregate Principal Amount of Not to Exceed \$14,000,000, and Approving Related Documents and Actions. Education Code Section 15146(c): Resolution authorizes bonds that allow for the compounding of interest. (information)

This item will be brought back to the Board in February for final approval.

8.4. MCCSD Emergency Water System Project

The Board will discuss the MCCSD Emergency Water System Project proposal (information/action)

The Board heard from MCCSD information regarding a water system project that would include placing additional wells and holding tanks on the MUSD property around the Maintenance Yard that would serve as an emergency source during water shortages or natural disasters. No action was taken.

8.5. Dog Park Expansion Discussion

The Board will discuss the possible expansion of the dog park located at the Community Center of Mendocino (discussion/action)

MSA Grinberg/Aum (4/0) to support the effort of the dog park expansion at the Community Center of Mendocino once approved by the Community Center of Mendocino.

8.6. Student Cell Phone/Distracted Discussion

The Board will discuss the ongoing issues surrounding student cell phone usage and other learning distractions (discussion)

The Board discussed the issues surrounding student cell phone usage and mitigation options. The Board discussed that there is policy in place and what enforcement of that policy looks like. There was a request to have this issue be a part of a PBIS update at a future Board meeting.

- 8.7. Resolution 2022-02: Continuing Board of Trustees Authority to Hold Virtual Meetings Pursuant to AB 61 (action)

MSA Aum/Morton (4/0) to approve Resolution 2022-02.

- 8.8. Board Policies, Bylaws and Administrative Regulations (as a first reading)

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

8.8.2. BP 5030: Student Wellness (students)

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

The Board approved bringing 8.8.3 as a final reading in February. They would like to bring back as a first reading both 8.8.1 and 8.8.2 in February.

9. FUTURE AGENDA ITEMS

Audit Report, SARC's, MCN 2nd Quarter Report, Winter Consolidated Application, Administrative Contracts (if due)

K8 Preschool, PBIS Update, LCAP Mid-Year Report

10. ADJOURNMENT

The next regular Board meeting is scheduled for **February 10, 2022 at TBD.**

The meeting was adjourned at 8:33pm

Tobin Hahn, Principal



BOARD MEETING 1-20-22

MENDOCINO HIGH SCHOOLS

ON CAMPUS

- Spring Semester Starting
- AE Week Planning
- Basketball
- Food Drive
- CTE Winter Fair



CONSTRUCTION – PROGRESS!



WASC – FOCUS ON LEARNING

- Student input during advisory
- Parent Night
- Staff surveys
- Curriculum and work samples
- January 26th – Data review



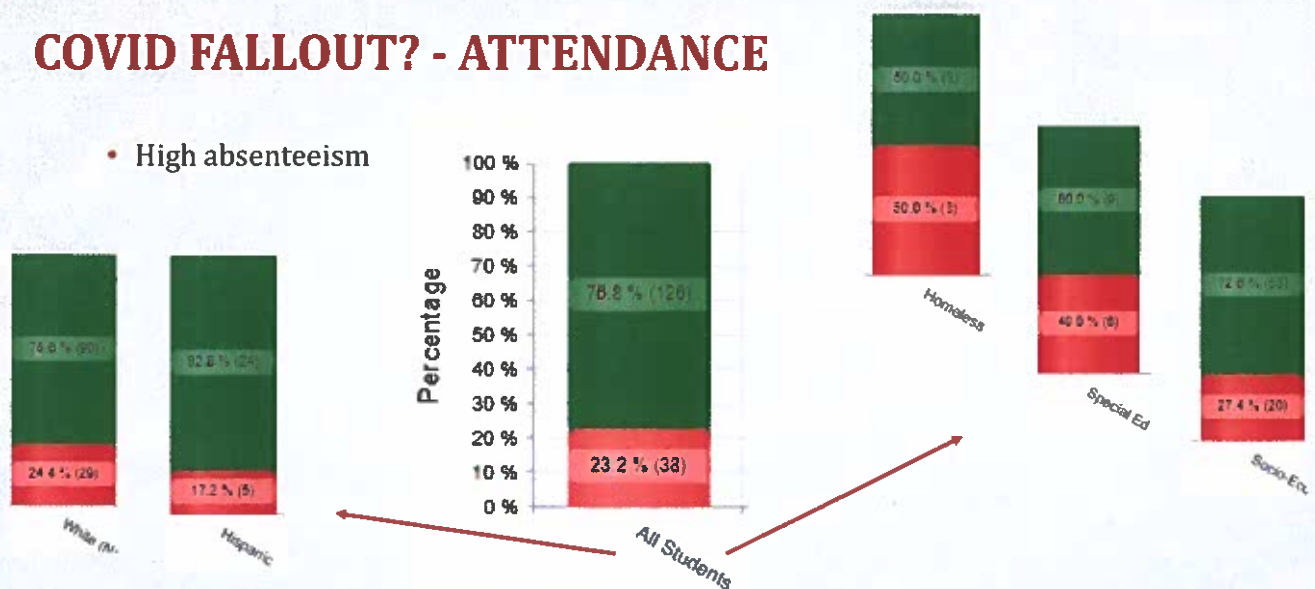
COVID - IN THE TRENCHES

- Tests since January 1st, 2022: **1,008**
- Positives since January 1st, 2022
 - Students: **19 (11.6%)**
 - Site Staff: **4**
- Thank you to the testing and tracking crew:
 - Erin Placido, District Office
 - Marci Arter
 - Kamala Lance (and MCHS crew)
 - Noah Gold
 - Megan Smithyman



COVID FALLOUT? - ATTENDANCE

- High absenteeism



But...

COVID - GOOD NEWS

- No on-campus positives since 1/13/22 (person who was attending school that day)
- This means students are staying home when symptomatic
- All recent positives are students who have been in self-quarantine
- Thank you families for looking out for everyone!





Mendocino Unified School District

**BOND MEASURE
IMPROVEMENT BOND
PROGRAM
PHASE ONE PROJECT**

MUSD BOARD MEETING – January 20, 2022

Alameda
Architecture

Mendocino Unified School District

2020 Bond Program

PROJECTED SCHEDULED BOND SALES

Series	Sale Amount	Sale
Series A	\$ 17,000,000	2019
Series B	\$ 10,000,000	2022
Series C	\$ 4,000,000	2024



Alameda
Architecture

Budget**M.U.S.D. PHASE ONE PROJECT****Source of Funds:**

Source Code:	Series A Bond (less issuance cost)	Available
		18,884,464
	Interest to date	119,912
	Issuance cost and Interest paid	(2,023,645)
	State Bonds	-
		16,980,731

Description	Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Design and Planning	2,111,915	1,339,428	771,871	2,111,915	0
Bidding, Permitting, Misc.	140,000	132,000	8,000	169,096	-29,096
Construction	14,591,362	1,107,752	13,483,610	14,591,362	0
8% Owners Contingency	1,104,000	0	1,104,000	1,104,000	0
Construction Support	441,774	142,873	298,901	441,774	0
Fixtures & furniture	250,000	0	250,000	250,000	0
Reserve	0	0	0	0	0
Totals	18,838,081	2,722,051	16,116,183	18,888,147	-29,066
Available vs. budgeted					
(1,868,320) assumes 100% contingency expended					
soft cost vs. hard cost					
26.03%					

Funding Status

AVAILABLE FUNDS	PROJECTED FUND BALANCE @ % CONTINGENCY EXPENDED			
	0%	1%	5%	8%
Series A bonds	16,980,731	-554,320	-700,233	-1,283,888
				-1,658,320

Mendocino Unified School District

2020 Bond Program

Overall Project Status

All known hazardous material has been abated and interior studs has been completed. Underground plumbing replacement nearly completed. Electrical roughin to start as early as this week.

Potential Issues:

The project's electrical engineer has been corresponding with PG&E regarding temporary power necessary to power the Temporary Classrooms as well as the Gymnasium. Presently a definitive timeline has not been presented by PG&E for when they will be complete with engineering and on site.

The fallback remains as the district rent a generator to power the temp classrooms and the Gymnasium which would be the first significant impact on the owners contingency.

Impact to the owner's contingency has been minimal to date about \$60,000.

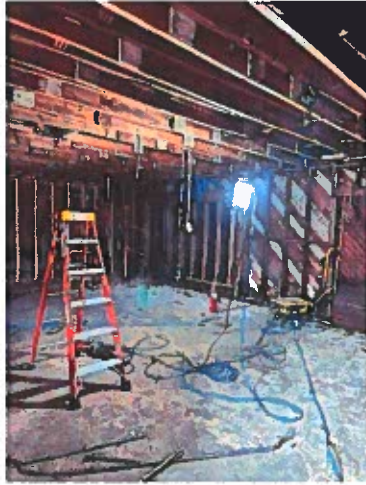
Next Steps

Work areas being opened up for more trades now that the abatement is completed.

Continue to push for a resolution for temporary power with PG&E.

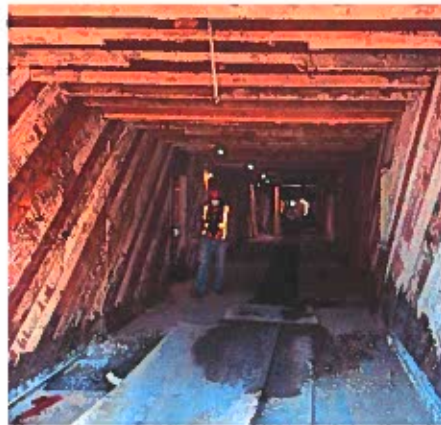
Mendocino Unified School District

2020 Bond Program



Mendocino Unified School District

2020 Bond Program



Mendocino Unified School District

2020 Bond Program



Mendocino Community Network
 Adjusting Entries
 June 30, 2021

Prepared by: MA
 Date: 9/2/21

AJE#	Account #	Account Description	Debit	Credit
1	9120	Cash in Banks and On Hand		4,685.47
1	8689	Local Revenue	4,685.47	
To Record adjustment of cash in bank				
2	9200	Accounts Receivable	26,316.81	
2	8689	Local Revenue		26,316.81
To Record YE A/R				
3	9502	Accounts Payable		
3	5800	Miscellaneous Services		
To record merchant fees				
4	9650	Unearned Revenue		96.45
4	8689	Local Revenue	96.45	
To record adjustment of unearned revenue				
5	9665	Compensated Absences Payables		985.83
5	2000	Classified Salaries	985.83	
To record adjustment of accrued vacation				
6	9110	Cash in County		
6	8660	Interest Revenue		
To record 4th quarter interest				

Mendocino Unified School District
2021-22 Combined General Fund Budget Change Report
February 2022

		January <u>View</u>	February <u>View</u>	<u>Change</u>	No changes since January
REVENUES:		data as of: 1/12/2022	2/2/2022		
REVENUE LIMIT SOURCES					
8011	State Aid - Current Year	1,702,531	1,702,531	-	
8012	Education Protection Account	84,396	84,396	-	
8019	EPA Prior Year Adjustment	(13,276)	(13,276)	-	
8021	Homeowners' Exemptions Tax	39,782	39,782	-	
8022	Timber Yield Tax	161,387	161,387	-	
8029	Other Subventions/In-Lieu	-	-	-	
8041	Secured Roll Taxes	5,506,536	5,506,536	-	
8042	Unsecured Taxes	149,759	149,759	-	
8043	Prior Years' Taxes	7,441	7,441	-	
8044	Supplemental Taxes	-	-	-	
8091	Revenue Limit Transfers	(75,000)	(75,000)	-	
Total Revenue Limit Sources		7,563,556	7,563,556	-	
FEDERAL REVENUES					
8181	Special Education Entitlement	84,474	84,474	-	
8182	Discretionary Grants	2,645	2,645	-	
8285	Interagency Contracts	-	-	-	
8290	All other Federal Revenue	563,810	563,810	-	
Total Federal Revenues		650,929	650,929	-	
OTHER STATE REVENUES					
8311	Other St. Apportionments	-	-	-	
8550	Mandated Cost	20,528	20,528	-	
8560	State Lottery Revenue	93,027	93,027	-	
8590	All Other State Revenue	547,255	547,255	-	
Total Other State Revenues		660,810	660,810	-	
OTHER LOCAL REVENUES					
8622	Non-Ad Valorem Taxes	89,000	89,000	-	
8631	Sale of Equipment & Supplies	-	-	-	
8650	Leases and Rentals	210	210	-	
8660	Interest	30,000	30,000	-	
8662	Net Increase in Fair Value	-	-	-	
8675	Transport. Fees from	-	-	-	
8677	Transportation & Interagency	21,730	21,730	-	
8689	Other Fees and Contracts	1,000	1,000	-	
8699	All Other Local Revenue	37,226	37,226	-	
8792	Transfer of Apportionment	209,565	209,565	(0)	
Total Other Local Revenues		388,731	388,731	(0)	
TOTAL REVENUES		9,264,026	9,264,026	(0)	

EXPENDITURES:		January View data as of: 1/12/2022	February View 2/2/2022	Change	No changes since January
CERTIFICATED SALARIES					
1100	Teachers' Salaries	2,962,144	2,962,144	-	
1200	Pupil Support Salaries	352,944	352,944	-	
1300	Supervisors' and Admin	387,305	387,305	-	
1900	Other Certificated Salaries	-	-	-	
Total Certificated Salaries		3,702,393	3,702,393	-	
CLASSIFIED SALARIES					
2100	Instructional Aides' Salaries	453,069	453,069	-	
2200	Support Salaries	630,803	630,803	-	
2300	Supervisors' and Admin	357,321	357,321	-	
2400	Clerical and Office Salaries	485,114	485,114	-	
2900	Other Classified Salaries	26,056	26,056	-	
Total Classified Salaries		1,952,364	1,952,364	-	
EMPLOYEE BENEFITS					
310X	STRS	891,296	891,296	-	
320X	PERS	435,542	435,542	-	
33XX	OASDI/Medicare	196,537	196,537	-	
340X	Health & Welfare Benefits	898,014	898,014	-	
350X	Unemployment Insurance	32,977	32,977	-	
360X	Workers' Compensation	152,086	152,086	-	
370X	Other Post-Employment	60,801	60,801	-	
390X	Other Benefits (Ret. Inc. &	48,169	48,169	-	
3xxx	Est Staff Red	-	-	-	
Total Employee Benefits		2,715,422	2,715,422	-	
BOOKS AND SUPPLIES					
4100	Approved Textbooks & Core	-	-	-	
4200	Books & Other Reference	46,000	46,000	-	
4300	Materials and Supplies	291,866	291,866	-	
4400	Noncapitalized Equipment	164,525	164,525	-	
Total Books and Supplies		502,390	502,390	-	
SERVICES, OTHER OPERATING EXPENSES					
5100	Subagreements for Services	30,000	30,000	-	
5200	Travel & Conference	21,383	21,383	-	
5300	Dues and Memberships	24,960	24,960	-	
5450	Insurance	104,038	104,038	-	
5500	Operation & Housekeeping	261,370	261,370	-	
5600	Rentals, Leases, Repairs,	38,599	38,599	-	
5700		-	-	-	
5800	Consulting Svcs and Op	447,583	447,583	-	
5900	Communications	83,062	83,062	-	
Total Services and Other Operating		1,010,995	1,010,995	-	
CAPITAL OUTLAY					
6100	Land	3,994	3,994	-	
6400	Equipment / Equipment	150,845	150,845	-	
Total Capital Outlay		154,838	154,838	-	

OTHER OUTGO		January View data as of: 1/12/2022	February View 2/2/2022	Change	No changes since January
7299	All Other Transfer Out to All	-	-	-	
7300-7399	Transfer of Indirect Costs	(4,329)	(4,329)	-	
7439	Debt Service - Principal &	-	-	-	
Total Other Outgo		(4,329)	(4,329)	-	
TOTAL EXPENDITURES		10,034,073	10,034,073	-	
OTHER FINANCING SOURCES AND USES					
8919	Transfer In from MCN Fund	40,000	40,000	-	
7612	Transfer Out to Special	-	-	-	
7611	Transfer Out to State	(41,836)	(41,836)	-	
7616	Transfer Out to Cafeteria	(131,588)	(131,588)	-	
7619	Transfer Out to MCN -	(8,190)	(8,190)	-	
TOT. OTHER FINANCING SOURCES & USES		(141,613)	(141,613)	-	
NET INCREASE (DECR) IN FUND BALANCE		(911,661)	(911,661)	(0)	

FUND BALANCE, RESERVES				-
Beginning Fund Balance		2,813,323	2,813,323	-
Ending Fund Balance		1,901,662	1,901,662	(0)
COMPONENTS OF ENDING FUND BALANCE				-
9711	Revolving Cash	10,000	10,000	-
9740	Restricted Balances	53,667	53,667	-
9789	Designated for Econ	408,627	408,627	-
9780	Other Designations:			-
9780	SLIP (Oct)/All Designations	68,229	68,229	-
9790	General (Undesignated)	1,361,138	1,361,138	(0)

9780 Other Designations:

Locally Defined (Site Accts)	20,328.92
Supplemental Concentratic	10,012.80
SLIP	19,285.57
Lottery - Unrestricted	18,601.94
	<u>68,229.23</u>

Mendocino K-8 Schools

Grades K-8
CDS Code 23-65581-6025167

Kim Humrichouse, Principal
khumrichouse@mcn.org

44261 Little Lake Road
Mendocino, CA 95460
(707) 937-0515

www.mendocinoused.org/MES



Mendocino Unified School District

44141 Little Lake Road Mendocino, CA 95460 ▪ www.mendocinoused.org
Jason Morse, Superintendent ▪ jmorse@mcn.org ▪ (707) 937-5868



Principal's Message

We are a dedicated staff committed to excellence at the Mendocino K-8 Schools. In addition to providing and supporting a rigorous academic curriculum for each child, we value social skills and instilling in our children the sense that they are a part of something greater, and that they have the ability and responsibility to contribute to our local and global community.

In the 2016-17 school year, we developed a multiyear plan to focus our goals and detail how we will achieve those goals.

Our multi-year plan was updated in 2020 and focuses on engaging and supporting families, building and maintaining a positive school community and providing a rigorous and diverse academic program.

Our main focus for the 2020-21 school year was to develop a rigorous distance learning program and engage students and families in the home environment.

School Mission Statement

At the Mendocino K-8 Schools, we celebrate our differences and foster respect for others. We strive to create a safe, positive school, where students are encouraged to explore, create, and challenge themselves to maximize their academic learning and personal development. Together in our school community, our students discover they have a purpose in our local, national and global communities.

School Safety

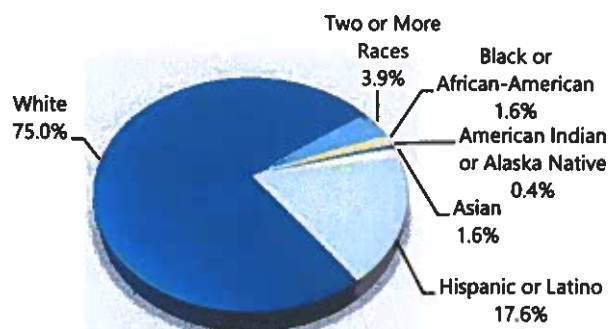
Our school safety plan is updated and reviewed annually by staff, parents and the School Site Council and then adopted by the MUSD Board of Trustees. Our school safety plan includes empathy education, violence and bullying prevention education, peer counseling, routine drills, and practice procedures for safety. The staff receives regular and ongoing training in sexual harassment, behavioral emergencies, threat assessment and pandemic awareness. Staff receive professional development and protocol training for safety/behavioral issues for teachers and support staff. We have reporting forms and use counselor-led peer groups to resolve issues. The school is part of the district's Standardized Emergency Management System (SEMS)/National Incident Management System (NIMS) emergency plan. The school safety plan was last reviewed, updated and discussed with the school faculty in November 2021.

Enrollment by Student Group

The total enrollment at the school was 256 students for the 2020-21 school year. The pie chart displays the percentage of students enrolled in each group.

Demographics

2020-21 School Year



School Accountability Report Card

In accordance with state and federal requirements, the School Accountability Report Card (SARC) is put forth annually by all public schools as a tool for parents and interested parties to stay informed of the school's progress, test scores and achievements.

District Mission and Vision Statement

Our vision is to provide an integrated learning community that fosters creativity, compassion and civic responsibility in a way that maximizes personal development.

Learn. Explore. Create.

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

Enrollment by Student Group

Demographics

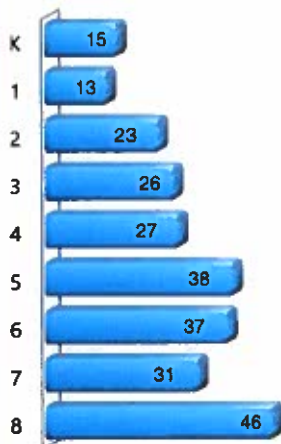
2020-21 School Year

Female	45.70%
Male	54.30%
Non-Binary	0.00%
English learners	6.30%
Foster youth	0.40%
Homeless	5.90%
Migrant	0.00%
Socioeconomically Disadvantaged	45.30%
Students with Disabilities	14.10%

Enrollment by Grade

The bar graph displays the total number of students enrolled in each grade for the 2020-21 school year.

2020-21 Enrollment by Grade

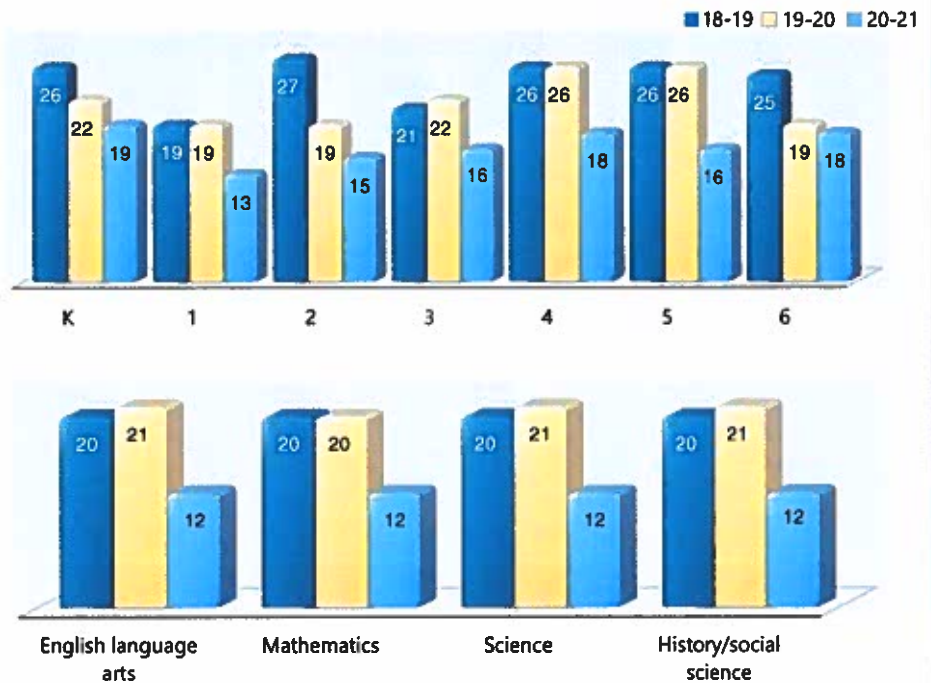


Class Size Distribution

The bar graphs display the three-year data for average class size, and the table displays the three-year data for the number of classrooms by size. The number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size

Three-Year Data



Number of Classrooms by Size

Three-Year Data

	2018-19			2019-20			2020-21		
Grade	Number of Students								
	1-20	21-32	33+	1-20	21-32	33+	1-20	21-32	33+
K		1			1		1		
1	1			3			1		
2		1		3			1		
3		1			1		1		
4		3			3		2		
5		3			3		2		
6		2		2			2		
Subject	Number of Students								
	1-22	23-32	33+	1-22	23-32	33+	1-22	23-32	33+
English language arts	4			3	1		4		
Mathematics	4			4			4		
Science	4			3	1		4		
History/social science	4			3	1		4		



Suspensions and Expulsions

This table shows the school, district, and state suspension and expulsion rates collected between July through June, each full school year respectively.

Suspensions and Expulsions						Two-Year Data	
	Mendocino K-8		Mendocino USD		California		
	18-19	20-21	18-19	20-21	18-19	20-21	
Suspension rates	7.5%	0.0%	7.0%	0.0%	3.5%	0.2%	
Expulsion rates	0.0%	0.0%	0.2%	0.0%	0.1%	0.0%	
Note: Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.							

This table shows the school, district, and state suspension and expulsion rates collected between July through February, partial school year due to the COVID-19 pandemic.

Suspensions and Expulsions			2019-20 School Year
	Mendocino K-8	Mendocino USD	California
	19-20	19-20	19-20
Suspension rates	3.7%	3.4%	2.5%
Expulsion rates	0.0%	0.0%	0.1%
Note: The 2019–20 suspensions and expulsions rate data are not comparable to other year data because the 2019–20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019–20 school year compared to other school years.			

Suspensions and Expulsions by Student Group

Suspensions and Expulsions by Student Group			2020-21 School Year	
Student Group	Suspensions Rate	Expulsions Rate		
All Students	0.00%	0.00%		
Female	0.00%	0.00%		
Male	0.00%	0.00%		
Non-Binary	0.00%	0.00%		
American Indian or Alaska Native	0.00%	0.00%		
Asian	0.00%	0.00%		
Black or African American	0.00%	0.00%		
Filipino	0.00%	0.00%		
Hispanic or Latino	0.00%	0.00%		
Native Hawaiian or Pacific Islander	0.00%	0.00%		
Two or More Races	0.00%	0.00%		
White	0.00%	0.00%		
English Learners	0.00%	0.00%		
Foster Youth	0.00%	0.00%		
Homeless	0.00%	0.00%		
Socioeconomically Disadvantaged	0.00%	0.00%		
Students Receiving Migrant Education Services	0.00%	0.00%		
Students with Disabilities	0.00%	0.00%		

Professional Development

Professional Development Days

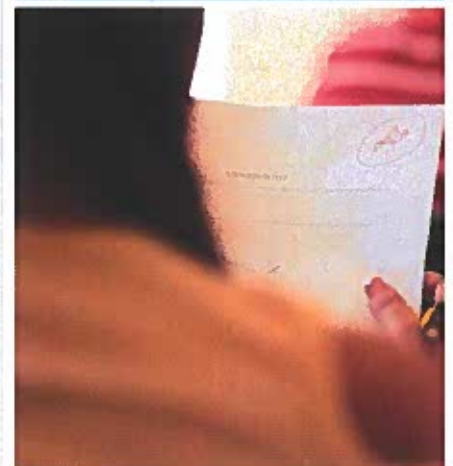
Number of school days dedicated to staff development and continuous improvement	
2019-20	4.5
2020-21	9.5
2021-22	4.5

Parental Involvement

Parents are partners in their children's education. Parents volunteer regularly in alignment with Mendocino Unified School District (MUSD) Board policies, Title I Parent Involvement Policy and a School-Family Compact. Parents volunteer in a variety of capacities, from field trips and drama productions to curricular projects and celebrations. Parents also serve as School Site Council (SSC) representatives and as members of the Mendocino Unified Schools Enrichment (MUSE) educational foundation.

We have an active Parent Teacher Organization that supports the school through book fairs and teacher-appreciation luncheons. Annual events such as back-to-school night, open house, parent-teacher conferences, along with flexible and ongoing opportunities from Title I and the SSC allow parents to be involved in their child's education.

For more information on how to be involved, contact Principal Kim Humrichouse at (707) 937-0515 or khumrichouse@mcn.org.



Types of Services Funded

There are a variety of services funded by categorical funds and other funds such as grants. These services include career and college exploration, personal and group counseling, tutorial classes, intervention services, school gardens, and art instruction.

"In addition to providing and supporting a rigorous academic curriculum for each child, we value social skills and instilling in our children the sense that they are a part of something greater, and that they have the ability and responsibility to contribute to our local and global community."



California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

California Physical Fitness Test

Each spring, all students in grades 5, 7 and 9 are required to participate in the California Physical Fitness Test (PFT). The Fitnessgram is the designated PFT for students in California public schools put forth by the State Board of Education. The PFT measures six key fitness areas:

1. Aerobic Capacity
2. Body Composition
3. Flexibility
4. Abdominal Strength and Endurance
5. Upper Body Strength and Endurance
6. Trunk Extensor Strength and Flexibility

Encouraging and assisting students in establishing lifelong habits of regular physical activity is the primary goal of the Fitnessgram. The table shows the percentage of students meeting the fitness standards of being in the "healthy fitness zone" for the most recent testing period. For more detailed information on the California PFT, please visit www.cde.ca.gov/ta/tg/pf.

California Physical Fitness Test

2020-21 School Year

Percentage of Students Meeting Fitness Standards	Mendocino K-8	
	Grade 5	Grade 7
Four of six standards	◆	◆
Five of six standards	◆	◆
Six of six standards	◆	◆

Chronic Absenteeism by Student Group

Chronic Absenteeism by Student Group

2020-21 School Year

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	291	267	69	25.80%
Female	130	123	24	19.50%
Male	160	144	45	31.30%
American Indian or Alaska Native	1	1	0	0.00%
Asian	4	4	1	25.00%
Black or African American	4	4	0	0.00%
Filipino	0	0	0	0.00%
Hispanic or Latino	47	46	15	32.60%
Native Hawaiian or Pacific Islander	0	0	0	0.00%
Two or More Races	13	13	4	30.80%
White	220	199	49	24.60%
English Learners	20	20	5	25.00%
Foster Youth	3	1	0	0.00%
Homeless	17	17	9	52.90%
Socioeconomically Disadvantaged	155	141	47	33.30%
Students Receiving Migrant Education Services	0	0	0	0.00%
Students with Disabilities	42	40	17	42.50%

◆ The 2020-21 data are not available. Due to the COVID-19 crisis, the Physical Fitness Test was suspended.

SARC Reporting in the 2020–21 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

Options

The CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

CAASPP Test Results in Science for All Students (grades 5, 8 and high school)

The table below shows the percent of students meeting or exceeding the State standard on the CAASPP – California Science Test (CAST) and the California Alternate Assessment for Science (CAA for Science) for grades 5, 8, and once in high school (i.e., grade 10, 11 or 12).

Percentage of Students Meeting or Exceeding State Standard					Two-Year Data	
	Mendocino K-8		Mendocino USD		California	
Subject	19-20	20-21	19-20	20-21	19-20	20-21
Science	■	♣	■	♣	■	28.72%

CAASPP Test Results in ELA and Mathematics for All Students taking and completing a state-administered assessment

The table below shows the percent of students meeting or exceeding the State standards on the California Assessment of Student Performance and Progress (CAASPP) Smarter Balanced Summative Assessments and California Alternate Assessments (CAAs) for English language arts/literacy (ELA) and mathematics for grades 3-8 and 11.

Percentage of Students Meeting or Exceeding State Standard					Two-Year Data	
	Mendocino K-8		Mendocino USD		California	
Subject	19-20	20-21	19-20	20-21	19-20	20-21
English language arts/literacy	■	*	■	*	■	*
Mathematics	■	*	■	*	■	*

■ Data for 2019–20 are not available due to the COVID-19 pandemic and resulting summative test suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019–20 school year.

♣ This school and district did not test students using the CAASPP for Science.

* Data for 2020–21 are not comparable to other year data due to the COVID-19 pandemic during the 2020–21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020–21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020–21 school year to other school years.

Statewide Assessments

Statewide assessments (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).



Note

Due to the COVID-19 pandemic, California Governor Gavin Newsom issued Executive Order N-30-20 which waived the requirement for statewide testing for the 2019–20 school year. Also due to the COVID-19 pandemic, the U.S. Department of Education approved a waiver of the requirement for statewide testing for the 2019–20 school year, as specified on the CDE Every Student Succeeds Act web page at <https://www.cde.ca.gov/re/es/>.



CAASPP Test Results by Student Group: Science (grades 5 and 8)

Percentage of Students Meeting or Exceeding State Standards

2020-21 School Year

Science					
Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	⚠	⚠	⚠	⚠	⚠
Female	⚠	⚠	⚠	⚠	⚠
Male	⚠	⚠	⚠	⚠	⚠
American Indian or Alaska Native	⚠	⚠	⚠	⚠	⚠
Asian	⚠	⚠	⚠	⚠	⚠
Black or African American	⚠	⚠	⚠	⚠	⚠
Filipino	⚠	⚠	⚠	⚠	⚠
Hispanic or Latino	⚠	⚠	⚠	⚠	⚠
Native Hawaiian or Pacific Islander	⚠	⚠	⚠	⚠	⚠
Two or more races	⚠	⚠	⚠	⚠	⚠
White	⚠	⚠	⚠	⚠	⚠
English Learners	⚠	⚠	⚠	⚠	⚠
Foster Youth	⚠	⚠	⚠	⚠	⚠
Homeless	⚠	⚠	⚠	⚠	⚠
Military	⚠	⚠	⚠	⚠	⚠
Socioeconomically disadvantaged	⚠	⚠	⚠	⚠	⚠
Students receiving Migrant Education services	⚠	⚠	⚠	⚠	⚠
Students with Disabilities	⚠	⚠	⚠	⚠	⚠

⚠ This school did not test students using the CAASPP for Science.



CAASPP Test Results by Student Group: English Language Arts (grades 3-8)
For students taking and completing a state-administered assessment.

Percentage of Students Meeting or Exceeding State Standards

2020-21 School Year

English Language Arts					
Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	198	145	73.23%	26.77%	45.52%
Female	101	77	76.24%	23.76%	45.45%
Male	97	68	70.10%	29.90%	45.59%
American Indian or Alaska Native	♦	♦	♦	♦	♦
Asian	♦	♦	♦	♦	♦
Black or African American	♦	♦	♦	♦	♦
Filipino	♦	♦	♦	♦	♦
Hispanic or Latino	30	24	80.00%	20.00%	37.50%
Native Hawaiian or Pacific Islander	♦	♦	♦	♦	♦
Two or more races	♦	♦	♦	♦	♦
White	152	111	73.03%	26.97%	45.95%
English Learners	17	16	94.12%	5.88%	18.75%
Foster Youth	♦	♦	♦	♦	♦
Homeless	24	16	66.67%	33.33%	37.50%
Military	♦	♦	♦	♦	♦
Socioeconomically disadvantaged	104	76	73.08%	26.92%	42.11%
Students receiving Migrant Education services	♦	♦	♦	♦	♦
Students with Disabilities	33	21	63.64%	36.36%	23.81%

♦ Inclusion and exclusion rules are different for the SARC than for other public assessment reports. Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.



CAASPP Test Results by Student Group: Mathematics (grades 3-8)

For students taking and completing a state-administered assessment.

Percentage of Students Meeting or Exceeding State Standards

2020-21 School Year

Mathematics					
Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	198	143	72.22%	27.78%	25.17%
Female	101	77	76.24%	23.76%	20.78%
Male	97	66	68.04%	31.96%	30.30%
American Indian or Alaska Native	♦	♦	♦	♦	♦
Asian	♦	♦	♦	♦	♦
Black or African American	♦	♦	♦	♦	♦
Filipino	♦	♦	♦	♦	♦
Hispanic or Latino	30	24	80.00%	20.00%	8.33%
Native Hawaiian or Pacific Islander	♦	♦	♦	♦	♦
Two or more races	♦	♦	♦	♦	♦
White	152	109	71.71%	28.29%	29.36%
English Learners	17	16	94.12%	5.88%	0.00%
Foster Youth	♦	♦	♦	♦	♦
Homeless	24	16	66.67%	33.33%	25.00%
Military	♦	♦	♦	♦	♦
Socioeconomically disadvantaged	104	75	72.12%	27.88%	25.33%
Students receiving Migrant Education services	♦	♦	♦	♦	♦
Students with Disabilities	33	21	63.64%	36.36%	14.29%

♦ Inclusion and exclusion rules are different for the SARC than for other public assessment reports. Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.



Textbooks and Instructional Materials

In the Mendocino Unified School District, all students have access to their own textbooks and instructional materials that are adopted from the most recent state-approved list. Textbooks are consistent with the content and cycles of the curriculum frameworks adopted by the State Board of Education. The district adopts textbooks during the adoption cycles recommended by the state. Common Core State Standards math textbooks were purchased in 2013, 2014 and 2015. Textbooks for K-5 English language arts curriculum were purchased in 2016 and math was purchased in 2017. 6-8 English language arts textbooks were purchased in 2017 and 2018.

Textbooks and Instructional Materials List		2021-22 School Year
Subject	Textbook	Adopted
Reading/language arts	<i>SuperKids</i> (K-2)	2016
Reading/language arts	<i>Great Minds</i> (3-5)	2016
Reading/language arts	Literature-based curriculum (6)	2017
Reading/language arts	<i>Great Minds</i> (7-8)	2017
Mathematics	<i>Bridges in Mathematics</i> (K-5)	2015
Mathematics	College Preparatory Mathematics (CPM) (6-8)	2008
Science	Prentice, McGraw-Hill	2007
History/social science	California Edition, Houghton Mifflin	2006

Quality of Textbooks

The following table outlines the criteria required for choosing textbooks and instructional materials.

Quality of Textbooks		2021-22 School Year
Criteria		Yes/No
Are the textbooks adopted from the most recent state-approved or local governing-board-approved list?		Yes

Public Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the internet at libraries and public locations is generally provided on first-come, first-served basis. Other use restrictions include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available at a workstation, and the ability to print documents.

Availability of Textbooks and Instructional Materials

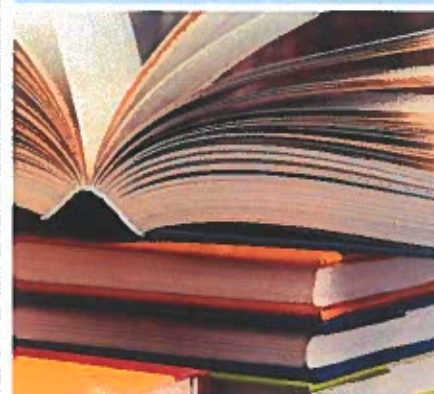
The following lists the percentage of pupils who lack their own assigned textbooks and instructional materials.

Percentage of Students Lacking Materials by Subject	
2021-22 School Year	
Reading/language arts	0%
Mathematics	0%
Science	0%
History/social science	0%
Visual and performing arts	0%
Foreign language	0%
Health	0%

Currency of Textbooks

This table displays the date when the most recent hearing was held to adopt a resolution on the sufficiency of instructional materials.

Currency of Textbooks	
2021-22 School Year	
Data collection date	9/9/2021



School Facilities

In May 2008, a building and renovation project for a new K-8 campus began. Phase two was completed in August 2009, and the staff moved into the new K-4 facilities, which included new classrooms; specialized rooms for cooking, art and music; a K-8 library; and student-services building. Phase three was completed in April 2010 and included modernizing the 11 upper-grade classrooms, including two new computer labs, a new science classroom, family resource center and the gym. The K-8 campus also includes a large, renovated multipurpose room, which is used for the meal programs, as well as assemblies, programs and indoor physical education.

All classrooms have telephones, internet connections and computers. Play areas are cushioned with a rubberized mat. A large blacktop area is available for various games and includes eight basketball standards. Adults supervise children at play, as well as before and during school hours.

Campus facilities are well maintained by the MUSD maintenance and custodial staff, which oversee the safety, cleanliness and adequacy of the facilities, including routine inspections and repairs. The school has two full-time custodians for routine cleaning and maintenance. Restrooms are cleaned two times each day, and more if necessary. The Complaint Process for any complaints about facilities is posted in every classroom, the office, the library and all places where students gather for activities.

In 2014, wireless internet was added to the entire campus. This provides wireless internet to every classroom and indoor common area.



School Facility Good Repair Status

The table shows the results of the school's most recent inspection using the Facility Inspection Tool (FIT) or equivalent school form. This inspection determines the school facility's good repair status using ratings of good condition, fair condition or poor condition. The overall summary of facility conditions uses ratings of exemplary, good, fair or poor.

School Facility Good Repair Status

2021-22 School Year

Items Inspected	Repair Status
Systems: Gas leaks, sewer, mechanical systems (heating, ventilation and HVAC)	Good
Interior: Interior surfaces (floors, ceilings, walls and window casings)	Good
Cleanliness: Pest/vermin control, overall cleanliness	Good
Electrical: Electrical systems	Good
Restrooms/fountains: Restrooms, sinks and drinking fountains	Good
Safety: Fire safety, emergency systems, hazardous materials	Good
Structural: Structural condition, roofs	Fair
External: Windows/doors/gates/fences, playgrounds/school grounds	Good
Overall summary of facility conditions	Good
Date of the most recent school site inspection	9/10/2021

Deficiencies and Repairs

The table lists the repairs required for all deficiencies found during the site inspection. Regardless of each item's repair status, all deficiencies are listed.

Deficiencies and Repairs

2021-22 School Year

Items Inspected	Deficiencies and Action Taken or Planned	Date of Action
Structural	A Exterior: Solar tube panels rusting. B Exterior: Metal posts showing signs of rust. C Exterior: Signs of rust. E Exterior: Signs of rust on metal posts. G Exterior: Roof was repaired 9/9/21 under warranty (roof leaking). Metal posts showing signs of rust.	Warranty work planned 2021-22. Other repairs Planned repairs 2022-23
External	A Exterior: Padded play area cracking and mission sections. Playground structures rusting.	Planned repairs 2022-23



"We are a dedicated staff committed to excellence at the Mendocino K-8 Schools."

Teacher Preparation and Placement

The teacher data displayed in this SARC is from the 2019-20 school year. This table displays the number and percent of teacher authorization/assignment as well as the total number and percent of teaching positions at the school, district, and state levels. For questions concerning the assignment of teachers outside their subject area of competence or the credential status of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

Teacher Preparation and Placement				2019-20 School Year		
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments ("Ineffective" under ESSA)						
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)						
Unknown						
Total Teaching Positions						

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

This table displays the percent of authorization/assignment of teachers as well as the total number of teachers without credentials and misassignments at the school level. For questions concerning the permits, waivers, and misassignment of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

Permits/waivers: Teachers that are issued limited emergency permits by the California Commission on Teacher Credentialing that authorize them to temporarily teach courses and student groups they are assigned to without possessing the appropriate credential.

Teacher Misassignments: The assignment of employees to teaching or pupil services positions for which the employee does not hold the required certificate, credential, or other statutory authorization.

Vacant Teacher Positions: The total number of the school's vacant teacher positions.

Teachers Without Credentials and Misassignments		2019-20 School Year
Authorization/Assignment	Mendocino K-8	
Permits and Waivers		
Misassignments		
Vacant Positions		
Total Teachers Without Credentials and Misassignments		

Note: The data in these tables is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For information on the CalSAAS, visit the CALPADS web page at <https://www.cde.ca.gov/ds/sp/cl/calpadsup-dflash201.asp>.

For more information on the definitions listed above, refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

Teacher Preparation and Placement

Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned): The teacher possesses a California preliminary or clear credential issued by the California Commission on Teacher Credentialing which permits them to teach the subject and grade levels that they are assigned.

Intern Credential Holders Properly Assigned: The teacher possess a California intern credential issued by the California Commission on Teacher Credentialing which permits them to teach the subject and grade levels that they are assigned.

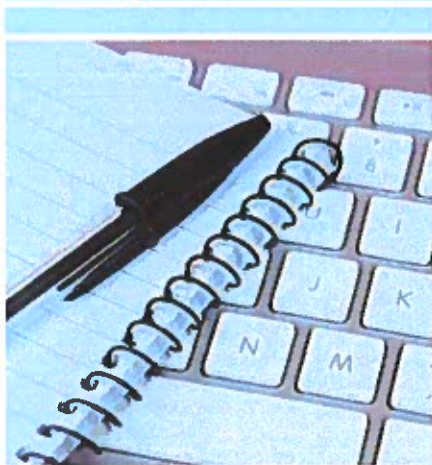
Teachers Without Credentials and Misassignments ("Ineffective" under Every Student Succeeds Act [ESSA]): An ineffective teacher is any of the following:

- An individual whose assignment is legally authorized by an emergency permit that does not require possession of a full teaching license; or
- A teacher who holds a teaching credential but does not possess a permit or authorization that temporarily allows them to teach outside of their credentialed area (misassigned); or
- An individual who holds no credential, permit, or authorization to teach in California.
- "Ineffective" includes the following limited term emergency permits:
 - Provisional Internship Permits;
 - Short-Term Staff Permits;
 - Variable Term Waivers; and
 - Substitute permits or Teaching Permits for Statutory Leave (TSPL) holders serving as the teacher of record.

Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA): A credentialed teacher who has not yet demonstrated subject matter competence in the subject area(s) or for the student population to which he or she is assigned. Under this definition, the following limited permits will be considered out of field:

- General Education Limited Assignment Permit (GELAP)
- Special Education Limited Assignment Permit (SELAP)
- Short-Term Waivers
- Emergency English Learner or Bilingual Authorization Permits
- Local Assignment Options

Unknown: These are instances where either information about the course assignment or the teacher is either missing or has been identified as incorrect. Therefore, an accurate assignment status cannot be currently made.



Academic Counselors and School Support Staff

This table displays information about academic counselors and support staff at the school and their full-time equivalent (FTE).

Ratio of Pupils to Academic Counselors and School Support Staff Data

2020-21 School Year

	Ratio
Pupils to Academic counselors	✦
Support Staff	FTE
Counselor (academic, social/behavioral or career development)	0.5
Library media teacher (librarian)	0.0
Library media services staff (paraprofessional)	0.0
Psychologist	0.5
Social worker	0.5
Nurse	0.0
Speech/language/hearing specialist	1.0
Resource specialist (nonteaching)	2.0
✦ Not applicable.	

Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

This table displays the number of teachers and the total out-of-field teachers at the school level.

Credentialed Teachers Authorized on a Permit or Waiver: Teachers that are issued limited emergency permits by the California Commission on Teacher Credentialing that authorize them to temporarily teach courses and student groups they are assigned to without possessing the appropriate credential.

Local Assignment Options: Means if an employing agency is unable to assign a teacher or other certificated employee with an appropriate credential, it can assign any fully-credentialed teacher outside of their area of credential authorization if the local educational agency abides by requirements in California Education Code and those required by the California Commission on Teacher Credentialing.

For more information on the definitions listed above, refer to the California Commission on Teacher Credentialing's Administrator's Assignment Manual at <https://www.ctc.ca.gov/credentials/manuals>.

Credentialed Teachers Assigned Out-of-Field

2019-20 School Year

Indicator	Mendocino K-8
Credentialed Teachers Authorized on a Permit or Waiver	
Local Assignment Options	
Total Out-of-Field Teachers	

Class Assignments

This table displays the number of teachers and the total out-of-field teachers at the school level.

Misassignments for English Learners: The assignment of employees to teaching or pupil services positions with English Learners for which the employee does not hold the required certificate, credential, or other statutory authorization.

No credential, permit or authorization to teach: The teacher does not possess any type of authorization, permit, waiver, or certificate issued by the California Commission on Teacher Credentialing to teach in California schools.

Misassignment and vacant teacher position data should be available in the district's personnel office.

Class Assignments

2019-20 School Year

Indicator	Mendocino K-8
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For information on the CalSAAS, visit the CALPADS web page at <https://www.cde.ca.gov/ds/sp/cl/calpadsup-dflash201.asp>.

For more information on the definitions listed above, refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.



Financial Data

The financial data displayed in this SARC is from the 2019-20 fiscal year. The most current fiscal information available provided by the state is always two years behind the current school year and one year behind most other data included in this report. For detailed information on school expenditures for all districts in California, see the California Department of Education (CDE) Current Expense of Education & Per-pupil Spending web page at www.cde.ca.gov/ds/fd/ec. For information on teacher salaries for all districts in California, see the CDE Certificated Salaries & Benefits web page at www.cde.ca.gov/ds/fd/cs. To look up expenditures and salaries for a specific school district, see the Ed-Data website at www.ed-data.org.

District Financial Data

This table displays district teacher and administrative salary information and compares the figures to the state averages for districts of the same type and size based on the salary schedule. Note: The district salary data does not include benefits.

Salary Data			2019-20 Fiscal Year	
	Mendocino USD	Similar Sized District		
Beginning teacher salary	\$40,402	\$45,813		
Midrange teacher salary	\$62,840	\$70,720		
Highest teacher salary	\$84,781	\$93,973		
Average elementary school principal salary	\$107,889	\$111,613		
Average middle school principal salary	\$107,889	\$119,477		
Average high school principal salary	\$107,889	\$120,270		
Superintendent salary	\$127,806	\$150,704		
Teacher salaries: percentage of budget	31%	29%		
Administrative salaries: percentage of budget	8%	6%		

Financial Data Comparison

This table displays the school's per-pupil expenditures from unrestricted sources and the school's average teacher salary and compares it to the district and state data.

Financial Data Comparison			2019-20 Fiscal Year	
	Expenditures Per Pupil From Unrestricted Sources	Annual Average Teacher Salary		
Mendocino K-8	\$12,157	\$68,020		
Mendocino USD	\$13,508	\$66,402		
California	\$8,444	\$71,544		
School and district: percentage difference	-10.0%	+2.4%		
School and California: percentage difference	+44.0%	-4.9%		

✖ Data not available at this time.

School Financial Data

The following table displays the school's average teacher salary and a breakdown of the school's expenditures per pupil from unrestricted and restricted sources.

School Financial Data	
2019-20 Fiscal Year	
Total expenditures per pupil	\$16,895
Expenditures per pupil from restricted sources	\$4,738
Expenditures per pupil from unrestricted sources	\$12,157
Annual average teacher salary	\$68,020



Expenditures Per Pupil

Supplemental/restricted expenditures come from money whose use is controlled by law or by a donor. Money that is designated for specific purposes by the district or governing board is not considered restricted. Basic/unrestricted expenditures are from money whose use, except for general guidelines, is not controlled by law or by a donor.

Mendocino K-8 Schools

Data for this year's SARC was provided by the California Department of Education and school and district offices. For additional information on California schools and districts and comparisons of the school to the district, the county and the state, please visit DataQuest at <http://dq.cde.ca.gov/dataquest>. DataQuest is an online resource that provides reports for accountability, test data, enrollment, graduates, dropouts, course enrollments, staffing and data regarding English learners. Per Education Code Section 35256, each school district shall make hard copies of its annually updated report card available, upon request, on or before February 1.

All data accurate as of January 2022.

School Accountability Report Card

PUBLISHED BY:



School
Innovations
& Achievement
800.487.9234

Mendocino High School

Grades 9-12
CDS Code 23-65581-2333185

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**MENDOCINO
HIGH SCHOOL**



Mendocino Unified School District

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Jason Morse, Superintendent ▪ jmorse@mcn.org ▪ (707) 937-5868



Principal's Message

The original Mendocino High School was dedicated in 1894 overlooking the village of Mendocino and the Pacific Ocean. This year we are beginning a three-year modernization project that will see the rebuilding of the main campus and maintenance and remodeling on other areas of the campus. The project will create an updated and improved learning environment that takes advantage of the natural surroundings. The Mendocino High School and Mendocino Community High School together serve about 165 students from Mendocino Unified School District and neighboring districts. Mendocino High School offers a traditional college preparatory program, while Mendocino Community High School is a smaller "school within a school" that offers students a close-knit, family-like learning community.

For a small school, Mendocino High School offers a rich diversity of classes, including a fully developed Career Technical Education program with six pathways of study, a unique environmental science program that has students in the field doing meaningful science, and a week in the spring when students break from their regularly scheduled classes to participate in unique educational experiences and adventures on and off campus.

After a year of distance learning, we are happy to be back on campus and offering students some of these opportunities once again. We found during distance learning that many of the programs we have developed over the years, from a standards-based grading philosophy to a multi-tiered system of supports for academic, behavioral, and social-emotional needs, served our students well during these challenging times. Now, back on campus, we continue to build on and improve our systems as well as supporting the many varied needs of our students. With construction and the return of in-person learning, our theme for the year is appropriately "(re)Building Community."

School Mission Statement

The Mendocino High Schools honor the district motto of "Learn, Explore, Create" by providing a variety of challenging educational and extracurricular programs that empower each student to strive for academic and personal excellence.

School Vision Statement

Located in a small town of great natural beauty and cultural awareness, the Mendocino High Schools are based on a foundation of strong personal relationships and a regard for the wholeness of each student. Through meaningful and engaging learning experiences, students are challenged to be critical and creative thinkers. Each student is supported in developing a sense of responsibility to self and to the local and global community. The Mendocino High Schools foster a personal approach that inspires students to find their passions and develop strengths that will prepare them for opportunities in the 21st century.

Parental Involvement

Parents have the opportunity to participate in a variety of activities such as the School Site Council, Mendocino Unified Schools Enrichment (fundraising and program enrichment), Club Cardinal (athletic boosters), Chorus Boosters and parent forums with the Principal. Parent volunteers are also invited to help with special events, presentations, field trips, and to support a variety of school programs such as athletics and class activities. Parents are invited to attend annual adviser conferences, a range of college and career guidance events, and awards ceremonies. For more information on how to become involved, contact Principal Tobin Hahn at (707) 937-5871 or thahn@mendocinoused.org.

School Safety

The school safety plan emphasizes the important relationship of student safety and security to student learning. The school safety plan includes the following:

- Child abuse reporting procedures
- Disaster response procedures
- Suspension and expulsion policies
- Discrimination and harassment policy
- A schoolwide body positive dress code
- Yearly goals for a safe social and physical environment

The school safety plan was last reviewed, updated and discussed with the school faculty in February 2022.



School Accountability Report Card

In accordance with state and federal requirements, the School Accountability Report Card (SARC) is put forth annually by all public schools as a tool for parents and interested parties to stay informed of the school's progress, test scores and achievements.

District Mission and Vision Statement

Our vision is to provide an integrated learning community that fosters creativity, compassion and civic responsibility in a way that maximizes personal development.

Learn. Explore. Create.

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

Enrollment by Student Group

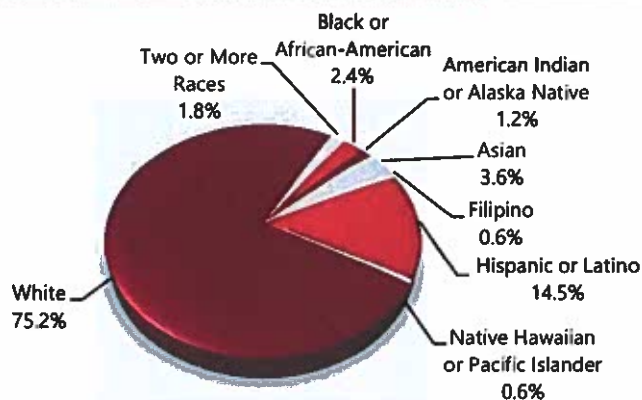
Demographics	
2020-21 School Year	
Female	49.70%
Male	50.30%
Non-Binary	0.00%
English learners	2.40%
Foster youth	0.60%
Homeless	2.40%
Migrant	0.00%
Socioeconomically Disadvantaged	38.80%
Students with Disabilities	14.50%

Enrollment by Student Group

The total enrollment at the school was 165 students for the 2020-21 school year. The pie chart displays the percentage of students enrolled in each group.

Demographics

2020-21 School Year

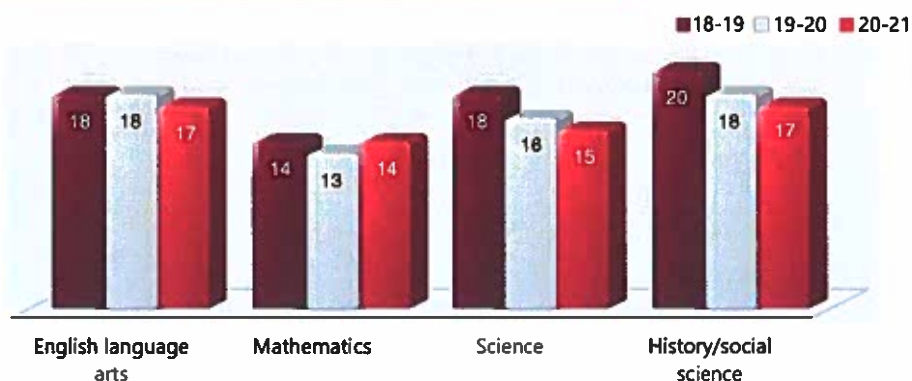


Class Size Distribution

The bar graph displays the three-year data for average class size, and the table displays the three-year data for the number of classrooms by size. The number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size

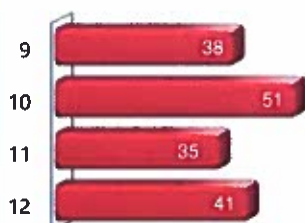
Three-Year Data



Enrollment by Grade

The bar graph displays the total number of students enrolled in each grade for the 2020-21 school year.

2020-21 Enrollment by Grade



Number of Classrooms by Size

Three-Year Data

	2018-19			2019-20			2020-21		
Subject	Number of Students								
	1-22	23-32	33+	1-22	23-32	33+	1-22	21-32	33+
English language arts	7	2		6	3		7	2	
Mathematics	9	1		9	1		8	1	
Science	6	2		7	2		9		
History/social science	3	3		5	1		5	2	

Student Learning Outcomes

Our graduates will be ...

1. **Effective communicators who ...**
 - 1.1 Utilize written, verbal and nonverbal communication to convey significant messages.
 - 1.2. Receive and comprehend the messages of others.
2. **Complex thinkers who ...**
 - 2.1. Are competent in accessing and analyzing information from a variety of sources.
 - 2.2. Employ critical thinking and problem-solving in a variety of situations.
3. **Self-directed learners who ...**
 - 3.1. Function successfully, both independently and in collaborative settings.
 - 3.2. Seek enrichment and work to build on their strengths ensure success in a rapidly changing world.
4. **Responsible citizens who ...**
 - 4.1. Display positive behaviors and attitudes toward themselves and others.
 - 4.2. Effect positive change through social responsibility and environmental sustainability in the school community and beyond.



California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

California Physical Fitness Test

Each spring, all students in grades 5, 7 and 9 are required to participate in the California Physical Fitness Test (PFT). The Fitnessgram is the designated PFT for students in California public schools put forth by the State Board of Education. The PFT measures six key fitness areas:

1. Aerobic Capacity
2. Body Composition
3. Flexibility
4. Abdominal Strength and Endurance
5. Upper Body Strength and Endurance
6. Trunk Extensor Strength and Flexibility

Encouraging and assisting students in establishing lifelong habits of regular physical activity is the primary goal of the Fitnessgram. The table shows the percentage of students meeting the fitness standards of being in the "healthy fitness zone" for the most recent testing period. For more detailed information on the California PFT, please visit www.cde.ca.gov/ta/tg/pf.

California Physical Fitness Test		2020-21 School Year
Percentage of Students Meeting Fitness Standards	Mendocino HS	
	Grade 9	
Four of six standards	◆	
Five of six standards	◆	
Six of six standards	◆	

Chronic Absenteeism by Student Group

Chronic Absenteeism by Student Group		2020-21 School Year		
Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	171	166	9	5.40%
Female	85	82	6	7.30%
Male	86	84	3	3.60%
American Indian or Alaska Native	2	2	0	0.00%
Asian	6	6	0	0.00%
Black or African American	4	4	0	0.00%
Filipino	1	1	0	0.00%
Hispanic or Latino	25	24	2	8.30%
Native Hawaiian or Pacific Islander	1	1	0	0.00%
Two or More Races	3	3	0	0.00%
White	129	125	7	5.60%
English Learners	5	4	1	25.00%
Foster Youth	1	1	0	0.00%
Homeless	6	6	1	16.70%
Socioeconomically Disadvantaged	74	70	6	8.60%
Students Receiving Migrant Education Services	0	0	0	0.00%
Students with Disabilities	26	25	1	4.00%

◆ The 2020-21 data are not available. Due to the COVID-19 crisis, the Physical Fitness Test was suspended.



SARC Reporting in the 2020–21 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

Options

The CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

CAASPP Test Results in Science for All Students (grades 5, 8 and high school)

The table below shows the percent of students meeting or exceeding the State standard on the CAASPP – California Science Test (CAST) and the California Alternate Assessment for Science (CAA for Science) for grades 5, 8, and once in high school (i.e., grade 10, 11 or 12).

Percentage of Students Meeting or Exceeding State Standard					Two-Year Data	
	Mendocino HS		Mendocino USD		California	
Subject	19-20	20-21	19-20	20-21	19-20	20-21
Science	■	♣	■	♣	■	28.72%

CAASPP Test Results in ELA and Mathematics for All Students taking and completing a state-administered assessment

The table below shows the percent of students meeting or exceeding the State standards on the California Assessment of Student Performance and Progress (CAASPP) Smarter Balanced Summative Assessments and California Alternate Assessments (CAAs) for English language arts/literacy (ELA) and mathematics for grades 3-8 and 11.

Percentage of Students Meeting or Exceeding State Standard					Two-Year Data	
	Mendocino HS		Mendocino USD		California	
Subject	19-20	20-21	19-20	20-21	19-20	20-21
English language arts/literacy	■	*	■	*	■	*
Mathematics	■	*	■	*	■	*

■ Data for 2019–20 are not available due to the COVID-19 pandemic and resulting summative test suspension. The Executive Order N-30-20 was issued which waived the assessment, accountability, and reporting requirements for the 2019–20 school year.

♣ This school and district did not test students using the CAASPP for Science.

* Data for 2020–21 are not comparable to other year data due to the COVID-19 pandemic during the 2020–21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020–21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020–21 school year to other school years.

Statewide Assessments

Statewide assessments (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy (ELA) and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).



Note

Due to the COVID-19 pandemic, California Governor Gavin Newsom issued Executive Order N-30-20 which waived the requirement for statewide testing for the 2019–20 school year. Also due to the COVID-19 pandemic, the U.S. Department of Education approved a waiver of the requirement for statewide testing for the 2019–20 school year, as specified on the CDE Every Student Succeeds Act web page at <https://www.cde.ca.gov/re/es/>.



CAASPP Test Results by Student Group: Science (high school)

Percentage of Students Meeting or Exceeding State Standards

2020-21 School Year

Science

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	⌘	⌘	⌘	⌘	⌘
Female	⌘	⌘	⌘	⌘	⌘
Male	⌘	⌘	⌘	⌘	⌘
American Indian or Alaska Native	⌘	⌘	⌘	⌘	⌘
Asian	⌘	⌘	⌘	⌘	⌘
Black or African American	⌘	⌘	⌘	⌘	⌘
Filipino	⌘	⌘	⌘	⌘	⌘
Hispanic or Latino	⌘	⌘	⌘	⌘	⌘
Native Hawaiian or Pacific Islander	⌘	⌘	⌘	⌘	⌘
Two or more races	⌘	⌘	⌘	⌘	⌘
White	⌘	⌘	⌘	⌘	⌘
English Learners	⌘	⌘	⌘	⌘	⌘
Foster Youth	⌘	⌘	⌘	⌘	⌘
Homeless	⌘	⌘	⌘	⌘	⌘
Military	⌘	⌘	⌘	⌘	⌘
Socioeconomically disadvantaged	⌘	⌘	⌘	⌘	⌘
Students receiving Migrant Education services	⌘	⌘	⌘	⌘	⌘
Students with Disabilities	⌘	⌘	⌘	⌘	⌘

⌘ This school did not test students using the CAASPP for Science.



CAASPP Test Results by Student Group: English Language Arts (grade 11)

For students taking and completing a state-administered assessment.

Percentage of Students Meeting or Exceeding State Standards

2020-21 School Year

English Language Arts

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	36	27	75.00%	25.00%	74.07%
Female	22	18	81.82%	18.18%	72.22%
Male	14	9	64.29%	35.71%	♦
American Indian or Alaska Native	♦	♦	♦	♦	♦
Asian	♦	♦	♦	♦	♦
Black or African American	♦	♦	♦	♦	♦
Filipino	♦	♦	♦	♦	♦
Hispanic or Latino	♦	♦	♦	♦	♦
Native Hawaiian or Pacific Islander	♦	♦	♦	♦	♦
Two or more races	♦	♦	♦	♦	♦
White	27	20	74.07%	25.93%	70.00%
English Learners	♦	♦	♦	♦	♦
Foster Youth	♦	♦	♦	♦	♦
Homeless	♦	♦	♦	♦	♦
Military	♦	♦	♦	♦	♦
Socioeconomically disadvantaged	17	13	76.47%	23.53%	69.23%
Students receiving Migrant Education services	♦	♦	♦	♦	♦
Students with Disabilities	♦	♦	♦	♦	♦

♦ Inclusion and exclusion rules are different for the SARC than for other public assessment reports. Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.



CAASPP Test Results by Student Group: Mathematics (grade 11)

For students taking and completing a state-administered assessment.

Percentage of Students Meeting or Exceeding State Standards

2020-21 School Year

Mathematics

Group	Total Enrollment	Number Tested	Percentage Tested	Percentage Not Tested	Percentage Met or Exceeded
All students	36	22	61.11%	38.89%	45.45%
Female	22	14	63.64%	36.36%	35.71%
Male	14	8	57.14%	42.86%	♦
American Indian or Alaska Native	♦	♦	♦	♦	♦
Asian	♦	♦	♦	♦	♦
Black or African American	♦	♦	♦	♦	♦
Filipino	♦	♦	♦	♦	♦
Hispanic or Latino	♦	♦	♦	♦	♦
Native Hawaiian or Pacific Islander	♦	♦	♦	♦	♦
Two or more races	♦	♦	♦	♦	♦
White	27	16	59.26%	40.74%	43.75%
English Learners	♦	♦	♦	♦	♦
Foster Youth	♦	♦	♦	♦	♦
Homeless	♦	♦	♦	♦	♦
Military	♦	♦	♦	♦	♦
Socioeconomically disadvantaged	17	9	52.94%	47.06%	♦
Students receiving Migrant Education services	♦	♦	♦	♦	♦
Students with Disabilities	♦	♦	♦	♦	♦

♦ Inclusion and exclusion rules are different for the SARC than for other public assessment reports. Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.





Graduation and Dropout Rates

This table displays the graduation and dropout rates for the most recent three-year period for which data is available. The four-year adjusted cohort graduation rate is the number of students who graduate in four years with a regular high school diploma divided by the number of students who form the adjusted cohort for the graduating class. From the beginning of grade 9 (or the earliest high school grade), students who are entering that grade for the first time form a cohort that is "adjusted" by adding any students who subsequently transfer into the cohort and subtracting any students who subsequently transfer out.

Graduation and Dropout Rates				Three-Year Data		
	Graduation Rate			Dropout Rate		
	18-19	19-20	20-21	18-19	19-20	20-21
Mendocino HS	88.40%	*	97.50%	11.60%	100.00%	2.50%
Mendocino USD	83.30%	4.40%	95.50%	16.70%	93.30%	4.50%
California	84.50%	84.20%	83.60%	9.00%	8.90%	9.40%

Graduation Rate by Student Group (Four-Year Cohort Rate)

Graduation Rate by Student Group			2020-21 School Year
Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	40	39	97.50%
Female	19	18	94.70%
Male	21	21	100.00%
Non-Binary	♦	♦	♦
American Indian or Alaska Native	♦	♦	♦
Asian	♦	♦	♦
Black or African American	♦	♦	♦
Filipino	♦	♦	♦
Hispanic or Latino	♦	♦	♦
Native Hawaiian or Pacific Islander	♦	♦	♦
Two or More Races	♦	♦	♦
White	30	29	96.70%
English Learners	♦	♦	♦
Foster Youth	♦	♦	♦
Homeless	♦	♦	♦
Socioeconomically Disadvantaged	13	13	100.00%
Students Receiving Migrant Education Services	♦	♦	♦
Students with Disabilities	♦	♦	♦

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

* Due to an error, the 19-20 graduation rate was not reported.

♦ Inclusion and exclusion rules are different for the SARC than for other public assessment reports. Scores are not shown when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Advanced Placement Courses

The following is a list of Advanced Placement (AP) courses offered by subject at the school.

Advanced Placement Courses	
2020-21 School Year	
Percentage of total enrollment enrolled in AP courses	21.70%
Number of AP courses offered at the school	6
Number of AP Courses by Subject	
Computer science	0
English	2
Fine and performing arts	0
Foreign language	0
Mathematics	2
Science	0
Social science	2

Courses for University of California (UC) and/or California State University (CSU) Admission

The table displays two measures related to the school's courses that are required for University of California and California State University admission for the most recent year for which data is available. For more detailed information, visit <http://dq.cde.ca.gov/dataquest>. For general admissions requirements, please visit the UC Admissions Information web page at <http://admission.universityofcalifornia.edu>. For admission, application and fee information, see the CSU web page at www.calstate.edu/admission/admission.shtml.

UC/CSU Admission	
Mendocino HS	
2019-20 and 2020-21 School Years	
Percentage of students enrolled in courses required for UC/CSU admission in 2020-21	98.19%
Percentage of graduates who completed all courses required for UC/CSU admission in 2019-20	0.00%

Availability of Textbooks and Instructional Materials

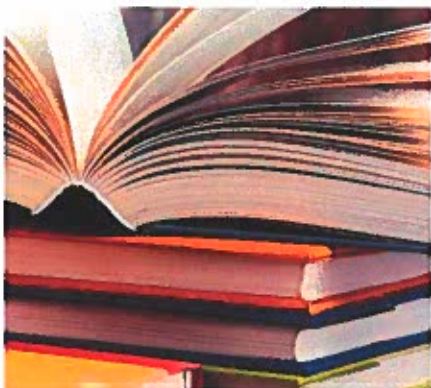
The following lists the percentage of pupils who lack their own assigned textbooks and instructional materials.

Percentage of Students Lacking Materials by Subject	
2021-22 School Year	
Reading/language arts	0%
Mathematics	0%
Science	0%
History/social science	0%
Visual and performing arts	0%
Foreign language	0%
Health	0%
Science laboratory equipment	0%

Currency of Textbooks

This table displays the date when the most recent hearing was held to adopt a resolution on the sufficiency of instructional materials.

Currency of Textbooks	
2021-22 School Year	
Data collection date	9/9/2021



Textbooks and Instructional Materials

In the Mendocino Unified School District, all students have access to their own textbooks and instructional materials that are adopted from the most recent state-approved list. Textbooks are consistent with the content and cycles of the curriculum frameworks adopted by the State Board of Education. The district adopts textbooks during the adoption cycles recommended by the state. Common Core State Standards math textbooks were purchased in 2013, 2014 and 2015. Textbooks for K-5 English language arts curriculum were purchased in 2016 and math was purchased in 2017. 6-8 English language arts textbooks were purchased in 2017 and 2018.

Textbooks and Instructional Materials List

2021-22 School Year

Subject	Textbook	Adopted
Reading/language arts	<i>Edge 2014 B: Student Edition</i>	2015
Reading/language arts	Literature-based curriculum	2001
Reading/language arts	<i>Modern World Literature</i> , McDougal Littell	2001
Mathematics	<i>Statistics</i> , CPM	2018
Mathematics	<i>Algebra 2 and Precalculus</i> , CPM	2013
Mathematics	<i>Calculus</i> , 2nd Edition; CPM	2015
Mathematics Common Core	<i>Core Connections: Geometry</i> , CPM	2013
Mathematics Common Core	<i>Core Connections: Algebra</i> , CPM	2013
Mathematics Common Core	<i>Core Connections: Algebra 2</i> , CPM	2014
Science	<i>Environmental Science for AP</i> , Second Edition	2015
Science	Biology California	2020
Science	<i>Experience Chemistry for California</i>	2020
Science	<i>Conceptual Physics</i> , Hewitt	2017
Science	<i>Earth Science</i> , McGraw-Hill	2004
History/social science	<i>A Young People's History of the United States</i>	2015
History/social science	<i>United States History and Government</i> , Prentice Hall	2003
History/social science	<i>World History: Traditions & Encounters</i> , McGraw-Hill	2008

Quality of Textbooks

The following table outlines the criteria required for choosing textbooks and instructional materials.

Quality of Textbooks

2021-22 School Year

Criteria	Yes/No
Are the textbooks adopted from the most recent state-approved or local governing-board-approved list?	Yes

Public Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the internet at libraries and public locations is generally provided on first-come, first-served basis. Other use restrictions include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available at a workstation, and the ability to print documents.



School Facility Good Repair Status

The table shows the results of the school's most recent inspection using the Facility Inspection Tool (FIT) or equivalent school form. This inspection determines the school facility's good repair status using ratings of good condition, fair condition or poor condition. The overall summary of facility conditions uses ratings of exemplary, good, fair or poor.

School Facility Good Repair Status		2021-22 School Year
Items Inspected		Repair Status
Systems: Gas leaks, sewer, mechanical systems (heating, ventilation and HVAC)		Good
Interior: Interior surfaces (floors, ceilings, walls and window casings)		Poor
Cleanliness: Pest/vermin control, overall cleanliness		Good
Electrical: Electrical systems		Good
Restrooms/fountains: Restrooms, sinks and drinking fountains		Good
Safety: Fire safety, emergency systems, hazardous materials		Good
Structural: Structural condition, roofs		Fair
External: Windows/doors/gates/fences, playgrounds/school grounds		Fair
Overall summary of facility conditions		Fair
Date of the most recent school site inspection		9/12/2021



Deficiencies and Repairs

The table lists the repairs required for all deficiencies found during the site inspection. Regardless of each item's repair status, all deficiencies are listed.

Deficiencies and Repairs		2021-22 School Year
Items Inspected	Deficiencies and Action Taken or Planned	Date of Action
Systems	Gym ceiling fans partially functional. Thermostat not working; Girls & Boys Locker Room air handler broken; Gym Room 11 & 12: Broken thermostat.	Modernization Project Phase II 2022-23
Interior	Computer Lab, E-Lab & Sunrise: Carpet needs replacing; Gym Girls & Boys Bathroom: needs painting; Gym Weight Room: Ceiling tiles missing; Community School Main: need carpet and paint replaced; Band Bathroom: Flooring has issues with bubbling; PAC: flooring starting to wear.	Modernization Project Phase II 2022-23
Electrical	Exterior & Community High: Rusty electrical panel and cover needs to be replaced.	Modernization Project Phase II 2022-23
Structural	Rusty roof above walkway will need repair; Gym Exterior: Rusted gutters, roof has leak when it rains hard; Band Room & PAC: Needs exterior paint.	Modernization Project Phase II 2022-23
External	Gym exterior: Upper window won't close; Community School: Windows/doors on NW side showing signs of rust; Community W Room: Window slides sticking; Community Boys & Girls Bathroom: Damaged wall stalls; Band Room: Doors stick/swell when it rains or get wet.	Modernization Project Phase II 2022-23

School Facilities

Construction on the original Mendocino High School, one of two original schools in the county, began in 1893. That building stood for more than 50 years before being replaced in the late 1940s. Some 70 years later, the main campus building will again be replaced, thanks to a modernization bond that passed in March of 2020. All campus facilities will receive an upgrade between 2021 and 2023, with construction slated to start in November 2021.

The main building and oldest structure sits on the highest part of the school property and has nine classrooms, a library, computer lab, teachers' lounge and main office. This building will be reconfigured in the modernization project and will include a new student union and expanded offices. A separate newer building houses the gym, locker rooms, multipurpose room and two additional classrooms. The Community School is housed in another newer building with a great room, office, three classrooms, a kitchen and small meeting room. The lower part of the campus includes another computer lab, media lab and woodshop. The newest part of the campus is the Performing Arts Center and band room.

The district's maintenance department oversees safety, cleanliness and adequacy of school facilities, including any needed maintenance to ensure good repair. Custodians work throughout the day to keep the campus clean and safe. Classrooms and restrooms are cleaned daily. Both the custodial and maintenance staff clean and maintain the grounds throughout the day.

Students and staff enjoy a high level of safety and security on campus. They pride themselves on a sense of trust and mutual respect that allows students to leave their backpacks and other belongings in the hallways and around campus without a need for secured lockers. There is a low incidence of theft and fights among students. The school has an open-campus policy, which allows students to go into town during lunch breaks. All school activities during and after school are well supervised by staff.



Teacher Preparation and Placement

Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned): The teacher possesses a California preliminary or clear credential issued by the California Commission on Teacher Credentialing which permits them to teach the subject and grade levels that they are assigned.

Intern Credential Holders Properly Assigned: The teacher possess a California intern credential issued by the California Commission on Teacher Credentialing which permits them to teach the subject and grade levels that they are assigned.

Teachers Without Credentials and Misassignments ("ineffective" under Every Student Succeeds Act [ESSA]): An ineffective teacher is any of the following:

- An individual whose assignment is legally authorized by an emergency permit that does not require possession of a full teaching license; or
- A teacher who holds a teaching credential but does not possess a permit or authorization that temporarily allows them to teach outside of their credentialed area (misassigned); or
- An individual who holds no credential, permit, or authorization to teach in California.
- "ineffective" includes the following limited term emergency permits:
 - Provisional Internship Permits;
 - Short-Term Staff Permits;
 - Variable Term Waivers; and
 - Substitute permits or Teaching Permits for Statutory Leave (TSPL) holders serving as the teacher of record.

Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA): A credentialed teacher who has not yet demonstrated subject matter competence in the subject area(s) or for the student population to which he or she is assigned. Under this definition, the following limited permits will be considered out of field:

- General Education Limited Assignment Permit (GELAP)
- Special Education Limited Assignment Permit (SELAP)
- Short-Term Waivers
- Emergency English Learner or Bilingual Authorization Permits
- Local Assignment Options

Unknown: These are instances where either information about the course assignment or the teacher is either missing or has been identified as incorrect. Therefore, an accurate assignment status cannot be currently made.

Teacher Preparation and Placement

The teacher data displayed in this SARC is from the 2019-20 school year. This table displays the number and percent of teacher authorization/assignment as well as the total number and percent of teaching positions at the school, district, and state levels. For questions concerning the assignment of teachers outside their subject area of competence or the credential status of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

Teacher Preparation and Placement					2019-20 School Year	
Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)						
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)						
Unknown						
Total Teaching Positions						

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

This table displays the percent of authorization/assignment of teachers as well as the total number of teachers without credentials and misassignments at the school level. For questions concerning the permits, waivers, and misassignment of teachers, visit the California Commission on Teacher Credentialing website at <https://www.ctc.ca.gov/>.

Permits/waivers: Teachers that are issued limited emergency permits by the California Commission on Teacher Credentialing that authorize them to temporarily teach courses and student groups they are assigned to without possessing the appropriate credential.

Teacher Misassignments: The assignment of employees to teaching or pupil services positions for which the employee does not hold the required certificate, credential, or other statutory authorization.

Vacant Teacher Positions: The total number of the school's vacant teacher positions.

Teachers Without Credentials and Misassignments		2019-20 School Year
Authorization/Assignment	Mendocino HS	
Permits and Waivers		
Misassignments		
Vacant Positions		
Total Teachers Without Credentials and Misassignments		

Note: The data in these tables is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned to based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For information on the CalSAAS, visit the CALPADS web page at <https://www.cde.ca.gov/ds/sp/cl/calpadsup-dflash201.asp>.

For more information on the definitions listed above, refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.



Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

This table displays the number of teachers and the total out-of-field teachers at the school level.

Credentialed Teachers Authorized on a Permit or Waiver: Teachers that are issued limited emergency permits by the California Commission on Teacher Credentialing that authorize them to temporarily teach courses and student groups they are assigned to without possessing the appropriate credential.

Local Assignment Options: Means if an employing agency is unable to assign a teacher or other certificated employee with an appropriate credential, it can assign any fully-credentialed teacher outside of their area of credential authorization if the local educational agency abides by requirements in California Education Code and those required by the California Commission on Teacher Credentialing.

For more information on the definitions listed above, refer to the California Commission on Teacher Credentialing's Administrator's Assignment Manual at <https://www.ctc.ca.gov/credentials/manuals>.

Credentialed Teachers Assigned Out-of-Field 2019-20 School Year	
Indicator	Mendocino HS
Credentialed Teachers Authorized on a Permit or Waiver	
Local Assignment Options	
Total Out-of-Field Teachers	

Class Assignments

This table displays the number of teachers and the total out-of-field teachers at the school level.

Misassignments for English Learners: The assignment of employees to teaching or pupil services positions with English Learners for which the employee does not hold the required certificate, credential, or other statutory authorization.

No credential, permit or authorization to teach: The teacher does not possess any type of authorization, permit, waiver, or certificate issued by the California Commission on Teacher Credentialing to teach in California schools.

Misassignment and vacant teacher position data should be available in the district's personnel office.

Class Assignments 2019-20 School Year	
Indicator	Mendocino HS
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	

The data source is the California State Assignment Accountability System (CalSAAS) provided by the Commission on Teacher Credentialing. For information on the CalSAAS, visit the CALPADS web page at <https://www.cde.ca.gov/ds/sp/cl/calpadsupdfash201.asp>.

For more information on the definitions listed above, refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.



Professional Development

Professional Development Days	
Number of school days dedicated to staff development and continuous improvement	
2019-20	4.5
2020-21	9.5
2021-22	4.5



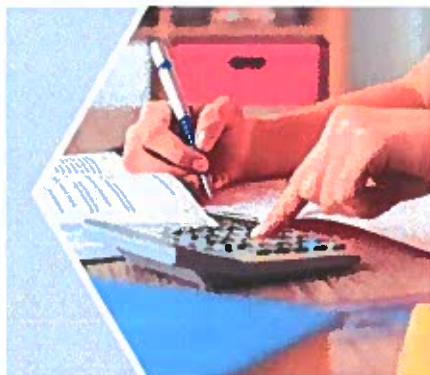
Academic Counselors and School Support Staff

This table displays information about academic counselors and support staff at the school and their full-time equivalent (FTE).

Ratio of Pupils to Academic Counselors and School Support Staff Data	
2020-21 School Year	
	Ratio
Pupils to Academic counselors	163:1
Support Staff	FTE
Counselor (academic, social/behavioral or career development)	1.5
Library media teacher (librarian)	0.0
Library media services staff (paraprofessional)	0.0
Psychologist	0.5
Social worker	0.5
Nurse	0.0
Speech/language/hearing specialist	0.4
Resource specialist (nonteaching)	0.0

Types of Services Funded

There are a variety of services funded by categorical funds and other funds such as grants. These services include career and college exploration, personal and group counseling, tutorial classes, intervention services, school gardens, and art instruction.



School Financial Data

The following table displays the school's average teacher salary and a breakdown of the school's expenditures per pupil from unrestricted and restricted sources.

School Financial Data	
2019-20 Fiscal Year	
Total expenditures per pupil	\$21,738
Expenditures per pupil from restricted sources	\$5,835
Expenditures per pupil from unrestricted sources	\$15,903
Annual average teacher salary	\$67,165

Expenditures Per Pupil

Supplemental/restricted expenditures come from money whose use is controlled by law or by a donor. Money that is designated for specific purposes by the district or governing board is not considered restricted. Basic/unrestricted expenditures are from money whose use, except for general guidelines, is not controlled by law or by a donor.

Financial Data

The financial data displayed in this SARC is from the 2019-20 fiscal year. The most current fiscal information available provided by the state is always two years behind the current school year and one year behind most other data included in this report. For detailed information on school expenditures for all districts in California, see the California Department of Education (CDE) Current Expense of Education & Per-pupil Spending web page at www.cde.ca.gov/ds/fd/ec. For information on teacher salaries for all districts in California, see the CDE Certificated Salaries & Benefits web page at www.cde.ca.gov/ds/fd/cs. To look up expenditures and salaries for a specific school district, see the Ed-Data website at www.ed-data.org.

District Financial Data

This table displays district teacher and administrative salary information and compares the figures to the state averages for districts of the same type and size based on the salary schedule. Note: The district salary data does not include benefits.

Salary Data		2019-20 Fiscal Year
	Mendocino USD	Similar Sized District
Beginning teacher salary	\$40,402	\$45,813
Midrange teacher salary	\$62,840	\$70,720
Highest teacher salary	\$84,781	\$93,973
Average elementary school principal salary	\$107,889	\$111,613
Average middle school principal salary	\$107,889	\$119,477
Average high school principal salary	\$107,889	\$120,270
Superintendent salary	\$127,806	\$150,704
Teacher salaries: percentage of budget	31%	29%
Administrative salaries: percentage of budget	8%	6%

Financial Data Comparison

This table displays the school's per-pupil expenditures from unrestricted sources and the school's average teacher salary and compares it to the district and state data.

Financial Data Comparison		2019-20 Fiscal Year
	Expenditures Per Pupil From Unrestricted Sources	Annual Average Teacher Salary
Mendocino HS	\$15,903	\$67,165
Mendocino USD	\$13,508	\$66,402
California	\$8,444	\$71,544
School and district: percentage difference	+17.7%	+1.1%
School and California: percentage difference	+88.3%	-6.1%

× Data not available at this time.

School Accountability Report Card

PUBLISHED BY:

SIA School
Innovations
& Achievement
www.sia-us.com | 800.487.9234

Data for this year's SARC was provided by the California Department of Education and school and district offices. For additional information on California schools and districts and comparisons of the school to the district, the county and the state, please visit DataQuest at <http://dq.cde.ca.gov/dataquest>. DataQuest is an online resource that provides reports for accountability, test data, enrollment, graduates, dropouts, course enrollments, staffing and data regarding English learners. Per Education Code Section 35256, each school district shall make hard copies of its annually updated report card available, upon request, on or before February 1.

All data accurate as of January 2022.



Mendocino Unified School District

Jason Morse, Superintendent

44141 Little Lake Road • PO Box 1154 • Mendocino, CA 95460

Phone: 707.937.5868 Fax: 707.937.0714 <http://www.mendocinoused.org>

The 2020-21 School Accountability Report Cards for the following rural Mendocino Unified School District schools can be accessed using the link below:

Albion School
Comptche School
Mendocino Alternative High School
Sunrise High School

<https://www.sarconline.org/public/findASarc?schoolDistrict=mendocino%20unified&cityCounty=&academicYearId=13&pageNumber=1&resultsPerPage=50>

Bylaws of the Board

Conflict of Interest

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. Accordingly, no Board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by his/her financial, family, or other personal interest or consideration.

Even if a prohibited conflict of interest does not exist, a Board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

The Board shall adopt for the district a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference, specifies the district's designated positions, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body. (Government Code 87303)

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that effect. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date of leaving office or district employment. (Government Code 87302, 87302.6)

Conflict of Interest under the Political Reform Act

A Board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the Board member, designated employee, or other person in a designated position, his/her immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

A Board member, designated employee, or other person in a designated position makes a governmental decision when he/she, acting within the authority of his/her office or position, authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before a district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a Board member shall participate in the making of a contract in which he/she has a financial interest if his/her participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

Additional Requirements for Boards that Manage Public Investments

Any Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion and deliberations of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

Conflict of Interest under Government Code 1090 - Financial Interest in a Contract

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest in a contract made by the Board, the contract is void. (Government Code 1090) than three years), then the district may enter into the contract as long as the affected Board member discloses the remote interest and abstains from the matter.***

A Board member shall not be considered to be financially interested in a contract in which he/she has only a "remote interest," as specified in Government Code 1091, if the interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member or district official to enter into the contract. (Government Code 1091)

In addition, a Board member shall not be considered to be financially interested in a contract in which his/her interest is a "noninterest" as defined in Government

Code 1091.5. Noninterest includes a Board member's interest in being reimbursed for his/her actual and necessary expenses incurred in the performance of his/her official duties, in the employment of his/her spouse/ registered domestic partner who has been a district employee for at least one year prior to the Board member's election or appointment, or in any other applicable circumstance specified in Government Code 1091.5.

Common Law Doctrine Against Conflict of Interest

A Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

In addition, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code 82028)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation, except when: (Government Code 89506)

1. The travel is in connection with a speech given by a Board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States.

2. The travel is provided by a person or agency specified in Government Code 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code.

Gifts of travel exempted from the gift limitation, as described in items #1 and 2 above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession, unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

DESIGNATED POSITIONS AND THE DISCLOSURE CATEGORY ASSIGNED

The following are "designated positions" as defined in Section 200 of the Conflict of Interest and Disclosure Code. All persons holding these positions are designated persons and are deemed to participate in making of decisions, which may foreseeably have a material effect on a financial interest:

A. Disclosure Categories 1, 2, 3 for the following designated positions:

Board Members
Superintendent
Business Manager
Mendocino Community Network (MCN) Manager

B. Disclosure Categories 2, 3, 4 for the following designated positions:

Principals
Maintenance and Operations Supervisor
Transportation Supervisor
Project Manager

C. Disclosure Categories 1, 4

Members of School Facilities Oversight Committee

D. Disclosure Category 5

Consultant as defined in Disclosure Categories 5 (Except a nonvoting member appointed in accordance with the provisions of Education Code 35012.)

Legal Reference: EDUCATION CODE

1006 Qualifications for holding office

35107 School district employees

35230-35240 Corrupt practices, especially:

35233 Prohibitions applicable to members of governing boards 41000-41003 Moneys received by school districts

41015 Investments FAMILY CODE

297.5 Rights, protections, and benefits of registered domestic partners GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers 1125-1129

Incompatible activities

81000-91014 Political Reform Act of 1974, especially: 82011 Code reviewing body

82019 Definition, designated employee 82028 Definition, gift

82030 Definition, income

82033 Definition, interest in real property 82034 Definition, investment

87100-87103.6 General prohibitions

87200-87210 Disclosure

87300-87313 Conflict of interest code 87500 Statements of economic interests 89501-89503 Honoraria and gifts

89506 Ethics; travel

91000-91014 Enforcement PENAL CODE

85-88 Bribes

REVENUE AND TAXATION CODE

203 Taxable and exempt property - colleges CODE OF REGULATIONS, TITLE 2

18110-18997 Regulations of the Fair Political Practices Commission, especially: 18700-18707 General prohibitions

18722-18740 Disclosure of interests 18750.1-18756 Conflict of interest codes COURT DECISIONS

McGee v. Balfour Beatty Construction, LLC, et al. (4/12/16, No. B262850) Davis v. Fresno Unified School District (2015) 237 Cal.App.4th 261 Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469

Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655 Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511 ATTORNEY GENERAL OPINIONS

92 Ops.Cal.Atty.Gen. 26 (2009)

92 Ops.Cal.Atty.Gen. 19 (2009)

89 Ops.Cal.Atty.Gen. 217 (2006)

86 Ops.Cal.Atty.Gen. 138(2003)

85 Ops.Cal.Atty.Gen. 60 (2002)

82 Ops.Cal.Atty.Gen. 83 (1999)

81 Ops.Cal.Atty.Gen. 327 (1998)

80 Ops.Cal.Atty.Gen. 320 (1997)

69 Ops.Cal.Atty.Gen. 255 (1986)

68 Ops.Cal.Atty.Gen. 171 (1985)

(7/10) 5/16 (1/18)



Mendocino Unified School District

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Mendocino Unified School District

**BOND MEASURE
IMPROVEMENT BOND
PROGRAM
PHASE ONE PROJECT**

**Monthly Progress Report
February 2022**

Prepared By:

**Alameida
Architecture**

555 South Main Street, Suite 2
Sebastopol, California 95472
(707) 824-1219
www.alameida.com

Team Members

Mendocino Unified School Board of Trustees

Windspirit Aum, Board President, Albion

Michael Schaeffer, Board Clerk, Comptche

Jim Gay, Board Member, Elk

Jessica Grinberg, Board Member, Mendocino

Mark Morton, Board Member, Caspar

Superintendent

Jason Morse

District Architect

Quattrocchi & Kwok Architects

General Contractor

Lathrop Construction Associates Inc.

District Construction Manager

Donald Alameida, Alameida Architecture

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PROJECTED SCHEDULED BOND SALES

Series	Sale Amount	Sale
Series A	\$ 17,000,000	2019
Series B	\$ 10,000,000	2022
Series C	\$ 4,000,000	2024



Budget

M.U.S.D. PHASE ONE PROJECT

Source of Funds:

Source Code:	Series A Bond (less issuance cost)	Available
	Interest to date	18,884,464
	Issuance cost and Interest paid	119,912
	State Bonds	(2,023,645)
		-
		16,980,731

Description	Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Design and Planning	2,111,915	1,480,999	630,099	2,111,915	0
Bidding, Permitting, Misc.	140,000	132,477	7,523	169,573	-29,573
Construction	14,591,362	1,107,752	13,483,610	14,591,362	0
8% Owners Contingency	1,104,000	0	1,104,000	1,104,000	0
Construction Support	441,774	159,881	281,893	441,774	0
Fixtures & furniture	250,000	0	250,000	250,000	0
Reserve	0	0	0	0	0
Totals	18,639,051	2,881,109	15,757,125	18,668,624	-29,573

Available vs. budgeted (1,658,320) assumes 100% contingency expended
soft cost vs. hard cost 26.03%

Funding Status

AVAILABLE FUNDS		PROJECTED FUND BALANCE @ % CONTINGENCY EXPENDED			
		0%	1%	5%	8%
Series A bonds	16,980,731	-554,320	-700,233	-1,283,888	-1,658,320

Schedule

	Planned	Actual	Schedule Status
Design and Planning	Nov. 2019 - Sept 2021	Sept. 2021	On schedule
Permitting and PH-1 GMP	September 2021	Nov. 15, 2021	
Construction	Oct. 2021 - Dec. 2022		
Completion	December 16, 2022		

Overall Project Status

Demolition crew just about completed and other trades moving in to do their work. Underground sewer and other utility replacement nearly completed. The first concrete pour for footings occurred on Monday 1/31/22. Temporary Power from PG&E starting to get worked out with PG&E. Boiler has been removed.

Potential Issues:

The project's electrical engineer continues corresponding with PG&E regarding temporary temporary power necessary to power the Temporary Classrooms as well as the Gymnasium. Presently a definitive timeline has not been presented by PG&E for when they will be complete with engineering however temporary power drawings recently released by PG&E..

The fallback remains as the district rent a generator to power the temp classrooms and the Gymnasium which would be the first significant impact on the owners contingency.

Impact to the owner's contingency remain to be minimal to date about \$60,000.

Next Steps

Continue to push for a resolution for temporary and permanent power with PG&E.

Begin to repair replace minimal dry rot discovered.

Change Events

#	Title	Scope	Type	Reason	Status	Origin	ROM	Prime Totals	Commitment Totals	RFQs	Commitment C.O's	Prime PCOs
012	Added Fire Sprinkler Heads to Ensure Adequate Coverage	Out of Scope	Owner Contingency	Scope change	Pending	RFI#CON-031: Fire Sprinkler Coverage	\$0.00	\$0.00	\$0.00			
011	Seating Alcoves in Corridor (ASI #004)	Out of Scope	Owner Contingency	Scope change	Open		\$0.00	\$0.00	\$0.00			
010	Testing of Existing Plumbing in Bathrooms	Out of Scope	Owner Contingency	Scope change	Pending	RFI#CON-007.2: Custodian A130 Slab Repair per AR 007.1	\$0.00	\$0.00	\$0.00			
009	Plumbing Revisions to Existing Bathrooms	Out of Scope	Owner Contingency	Scope change	Pending	RFI#CON-007.2: Custodian A130 Slab Repair per AR 007.1	\$0.00	\$0.00	\$0.00			
008	Fire Alarm to the Community School	Out of Scope	Owner Contingency	Unforeseen/hidden condition	Pending	RFI#CON-018: Community School Fire Alarm	\$0.00	\$0.00	\$0.00			
007.1	Removal of Additional Layers of Drywall at Walls & Ceilings	Out of Scope	Allowance	Unforeseen/hidden condition	Approved	RFI#CON-012: Additional Layer of Sheetrock on Walls & Ceiling	\$12,037.86	\$12,037.86	\$0.00			PCO #007.1
006	Remove and Replace Perimeter Ceilings in 7 Rooms	Out of Scope	Contingency	Scope change	Approved	RFI#CON-013: Perimeter (E) Ceiling Tile Remove, Replace with Drywall	\$19,768.08	\$19,768.08	\$0.00			PCO #006
005	Connection of Telephone Service to the Main Building	Out of Scope	Contingency	Unforeseen/hidden condition	Pending	RFI#CON-003: Main Bldg-NW Existing Telephone and Electrical Service	\$0.00	\$0.00	\$0.00			
004	Temporary Telephone Line to Gym Building Elevator	Out of Scope	Allowance	Unforeseen/hidden condition	Pending	RFI#CON-002: Gym Building Elevator POTS Connection	\$0.00	\$0.00	\$0.00			
003	Removal & Replacement of Existing Slab-on-Grade in Rooms A117, A118 & A119 (ASI #001)	Out of Scope	Contingency	Unforeseen/hidden condition	Approved		\$17,356.72	\$17,356.72	\$0.00			PCO #003
002	Salvage Boiler in lieu of Demo (RFP #001)	Out of Scope	Contingency	Scope change	Pending		\$0.00	\$0.00	\$0.00			
001	Temporary Power Measures to Panel DA in Gym	Out of Scope	Contingency	Unforeseen/hidden condition	Pending	RFI#CON-001: Gym Distribution Panel DA Power	\$0.00	\$0.00	\$0.00			
Report Grand Totals							\$49,162.66	\$49,162.66	\$0.00			

3-Week Look-Ahead Schedule

Week of Monday, 31 January, 2022		M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F
ACTIVITY		24	25	26	27	28	29	30	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Interior/Exterior Wall Demolition		X	X	X	X	X			X	X	X																
Interior/Exterior Finish Demolition Pick-Up and Fine Work					X				X	X	X	X	X			X	X										
Existing Sheathing Removal									X	X	X	X	X														
Shoring (North)		X	X	X	X																						
Backfill Interior Plumbing Trenches (South)										X																	
Interior Plumbing Below Grade		X	X	X	X	X			X	X																	
Test Below Grade DWV (North)									X	X																	
Backfill Interior Plumbing Trenches (North)										X	X	X															
Interior Electrical Below Grade [RFI 50]										X	X	X	X														
Footling and Curb Form and Prep (South, Southwest)		X	X	X	X	X																					
Footling Rebar (Interior, South, Southwest)		X	X	X	X																						
Footling Rebar Inspector- SEOR (Interior, South, Southwest)																											
Footling and Slab Dowel Epoxy Witness SI (A114)					X																						
Footling Dowel Pull Test (A114)																											
Footling and Curb Concrete Placement (Interior, South, Southwest)									X																		
Slab Dowel Epoxy Witness (Southwest)										X																	
Curb and SOG Form and Rebar (Southwest)										X	X	X															
Curb and SOG Inspection (Southwest)													X														
Curb and SOG Concrete Placement and Finish (Southwest)																X											
Plumbing Trench Footling Rebar										X	X	X															
Plumbing Trench Footling Patch Inspection													X														
Plumbing Trench SOG Minor Backfill, Vapor Barrier																	X	X	X								
Plumbing Trench SOG Dowels																		X	X	X							
Plumbing Trench SOG Concrete Placement																				X							
Site Demolition (Courtyard, Northeast)																											
Subgrade Prep for Additions (Courtyard, Northeast)									X		X	X															
Subgrade SI (Courtyard, Northeast)									X	X																	
Offhaul Stockpiled Material to Field Site per MUSD																											
Footling Excavation (Courtyard, Northeast)																											
Footling, Slab Dowel Witness SI (Courtyard, Northeast)													X														
Footling Dowel Pull Test SI (Courtyard, Northeast)																X											
Footling Rebar (Courtyard, Northeast)																X	X	X									
Footling Rebar Inspection (Courtyard, Northeast)																			X								
Footling Concrete Placement (Courtyard, Northeast)																				X							
Curb and SOG Form and Rebar (Courtyard, Northeast)																											
Curb and SOG Rebar Inspection (Courtyard, Northeast)																											
Curb and SW SOG Concrete Placement and Finish (Courtyard, Northeast)																							X	X	X	X	

RFI LOG

#	Subject	Status	Responsible Contractor	Received From	Assignee	Date Initiated	RFI Manager	Due Date	Closed Date	Ball In Court	Location	Schedule Impact	Cost Code	Cost Impact
CON-058	GL H.9 X 1.2 Damaged Existing Framing	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	02/01/2022	Shaun Moran	02/08/2022		Bettencourt, Kyle... Gentry, Kristen (...)	TBD		TBD	
CON-057	GL G.5 X 1.2 Damaged Existing Framing	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	02/01/2022	Shaun Moran	02/09/2022		Bettencourt, Kyle... Gentry, Kristen (...)	TBD		TBD	
CON-056	GL G.4 X 1 Damaged Existing Framing	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	02/01/2022	Shaun Moran	02/09/2022		Bettencourt, Kyle... Gentry, Kristen (...)	TBD		TBD	
CON-055	GL F.1 X 1 Damaged Existing Framing	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	02/01/2022	Shaun Moran	02/09/2022		Bettencourt, Kyle... Gentry, Kristen (...)	TBD		TBD	
CON-054	GL D.9 X 1 Damaged Existing Framing	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	02/01/2022	Shaun Moran	02/09/2022		Bettencourt, Kyle... Gentry, Kristen (...)	TBD		TBD	
CON-053	GL D.4 X 1 Damaged Existing Framing	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	02/01/2022	Shaun Moran	02/09/2022		Bettencourt, Kyle... Gentry, Kristen (...)	TBD		TBD	
CON-052	PoE Budget for PA System	Open	Fort Bragg Electric	Margerison, Josh (Fort Bragg Electric)	Gentry, Kristen (...) Chu, Alvin (O'Mah...)	01/28/2022	Shaun Moran	02/05/2022		Moran, Shaun (Qua...)	TBD		TBD	
CON-051	Corridor Speaker Model	Open	Fort Bragg Electric	Margerison, Josh (Fort Bragg Electric)	Gentry, Kristen (...) Chu, Alvin (O'Mah...)	01/28/2022	Shaun Moran	02/05/2022		Moran, Shaun (Qua...)	TBD		TBD	
CON-050	Room A106 Foundation Penetration; Panel Feeders and Fiber UG	Open	Fort Bragg Electric	Margerison, Josh (Fort Bragg Electric)	Chu, Alvin (O'Mah...) Gentry, Kristen (...) Bettencourt, Kyle...	01/28/2022	Shaun Moran	02/05/2022		Chu, Alvin (O'Mah...) Gentry, Kristen (...) Bettencourt, Kyle...	TBD		TBD	
CON-049	Column Blockout Slab-on-Grade Detail	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	01/28/2022	Shaun Moran	02/04/2022	02/01/22			TBD		TBD

#	Subject	Status	Responsible Contractor	Received From	Assignee	Date Initiated	RFI Manager	Due Date	Closed Date	Ball In Court	Location	Schedule Impact	Cost Code	Cost Impact
CON-048	GL 4 X L Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	01/28/2022	Shaun Moran	02/05/2022	02/01/22			TBD		TBD
CON-047	GL M, 4-10 Existing Plywood Sheathing	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) Bettencourt, Kyle...	01/28/2022	Shaun Moran	02/05/2022		Moran, Shaun (Qua...		TBD		TBD
CON-046	Science A100 W12 Beam Height AFF	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	01/28/2022	Shaun Moran	02/04/2022	02/01/22			TBD		TBD
CON-045	Women's A105 Fixture Layout	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	England, Robert (...) Del Core, Chris (...) Gentry, Kristen (...)	01/28/2022	Shaun Moran	02/05/2022		England, Robert (...) Del Core, Chris (...) Gentry, Kristen (...)		TBD		TBD
CON-044	Metralflex for Seismic Separations	Open	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Murray, Lee (Cost...) Gentry, Kristen (...)	01/26/2022	Shaun Moran	02/02/2022		Murray, Lee (Cost...) Gentry, Kristen (...)		TBD		TBD
CON-043	CF18 Grade Beam at Gridlines H and M	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) Bettencourt, Kyle...	01/25/2022	Shaun Moran	02/01/2022	01/27/22			TBD		TBD
CON-042	Shingle Ridge Details Clarification	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) Wells, Anna (Quat...	01/21/2022	Shaun Moran	01/28/2022	01/26/22			TBD		TBD
CON-041	Pour Curb Monolithic with Foundation	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	01/21/2022	Shaun Moran	01/28/2022	01/25/22			TBD		TBD
CON-040	Roofing Sheet Metal Schedule	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...)	01/20/2022	Shaun Moran	01/27/2022	01/27/22			TBD		TBD
CON-039	Grid Line 12, H - K Header Above Storefront	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) Bettencourt, Kyle...	01/18/2022	Shaun Moran	01/26/2022	01/27/22			TBD		TBD
CON-038	New Hold-Down Installation at Existing Hold-Down Locations	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) Bettencourt, Kyle...	01/18/2022	Shaun Moran	01/26/2022	01/26/22			TBD		TBD
CON-037	Main Entry Existing Roof/Ceiling Framing	Closed	Lathrop	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...)	01/18/2022	Shaun	01/26/2022	01/26/22			TBD		TBD

#	Subject	Status	Responsible Contractor	Received From	Assignee	Date Initiated	RFI Manager	Due Date	Closed Date	Ball In Court	Location	Schedule Impact	Cost Code	Cost Impact
CON-036	Door A11.4A Rough Opening Location and Framing	Closed	Construct...	Construction Associates, Inc.)	Kristen (...) Bettencourt, Kyle...	01/18/2022	Moran	01/26/2022	01/24/22		TBD	TBD	TBD	
CON-035	Southwest Addition-Adjacent Existing Slab Elevations	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...)	01/18/2022	Shaun Moran	01/26/2022	01/25/22		TBD	TBD	TBD	
CON-034	Library A11.4 Column Existing Footing Profile	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Wells, Anna (Quat...) Bettencourt, Kyle... Gentry, Kristen (...)	01/12/2022	Shaun Moran	01/19/2022	01/20/22		TBD	TBD	TBD	
CON-033	Grid Line G. 13-15.2 Locker Infill Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...)	01/11/2022	Shaun Moran	01/18/2022	01/24/22		TBD	TBD	TBD	
CON-032.1	Corridor A1.40 Bench Alcove Material and Finish per ASI 04	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...)	01/11/2022	Shaun Moran	01/18/2022	01/24/22		TBD	TBD	TBD	
CON-032	Corridor A1.40 Locker Infill Framing per ASI 04	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...)	01/11/2022	Shaun Moran	01/18/2022	01/24/22		TBD	TBD	TBD	
CON-031	Fire Sprinkler Coverage	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	England, Robert (...) Murray, Lee (Cost...) Gentry, Kristen (...)	01/06/2022	Shaun Moran	01/13/2022	01/24/22		TBD	TBD	TBD	
CON-030	Grid Line 8.6, H-J.2 Existing Post and Header	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	12/31/2021	Shaun Moran	01/07/2022	01/11/22		TBD	TBD	TBD	
CON-029	Grid Line H-M X 10-16 Ceiling Framing and Height	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...)	12/30/2021	Shaun Moran	01/07/2022	01/25/22		TBD	TBD	TBD	
CON-028	Lean Concrete at Exterior Footings	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...)	12/30/2021	Shaun Moran	01/06/2022	01/04/22		TBD	TBD	TBD	
CON-027	Curved Paving Bands at Courtyard	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Skinner, Tim (Car...) Franceschi, Joel ... Lattanzio, Vincen... Gentry, Kristen (...)	12/30/2021	Shaun Moran	01/06/2022	01/06/22		TBD	TBD	TBD	
CON-026	Courtyard Donor Brick Salvage and Re-	Open	Lathrop	Hackett, Jesse (Lathrop	Gentry, Kristen (...)	12/29/2021	Shaun	01/05/2022		Gentry, Kristen	TBD	TBD	TBD	

#	Subject	Status	Responsible Contractor	Received From	Assignee	Date Initiated	RFI Manager	Due Date	Closed Date	Ball In Court	Location	Schedule Impact	Cost Code	Cost Impact
	Installation		Construct...	Construction Associates, Inc.)	Kristen (...) Lattanzio, Vincen... Franceschi, Joel ... Skinner, Tim (Car...		Moran			(...) Lattanzio, Vincen... Franceschi, Joel ... Skinner, Tim (Car...				
CON-025	Grid Line K.4, 12-16 Added Roof Support	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	12/28/2021	Shaun Moran	01/05/2022		Bettencourt, Kyle... Gentry, Kristen (...		TBD	TBD	
CON-024	Grid Line H, 10-13 Existing Framing and Dimensions	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...)	12/28/2021	Shaun Moran	01/05/2022	01/03/22			TBD	TBD	
CON-023	Drywall Type	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...)	12/28/2021	Shaun Moran	01/04/2022	01/04/22			TBD	TBD	
CON-022	04-22 0000 Plumbing Submittal Item P-5B, P-5C, P-5E MCN Comment at Bottle Trap	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) England, Robert (...)	12/22/2021	Shaun Moran	12/29/2021	12/22/21			TBD	TBD	
CON-021	Grid Line 15 Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) Bettencourt, Kyle...	12/21/2021	Shaun Moran	12/28/2021	01/04/22			TBD	TBD	
CON-020.1	Bonding Agent at Plumbing Trenches	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) Bettencourt, Kyle...	01/21/2022	Shaun Moran	01/28/2022	01/24/22			TBD	TBD	
CON-020	Bonding agent	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) Bettencourt, Kyle...	12/20/2021	Shaun Moran	12/27/2021	12/22/21			TBD	TBD	
CON-019	Sub# 03-26 2400 PG&E Comments	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) Chu, Alvin (O'Mah...	12/14/2021	Shaun Moran	12/21/2021	12/14/21			TBD	TBD	
CON-018	Community School Fire Alarm	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) Chu, Alvin (O'Mah...	12/13/2021	Shaun Moran	12/20/2021	12/14/21			TBD	TBD	
CON-017	Courtyard Commons Existing Gazebo Removal	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Yoldi-Bailey, Yas... Bartholow, Paul (...) Gentry, Kristen (...)	12/13/2021	Shaun Moran	12/20/2021	01/06/22			TBD	TBD	

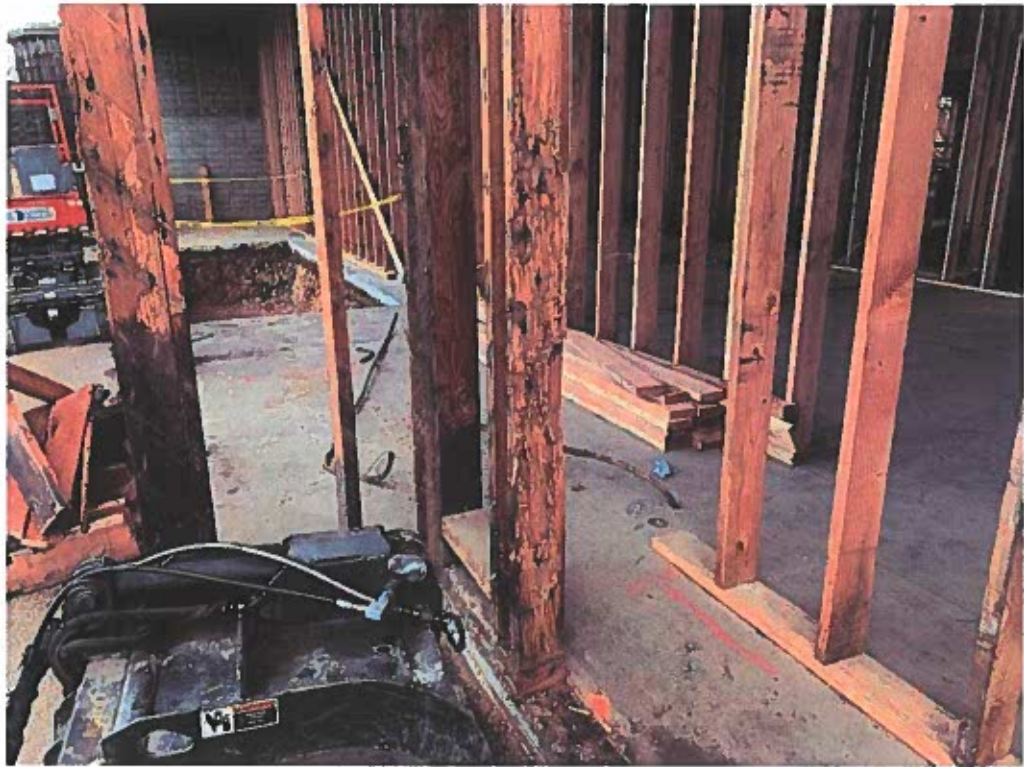
#	Subject	Status	Responsible Contractor	Received From	Assignee	Date Initiated	RFI Manager	Due Date	Closed Date	Ball In Court	Location	Schedule Impact	Cost Code	Cost Impact
CON-016	Grid Line J X 1.2 Existing Communications Conduit	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Chu, Alvin (... (O'Mah...	12/13/2021	Shaun Moran	12/20/2021	12/14/21			TBD		TBD
CON-015	West Site New Transformer Location	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... England, Robert (... Del Core, Chris (... Gentry, Kristen (...	12/13/2021	Shaun Moran	12/20/2021	01/05/22			TBD		TBD
CON-014	Grid Line B Existing Drinking Fountain	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Del Core, Chris (... Gentry, Kristen (...	12/13/2021	Shaun Moran	12/20/2021	12/20/21			TBD		TBD
CON-013	Perimeter (E) Ceiling Tile Remove, Replace with Drywall	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	12/10/2021	Shaun Moran	12/17/2021	12/16/21			TBD		TBD
CON-012	Additional Layer of Sheetrock on Walls & Ceiling	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	12/10/2021	Shaun Moran	12/17/2021	12/13/21			TBD		TBD
CON-011.1	Science A103 Peninsula Dimensions and Framed Chase Deletion	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... England, Robert (... Del Core, Chris (... Gentry, Kristen (...	01/14/2022	Shaun Moran	01/21/2022	01/25/22			TBD		TBD
CON-011	Plumbing/ Casework Missing Detail & Dimensions	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Del Core, Chris (... Gentry, Kristen (...	12/10/2021	Shaun Moran	12/17/2021	01/10/22			TBD		TBD
CON-010	Missing Dimensions in Science Rm. A100	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	12/10/2021	Shaun Moran	12/17/2021	12/17/21			TBD		TBD
CON-009	HB-2 Located at Cement Sliding	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Del Core, Chris (... England, Robert (...	12/09/2021	Shaun Moran	12/16/2021	12/14/21			TBD		TBD
CON-008	DSM RFI Please Confirm Sanitary Sewer Slope is Acceptable	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Del Core, Chris (... England, Robert (...	12/09/2021	Shaun Moran	12/16/2021	12/13/21			TBD		TBD
CON-007.2	Custodian A130 Slab Repair per AR 007.1	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle (... Gentry, Kristen (...	02/01/2022	Shaun Moran	02/09/2022	02/02/22			TBD		TBD
CON-007.1	A105, -129 Existing Sanitary Sewer Piping per AR 07R2	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	England, Robert (... Del Core,	01/03/2022	Shaun Moran	01/10/2022	01/18/22			TBD		TBD

#	Subject	Status	Responsible Contractor	Received From	Assignee	Date Initiated	RFI Manager	Due Date	Closed Date	Ball In Court	Location	Schedule Impact	Cost	Cost Impact
CON-007	No Waste Connection at (N) Plumbing Underslab at Rooms A105, A129 & A130	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	England, Robert (...) Del Core, Chris (...) Gentry, Kristen (...)	11/29/2021	Shaun Moran	12/06/2021	12/30/21		TBD		TBD	
CON-006.1	Propane Tank Piping and Fence per AR 06	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Wells, Anna (Quat...) Gentry, Kristen (...)	01/18/2022	Shaun Moran	01/26/2022	01/27/22		TBD		TBD	
CON-006	Gym Kitchen Propane Supplied From Main Bldg Tank	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Del Core, Chris (...) Gentry, Kristen (...) England, Robert (...)	11/29/2021	Shaun Moran	12/06/2021	11/30/21		TBD		TBD	
CON-005	Industrial Arts Bldg Water Supplied From Main Bldg	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Yoldi-Bailey, Yas... Bartholow, Paul (...) Gentry, Kristen (...)	11/24/2021	Shaun Moran	12/01/2021	12/08/21		TBD		TBD	
CON-004	Addendum 3 SK 33	Closed	Lathrop Construct...	Zehring, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...)	11/24/2021	Shaun Moran	12/01/2021	11/24/21		TBD		TBD	
CON-003	Main Bldg~NW Existing Telephone and Electrical Service	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Chu, Alvin (O'Mah...) Gentry, Kristen (...)	11/22/2021	Shaun Moran	11/30/2021	12/07/21		TBD		TBD	
CON-002	Gym Building Elevator POTS Connection	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Chu, Alvin (O'Mah...) Gentry, Kristen (...)	11/22/2021	Shaun Moran	11/29/2021	12/07/21		TBD		TBD	
CON-001.1	Temporary Power Plan Revised from AR 001	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...) Chu, Alvin (O'Mah...)	02/01/2022	Shaun Moran	02/09/2022		Moran, Shaun (Qua...)	TBD		TBD	
CON-001	Gym Distribution Panel DA Power	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Chu, Alvin (O'Mah...) Gentry, Kristen (...)	11/19/2021	Shaun Moran	11/26/2021	12/01/21		TBD		TBD	

PROGRESS PHOTOGRAPHS

Dry-rot examples







DETAILED BUDGET

M.U.S.D. PHASE ONE PROJECT

Final G.M.P.Budget

Series A Bond (less issuance cost)

18,884,464

Interest to date

119,912

Issuance cost and Interest paid

(2,023,645)

State Bonds

16,980,731

-

Description	Original Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Construction Total (LLB GMP)	13,910,498	621,158	13,289,340	13,910,498	-
Construction Contingency	1,104,000		1,104,000	1,104,000	-
Temporary Classroom Site (Lathrop)	450,000	371,838	78,162	450,000	-
Temporary Classroom (Mobile Modular)	115,864	109,757	6,108	115,864	-
PG&E Electric	70,000	2,500	67,500	70,000	-
Temp Construction Utility	45,000	2,500	42,500	45,000	-
Education and Telecommunications Technology	-	-	-	-	-
Fixtures and Furniture	250,000	-	250,000	250,000	-
California Dept of Education	10,000	-	10,000	10,000	-
C.D.E. Funding Consultant	6,000	6,870	(870)	6,000	-
DSA Permit Fees	125,000	86,400	38,600	125,000	-
County of Mendocino Fees	10,000	11,504	(1,504)	10,000	-
Facility Master Plan (QKA)	34,500	9,240	25,260	34,500	-
A / E Basic Services (QKA)	1,528,950	1,087,607	441,343	1,528,950	-
A / E Add Fire Sprinkler Engineer (QKA)	33,000	14,529	18,471	33,000	-
A / E Add Kitchen Consultant (QKA)	9,240	7,022	2,218	9,240	-
A / E Add Landscape Architect (QKA)	53,350	48,848	4,503	53,350	-
A / E Add Civil Engineer (QKA)	66,000	58,740	7,260	66,000	-
A / E Add AS BUILT (QKA)	6,600	6,590	10	6,600	-
A / E Add Energy consultant (QKA)	3,575	4,580	(1,005)	3,575	-
A / E Zero Net Energy/ Reclaim H2O (QKA)	101,400	83,215	18,185	101,400	-
A / E Temporary Classrooms design (QKA)	89,300	88,407	893	89,300	-
A / E reimbursables, Blueprinting (QKA)	25,000	17,386	7,614	25,000	-

M.U.S.D. PHASE ONE PROJECT

Final G.M.P.Budget

	Available	Eligible
Series A Bond (less issuance cost)	18,884,464	
Interest to date	119,912	
Issuance cost and Interest paid	(2,023,645)	
State Bonds		
	16,980,731	-

Description	Original Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Energy Consultant (Sage)	125,000	28,783	96,218	125,000	-
Project/Construction Management (A Arc)	120,000	714	119,286	120,000	-
C M reimbursement (A Arc)	-	-		-	-
Construction Inspector of Record (Morton site / NATS inplant)	199,800	31,050	168,750	199,800	-
Materials Testing and Inspection (Laco)	38,000	8,752	29,248	38,000	-
Survey, boundary (SHN)	18,000	22,911	(4,911)	18,000	-
Sewer line Inspection (Subtronic Corp.)	20,000	19,183		20,000	-
Geotechnical investigation (Brunsing)	14,800	20,110	(5,310)	14,800	-
CEQA Environmental Consultant (Rincon)	31,174	68,670	(37,496)	31,174	-
Haz. Mat. Abatement (with construction)	-	-	-	-	-
Haz. Mat.Oversight	15,000	5,274	9,726	15,000	-
Containers and Debris Boxes	5,000	2,400	2,600	5,000	-
Misc. legal notices etc.	5,000	34,573	(29,573)	34,573	(29,573)
Project Reserve	-			-	-
	18,639,051	2,881,109	15,757,125	18,668,624	(29,573)

Assumes 100% contingency expended



**Mendocino
Community
Network**

FY 21-22 Q2
Presentation

- FY 21-22 Q2 Financials



FY 21-22 Q2 Revenue

	FY20-21	FY21-22	Change	%Change
October	\$193,356	\$196,020	\$(336)	(.17)%
November	\$200,995	\$202,300	\$1,305	0.65%
December	\$197,645	\$199,363	\$1,718	0.87%
Total	\$594,996	\$597,683	\$2,687	0.45%



FY 21-22 Q2 Expense

	FY20-21	FY21-22	Change	%Change
October	\$197,354	\$194,540	\$(2,815)	(1.43)%
November	\$199,446	\$197,614	\$(1,832)	(0.92)%
December	\$196,882	\$185,508	\$(11,375)	(5.78)%
Total	\$593,682	\$577,660	\$(16,022)	(2.70)%

Biggest expense decrease due to lower fusion numbers

**FY 21-22 Q2
Net Change**

	FY20-21	FY21-22	Change
October	\$(998)	\$1,481	\$2,749
November	\$1,549	\$4,686	\$3,137
December	\$763	\$13,856	\$13,093
Total	\$1,314	\$18,709	\$18,709

**FY 21-22
Net Change**

Net Assets	6/30/21	*
Net Assets	12/31/21	*
Net Change		*

*Just Received GASB Backouts



**FY 21-22 Q2
Presentation**

- FY 21-22 Q2 Financials
- **Legacy DSL**



**FY 21-22 Q2
Legacy DSL**

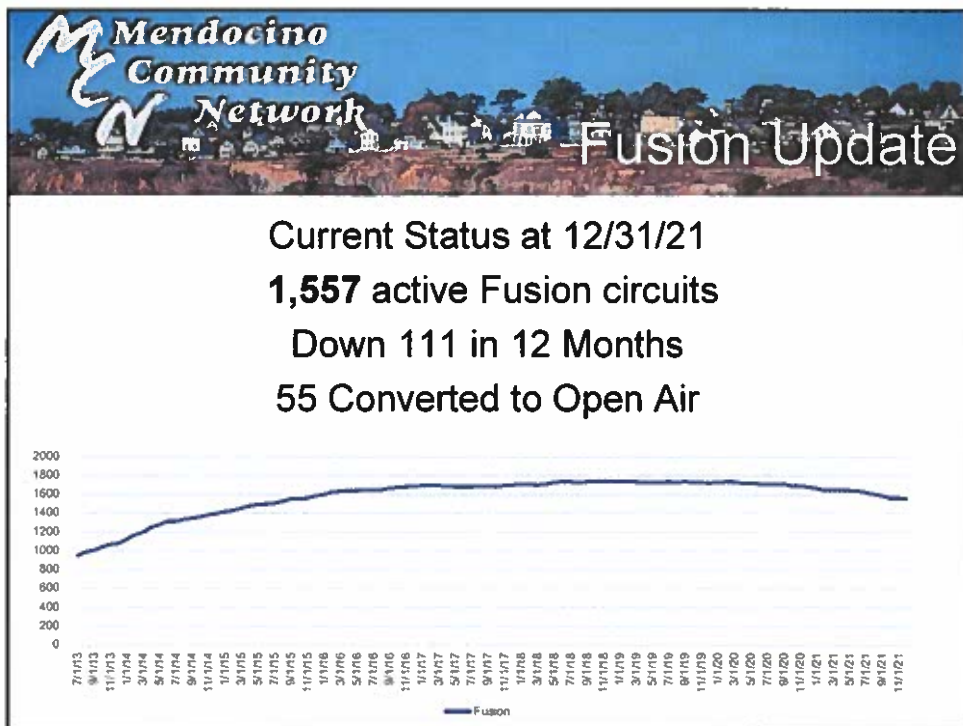
12/31/21 - 138 Active Lines
12/31/21 - 61 Active Lines
27 (44%) Fusion Upgrade Eligible
6 Mendocino/ 21 Fort Bragg
27 (44%) Comptche Customers
\$0 Budget/Month
Unknown Turndown Date



FY 21-22 Q2

Présentation

- FY 21-22 Q2 Financials
- Legacy DSL
- Fusion Update

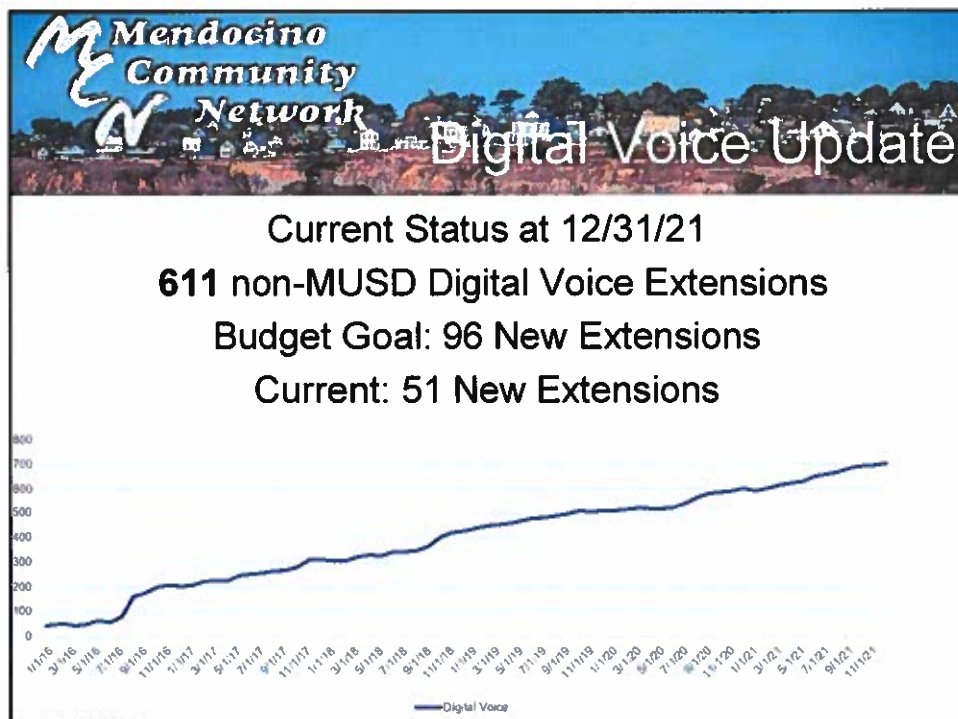




FY 21-22 Q2

Presentation

- FY 21-22 Q2 Financials
- Legacy DSL
- Fusion Update
- Digital Voice Update

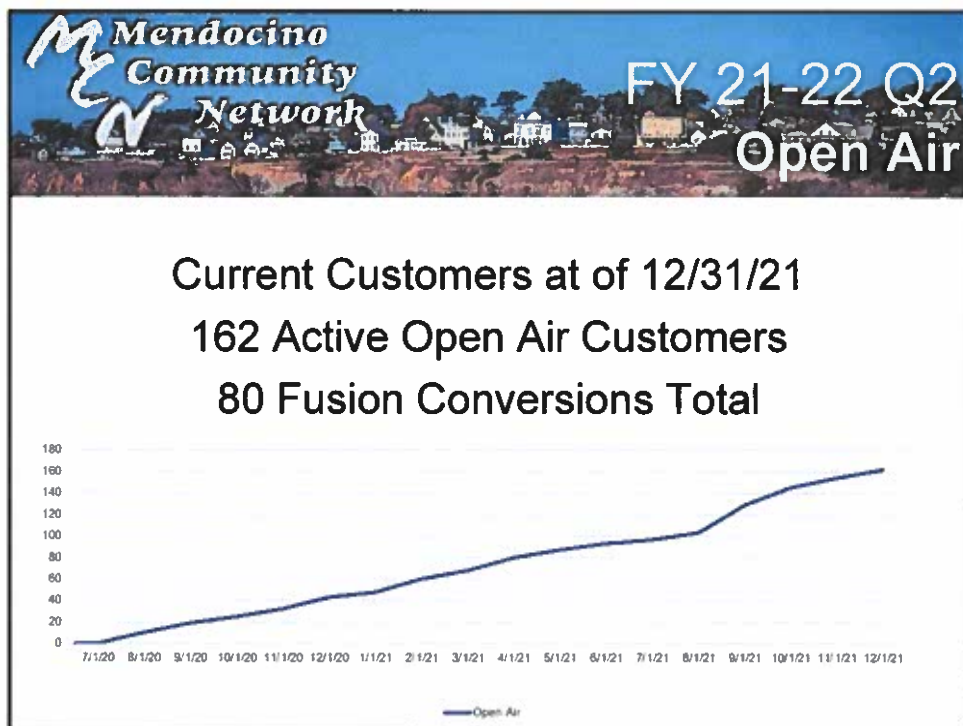


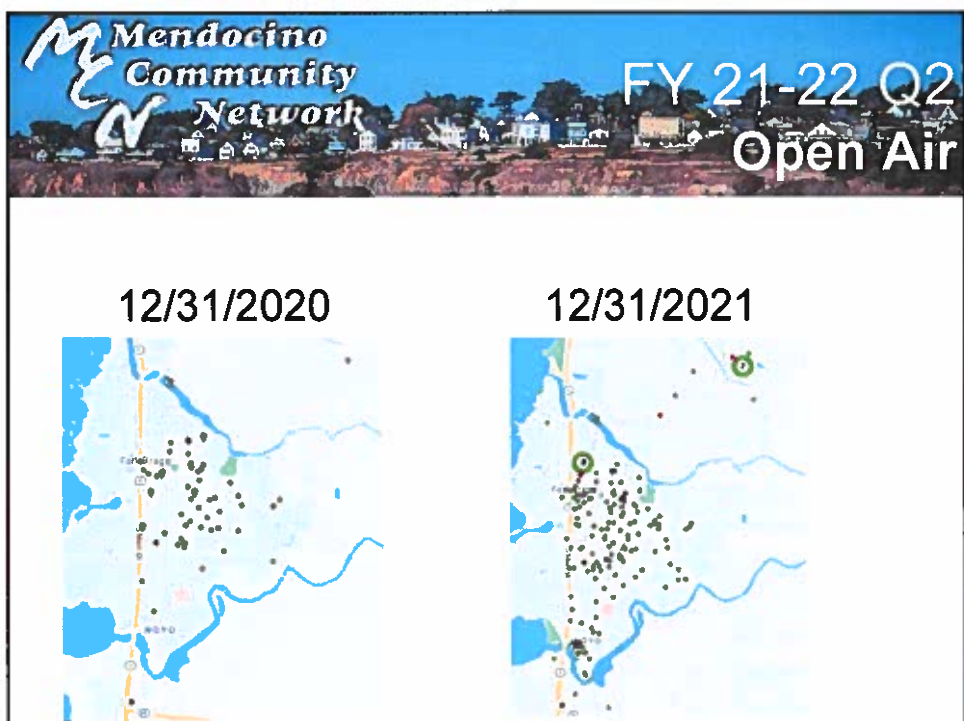


FY 21-22 Q2

Presentation

- FY 21-22 Q2 Financials
- Legacy DSL
- Fusion Update
- Digital Voice Update
- Open Air Internet





January 25, 2022

Board of Education
Mendocino Unified School District
Mendocino, CA

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mendocino Unified School District (the "District") for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 21, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 15 to the financial statements, the District changed accounting policies related to Fiduciary Activities by adopting Governmental Accounting Standards (GASB) Statement No. 84, *Fiduciary Activities*, in 2021. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Activities and Statement of Revenues, Expenditures and Changes in Fund Balance. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of net other postemployment benefits (OPEB) liability is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the net OPEB liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of capital assets in the notes to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in the notes to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

The disclosure of other postemployment benefits and the net OPEB liability in the notes to the financial statements represents management's estimate based on an actuarial valuation. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 25, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information section, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Christy White, Inc.

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Mendocino Unified School District	Jason Morse Superintendent	jimorse@mcn.org (707) 937-5868

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

Any new or additional funding provided to MUSD through the Budget Act of 2021 did not impact the 2021-22 Local Control and Accountability Plan (LCAP). The district made no changes to the 2021-22 LCAP as a result of the Budget Act of 2021. MUSD's 2021-22 LCAP is posted to the district website: <https://www.mendocinoused.org/>

Program awards included in the Budget Act of 2021 and not included in the adopted budget:

- Educator Effectiveness Block Grant Estimated award = \$218,871. Educational partner engagement meetings were held in-person with the school staff on NOVEMBER 3rd, and December 1st, 2021; as well as at the publicly noticed finance committee meeting, held via Zoom on November 15, 2021, and the November 18, 2021 publicly noticed board meeting, held via Zoom. Educator Effectiveness Block Grant Plan was board approved on December 14, 2021.
- A-G Completion Improvement Grant Estimated award = \$31,781. Deadline for district to develop a plan is on or before April 1, 2022. As part of the plan development, MUSD will hold educational partner engagement public meetings, either in-person, by Zoom, or both.
- Pre-K Planning and Implementation Grant Estimated award = \$28,618. Deadline for board approved plan is June 30, 2022. As part of the plan development, MUSD will hold educational partner engagement public meetings, either in-person, by Zoom, or both.
- Kitchen Infrastructure and Training Funds Estimated award unknown. Infrastructure base grant up to \$25,000; Training base grant up to \$2,000. A board approved plan and educational partner engagement is not a requirement of this program. MUSD plans on using the infrastructure grant to purchase/replace equipment to support continued safe and healthy meal handling.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

The additional Concentration Grant Add-on was awarded to districts with an Unduplicated Pupil Percentage (UPP) that is greater than 55%. MUSD's historical UPP has been in low to mid-40% range. At budget adoption, UPP was projected to be 46.6%, and therefore the district is not eligible for the regular Concentration Grant, or the additional add-on resulting from the Budget Act of 2021.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

MUSD is eligible for one-time federal funds to support the recovery from the COVID-19 pandemic through the American Rescue Plan (ARP) Act. Our estimated award for the Elementary and Secondary School Emergency Relief (ESSER III) fund is \$615,330. The district held two public meetings prior to approval of the ESSER III Expenditure Plan on October 26, 2021.

An Educational Partner engagement meeting, specifically for ESSER III input was held on September 28, 2021, via Zoom. A notice regarding the meeting was sent out to all MUSD families and staff on September 21, with a reminder of September 28. Further discussion and additional input was received at the October 21, 2021 publicly noticed board meeting, held via Zoom.

MUSD's ESSER III Expenditure Plan can be found on our website:
https://www.mendocinoused.org/files/page/2999/122321_MUSD_ESSER_III_Plan.pdf

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

Our plan for expending ESSER III funds spans the 4-year eligible period of the 2020-21 school year through the 2023-24 school year. 34% of funds (\$209,339) are planned for Strategies for Continuous and Safe In-Person Learning; the remaining 66% (\$405,991) to Address the Impact of Lost Instructional Time. A bulk of the funding is scheduled for use in 2022-23 and 2023-24, as we utilize other funding sources with shorter use timelines to address the impact of COVID-19 on learning loss.

During the 2020-21 school year we provided additional 1:1 student support to ensure continuous participation in the distance learning program and to help mitigate the impact of learning lost because of the distance learning program (\$24,082).

During the current 2021-22 school year, our focus with ESSER III funds is on maintaining a Safe In-Person Learning environment (~\$47,000). Current-year expenditures support:

- Staff dedicated to ensuring compliance with COVID Safety Plan measures, coordination and implementation of COVID testing, staff vaccinations and subsequent reporting to county public health;
- Maintaining sufficient Personal Protective Equipment (PPE) to safely provide in-person instruction;
- Increased compensation for substitute teachers.

Our strategies for continuous and safe in-person learning have been implemented with success. All necessary PPE has been purchased or we have coordinated with the Mendocino County Office of Education in order to get the necessary PPE and COVID tests to meet the demand. Staff have been repurposed to conduct COVID tests, tracking the results, communicate with our local public health department, and communicate with parents regarding possible exposures. In addition, the increase in substitute pay has resulted in more substitutes being willing and available for duty.

Addressing the impact of lost learning time has proven to be more of a challenge as we have not been able to hire additional aides or an additional RTI teacher at the K-8 School. We will continue to try to fill those positions for 2022-23 and advertising earlier will hopefully help us find candidates. We did, however, hire a dedicated EL teacher as well as a Sunrise Continuation School aide. The EL teacher now provides consistent, weekly services to our EL students. Finally, we are hoping to be able to offer a summer school program during the summer of 2022.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update.

Our LCAP is comprised of four goals, with 17 actions. Each action is focused on hiring or maintaining staff to provide consistent and increased instruction and services to students, specifically English Learners, reading and math intervention, strengthening CTE programs and pathways, and support systems for low income families. Our applicable plans were developed to align with the LCAP and our commitment to consistent and increased services to students. Applicable plans include the COVID Safety Plan – Safe Return to In-Person Instruction and Continuity of Services Plan, and the ESSER III Expenditure Plan.

As of this mid-year update, we have utilized 2021-22 fiscal resources to implement 76.5% of the LCAP actions (13 of 17), with an overall completion rate of 41.8%. Challenges in implementing the remaining actions include the inability to hire appropriately qualified staff. 2021 Budget Act resources have also been used to enhance learning supports (1:1 aides, technology, high-speed internet, learning hubs), increase substitute pay to maintain consistent instruction, and to provide a safe and healthy environment for students and staff (PPE, COVID safety implementation, COVID testing coordination and implementation).

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to

reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: “A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: “A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California Education Code Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: “A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/reliefunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: “A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA's implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: "A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update."

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA's 2021–22 LCAP. For purposes of responding to this prompt, "applicable plans" include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

2021-22 LCFF Budget Overview for Parents (BOP)

Impact due to Budget Act of 2021

Revenue Item	BOP June Adoption	BOP Budget Act	Difference	Notes
Total LCFF funds	\$ 7,493,576.00	\$ 7,563,556.00	\$ 69,980.00	* Adjustment to Property Tax projections
LCFF supplemental and concentration grants	\$ 354,729.00	\$ 367,768.00	\$ 13,039.00	* Increase of projected UPP to 48.3% from 46.6% at adoption
All other state funds	\$ 778,652.00	\$ 660,810.00	\$ (117,842.00)	** ELO funds recategorized to federal
All local funds	\$ 407,372.00	\$ 388,731.00	\$ (18,641.00)	* Recategorize to state
All federal funds	\$ 399,296.00	\$ 650,929.00	\$ 251,633.00	** ELO funds recategorized from federal; * PY carryover; add REAP
Total projected revenue	\$ 9,078,896.00	\$ 9,264,026.00	\$ 185,130.00	

* Change from June Adoption NOT due to Budget Act of 2021

** Change from June Adoption due to Budget Act of 2021

2021-22 LCAP Mid-Year Update

Goal 1:		Metric	Baseline	Available Outcome Data	
The four domains of the ELPAC for each EL student		A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2020-21 school year will serve as the baseline.	Spreadsheet showing scores from 2020-21 for each student has been created and baseline data has been entered		
			Participation in the SBAC ELA and Math Test: 89%		
			Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2021: 19%		
Improved participation and proficiency on the ELA and Math SBAC		A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2021 SBAC will serve as the baseline.	Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2021: 0%		
Increased English Learner reclassification rate		Zero students were reclassified during the 2020-21 school year	5 students have been reclassified to date in 2021-22		
Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
1.1	Hire a dedicated EL teacher and ELPAC Coordinator	\$ 74,708	\$ 52,636	70.5%	Experience placement higher than budgeted.
1.2	Maintain a 0.40 FTE EL teacher at the K-8 School	\$ 40,471	\$ 18,254	45.1%	
Goal 1 Totals		\$ 115,179	\$ 70,891	61.5%	

Goal 2:					
Metric		Baseline		Available Outcome Data	
Socioeconomically disadvantaged pupil chronic absenteeism rate		Socioeconomically disadvantaged pupil chronic absenteeism rate in 2018-19: 25.4%		Socioeconomically disadvantaged pupil chronic absenteeism rate in 2019-20: 23.5%	
				Socioeconomically disadvantaged pupil chronic absenteeism rate in 2020-21: 22.2%	
Socioeconomically disadvantaged pupil suspension rate		Socioeconomically disadvantaged pupil suspension rate in 2018-19: 9.7%		Socioeconomically disadvantaged pupil suspension rate in 2019-20: NA	
				Socioeconomically disadvantaged pupil suspension rate in 2020-21: 0%	
Socioeconomically disadvantaged pupil proficiency on the ELA and Math SBAC		Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2019: 48%		Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2021: 45%	
		Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2019: 34%		Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2021: 25%	
Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
2.1	Maintain a 1.0 FTE Social Worker	\$ 83,086	\$ 37,549	45.2%	
2.2	Hire a 3.5 hr/day Social Work Aide	\$ 7,141	\$ -	0.0%	Open - hired after reporting period

2.3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.5 FTE)	\$	37,354	\$	-	0.0% Open
2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	\$	30,353	\$	13,691	45.1%
2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	\$	65,663	\$	21,064	32.1%
2.6	Maintain Counseling Services (0.10 FTE)	\$	10,730	\$	4,778	44.5%
2.7	Hire additional Counseling Services (0.3 FTE)	\$	22,185	\$	10,704	48.2%
Goal 2 Totals		\$	256,512	\$	87,786	34.2%
Goal 3:						
Teachers in the LEA appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching		Metric		Baseline		Available Outcome Data
Sufficient student access to the standards-aligned instructional materials		Mis-assigned teachers in 2020-21: 0		0 Teachers mis-assigned in 2021-22		
School facilities in good repair		Williams Complaints in 2020-21: 0		0 Williams Complaints to date in 2021-2022		
		Percentage of facilities in good or exemplary condition in 2020-21: 100%		Facilities continue to be in good repair. Facilities Inspection Tool data is not available yet for the 2021-22 school year		

ELA and Math Proficiency on the SBAC	Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2019: 55% (CA - 51%) Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2019: 55% (CA - 40%)	Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2021: 47% (CA - 49%) Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2021: 28% (CA - 34%)
Successful completion of A-G requirements for the UC and CSU systems	Percentage of 12th graders completing A- G requirements in 2018-19: 60%	Percentage of 12th graders completing A- G requirements in 2019-20: 62% Percentage of 12th graders completing A- G requirements in 2020-21: 66%
Successful completion of courses that satisfy the requirements for a career technical education (CTE) pathway	Percentage of 12th grade students completing a CTE pathway in 2019-20: 65%	Percentage of 12th grade students completing a CTE pathway in 2020-21: 54%
Passing an advanced placement exam with a score of a 3 or higher	Percentage of 12th grade students achieving a score of a 3 or better in 2018-19: 49%	Percentage of 12th grade students achieving a score of a 3 or better in 2019-20: 73% Percentage of 12th grade students achieving a score of a 3 or better in 2020-21: 70%
College preparedness as measured by the Early Assessment Program	Percentage of students in the Early Assessment Program: NA	Percentage of students in the Early Assessment Program for ELA: 43% Percentage of students in the Early Assessment Program for Math: 28%
A broad course of study	Number of elective classes offered at Mendocino High School in 2019-20: 27	Number of elective classes offered at Mendocino High School in 2020-21: 27

K-8 Writing Assessment

Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 writing assessments in 2021-22:

8th Grade: 83%
7th Grade: 69%
6th Grade: 42%

Increased opportunities for work- based learning through internships in the community

Number of students participating in work- based internships in the community in 2020-21: NA
(baseline will be determined in 2021-22)

Number of students participating in work- based internships in the community in 2021-22: NA

Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
3.1	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.5 FTE)	\$ 37,354	\$ -	0.0%	Open
3.2	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	\$ 30,353	\$ 13,691	45.1%	
3.3	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course	\$ 244,644	\$ 113,888	46.6%	
3.4	Maintain a 0.20 FTE Freshman Seminar Teacher	\$ 17,405	\$ 8,871	51.0%	
3.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	\$ 52,724	\$ 17,235	32.7%	
Goal 3 Totals		\$ 382,480	\$ 153,684	40.2%	

Goal 4:			Available Outcome Data
Metric	Baseline		
Increased parent engagement and input in making decisions for the District and school sites as measured by a parent survey	Results of parent survey: NA (will determine baseline in 2021-22)	NA	
School attendance rates	MUSD Attendance Rate in 2018-19: NA	MUSD Attendance Rate in 2018-19: NA MUSD Attendance Rate in 2019-20: NA MUSD Attendance Rate in 2020-21: NA	
Chronic Absenteeism Rate	MUSD Chronic Absenteeism Rate in 2018-19: 19.9%	MUSD Chronic Absenteeism Rate in 2019-20: Not Reported MUSD Chronic Absenteeism Rate in 2020-21: 18.2%	
Middle School Dropout Rate	MUSD Middle School Dropout Rate in 2018-19: 0%	MUSD Middle School Dropout Rate in 2019-20: 0% MUSD Middle School Dropout Rate in 2020-21: 0%	
High School Dropout Rate	MHS Dropout Rate in 2018-19: 11.6%	MHS Dropout Rate in 2019-20: NA MHS Dropout Rate in 2020-21: NA	
High School Graduation Rate	MHS Graduation Rate in 2018-19: 88.4%	MHS Graduation Rate in 2019-20: 97% MHS Graduation Rate in 2020-21: 98%	

K-8 Suspension Rate in 2018-19: 7.1%
 MHS Suspension Rate in 2018-19: 7.2%
 K-8 Suspension Rate in 2019-20: 3.7%
 MHS Suspension Rate in 2019-20: 6.5%
 K-8 Suspension Rate in 2020-21: 0%
 MHS Suspension Rate in 2020-21: 0%

Pupil Suspension Rates

MUSD Expulsion Rate in 2018-19: 0%
 MUSD Expulsion Rate in 2019-20: 0%
 MUSD Expulsion Rate in 2020-21: 0%

Pupil Expulsion Rates

Student Safety and School Connectedness
 CHKS Results in 2021-22 will serve as the baseline NA

Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
4.1	Maintain Counseling Services (0.40 FTE)	\$ 42,921	\$ 19,111	44.5%	
4.2	Hire additional Counseling Services (0.3 FTE)	\$ 22,185	\$ 10,704	48.2%	
4.3	Contract with the Mendocino Youth Project for 1 day/week	\$ -	\$ -	0.0%	
Goal 4 Totals		\$ 65,106	\$ 29,815	45.8%	
Total Expenditures All Goals		\$ 819,277	\$ 342,176	41.8%	

Erin Placido

From: Mimi DuVigneaud <mimiduv@gmail.com>
Sent: Wednesday, January 26, 2022 11:20 AM
To: Erin Placido
Subject: Leave Request

I would like to continue to request a .40 FTE leave of absence which would allow me to work at .60 FTE for the 2022-23 school year.

Thank you!

Mimi

OK

 1/26/22

RESOLUTION NO. 2022-01

RESOLUTION OF THE BOARD OF TRUSTEES OF THE MENDOCINO UNIFIED SCHOOL DISTRICT AUTHORIZING THE ISSUANCE AND SALE OF GENERAL OBLIGATION BONDS, ELECTION OF 2020, SERIES B, IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED \$14,000,000, AND APPROVING RELATED DOCUMENTS AND ACTIONS

WHEREAS, an election was duly and regularly held in the Mendocino Unified School District (the "District") of Mendocino County (the "County"), State of California (the "State") on March 3, 2020, in accordance with Article XIII A Section 1 paragraph (b) subsection (2) of the California Constitution, for the purpose of submitting Measure H (the "Bond Measure") to the qualified electors of the District, authorizing the issuance of general obligation bonds in the aggregate principal amount of \$31,000,000 (the "Bonds"), and at least fifty-five percent of the votes cast were in favor of the issuance of the Bonds; and

WHEREAS, the abbreviated form of the Bond Measure is:

"To improve the quality of Mendocino High; repair/replace leaky roofs and deteriorating plumbing and sewer systems; and modernize/construct classrooms, restrooms and school facilities; shall Mendocino Unified School District's measure be adopted authorizing \$31,000,000 of bonds at legal interest rates, generating on average \$1,700,000 annually while bonds are outstanding with levies of approximately 6 cents per \$100 assessed value, with annual audits, citizens' oversight, no money for salaries and all money for local schools?"; and

WHEREAS, the Board of Trustees of the District (the "Board") is authorized to provide for the issuance and sale of any series of Bonds under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"); and

WHEREAS, pursuant to the Bond Law, on June 4, 2020, the District issued its General Obligation Bonds, Election of 2020, Series A in the aggregate principal amount of \$17,000,000 to finance the first phase of projects authorized pursuant to the Bond Measure, leaving at this time \$14,000,000 of authorized but unissued Bonds; and

WHEREAS, the District wishes at this time to initiate proceedings for the issuance of a second and final series of the Bonds under the Bond Law in the aggregate principal amount of not to exceed \$14,000,000 to be designated "Mendocino Unified School District (Mendocino County, California) General Obligation Bonds, Election of 2020, Series B" (the "Series B Bonds") as provided in this Resolution for the purpose of providing financing for the second phase of projects authorized under the Bond Measure;

WHEREAS, as required by Government Code Section 53508.5 and Education Code Section 15146(b)(2), because it is anticipated that a portion of the Series B Bonds will be issued as capital appreciation bonds which provide for the compounding of interest as provided herein, this Resolution was publicly noticed as an information item on the agenda for the January 20, 2022 meeting of the Board, and the Board was presented with

the following items, all as more particularly set forth in Appendix B, attached hereto and made a part hereof:

- an analysis containing the total overall cost of the Series B Bonds that allow for the compounding of interest,
- a comparison to the overall cost of issuing only current interest bonds,
- the reasons that capital appreciation bonds that provide for the compounding of interest are being recommended, and
- a copy of the disclosure made by the Underwriter (defined herein) in compliance with Municipal Securities Rulemaking Board Rule G-17;

WHEREAS, further, as required by Government Code Section 5852.1, attached hereto as Appendix C is the information relating to the Series B Bonds that has been obtained by the Board and is hereby disclosed and made public; and

WHEREAS, issuance of the Series B Bonds will be in compliance with the District's Debt Issuance and Management Policy which complies with Government Code Section 8855;

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Mendocino Unified School District as follows:

ARTICLE I

DEFINITIONS; AUTHORITY

SECTION 1.01. *Definitions.* The terms defined in this Section 1.01, as used and capitalized herein, shall, for all purposes of this Resolution, have the meanings given them below, unless the context clearly requires some other meaning.

"Accreted Value" means, with respect to any Capital Appreciation Bond, the total amount of principal thereof and interest payable thereon as of any Compounding Date determined solely by reference to the Table of Accreted Values set forth on such Capital Appreciation Bond. The Accreted Value of any Capital Appreciation Bond as of any date other than a Compounding Date will be the sum of (a) the Accreted Value as of the Compounding Date immediately preceding the date as of which the calculation is being made plus (b) interest on the Accreted Value determined under the preceding clause (a), computed to the date as of which the calculation is being made at the Accretion Rate set forth on such Capital Appreciation Bond (computed on the basis of a 360-day year of twelve 30-day months).

"Accretion Rate" means, unless otherwise provided by the Bond Purchase Agreement pursuant to Section 3.01, the rate which, when applied to the principal amount of any Capital Appreciation Bond and compounded semiannually on each Compounding Date, produces the Maturity Value of such Capital Appreciation Bond on the maturity date thereof.

"Authorized Investments" means the County Investment Pool, the Local Agency Investment Fund, any investments authorized pursuant to Sections 53601 and 53635 of

the California Government Code, provided that said investments are part of the County treasury, in accordance with Education Code Section 15146(g). The County Treasurer shall assume no responsibility in the reporting, reconciling and monitoring in the investment of proceeds related to the Series B Bonds.

“Board” means the Board of Trustees of the District.

“Bond Counsel” means (a) the firm of Jones Hall, A Professional Law Corporation, San Francisco, California, or (b) any other attorney or firm of attorneys nationally recognized for expertise in rendering opinions as to the legality and tax-exempt status of securities issued by public entities.

“Bond Law” means Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California, commencing with Section 53506 of said Code, as in effect on the date of adoption hereof and as amended hereafter.

“Bond Measure” means Measure H submitted to and approved by the requisite 55% of the voters pursuant to the provisions of the California Constitution and the California Education Code on March 3, 2020, under which the issuance of all series of the Bonds has been authorized.

“Bond Purchase Agreement” means the Bond Purchase Agreement between the District and the Underwriter, under which the Underwriter agrees to purchase the Series B Bonds and pay the purchase price therefor.

“Building Fund” means the fund established and held by the County Treasurer under Section 3.03.

“Capital Appreciation Bonds” means the Series B Bonds which are designated as such in the Bond Purchase Agreement, the interest on which is compounded semiannually on each Compounding Date and is payable in full at maturity as shown in the table of Accreted Value for the Capital Appreciation Bonds.

“Closing Date” means the date upon which there is a delivery of the Series B Bonds in exchange for the amount representing the purchase price of the Series B Bonds by the Underwriter.

“Compounding Date” means, with respect to any Capital Appreciation Bond, each February 1 and August 1, unless otherwise provided in the Bond Purchase Agreement, commencing on the date set forth in the Bond Purchase Agreement, to and including the date of maturity or redemption of such Capital Appreciation Bond.

“Continuing Disclosure Certificate” means the Continuing Disclosure Certificate which is executed and delivered by a District Representative on the Closing Date.

“Costs of Issuance” means all items of expense directly or indirectly payable by or reimbursable to the District and related to the authorization, issuance, sale and delivery of the Series B Bonds, including but not limited to the costs of preparation and reproduction of documents, printing expenses, filing and recording fees, initial fees and charges of the Paying Agent and its counsel, legal fees and charges, fees and disbursements of

consultants and professionals, rating agency fees and any other cost, charge or fee in connection with the original issuance and sale of the Series B Bonds.

“County” means Mendocino County, a political subdivision of the State of California, duly organized and existing under the Constitution and laws of the State of California.

“County Treasurer” means the Mendocino County Treasurer-Tax Collector, or any authorized deputy thereof.

“Current Interest Bonds” means the Series B Bonds which are designated as such in the Bond Purchase Agreement, the interest on which is payable on a current basis on each Interest Payment Date.

“Debt Service Fund” means the account established and held by the County Treasurer under Section 4.02.

“Denominational Amount” means, with respect to any Capital Appreciation Bonds, the initial purchase price (exclusive of any premium) of such Capital Appreciation Bond .

“Depository” means (a) initially, DTC, and (b) any other Securities Depository acting as Depository under Section 2.09.

“Depository System Participant” means any participant in the Depository’s book-entry system.

“District” means the Mendocino Unified School District, a unified school district organized under the Constitution and laws of the State of California, and any successor thereto.

“District Representative” means the President of the Board, the Vice President of the Board, the Superintendent, the District’s business official, or such officer’s written designee, or any other person authorized by resolution of the Board of Trustees of the District to act on behalf of the District with respect to this Resolution and the Series B Bonds.

“DTC” means The Depository Trust Company, and its successors and assigns.

“Education Code” means the Education Code of the State of California, as in effect on the Closing Date or as thereafter amended from time to time.

“Federal Securities” means non-callable United States Treasury notes, bonds, bills or certificates of indebtedness, or any other obligations the timely payment of which is directly or indirectly guaranteed by the faith and credit of the United States of America.

“Interest Payment Dates” with respect to any Current Interest Bond, means February 1 and August 1 in each year during the term of such Current Interest Bond, commencing on the date set forth in the Bond Purchase Agreement, provided, however, that such dates are subject to modification as provided in the Bond Purchase Agreement.

"Maturity Value" means, with respect to any Capital Appreciation Bond, the Accreted Value of such Capital Appreciation Bond to be paid at maturity.

"Office" means the office or offices of the Paying Agent for the payment of the Bonds and the administration of its duties hereunder. The Paying Agent may designate and re-designate the Office from time to time by written notice filed with the County and the District.

"Outstanding," when used as of any particular time with reference to Series B Bonds, means all Series B Bonds except: (a) Series B Bonds theretofore canceled by the Paying Agent or surrendered to the Paying Agent for cancellation; (b) Series B Bonds paid or deemed to have been paid within the meaning of Section 9.02; and (c) Series B Bonds in lieu of or in substitution for which other Series B Bonds have been authorized, executed, issued and delivered by the District under this Resolution.

"Owner", whenever used herein with respect to a Series B Bond, means the person in whose name the ownership of such Series B Bond is registered on the Registration Books.

"Paying Agent" means any bank, trust company, national banking association or other financial institution appointed as paying agent for the Bonds in the manner provided in Article VI of this Resolution. The County, if appointed by the District, may serve as the District's paying agent, including through a designated agent.

"Record Date" means the 15th day of the month preceding an Interest Payment Date, whether or not such day is a business day.

"Registration Books" means the records maintained by the Paying Agent for the registration of ownership and registration of transfer of the Series B Bonds under Section 2.08.

"Resolution" means this Resolution, as originally adopted by the Board and including all amendments hereto and supplements hereof which are duly adopted by the Board from time to time in accordance herewith.

"Securities Depositories" means DTC; and, in accordance with then current guidelines of the Securities and Exchange Commission, such other addresses and/or such other securities depositories as the District may designate in a Written Request of the District delivered to the Paying Agent.

"Series B Bonds" means the not-to-exceed \$14,000,000 aggregate principal amount of Mendocino Unified School District (Mendocino County, California) General Obligation Bonds, Election of 2020, Series B, issued and at any time Outstanding under this Resolution.

"State" means the State of California.

"Tax Code" means the Internal Revenue Code of 1986 as in effect on the Closing Date or (except as otherwise referenced herein) as it may be amended to apply to obligations issued on the Closing Date, together with applicable proposed, temporary and

final regulations promulgated, and applicable official public guidance published, under said Code.

“Underwriter” means Stifel, Nicolaus & Company, Incorporated, the underwriter of the Series B Bonds upon the negotiated sale thereof, as designated pursuant to Section 3.01.

“Written Certificate of the District” means an instrument in writing signed by a District Representative or by any other officer of the District duly authorized by the District and listed on a Written Request of the District for that purpose.

SECTION 1.02. *Interpretation.*

(a) Unless the context otherwise indicates, words expressed in the singular include the plural and vice versa and the use of the neuter, masculine, or feminine gender is for convenience only and include the neuter, masculine or feminine gender, as appropriate.

(b) Headings of articles and sections herein and the table of contents hereof are solely for convenience of reference, do not constitute a part hereof and shall not affect the meaning, construction or effect hereof.

(c) All references herein to “Articles,” “Sections” and other subdivisions are to the corresponding Articles, Sections or subdivisions of this Resolution; the words “herein,” “hereof,” “hereby,” “hereunder” and other words of similar import refer to this Resolution as a whole and not to any particular Article, Section or subdivision hereof.

SECTION 1.03. *Authority for this Resolution; Findings.* This Resolution is adopted by the Board under the authority of the Bond Law. The Board hereby certifies that all of the things, conditions and acts required to exist, to have happened or to have been performed precedent to and in the issuance of the Series B Bonds do exist, have happened or have been performed in due and regular time and manner as required by the laws of the State of California, and that the amount of the Series B Bonds, together with all other indebtedness of the District, does not exceed any limit prescribed by any laws of the State of California, taking into account and waivers of said limits (if any) which have been granted to the District. Further, for the purposes of determining the principal amount of the Series B Bonds which are issued hereunder, the principal amount of any Capital Appreciation Bonds shall be equal to the Denominational Amount thereof.

SECTION 1.04. *Application of Provisions to Capital Appreciation Bonds.* Whenever in this Resolution reference is made to the payment of the principal of and interest on the Series B Bonds, such reference includes payment of the Accreted Value and Maturity Value of the Capital Appreciation Bonds, unless otherwise required by the context or by the express provisions of such reference. Whenever in this Resolution any reference is made to the rights of the Owners of the Series B Bonds as measured by the principal amount of such Series B Bonds, the principal amount of the Capital Appreciation Bonds shall be deemed to be the Accreted Value thereof as of the date of exercise of such rights. Notwithstanding the foregoing, for purposes of any statutory or constitutional limitation on the principal amount of bonds which may be issued and outstanding by the District at any time, the principal amount of the Capital Appreciation Bonds shall be deemed to be the Denominational Amount thereof.

ARTICLE II

THE SERIES B BONDS

SECTION 2.01. *Authorization.* The Board hereby authorizes the issuance of the Series B Bonds in the aggregate principal amount not to exceed \$14,000,000 under and subject to the terms of Article XIII A, Section 1 paragraph (b) subsection (2) of the California Constitution, the Bond Law and this Resolution, for the purpose of raising money for the acquisition and construction of educational facilities in accordance with the Bond Measure and to pay Costs of Issuance. This Resolution constitutes a continuing agreement between the District and the Owners of all of the Series B Bonds issued or to be issued hereunder and then Outstanding to secure the full and final payment of principal thereof and interest on all Series B Bonds, subject to the covenants, agreements, provisions and conditions herein contained. The Series B Bonds may be issued as Current Interest Bonds, Capital Appreciation Bonds, or any combination thereof. The Series B Bonds shall be issued on a tax-exempt basis; provided, however, if legal considerations require that a portion of the Series B Bonds be issued on a federally taxable basis either by designating certain maturities as such or by separate series, the Authorized Officers are authorized to make such designations. The Series B Bonds shall be designated the "Mendocino Unified School District (Mendocino County, California) General Obligation Bonds, Election of 2020, Series B", together with any other designations as may be advisable to adequately identify the Series B Bonds as may be included in the Official Statement.

SECTION 2.02. *Terms of Series B Bonds.*

(a) Terms of Current Interest Bonds. The Current Interest Bonds will be issued as fully registered bonds, without coupons, in the denomination of \$5,000 each or any integral multiple thereof, but in an amount not to exceed the aggregate principal amount of Current Interest Bonds maturing in the year of maturity of the Current Interest Bond for which the denomination is specified. Current Interest Bonds will be lettered and numbered as the Paying Agent may prescribe. The Current Interest Bonds will be dated as of the Closing Date.

Interest on the Current Interest Bonds is payable semiannually on each Interest Payment Date. Each Current Interest Bond will bear interest from the Interest Payment Date next preceding the date of registration and authentication thereof unless (i) it is authenticated as of an Interest Payment Date, in which event it will bear interest from such date, or (ii) it is authenticated prior to an Interest Payment Date and after the close of business on the Record Date preceding such Interest Payment Date, in which event it will bear interest from such Interest Payment Date, or (iii) it is authenticated prior to the first Record Date, in which event it will bear interest from the Closing Date. Notwithstanding the foregoing, if interest on any Current Interest Bond is in default at the time of authentication thereof, such Current Interest Bond will bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon.

(b) Terms of Capital Appreciation Bonds. The Capital Appreciation Bonds will be issued in fully registered form without coupons in denominations of \$5,000 in Maturity Values or any integral multiple thereof (except that one Capital Appreciation Bond may be

issued in a denomination the Maturity Value of which is not an integral multiple of \$5,000), maturing on August 1 (unless otherwise provided in the Bond Purchase Agreement) in each of the years and in the maturity amounts as will be determined upon the sale thereof. Interest on the Capital Appreciation Bonds compounds on each Compounding Date at the respective Accretion Rates to be determined upon the sale thereof, and is payable solely at maturity or upon earlier redemption thereof as hereinafter provided.

Each Capital Appreciation Bond will be dated as of the Closing Date. The Accreted Value of the Capital Appreciation Bonds will be payable solely at maturity or earlier redemption thereof to the Owners thereof upon presentation and surrender thereof at the Office of the Paying Agent. The Accreted Value of the Capital Appreciation Bonds will be payable in lawful money of the United States of America upon presentation and surrender thereof at the Office of the Paying Agent.

(c) Maturities; Basis of Interest Calculation. The Series B Bonds will mature on August 1 (unless otherwise provided in the Bond Purchase Agreement) in the years and in the amounts, and will bear interest at the rates, as determined upon the sale thereof. The final maturity of the Series B Bonds will be not more than the maximum term permitted under the Bond Law. If the final maturity date of Current Interest Bonds exceeds 30 years from the Closing Date, a District Representative familiar with the project is authorized to certify that the useful life of the project to be financed with the proceeds of the Series B Bonds exceeds the final maturity of the Series B Bonds. Interest on the Series B Bonds will be calculated on the basis of a 360-day year comprised of twelve 30-day months.

(d) CUSIP Identification Numbers. CUSIP identification numbers will be imprinted on the Series B Bonds, but such numbers do not constitute a part of the contract evidenced by the Series B Bonds and any error or omission with respect thereto will not constitute cause for refusal of any purchaser to accept delivery of and pay for the Series B Bonds. In addition, failure on the part of the District to use such CUSIP numbers in any notice to Owners of the Series B Bonds will not constitute an event of default or any violation of the District's contract with such Owners and will not impair the effectiveness of any such notice.

(e) Payment. Interest on the Series B Bonds (including the final interest payment upon maturity or redemption) is payable by check, draft or wire of the Paying Agent mailed to the Owner thereof (which will be DTC so long as the Series B Bonds are held in the book-entry system of DTC) at such Owner's address as it appears on the Registration Books at the close of business on the preceding Record Date; except that at the written request of the Owner of at least \$1,000,000 aggregate principal amount of the Series B Bonds, which written request is on file with the Paying Agent as of any Record Date, interest on such Series B Bonds will be paid on the succeeding Interest Payment Date to such account as will be specified in such written request. Principal of the Series B Bonds is payable in lawful money of the United States of America upon presentation and surrender at the Office of the Paying Agent.

(f) Interest Rates. The interest rates to be born by each maturity of the Series B Bonds shall not exceed the legal limit of eight percent. Upon the sale of the Series B Bonds, the District may identify maturities of the Series B Bonds, if any, which include step-up coupons, provided that said coupons are within said required legal limits.

(g) Provisions of Bond Purchase Agreement to Control. Notwithstanding the foregoing provisions of this Section and the following provisions of Section 2.03, any of the terms of the Series B Bonds may be established or modified under the Bond Purchase Agreement. In the event of a conflict or inconsistency between this Resolution and the Bond Purchase Agreement relating to the terms of the Series B Bonds, the provisions of the Bond Purchase Agreement will be controlling.

SECTION 2.03. *Redemption of Series B Bonds.*

(a) Optional Redemption Dates and Prices. The Series B Bonds are subject to redemption prior to maturity, at the option of the District, in whole or in part among maturities on such basis as designated by the District and by lot within a maturity, from any available source of funds, on the dates and at the respective redemption prices as set forth in the Bond Purchase Agreement subject to the restrictions set forth in Section 3.01(a)(iv).

(b) Mandatory Sinking Fund Redemption. If the Bond Purchase Agreement specifies that any one or more maturities of the Series B Bonds are term bonds which are subject to mandatory sinking fund redemption, each such maturity of Series B Bonds shall be subject to such mandatory sinking fund redemption on August 1 (unless otherwise provided in the Bond Purchase Agreement) in each of the years and in the respective principal amounts or Accreted Values (as applicable) as set forth in the Bond Purchase Agreement, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption, or, in the case of Capital Appreciation Bonds, 100% of the Accreted Value thereof to be redeemed as of the date fixed for redemption (without premium). If any such term bonds are redeemed under the provisions of the preceding clause (a), the total amount of all future payments under this subsection (b) with respect to such term bonds shall be reduced by the aggregate principal amount or Accreted Value (as applicable) of such term bonds so redeemed, to be allocated among such payments on a pro rata basis in integral multiples of \$5,000 portions (principal amount or Maturity Value, as applicable) or on such other basis as the District may determine as set forth in written instructions given by the District to the Paying Agent.

(c) Selection of Series B Bonds for Redemption. Whenever less than all of the Outstanding Series B Bonds of any one maturity are designated for redemption, the Paying Agent shall select the Outstanding Series B Bonds of such maturity to be redeemed by lot in any manner deemed fair by the Paying Agent. For purposes of such selection, each Series B Bond will be deemed to consist of individual bonds of \$5,000 portions (principal amount or Maturity Value, as applicable). The Series B Bonds may all be separately redeemed.

(d) Redemption Procedure. The Paying Agent will cause notice of any redemption to be mailed, first class mail, postage prepaid, at least 20 days but not more than 60 days prior to the date fixed for redemption, to the respective Owners of any Series B Bonds designated for redemption, at their addresses appearing on the Registration Books. Such notice may be a conditional notice of redemption and subject to rescission as set forth in (e) below. Such mailing is not a condition precedent to such redemption and the failure to mail or to receive any such notice will not affect the validity of the proceedings for the redemption of such Series B Bonds. In addition, the Paying Agent will give notice of redemption by telecopy or certified, registered or overnight mail to the

Municipal Securities Rulemaking Board and each of the Securities Depositories at least two days prior to such mailing to the Series B Bond Owners.

Such notice shall state the redemption date and the redemption price and, if less than all of the then Outstanding Series B Bonds are to be called for redemption, shall designate the serial numbers of the Series B Bonds to be redeemed by giving the individual number of each Series B Bond or by stating that all Series B Bonds between two stated numbers, both inclusive, or by stating that all of the Series B Bonds of one or more maturities have been called for redemption, and shall require that such Series B Bonds be then surrendered at the Office of the Paying Agent for redemption at the said redemption price, giving notice also that further interest on such Series B Bonds will not accrue from and after the redemption date.

Upon surrender of Series B Bonds redeemed in part only, the District shall execute and the Paying Agent shall authenticate and deliver to the Owner, at the expense of the District, a new Series B Bond or Bonds, of the same maturity, of authorized denominations in aggregate principal amount equal to the unredeemed portion of the Series B Bond or Bonds.

From and after the date fixed for redemption, if notice of such redemption has been duly given and funds available for the payment of the principal of and interest on the Series B Bonds so called for redemption have been duly provided, the Series B Bonds called for redemption will cease to be entitled to any benefit under this Resolution other than the right to receive payment of the redemption price, and no interest will accrue thereon on or after the redemption date specified in the notice. The Paying Agent will cancel all Series B Bonds redeemed under this Section and will furnish a certificate of cancellation to the District.

(e) Right to Rescind Notice of Redemption. The District has the right to rescind any notice of the optional redemption of Series B Bonds under subsection (a) of this Section by written notice to the Paying Agent on or prior to the date fixed for redemption. Any notice of redemption shall be cancelled and annulled if for any reason funds will not be or are not available on the date fixed for redemption for the payment in full of the Series B Bonds then called for redemption. The District and the Paying Agent shall have no liability to the Series B Bond Owners or any other party related to or arising from such rescission of redemption. The Paying Agent shall mail notice of such rescission of redemption in the same manner as the original notice of redemption was sent under subsection (d) of this Section.

SECTION 2.04. *Form of Series B Bonds.* The Current Interest Bonds and the Capital Appreciation Bonds, the form of the Paying Agent's certificate of authentication and registration and the form of assignment to appear thereon will be substantially in the forms, respectively, with necessary or appropriate variations, omissions and insertions, as permitted or required by this Resolution and the Bond Purchase Agreement, as are set forth in Appendix A attached hereto.

SECTION 2.05. *Execution of Series B Bonds.* The Series B Bonds shall be signed by the manual or facsimile signature of the President of the Board and shall be attested by the manual or facsimile signature of the Secretary or Clerk of the Board. Only those Series B Bonds bearing a certificate of authentication and registration in the form set forth in Appendix A attached hereto, executed and dated by the Paying Agent, shall be valid or

obligatory for any purpose or entitled to the benefits of this Resolution, and such certificate of the Paying Agent is conclusive evidence that the Series B Bonds so registered have been duly authenticated, registered and delivered hereunder and are entitled to the benefits of this Resolution.

SECTION 2.06. *Transfer of Series B Bonds.* Subject to Section 2.10, any Series B Bond may, in accordance with its terms, be transferred, upon the Registration Books, by the person in whose name it is registered, in person or by a duly authorized attorney, upon surrender of such Series B Bond for cancellation at the Office at the Paying Agent, accompanied by delivery of a written instrument of transfer in a form approved by the Paying Agent, duly executed. The District may charge a reasonable sum for each new Series B Bond issued upon any transfer.

Whenever any Series B Bond or Bonds is surrendered for transfer, the District shall execute and the Paying Agent shall authenticate and deliver a new Series B Bond or Bonds, for like aggregate principal amount. No transfers of Series B Bonds shall be required to be made (a) 15 days prior to the date established by the Paying Agent for selection of Series B Bonds for redemption or (b) with respect to a Series B Bond which has been selected for redemption.

SECTION 2.07. *Exchange of Series B Bonds.* Series B Bonds may be exchanged at the principal Office of the Paying Agent for a like aggregate principal amount of Series B Bonds of authorized denominations and of the same maturity, together with a request for exchange signed by the owner or by a person legally empowered to do so in a form satisfactory to the Paying Agent. The District may charge a reasonable sum for each new Series B Bond issued upon any exchange (except in the cases of any exchange of temporary Series B Bonds for definitive Series B Bonds). No exchange of Series B Bonds is required to be made (a) 15 days prior to the date established by the Paying Agent for selection of Series B Bonds for redemption or (b) with respect to a Series B Bond after it has been selected for redemption.

SECTION 2.08. *Registration Books.* The Paying Agent shall keep or cause to be kept sufficient books for the registration and transfer of the Series B Bonds, which shall at all times be open to inspection by the District upon reasonable notice; and, upon presentation for such purpose, the Paying Agent shall, under such reasonable regulations as it may prescribe, register or transfer or cause to be registered or transferred, on said books, Series B Bonds as herein before provided.

SECTION 2.09. *Book-Entry System.* Except as provided below, DTC shall be the Owner of all of the Series B Bonds, and the Series B Bonds shall be registered in the name of Cede & Co. as nominee for DTC. The Series B Bonds shall be initially executed and delivered in the form of a single fully registered Series B Bond for each maturity date of the Series B Bonds in the full aggregate principal amount of the Series B Bonds maturing on such date. The Paying Agent and the District may treat DTC (or its nominee) as the sole and exclusive owner of the Series B Bonds registered in its name for all purposes of this Resolution, and neither the Paying Agent nor the District shall be affected by any notice to the contrary. The Paying Agent and the District have no responsibility or obligation to any Depository System Participant, any person claiming a beneficial ownership interest in the Series B Bonds under or through DTC or a Depository System Participant, or any other person which is not shown on the register of the District as being an owner, with respect to the accuracy of any records maintained by DTC or any

Depository System Participant or the payment by DTC or any Depository System Participant by DTC or any Depository System Participant of any amount in respect of the principal or interest with respect to the Series B Bonds. The District shall cause to be paid all principal and interest with respect to the Series B Bonds only to DTC, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligations with respect to the principal and interest with respect to the Series B Bonds to the extent of the sum or sums so paid. Except under the conditions noted below, no person other than DTC shall receive a Series B Bond. Upon delivery by DTC to the District of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the term "Cede & Co." in this Resolution shall refer to such new nominee of DTC.

If the District determines that it is in the best interest of the beneficial owners that they be able to obtain Series B Bonds and delivers a written certificate to DTC and the District to that effect, DTC shall notify the Depository System Participants of the availability through DTC of Series B Bonds. In such event, the District shall issue, transfer and exchange Series B Bonds as requested by DTC and any other owners in appropriate amounts.

DTC may determine to discontinue providing its services with respect to the Series B Bonds at any time by giving notice to the District and discharging its responsibilities with respect thereto under applicable law. Under such circumstances (if there is no successor securities depository), the District shall be obligated to deliver Series B Bonds as described in this Resolution. Whenever DTC requests the District to do so, the District will cooperate with DTC in taking appropriate action after reasonable notice to (a) make available one or more separate Series B Bonds evidencing the Series B Bonds to any Depository System Participant having Series B Bonds credited to its DTC account or (b) arrange for another securities depository to maintain custody of certificates evidencing the Series B Bonds.

Notwithstanding any other provision of this Resolution to the contrary, so long as any Series B Bond is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to the principal and interest with respect to such Series B Bond and all notices with respect to such Series B Bond shall be made and given, respectively, to DTC as provided as in the representation letter delivered on the date of issuance of the Series B Bonds.

Section 2.10. *Transfer Under Book-Entry System: Discontinuation of Book-Entry System.* Registered ownership of the Series B Bonds, or any portion thereof, may not be transferred except as follows:

(i) To any successor of Cede & Co., as nominee of the DTC, or its nominee, or to any substitute depository designated pursuant to clause (ii) of this section (a "substitute depository"); *provided that* any successor of Cede & Co., as nominee of the DTC or substitute depository, shall be qualified under any applicable laws to provide the services proposed to be provided by it;

(ii) To any substitute depository not objected to by the District or the County, upon (1) the resignation of the DTC or its successor (or any substitute depository or its successor) from its functions as depository, or (2) a determination by the County (upon consultation with the District) to substitute another depository for the DTC (or its successor) because the DTC or its successor (or any substitute depository or its

successor) is no longer able to carry out its functions as depository; provided, that any such substitute depository shall be qualified under any applicable laws to provide the services proposed to be provided by it; or

(iii) To any person upon (1) the resignation of the DTC or its successor (or substitute depository or its successor) from its functions as depository, or (2) a determination by the County (upon consultation with the District) to remove the DTC or its successor (or any substitute depository or its successor) from its functions as depository.

ARTICLE III

SALE OF SERIES B BONDS; APPLICATION OF PROCEEDS

SECTION 3.01. Sale of Series B Bonds; Approval of Sale Documents.

(a) Negotiated Sale of Series B Bonds. Pursuant to Section 53508.7 of the Bond Law, the Board hereby authorizes the negotiated sale of the Series B Bonds to Stifel, Nicolaus & Company, Incorporated, as Underwriter. The Series B Bonds shall be sold pursuant to the Bond Purchase Agreement, in substantially the form on file with the Clerk of the Board, with such changes therein, deletions therefrom and modifications thereto as a District Representative may approve, such approval to be conclusively evidenced by the execution and delivery of the Bond Purchase Agreement. The Board hereby authorizes a District Representative to execute and deliver the final form of the Bond Purchase Agreement in the name and on behalf of the District, so long as the limitations contained herein are reflected in the Purchase Contract, including:

- (i) the Series B Bonds shall bear rates of interest or Accretion Rates of not to exceed eight percent per annum;
- (ii) the Series B Bonds which are Capital Appreciation Bonds shall have a final maturity date of 25 years or less from the date of issuance;
- (iii) the Series B Bonds shall have a ratio of total debt service to principal of not to exceed 4:1;
- (iv) the Series B Bonds consisting of Capital Appreciation Bonds shall be subject to redemption prior to maturity at the option of the District, at the Accreted Value thereof, as applicable, without premium, beginning no later than 10 years following the issuance of the Series B Bonds; and
- (v) the Underwriter's discount shall not exceed 0.450% of the principal amount issued.

In accordance with Section 53508.7 of the Bond Law, the Board has determined to sell the Series B Bonds at negotiated sale for the following reasons: (a) a negotiated sale provides more flexibility to choose the time and date of the sale which is often advantageous in the municipal bond market; (b) the involvement of the Underwriter in preparing documents, rating agency presentations and structuring bonds generally

enhances the quality and results of the bond offering; (c) a negotiated sale will permit the time schedule for the issuance and sale of the Series B Bonds to be expedited, if necessary; (d) a negotiated sale provides the District access to the underwriter's trading desk for providing estimates of the cost of various bond structures (yields, discounts, premiums and maturities) for the purpose of evaluating alternative potential bond structures with the goal of producing the best match between District objectives and investor acceptance and demand; and (e) a negotiated sale provides time for underwriters to educate potential investors about the District and the Series B Bonds with the goal of maximizing investor orders and reducing interest cost on the day of bond pricing.

(b) Official Statement. The Board hereby approves, and hereby deems nearly final within the meaning of Rule 15c2-12 of the Securities Exchange Act of 1934, the Preliminary Official Statement describing the Series B Bonds in substantially the form on file with the Clerk of the Board. A District Representative is hereby authorized to execute an appropriate certificate stating the Board's determination that the Preliminary Official Statement has been deemed nearly final within the meaning of such Rule. A District Representative is hereby authorized and directed to approve any changes in or additions to a final form of said Official Statement, and the execution thereof by a District Representative shall be conclusive evidence of the approval of any such changes and additions. The Board hereby authorizes the distribution of the Official Statement by the Underwriter. The final Official Statement shall be executed in the name and on behalf of the District by a District Representative.

(c) Actions to Close Bond Issuance. Each District Representative and any and all other officers of the District are each authorized and directed in the name and on behalf of the District to execute and deliver any and all certificates, requisitions, agreements, notices, consents, warrants and other documents, which they or any of them might deem necessary or appropriate in order to consummate the lawful issuance, sale and delivery of the Series B Bonds, including but not limited to the execution and delivery of a document with respect to the engagement of the Paying Agent appointed hereby, applying for a municipal bond insurance policy and executing all items related to obtaining such policy, if in the best economic interests of the District, and an agreement facilitating the payment of Costs of Issuance. Whenever in this Resolution any officer of the District is authorized to execute or countersign any document or take any action, such execution, countersigning or action may be taken on behalf of such officer by any person designated by such officer to act on such officer's behalf if such officer is absent or unavailable.

SECTION 3.02. *Application of Proceeds of Sale of Series A Bonds.* The proceeds of the Series B Bonds shall be paid to the County Treasurer on the Closing Date, and shall be applied by the County Treasurer as follows:

- (a) The portion of the proceeds representing the premium (if any) received by the County Treasurer on the sale of the Series B Bonds will be deposited in the Debt Service Fund established pursuant to Section 4.02.
- (b) All remaining proceeds received by the County Treasurer from the sale of the Series B Bonds will be deposited in the Building Fund established pursuant to Section 3.03.

At the option of the District, a portion of the proceeds to be used to pay Costs of Issuance may be deposited with a fiscal agent selected by the District, as provided in Section 15146(h) of the Education Code, as directed by the District, in order to facilitate the payment of Costs of Issuance. In addition, the Bond Purchase Agreement may provide that the Underwriter shall apply its funds to the payment of Costs of Issuance. A District Representative is authorized to execute an agreement with a custodian in order to facilitate the payment of Costs of Issuance.

SECTION 3.03. *Building Fund.* The County Treasurer shall create and maintain a fund designated as the “Mendocino Unified School District, Election of 2020, Series B Building Fund,” into which the proceeds from the sale of the Series B Bonds shall be deposited, to the extent required under Section 3.02(b). The County Treasurer shall maintain separate accounting for the proceeds of the Series B Bonds, including all earnings received from the investment thereof. Amounts credited to the Building Fund for the Series B Bonds shall be expended by the District solely for the financing of projects for which the Series B Bond proceeds are authorized to be expended under the Bond Measure (which includes related Costs of Issuance). All interest and other gain arising from the investment of proceeds of the Series B Bonds shall be retained in the Building Fund and used for the purposes thereof. At the Written Request of the District filed with the County Treasurer, any amounts remaining on deposit in the Building Fund and not needed for the purposes thereof shall be withdrawn from the Building Fund and transferred to the Debt Service Fund, to be applied to pay the principal of and interest on the Series B Bonds.

SECTION 3.04. *Professionals; Estimated Financing Costs.* The firm of Jones Hall, A Professional Law Corporation, has previously been engaged to act as the District’s bond counsel and disclosure counsel, and the firm of Isom Advisors, A Division of Urban Futures, Inc., has previously been engaged to act as the District’s Municipal Advisor. Said engagements are confirmed in accordance with the terms of existing contracts. Estimated costs of issuance are identified on Appendix C.

SECTION 3.05. *Estimates Regarding Assessed Valuations.* The assumptions used in connection with the issuance of the Series B Bonds with respect to assessed valuation growth each year following the issuance of the Series B Bonds until final maturity are set forth in Appendix B hereto.

SECTION 3.06. *Findings Regarding Useful Life.* In the event that Current Interest Bonds are issued with a maturity which extends beyond thirty years, a District Representative which is familiar with the projects to be financed with the proceeds of the Series B Bonds is authorized to make the required findings with respect to the useful life of the projects and the Series B Bonds.

ARTICLE IV

SECURITY FOR THE SERIES B BONDS; DEBT SERVICE FUND

SECTION 4.01. *Security for the Series B Bonds.* The Series B Bonds are general obligations of the District. The Board has the power to direct the County to levy *ad valorem* taxes upon all property within the District that is subject to taxation by the District, without limitation of rate or amount, for the payment of the Series B Bonds and the interest thereon. The District hereby directs the County to levy on all the taxable property in the District, in addition to all other taxes, a continuing direct and *ad valorem* tax annually during the period the Series B Bonds are Outstanding in an amount sufficient to pay the principal of and interest on or, in the case of Capital Appreciation Bonds the Accreted Value of, the Series B Bonds when due, including the principal or Accreted Value of any Series B Bonds upon the mandatory sinking fund redemption thereof under Section 2.03(b), which moneys when collected will be paid to the County Treasurer and placed in the Debt Service Fund.

No part of any fund or account of the County is pledged or obligated to the payment of the Series B Bonds. The principal of and interest on or, in the case of Capital Appreciation Bonds the Accreted Value of, the Series B Bonds do not constitute a debt of the County, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents or employees thereof. Neither the County, the State of California, any of its political subdivisions nor any of the officers, agents or employees thereof are liable on the Series B Bonds. In no event are the principal of and interest on or, in the case of Capital Appreciation Bonds the Accreted Value of, the Series B Bonds payable out of any funds or properties of the District other than *ad valorem* taxes levied on taxable property in the District. The Series B Bonds, including the interest thereon, are payable solely from taxes levied under Sections 15250 and 15252 of the Education Code; provided, however, nothing herein contained prevents the District from making advances of its own moneys howsoever derived to any of the uses or purposes permitted by law.

As provided in Section 15251 of the Education Code, the Series B Bonds are secured by a statutory lien on all revenues received pursuant to the levy and collection of the *ad valorem* tax. The lien attaches automatically without further action or authorization by the District and is valid and binding from the time the Series B Bonds are executed and delivered.

SECTION 4.02. *Establishment of Debt Service Fund.* The District hereby directs the County Treasurer to establish, hold and maintain a fund to be known as the "Mendocino Unified School District Election of 2020, Series B General Obligation Bonds Debt Service Fund", which the County Treasurer shall maintain as a separate account, distinct from all other funds of the County and the District. All taxes levied by the County, at the request of the District, for the payment of the principal of and interest on or, in the case of Capital Appreciation Bonds the Accreted Value of, the Series B Bonds shall be deposited in the Debt Service Fund by the County promptly upon apportionment of said levy.

SECTION 4.03. *Disbursements From Debt Service Fund.* The County Treasurer shall administer the Debt Service Fund and make disbursements therefrom in the manner

set forth in this Section. The County Auditor-Controller shall transfer amounts on deposit in the Debt Service Fund, to the extent necessary to pay the principal of and interest on, or the Accreted Value of, the Series B Bonds when due and payable, to the Paying Agent which, in turn, shall pay such moneys to DTC to pay the principal of and interest on, or the Accreted Value of, the Series B Bonds. DTC will thereupon make payments of principal and interest and Accreted Value (as applicable) on the Series B Bonds to the DTC Participants who will thereupon make payments of principal and interest and Accreted Value (as applicable) to the beneficial owners of the Series B Bonds. In addition, amounts on deposit in the Debt Service Fund shall be applied to pay the fees and expenses of the Paying Agent insofar as permitted by law, including specifically by Section 15232 of the Education Code. Any moneys remaining in the Debt Service Fund after the Series B Bonds and the interest thereon have been paid, shall be transferred to any other interest and sinking fund for general obligation bond indebtedness of the District, and in the event there is no such debt outstanding, shall be transferred to the District's general fund upon the order of the County, as provided in Section 15234 of the Education Code.

SECTION 4.04. *Pledge of Taxes.* The District hereby pledges all revenues from the property taxes collected from the levy by the Board of Supervisors of the County for the payment of the Series B Bonds and amounts on deposit in the Debt Service Fund to the payment of the principal or redemption price of and interest on, or Accreted Value of (as applicable) the Series B Bonds. This pledge shall be valid and binding from the date hereof for the benefit of the owners of the Series B Bonds and successors thereto. The property taxes and amounts held in the Debt Service Fund shall be immediately subject to this pledge, and the pledge shall constitute a lien and security interest which shall immediately attach to the property taxes and amounts held in the Debt Service Fund to secure the payment of the Series B Bonds and shall be effective, binding, and enforceable against the District, its successors, creditors and all others irrespective of whether those parties have notice of the pledge and without the need of any physical delivery, recordation, filing, or further act. This pledge constitutes an agreement between the District and owners of the Series B Bonds to provide security for the Series B Bonds in addition to any statutory lien that may exist. The District hereby represents and warrants that all of its general obligation bonds, including the Series B Bonds are or were issued to finance or refinance one or more of the projects specified in the applicable voter-approved measure.

SECTION 4.05. *Investments.* All moneys held in any of the funds or accounts established with the County hereunder will be invested in Authorized Investments in accordance with the investment policies of the County, as such policies exist at the time of investment. Obligations purchased as an investment of moneys in any fund or account will be deemed to be part of such fund or account. All interest or gain derived from the investment of amounts in any of the funds or accounts established hereunder will be deposited in the fund or account from which such investment was made, and will be expended for the purposes thereof. The County Treasurer has no responsibility in the reporting, reconciling and monitoring of the investment of the proceeds of the Bonds.

All interest or gain derived from the investment of amounts in any of the funds or accounts established hereunder shall be deposited in the fund or account from which such investment was made, and shall be expended for the purposes thereof. The District covenants that all investments of amounts deposited in any fund or account created by or under this Resolution, or otherwise containing proceeds of the Series B Bonds, shall be acquired and disposed of at the Fair Market Value thereof. For purposes of this Section,

the term “Fair Market Value” shall mean, with respect to any investment, the price at which a willing buyer would purchase such investment from a willing seller in a bona fide, arm’s length transaction (determined as of the date the contract to purchase or sell the investment becomes binding) if the investment is traded on an established securities market (within the meaning of Section 1273 of the Tax Code) and, otherwise, the term “Fair Market Value” means the acquisition price in a bona fide arm’s length transaction (as described above) if (i) the investment is a certificate of deposit that is acquired in accordance with applicable regulations under the Tax Code, (ii) the investment is an agreement with specifically negotiated withdrawal or reinvestment provisions and a specifically negotiated interest rate (for example, a guaranteed investment contract, a forward supply contract or other investment agreement) that is acquired in accordance with applicable regulations under the Tax Code, or (iii) the investment is a United States Treasury Security - State and Local Government Series that is acquired in accordance with applicable regulations of the United States Bureau of Public Debt.

ARTICLE V

OTHER COVENANTS OF THE DISTRICT

SECTION 5.01. *Punctual Payment.* The Board requests and directs the County to levy *ad valorem* taxes, as provided in Section 15250 of the Education Code, so as to enable the District to punctually pay, or cause to be paid, the principal of and interest on the Series B Bonds, in conformity with the terms of the Series B Bonds and of this Resolution. Nothing herein contained shall prevent the District from making advances of its own moneys howsoever derived to any of the uses or purposes permitted by law.

SECTION 5.02. *Books and Accounts; Financial Statements.* The District will keep, or cause to be kept, proper books of record and accounts, separate from all other records and accounts of the District in which complete and correct entries are made of all transactions relating to the expenditure of the proceeds of the Series B Bonds. Such books of record and accounts shall at all times during business hours be subject to the inspection of the Paying Agent and the Owners of not less than 10% in aggregate principal amount of the Series B Bonds then Outstanding, or their representatives authorized in writing.

SECTION 5.03. *Protection of Security and Rights of Series B Bond Owners.* The District will preserve and protect the security of the Series B Bonds and the rights of the Series B Bond Owners, and will warrant and defend their rights against all claims and demands of all persons. Following the issuance of the Series B Bonds by the District, the Series B Bonds shall be incontestable by the District.

SECTION 5.04. *Tax Covenants.*

(a) Private Activity Bond Limitation. The District shall assure that the proceeds of the Series B Bonds are not so used as to cause the Series B Bonds to satisfy the private business tests of Section 141(b) of the Tax Code or the private loan financing test of Section 141(c) of the Tax Code.

(b) Federal Guarantee Prohibition. The District shall not take any action or permit or suffer any action to be taken if the result of the same would be to cause any of the Series B Bonds to be “federally guaranteed” within the meaning of Section 149(b) of the Tax Code.

(c) No Arbitrage. The District shall not take, or permit or suffer to be taken by the Paying Agent or the County or otherwise, any action with respect to the proceeds of the Series B Bonds which, if such action had been reasonably expected to have been taken, or had been deliberately and intentionally taken, on the Closing Date would have caused the Series B Bonds to be “arbitrage bonds” within the meaning of Section 148 of the Tax Code.

(d) Maintenance of Tax-Exemption. The District shall take all actions necessary to assure the exclusion of interest on the Series B Bonds from the gross income of the Owners of the Series B Bonds to the same extent as such interest is permitted to be excluded from gross income under the Tax Code as in effect on the Closing Date.

(e) Rebate of Excess Investment Earnings to United States. The District shall calculate or cause to be calculated excess investment earnings with respect to the Series B Bonds which are required to be rebated to the United States of America under Section 148(f) of the Tax Code, and shall pay the full amount of such excess investment earnings to the United States of America in such amounts, at such times and in such manner as may be required under the Tax Code, if and to the extent such Section 148(f) is applicable to the Series B Bonds. Such payments shall be made by the District from any source of legally available funds of the District. The District shall keep or cause to be kept, and retain or cause to be retained for a period of six years following the retirement of the Series B Bonds, records of the determinations made under this subsection (e). In order to provide for the administration of this subsection (e), the District may provide for the employment of independent attorneys, accountants and consultants compensated on such reasonable basis as the District may deem appropriate.

SECTION 5.05. *Continuing Disclosure*. The District hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate, which shall be executed by a District Representative and delivered on the Closing Date. Notwithstanding any other provision of this Resolution, failure of the District to comply with the Continuing Disclosure Certificate does not constitute a default by the District hereunder or under the Series B Bonds; however, any Participating Underwriter (as that term is defined in the Continuing Disclosure Certificate) or any holder or beneficial owner of the Series B Bonds may, take such actions as may be necessary and appropriate to compel performance, including seeking mandate or specific performance by court order.

SECTION 5.06. *CDIAC Annual Reporting*. The District hereby covenants and agrees that it will comply with and the provisions of California Government Code Section 8855 subdivision (k) with respect to annual reporting to the California Debt and Investment Advisory Commission. Said reporting will occur at the times and include the types of information as set forth therein. Notwithstanding any other provision of this Resolution, failure of the District to comply with said reporting does not constitute a default by the District hereunder or under the Series B Bonds.

SECTION 5.07. *Further Assurances*. The District will adopt, make, execute and deliver any and all such further resolutions, instruments and assurances as may be

reasonably necessary or proper to carry out the intention or to facilitate the performance of this Resolution, and for the better assuring and confirming unto the Owners of the Series B Bonds of the rights and benefits provided in this Resolution.

ARTICLE VI

THE PAYING AGENT

SECTION 6.01. *Appointment of Paying Agent.* The Bank of New York Mellon Trust Company, N.A., or any successor agent thereto, is hereby appointed to act as the initial Paying Agent for the Series B Bonds and, in such capacity, shall also act as registration agent and authentication agent for the Series B Bonds. The Paying Agent undertakes to perform such duties, and only such duties, as are specifically set forth in this Resolution, and even during the continuance of an event of default with respect to the Series B Bonds, no implied covenants or obligations shall be read into this Resolution against the Paying Agent. The Paying Agent shall signify its acceptance of the duties and obligations imposed upon it by the District by executing and delivering to the District a certificate or agreement to that effect.

The District may remove the Paying Agent initially appointed, and any successor thereto, and may appoint a successor or successors thereto, but any such successor shall be a bank or trust company doing business and having an office in the State of California, having a combined capital (exclusive of borrowed capital) and surplus of at least \$100,000,000, and subject to supervision or examination by federal or state authority. If such bank or trust company publishes a report of condition at least annually, under law or to the requirements of any supervising or examining authority above referred to, then for the purposes of this Section the combined capital and surplus of such bank or trust company shall be deemed to be its combined capital and surplus as set forth in its most recent report of condition so published. The County Treasurer may also be appointed to serve as Paying Agent.

The Paying Agent may at any time resign by giving written notice to the District and the Series B Bond Owners of such resignation. Upon receiving notice of such resignation, with the written consent of the County Treasurer (which shall not unreasonably be withheld) the District shall promptly appoint a successor Paying Agent by an instrument in writing. Any resignation or removal of the Paying Agent and appointment of a successor Paying Agent will become effective upon acceptance of appointment by the successor Paying Agent.

Any bank, national association, federal savings association, or trust company into which the Paying Agent may be merged or converted or with which it may be consolidated or any bank, national association, federal savings association, or trust company resulting from any merger, conversion or consolidation to which it shall be a party or any bank, national association, federal savings association, or trust company to which the Paying Agent may sell or transfer all or substantially all of its corporate trust business, provided such bank, federal savings association, or trust company shall be eligible as described in this Section 6.01 shall be the successor to such Paying Agent, without the execution or filing of any paper or any further act, anything herein to the contrary notwithstanding.

SECTION 6.02. *Paying Agent May Hold Series B Bonds.* The Paying Agent may become the owner of any of the Series B Bonds in its own or any other capacity with the same rights it would have if it were not Paying Agent.

SECTION 6.03. *Liability of Agents.* The recitals of facts, covenants and agreements herein and in the Series B Bonds contained shall be taken as statements, covenants and agreements of the District, and the Paying Agent assumes no responsibility for the correctness of the same, nor makes any representations as to the validity or sufficiency of this Resolution or of the Series B Bonds, nor shall incur any responsibility in respect thereof, other than as set forth in this Resolution. The Paying Agent is not liable in connection with the performance of its duties hereunder, except for its own negligence or willful default.

In the absence of bad faith, the Paying Agent may conclusively rely, as to the truth of the statements and the correctness of the opinions expressed therein, upon certificates or opinions furnished to the Paying Agent and conforming to the requirements of this Resolution.

The Paying Agent is not liable for any error of judgment made in good faith by a responsible officer of its corporate trust department in the absence of the negligence of the Paying Agent.

No provision of this Resolution shall require the Paying Agent to expend or risk its own funds or otherwise incur any financial liability in the performance of any of its duties hereunder, or in the exercise of any of its rights or powers, if it has reasonable grounds for believing that repayment of such funds or adequate indemnity against such risk or liability is not reasonably assured to it.

The Paying Agent may execute any of the powers hereunder or perform any duties hereunder either directly or by or through agents or attorneys and the Paying Agent is not responsible for any misconduct or negligence on the part of any agent or attorney appointed with due care by it hereunder.

SECTION 6.04. *Notice to Paying Agent.* The Paying Agent may rely and shall be protected in acting or refraining from acting upon any notice, resolution, request, consent, order, certificate, report, warrant, bond or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or proper parties. The Paying Agent may consult with counsel, who may be counsel to the District, with regard to legal questions, and the opinion of such counsel shall be full and complete authorization and protection in respect of any action taken or suffered by it hereunder in good faith and in accordance therewith.

Whenever in the administration of its duties under this Resolution the Paying Agent shall deem it necessary or desirable that a matter be proved or established prior to taking or suffering any action hereunder, such matter (unless other evidence in respect thereof be herein specifically prescribed) may, in the absence of bad faith on the part of the Paying Agent, be deemed to be conclusively proved and established by a certificate of the District, and such certificate shall be full warrant to the Paying Agent for any action taken or suffered under the provisions of this Resolution upon the faith thereof, but in its discretion the Paying Agent may, in lieu thereof, accept other evidence of such matter or may require such additional evidence as to it may seem reasonable.

SECTION 6.05. *Compensation; Indemnification.* The District shall pay to the Paying Agent from time to time reasonable compensation for all services rendered under this Resolution, and also all reasonable expenses, charges, counsel fees and other disbursements, including those of their attorneys, agents and employees, incurred in and about the performance of their powers and duties under this Resolution. The District further agrees to indemnify and save the Paying Agent harmless against any liabilities which it may incur in the exercise and performance of its powers and duties hereunder which are not due to its negligence or bad faith.

ARTICLE VII

REMEDIES OF SERIES B BOND OWNERS

SECTION 7.01. *Remedies of Series B Bond Owners.* Any Series B Bond Owner has the right, for the equal benefit and protection of all Series B Bond Owners similarly situated:

- (a) by mandamus, suit, action or proceeding, to compel the District and its members, officers, agents or employees to perform each and every term, provision and covenant contained in this Resolution and in the Series B Bonds, and to require the carrying out of any or all such covenants and agreements of the District and the fulfillment of all duties imposed upon it;
- (b) by suit, action or proceeding in equity, to enjoin any acts or things which are unlawful, or the violation of any of the Series B Bond Owners' rights; or
- (c) upon the happening and continuation of any default by the District hereunder or under the Series B Bonds, by suit, action or proceeding in any court of competent jurisdiction, to require the District and its members and employees to account as if it and they were the trustees of an express trust.

SECTION 7.02. *Remedies Not Exclusive.* No remedy herein conferred upon the Owners of Series B Bonds is exclusive of any other remedy. Each and every remedy is cumulative and may be exercised in addition to every other remedy given hereunder or thereafter conferred on the Series B Bond Owners.

SECTION 7.03. *Non-Waiver.* Nothing in this Article VII or in any other provision of this Resolution or in the Series B Bonds, affects or impairs the obligation of the District, which is absolute and unconditional, to pay the principal of and interest on, or the Accreted Value of (as applicable), the Series B Bonds to the respective Owners of the Series B Bonds at the respective dates of maturity, as herein provided, or affects or impairs the right of action against the District, which is also absolute and unconditional, of such Owners to institute suit against the District to enforce such payment by virtue of the contract embodied in the Series B Bonds.

A waiver of any default by any Series B Bond Owner shall not affect any subsequent default or impair any rights or remedies on the subsequent default. No delay or omission of any Owner of any of the Series B Bonds to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or an acquiescence therein, and every power and remedy conferred upon the Series B Bond Owners by this Article VII may be enforced and exercised from time to time and as often as shall be deemed expedient by the Owners of the Series B Bonds.

If a suit, action or proceeding to enforce any right or exercise any remedy be abandoned or determined adversely to the Series B Bond Owners, the District and the Series B Bond Owners shall be restored to their former positions, rights and remedies as if such suit, action or proceeding had not been brought or taken.

ARTICLE VIII

AMENDMENT OF THIS RESOLUTION

SECTION 8.01. *Amendments Effective Without Consent of the Owners.* The Board may amend this Resolution from time to time, without the consent of the Owners of the Series B Bonds, for any one or more of the following purposes:

- (a) To add to the covenants and agreements of the District in this Resolution, other covenants and agreements to be observed by the District which are not contrary to or inconsistent with this Resolution as theretofore in effect;
- (b) To confirm, as further assurance, any pledge under, and to subject to any lien or pledge created or to be created by, this Resolution, of any moneys, securities or funds, or to establish any additional funds or accounts to be held under this Resolution;
- (c) To cure any ambiguity, supply any omission, or cure or correct any defect or inconsistent provision in this Resolution, in a manner which does not materially adversely affect the interests of the Series B Bond Owners in the opinion of Bond Counsel filed with the District; or
- (d) To make such additions, deletions or modifications as may be necessary or desirable to assure exemption from federal income taxation of interest on the Series B Bonds.

SECTION 8.02. *Amendments Effective With Consent of the Owners.* The Board may amend this Resolution from time to time for any purpose not set forth in Section 8.01, with the written consent of the Owners of a majority in aggregate principal amount of the Series B Bonds Outstanding at the time such consent is given. Without the consent of all the Owners of such Series B Bonds, no such modification or amendment shall permit (a) a change in the terms of maturity of the principal of any Outstanding Series B Bonds or of any interest payable thereon or a reduction in the principal amount thereof or in the rate of interest thereon, (b) a reduction of the percentage of Series B Bonds the consent of the

Owners of which is required to effect any such modification or amendment, (c) a change in any of the provisions in Section 7.01 or (d) a reduction in the amount of moneys pledged for the repayment of the Series B Bonds, and no right or obligation of any Paying Agent may be changed or modified without its written consent.

ARTICLE IX

MISCELLANEOUS

SECTION 9.01. *Benefits of Resolution Limited to Parties.* Nothing in this Resolution, expressed or implied, gives any person other than the District, the County, the Paying Agent and the Owners of the Series B Bonds, any right, remedy, claim under or by reason of this Resolution. The covenants, stipulations, promises or agreements in this Resolution are for the sole and exclusive benefit of the Owners of the Series B Bonds.

SECTION 9.02. *Defeasance of Series B Bonds.*

(a) Discharge of Resolution. Any or all of the Series B Bonds may be paid by the District in any of the following ways, provided that the District also pays or causes to be paid any other sums payable hereunder by the District:

- (i) by paying or causing to be paid the principal or redemption price of and interest on, or the Accreted Value of (as applicable), such Series B Bonds, as and when the same become due and payable;
- (ii) by irrevocably depositing, in trust, at or before maturity, money or securities in the necessary amount (as provided in Section 9.02(c) hereof) with the Paying Agent or other escrow agent to pay or redeem such Series B Bonds; or
- (iii) by delivering such Series B Bonds to the Paying Agent for cancellation by it.

If the District pays all Outstanding Series B Bonds and also pays or causes to be paid all other sums payable hereunder by the District, then and in that case, at the election of the District (evidenced by a certificate of a District Representative filed with the Paying Agent, signifying the intention of the District to discharge all such indebtedness and this Resolution), and notwithstanding that any Series B Bonds have not been surrendered for payment, this Resolution and other assets made under this Resolution and all covenants, agreements and other obligations of the District under this Resolution shall cease, terminate, become void and be completely discharged and satisfied, except only as provided in Section 9.02(b). In such event, upon request of the District, the Paying Agent shall cause an accounting for such period or periods as may be requested by the District to be prepared and filed with the District and shall execute and deliver to the District all such instruments as may be necessary to evidence such discharge and satisfaction, and the Paying Agent shall pay over, transfer, assign or deliver to the District all moneys or securities or other property held by it under this Resolution which are not required for the payment or redemption of Series B Bonds not theretofore surrendered for such payment or redemption.

(b) Discharge of Liability on Series B Bonds. Upon the deposit, in trust, at or before maturity, of money or securities in the necessary amount (as provided in Section 9.02(c) hereof) to pay or redeem any Outstanding Series B Bond (whether upon or prior to its maturity or the redemption date of such Series B Bond), provided that, if such Series B Bond is to be redeemed prior to maturity, notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has been made for the giving of such notice, then all liability of the District in respect of such Series B Bond shall cease and be completely discharged, except only that thereafter the Owner thereof shall be entitled only to payment of the principal of and interest on, or the Accreted Value of (as applicable), such Series B Bond by the District, and the District shall remain liable for such payment, but only out of such money or securities deposited with the Paying Agent as aforesaid for such payment, provided further, however, that the provisions of Section 9.02(d) shall apply in all events.

The District may at any time surrender to the Paying Agent for cancellation by it any Series B Bonds previously issued and delivered, which the District may have acquired in any manner whatsoever, and such Series B Bonds, upon such surrender and cancellation, shall be deemed to be paid and retired.

(c) Deposit of Money or Securities with Agent. Whenever in this Resolution it is provided or permitted that there be deposited with or held in trust by the Paying Agent or other agent money or securities in the necessary amount to pay or redeem any Series B Bonds, the money or securities so to be deposited or held may include money or securities held by the Paying Agent in the funds and accounts established under this Resolution and shall be:

- (i) lawful money of the United States of America in an amount equal to the principal amount of such Series B Bonds and all unpaid interest thereon to maturity, except that, in the case of Series B Bonds which are to be redeemed prior to maturity and in respect of which notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has been made for the giving of such notice, the amount to be deposited or held shall be the principal amount, Accreted Value or redemption price of such Series B Bonds and all unpaid interest thereon to the redemption date; or
- (ii) Federal Securities (not callable by the issuer thereof prior to maturity) the principal of and interest on which when due, in the opinion of a certified public accountant delivered to the District, will provide money sufficient to pay the principal, Accreted Value or redemption price of and all unpaid interest to maturity, or to the redemption date, as the case may be, on the Series B Bonds to be paid or redeemed, as such principal, Accreted Value or redemption price and interest become due, provided that, in the case of Series B Bonds which are to be redeemed prior to the maturity thereof, notice of such redemption has been given as provided in Section 2.03 or provision satisfactory to the Paying Agent has been made for the giving of such notice.

(d) Payment of Series B Bonds After Discharge of Resolution. Notwithstanding any provisions of this Resolution, any moneys held by the Paying Agent or other escrow

agent in trust for the payment of the principal, Accreted Value or redemption price of, or interest on, any Series B Bonds and remaining unclaimed for two years after the principal or Accreted Value of all of the Series B Bonds has become due and payable (whether at maturity or upon call for redemption or by acceleration as provided in this Resolution), if such moneys were so held at such date, or two years after the date of deposit of such moneys if deposited after said date when all of the Series B Bonds became due and payable, shall, upon request of the District, be repaid to the District free from the trusts created by this Resolution, and all liability of the Paying Agent with respect to such moneys shall thereupon cease; *provided, however*, that before the repayment of such moneys to the District as aforesaid, the Paying Agent may (at the cost of the District) first mail to the Owners of all Series B Bonds which have not been paid at the addresses shown on the Registration Books a notice in such form as may be deemed appropriate by the Paying Agent, with respect to the Series B Bonds so payable and not presented and with respect to the provisions relating to the repayment to the District of the moneys held for the payment thereof. Thereafter, the District shall remain liable to the Owners for payment of any amounts due on the Series B Bonds, which amounts shall be deemed to be paid by the District from moneys remitted to it by the Paying Agent under this subsection (d).

SECTION 9.03. *Execution of Documents and Proof of Ownership by Series B Bond Owners.* Any request, declaration or other instrument which this Resolution may require or permit to be executed by Series B Bond Owners may be in one or more instruments of similar tenor, and shall be executed by Series B Bond Owners in person or by their attorneys appointed in writing.

Except as otherwise herein expressly provided, the fact and date of the execution by any Series B Bond Owner or such Owner's attorney of such request, declaration or other instrument, or of such writing appointing such attorney, may be proved by the certificate of any notary public or other officer authorized to take acknowledgments of deeds to be recorded in the state in which he purports to act, that the person signing such request, declaration or other instrument or writing acknowledged to him the execution thereof, or by an affidavit of a witness of such execution, duly sworn to before such notary public or other officer.

Except as otherwise herein expressly provided, the ownership of registered Series B Bonds and the amount, maturity, number and date of holding the same shall be proved by the Registration Books.

Any request, declaration or other instrument or writing of the Owner of any Series B Bond shall bind all future Owners of such Series B Bond in respect of anything done or suffered to be done by the District or the Paying Agent in good faith and in accordance therewith.

SECTION 9.04. *Waiver of Personal Liability.* No Board member, officer, agent or employee of the District shall be individually or personally liable for the payment of the principal of or interest on the Series B Bonds; but nothing herein contained shall relieve any such Board member, officer, agent or employee from the performance of any official duly provided by law.

SECTION 9.05. *Limited Duties of County; Indemnification.* The County (including its officers, agents and employees) shall undertake only those duties of the County under

this Resolution which are specifically set forth in this Resolution and in applicable provisions of the Bond Law and the Education Code, and even during the continuance of an event of default with respect to the Series B Bonds, no implied covenants or obligations shall be read into this Resolution against the County (including its officers, agents and employees).

The District further agrees to indemnify, defend and save the County (including its officers, agents and employees) harmless against any and all liabilities, costs, expenses, damages and claims which it may incur in the exercise and performance of its powers and duties hereunder which are not due to its negligence or bad faith.

SECTION 9.06. *Destruction of Canceled Series B Bonds.* Whenever in this Resolution provision is made for the surrender to the District of any Series B Bonds which have been paid or canceled under the provisions of this Resolution, a certificate of destruction duly executed by the Paying Agent shall be deemed to be the equivalent of the surrender of such canceled Series B Bonds and the District shall be entitled to rely upon any statement of fact contained in any certificate with respect to the destruction of any such Series B Bonds therein referred to.

SECTION 9.07. *Partial Invalidity.* If any section, paragraph, sentence, clause or phrase of this Resolution shall for any reason be held illegal or unenforceable, such holding shall not affect the validity of the remaining portions of this Resolution. The District hereby declares that it would have adopted this Resolution and each and every other section, paragraph, sentence, clause or phrase hereof and authorized the issue of the Series B Bonds pursuant thereto irrespective of the fact that any one or more sections, paragraphs, sentences, clauses, or phrases of this Resolution may be held illegal, invalid or unenforceable. If, by reason of the judgment of any court, the District is rendered unable to perform its duties hereunder, all such duties and all of the rights and powers of the District hereunder shall be assumed by and vest in the chief financial officer of the District in trust for the benefit of the Series B Bond Owners.

SECTION 9.08. *Effective Date of Resolution.* This Resolution shall take effect from and after the date of its passage and adoption.

* * * * *

PASSED AND ADOPTED on February 10, 2022, by the following vote:

AYES:

NOES:

ABSENT:

By: _____
President of the Board of Trustees
Mendocino Unified School District,
Mendocino County, California

ATTEST:

By: _____
Secretary of the Board of Trustees
Mendocino Unified School District,
Mendocino County, California

APPENDIX A-1

FORM OF SERIES B CURRENT INTEREST BOND

*[EXAMPLE ONLY; NOT FOR COMPLETION OR EXECUTION
AT TIME OF RESOLUTION CONSIDERATION]*

REGISTERED BOND NO. _____

\$_____

MENDOCINO UNIFIED SCHOOL DISTRICT

(Mendocino County, California)

GENERAL OBLIGATION BOND

ELECTION OF 2020, SERIES B

INTEREST RATE
PER ANNUM:

MATURITY DATE:

DATED DATE:

CUSIP:

REGISTERED OWNER:

PRINCIPAL AMOUNT: *** _____ DOLLARS***

The Mendocino Unified School District (the "District"), located in the County of Mendocino (the "County"), for value received, hereby promises to pay to the Registered Owner named above, or registered assigns, the principal amount on the Maturity Date, each as stated above, and interest thereon, calculated on a 30/360 day basis, until the principal amount is paid or provided for, at the Interest Rate stated above, such interest to be paid on February 1 and August 1 of each year, commencing _____ 1, 2022 (the "Interest Payment Dates"). This Bond will bear interest from the Interest Payment Date next preceding the date of authentication hereof, unless (a) it is authenticated as of a business day following the 15th day of the month immediately preceding any Interest Payment Date and on or before such Interest Payment Date, in which event it shall bear interest from such Interest Payment Date, or (b) it is authenticated on or before _____ 15, 2022, in which event it shall bear interest from the Dated Date referred to above. Principal hereof is payable at the corporate trust office of the paying agent for the Bonds (the "Paying Agent"), initially being The Bank of New York Mellon Trust Company, N.A., Los Angeles, California. Interest hereon (including the final interest payment upon maturity) is payable by check or draft of the Paying Agent mailed by first-class mail to the Owner at the Owner's address as it appears on the registration books maintained by the Paying Agent as of the close of business on the 15th day of the month next preceding such Interest Payment Date (the "Record Date"), or at such other address as the Owner may have filed with the Paying Agent for that purpose.

This Bond is one of a duly authorized issue of Bonds of the District designated as "Mendocino Unified School District (Mendocino County, California) General Obligation

Bonds, Election of 2020, Series B" (the "Bonds"), in an aggregate principal amount of \$ _____, all of like tenor and date (except for such variation, if any, as may be required to designate varying numbers, maturities, interest rates or redemption and other provisions) and all issued under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"), and under a Resolution of the Governing Board of the District adopted on October 21, 2020 (the "Resolution"), authorizing the issuance of the Bonds. The issuance of the Bonds has been authorized by the requisite fifty-five percent vote of the electors of the District cast at a special bond election held on March 3, 2020, upon the question of issuing bonds in the amount of \$31,000,000.

The Bonds are general obligations of the District and the District Board of Trustees Board has the power to direct the County to levy *ad valorem* taxes upon all property within the District that is subject to taxation by the District, without limitation of rate or amount, for the payment of the Bonds and the interest thereon. The District has pledged all revenues from the property taxes collected from the levy by the Board of Supervisors of the County for the payment of the Bonds and amounts on deposit in the Debt Service Fund (defined in the Resolution) to the payment of the principal or redemption price of and interest on, or Accreted Value of (as applicable), the Bonds. This Bond is further secured by a statutory lien on all revenues received pursuant to the levy and collection of the *ad valorem* tax, which attaches automatically without further action or authorization by the District and is valid and binding from the time this Bond is executed and delivered.

The Bonds are being issued in the form of Current Interest Bonds (of which this Bond is one) in the aggregate principal amount of \$ _____ and as Capital Appreciation Bonds in the aggregate denominational amount of \$ _____, all subject to the terms and conditions of the Resolution. All capitalized terms herein and not otherwise defined have the meaning given them in the Resolution. Reference is hereby made to the Resolution (copies of which are on file at the office of the Paying Agent) and the Bond Law for a description of the terms on which the Bonds are issued and the rights thereunder of the owners of the Bonds and the rights, duties and immunities of the Paying Agent and the rights and obligations of the District thereunder, to all of the provisions of which Resolution the Owner of this Bond, by acceptance hereof, assents and agrees.

The principal of and interest on this Bond does not constitute a debt of the County, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents and employees thereof, and neither the County, the State of California, any of its political subdivisions, nor any of the officers, agents and employees thereof shall be liable hereon. In no event shall the principal of and interest on this Bond be payable out of any funds or properties of the District other than *ad valorem* taxes levied upon all taxable property in the District.

The Bonds of this issue are issuable only as fully registered Bonds in the denominations of \$5,000 principal amount (or in the case of Capital Appreciation Bonds, \$5,000 maturity value) or any integral multiple thereof. This Bond is exchangeable and transferable for Bonds of other authorized denominations at the principal corporate trust office of the Paying Agent, by the Registered Owner or by a person legally empowered to do so, upon presentation and surrender hereof to the Paying Agent, together with a request for exchange or an assignment signed by the Registered Owner or by a person legally empowered to do so, in a form satisfactory to the Paying Agent, all subject to the terms, limitations and conditions provided in the Bond Resolution. Any tax or

governmental charges shall be paid by the transferor. The District and the Paying Agent may deem and treat the Registered Owner as the absolute owner of this Bond for the purpose of receiving payment of or on account of principal or interest and for all other purposes, and neither the District nor the Paying Agent shall be affected by any notice to the contrary.

The Bonds maturing on or before August 1, 20__ are not subject to redemption prior to their respective stated maturities. The Bonds maturing on or after August 1, 20__ are subject to redemption prior to maturity as a whole, or in part among maturities on such basis as shall be designated by the District and by lot within a maturity, at the option of the District, from any available source of funds, on August 1, 20__ and on any date thereafter, at a redemption price equal to 100% of the principal amount of Bonds to be redeemed, together with interest thereon to the date fixed for redemption, without premium.

[If applicable:] The Bonds maturing on August 1, 20__ (the "Term Bonds") are also subject to mandatory sinking fund redemption on or before August 1 in the years, and in the amounts, as set forth in the following table, at a redemption price equal to 100% of the principal amount thereof to be redeemed (without premium), together with interest accrued thereon to the date fixed for redemption; *provided, however*, that if some but not all of the Term Bonds have been redeemed under the preceding paragraph, the aggregate principal amount of Term Bonds to be redeemed under this paragraph shall be reduced on a pro rata basis in integral multiples of \$5,000, or on such other basis as designated pursuant to written notice filed by the District with the Paying Agent.

Sinking Fund
Redemption Date
(August 1)

Principal
Amount To Be
Redeemed

The Paying Agent shall give notice of the redemption of the Bonds at the expense of the District. Such notice shall specify: (a) that the Bonds or a designated portion thereof are to be redeemed, (b) the numbers and CUSIP numbers of the Bonds to be redeemed, (c) the date of notice and the date of redemption, (d) the place or places where the redemption will be made, and (e) descriptive information regarding the Bonds including the dated date, interest rate and stated maturity date. Such notice shall further state that on the specified date there shall become due and payable upon each Bond to be redeemed, the portion of the principal amount of such Bond to be redeemed, together with interest accrued to said date, and that from and after such date interest with respect thereto shall cease to accrue and be payable. Such notice may be conditional and subject to rescission as described in the Resolution.

Notice of redemption shall be by registered or otherwise secured mail or delivery service, postage prepaid, to the registered owner of the Bonds, to a municipal registered securities depository and to a national information service that disseminates securities redemption notices and, by first class mail, postage prepaid, to the District and the respective Owners of any Bonds designated for redemption at their addresses appearing on the Bond registration books, in every case at least 20 days, but not more than 60 days, prior to the redemption date; provided that neither failure to receive such notice nor any

defect in any notice so mailed shall affect the sufficiency of the proceedings for the redemption of such Bonds.

Neither the District nor the Paying Agent will be required: (a) to issue or transfer any Bond during a period beginning with the opening of business on the 15th calendar day next preceding either any Interest Payment Date or any date of selection of any Bond to be redeemed and ending with the close of business on the Interest Payment Date or a day on which the applicable notice of redemption is given, or (b) to transfer any Bond which has been selected or called for redemption in whole or in part.

Reference is made to the Bond Resolution for a more complete description of the provisions, among others, with respect to the nature and extent of the security for the Bonds of this series, the rights, duties and obligations of the District, the Paying Agent and the Registered Owners, and the terms and conditions upon which the Bonds are issued and secured. The owner of this Bond assents, by acceptance hereof, to all of the provisions of the Bond Resolution.

It is certified, recited and declared that all acts and conditions required by the Constitution and laws of the State of California to exist, to be performed or to have been met precedent to and in the issuing of the Bonds in order to make them legal, valid and binding general obligations of the District, have been performed and have been met in regular and due form as required by law; that payment in full for the Bonds has been received; that no statutory or constitutional limitation on indebtedness or taxation has been exceeded in issuing the Bonds; and that due provision has been made for levying and collecting *ad valorem* property taxes on all of the taxable property within the District in an amount sufficient to pay principal and interest when due.

Unless this Bond is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to the Paying Agent for registration of transfer, exchange, or payment, and any Bond issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest in this Bond.

This Bond shall be not be valid or obligatory for any purpose and is not entitled to any security or benefit under the Bond Resolution (described on the reverse hereof) until the Certificate of Authentication below has been manually signed by the Paying Agent.

IN WITNESS WHEREOF, the Mendocino Unified School District has caused this Bond to be executed by the facsimile signature of its President and attested by the facsimile signature of the Clerk of its Governing Board, all as of the date stated above.

MENDOCINO UNIFIED SCHOOL DISTRICT

By _____
President

Attest:

Clerk of the Board

FORM OF CERTIFICATE OF AUTHENTICATION

This is one of the Bonds described in the within-mentioned Resolution.

Authentication Date: _____

**THE BANK OF NEW YORK MELLON TRUST
COMPANY, N.A., as Paying Agent**

By: _____
Authorized Signatory

FORM OF ASSIGNMENT

For value received, the undersigned do(es) hereby sell, assign and transfer unto

(Name, Address and Tax Identification or Social Security Number of Assignee)

the within Bond and do(es) hereby irrevocably constitute and appoint _____, attorney, to transfer the same on the registration books of the Bond Registrar, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

Note: Signature(s) must be guaranteed by a an eligible guarantor institution.

Note: The signature(s) on this Assignment must correspond with the name(s) as written on the face of the within Bond in every particular without alteration or enlargement or any change whatsoever.

APPENDIX A-2

FORM OF SERIES B CAPITAL APPRECIATION BOND

*[EXAMPLE ONLY; NOT FOR COMPLETION OR EXECUTION
AT TIME OF RESOLUTION CONSIDERATION]*

CAB BOND NO. _____

***\$ _____ ***
(Maturity Value)

UNITED STATES OF AMERICA
STATE OF CALIFORNIA
MENDOCINO COUNTY

MENDOCINO UNIFIED SCHOOL DISTRICT

(Mendocino County, California)

GENERAL OBLIGATION BOND

ELECTION OF 2020, SERIES B

ACCRETION RATE: MATURITY DATE: DATED DATE: CUSIP:

REGISTERED OWNER:

DENOMINATIONAL AMOUNT: *** _____ DOLLARS***

MATURITY VALUE: *** _____ DOLLARS***

The MENDOCINO UNIFIED SCHOOL DISTRICT, a school district duly organized and existing under and by virtue of the Constitution and laws of the State of California (the "District"), for value received, hereby promises to pay to the Registered Owner stated above, or registered assigns, the Maturity Value stated above on the Maturity Date stated above. The Accreted Value (as such term is defined in the within-mentioned Resolution) of this Bond as of any date will be determined in accordance with the Table of Accreted Values set forth hereon, representing the principal amount per \$5,000 of Maturity Value together with interest thereon from the Dated Date stated above, compounded semiannually on February 1 and August 1 of each year, commencing ____, 2022 (each, a "Compounding Date"), on the basis of a 360-day year comprised of twelve 30-day months, at a rate equal to the Accretion Rate per annum set forth above. The Accreted Value hereof is payable upon presentation and surrender of this Bond at the corporate trust office of the paying agent for the Bonds (the "Paying Agent"), initially being The Bank of New York Mellon Trust Company, N.A., in Los Angeles, California. The Accreted Value hereof is payable in lawful money of the United States of America to the person in whose name this Bond is registered (the "Registered Owner") on the Bond registration books maintained by the Paying Agent.

This Bond is one of a duly authorized issue of Bonds of the District designated as "Mendocino Unified School District (Mendocino County, California) General Obligation

Bonds, Election of 2020, Series B" (the "Bonds"), in an aggregate principal amount of \$ _____, all of like tenor and date (except for such variation, if any, as may be required to designate varying numbers, maturities, interest rates or redemption and other provisions) and all issued under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"), and under a Resolution of the Governing Board of the District adopted on October 21, 2020 (the "Resolution"), authorizing the issuance of the Bonds. The issuance of the Bonds has been authorized by the requisite two-thirds vote of the electors of the District cast at a special bond election held on March 3, 2020, upon the question of issuing bonds in the amount of \$31,000,000.

The Bonds are general obligations of the District and the District Board of Trustees Board has the power to direct the County to levy *ad valorem* taxes upon all property within the District that is subject to taxation by the District, without limitation of rate or amount, for the payment of the Bonds and the interest thereon. The District has pledged all revenues from the property taxes collected from the levy by the Board of Supervisors of the County for the payment of the Bonds and amounts on deposit in the Debt Service Fund (defined in the Resolution) to the payment of the principal or redemption price of and interest on, or Accreted Value of (as applicable), the Bonds. This Bond is further secured by a statutory lien on all revenues received pursuant to the levy and collection of the *ad valorem* tax, which attaches automatically without further action or authorization by the District and is valid and binding from the time this Bond is executed and delivered.

The Bonds are being issued in the form of Current Interest Bonds in the aggregate principal amount of \$ _____ and as Capital Appreciation Bonds (of which this Bond is one) in the aggregate denominational amount of \$ _____, all subject to the terms and conditions of the Resolution. All capitalized terms herein and not otherwise defined have the meaning given them in the Resolution. Reference is hereby made to the Resolution (copies of which are on file at the office of the Paying Agent) and the Bond Law for a description of the terms on which the Bonds are issued and the rights thereunder of the owners of the Bonds and the rights, duties and immunities of the Paying Agent and the rights and obligations of the District thereunder, to all of the provisions of which Resolution the Owner of this Bond, by acceptance hereof, assents and agrees.

The principal of and interest on this Bond does not constitute a debt of the County, the State of California, or any of its political subdivisions other than the District, or any of the officers, agents and employees thereof, and neither the County, the State of California, any of its political subdivisions, nor any of the officers, agents and employees thereof shall be liable hereon. In no event shall the principal of and interest on this Bond be payable out of any funds or properties of the District other than *ad valorem* taxes levied upon all taxable property in the District.

The Bonds of this issue are issuable only as fully registered Bonds in the denominations of \$5,000 principal amount (or in the case of Capital Appreciation Bonds, \$5,000 maturity value) or any integral multiple thereof. This Bond is exchangeable and transferable for Bonds of other authorized denominations at the principal corporate trust office of the Paying Agent, by the Registered Owner or by a person legally empowered to do so, upon presentation and surrender hereof to the Paying Agent, together with a request for exchange or an assignment signed by the Registered Owner or by a person legally empowered to do so, in a form satisfactory to the Paying Agent, all subject to the terms, limitations and conditions provided in the Bond Resolution. Any tax or governmental charges shall be paid by the transferor. The District and the Paying Agent

may deem and treat the Registered Owner as the absolute owner of this Bond for the purpose of receiving payment of or on account of principal or interest and for all other purposes, and neither the District nor the Paying Agent shall be affected by any notice to the contrary.

The Bonds maturing on or before August 1, 20__ are not subject to redemption prior to their respective stated maturities. The Bonds maturing on or after August 1, 20__ are subject to redemption prior to maturity as a whole, or in part among maturities on such basis as shall be designated by the District and by lot within a maturity, at the option of the District, from any available source of funds, on August 1, 20__ and on any date thereafter, at a redemption price equal to 100% of the principal amount of Bonds to be redeemed, together with interest thereon to the date fixed for redemption, without premium.

[If applicable:] The Bonds maturing on August 1, 20__ (the "Term Bonds") are also subject to mandatory sinking fund redemption on or before August 1 in the years, and in the amounts, as set forth in the following table, at a redemption price equal to 100% of the Accreted Value thereof to be redeemed (without premium), *provided, however*, that if some but not all of the Term Bonds have been redeemed under the preceding paragraph, the aggregate Accreted Value amount of Term Bonds to be redeemed under this paragraph shall be reduced on a pro rata basis in integral multiples of \$5,000 Maturity Value, or on such other basis as designated pursuant to written notice filed by the District with the Paying Agent.

Sinking Fund Redemption Date (August 1)	Accreted Value Amount To Be Redeemed

The Paying Agent shall give notice of the redemption of the Bonds at the expense of the District. Such notice shall specify: (a) that the Bonds or a designated portion thereof are to be redeemed, (b) the numbers and CUSIP numbers of the Bonds to be redeemed, (c) the date of notice and the date of redemption, (d) the place or places where the redemption will be made, and (e) descriptive information regarding the Bonds including the dated date, interest rate and stated maturity date. Such notice shall further state that on the specified date there shall become due and payable upon each Bond to be redeemed, the portion of the principal amount of such Bond to be redeemed, together with interest accrued to said date, and that from and after such date interest with respect thereto shall cease to accrue and be payable. Such notice may be conditional and subject to rescission as described in the Resolution.

Notice of redemption shall be by registered or otherwise secured mail or delivery service, postage prepaid, to the registered owner of the Bonds, to a municipal registered securities depository and to a national information service that disseminates securities redemption notices and, by first class mail, postage prepaid, to the District and the respective Owners of any Bonds designated for redemption at their addresses appearing on the Bond registration books, in every case at least 30 days, but not more than 60 days, prior to the redemption date; provided that neither failure to receive such notice nor any

defect in any notice so mailed shall affect the sufficiency of the proceedings for the redemption of such Bonds.

Neither the District nor the Paying Agent will be required: (a) to issue or transfer any Bond during a period beginning with the opening of business on the 15th calendar day next preceding either any Interest Payment Date or any date of selection of any Bond to be redeemed and ending with the close of business on the Interest Payment Date or a day on which the applicable notice of redemption is given, or (b) to transfer any Bond which has been selected or called for redemption in whole or in part.

Reference is made to the Bond Resolution for a more complete description of the provisions, among others, with respect to the nature and extent of the security for the Bonds of this series, the rights, duties and obligations of the District, the Paying Agent and the Registered Owners, and the terms and conditions upon which the Bonds are issued and secured. The owner of this Bond assents, by acceptance hereof, to all of the provisions of the Bond Resolution.

It is certified, recited and declared that all acts and conditions required by the Constitution and laws of the State of California to exist, to be performed or to have been met precedent to and in the issuing of the Bonds in order to make them legal, valid and binding general obligations of the District, have been performed and have been met in regular and due form as required by law; that payment in full for the Bonds has been received; that no statutory or constitutional limitation on indebtedness or taxation has been exceeded in issuing the Bonds; and that due provision has been made for levying and collecting *ad valorem* property taxes on all of the taxable property within the District in an amount sufficient to pay principal and interest when due, and for levying and collecting such taxes the full faith and credit of the District are hereby pledged.

This Bond shall be not be valid or obligatory for any purpose and is not entitled to any security or benefit under the Bond Resolution (described on the reverse hereof) until the Certificate of Authentication below has been manually signed by the Paying Agent.

Unless this Bond is presented by an authorized representative of The Depository Trust Company, a New York corporation ("DTC"), to the Paying Agent for registration of transfer, exchange, or payment, and any Bond issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest in this Bond.

IN WITNESS WHEREOF, the Mendocino Unified School District has caused this Bond to be executed by the manual or facsimile signature of its President and attested by the manual or facsimile signature of the Secretary of its Governing Board, all as of the date stated above.

MENDOCINO UNIFIED SCHOOL DISTRICT

By _____
President

Attest:

Secretary of the Board

FORM OF CERTIFICATE OF AUTHENTICATION

This is one of the Bonds described in the within-mentioned Resolution.

Authentication Date:

**THE BANK OF NEW YORK MELLON TRUST
COMPANY, N.A.**, as Paying Agent

By: _____
Authorized Signatory

FORM OF ASSIGNMENT

For value received, the undersigned do(es) hereby sell, assign and transfer unto

(Name, Address and Tax Identification or Social Security Number of Assignee)

the within Bond and do(es) hereby irrevocably constitute and appoint _____
_____, attorney, to transfer the same on the registration books of the Bond
Registrar, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

Note: Signature(s) must be guaranteed by an
eligible guarantor institution.

Note: The signature(s) on this Assignment must
correspond with the name(s) as written on the face
of the within Bond in every particular without
alteration or enlargement or any change whatsoever.

APPENDIX B

DISCLOSURE REQUIRED BY EDUCATION CODE SECTION 15146(b)(1)(E)

1. Analysis of total overall cost of Capital Appreciation Bonds (CABs) (see attached)
2. Comparison to overall cost of Current Interest Bonds (CIBs) (see attached)
3. Reasons that a combination of current interest bonds and capital appreciation bonds are being recommended: Capital appreciation bonds (CABs) have been included in the bond structure because if CABS were not included and only CIBs were issued, the tax rate required for Series A and Series B Bonds is projected to exceed the legal maximum of \$60 per \$100,000 of assessed valuation during the term of the Bonds. Issuing some maturities of the Series B Bonds as CABs is essential to this financing in order to obtain the needed amounts for projects and to stay within tax rate limitations. Without the issuance of some maturities of the Series B Bonds as CABs, the issuance could not legally proceed and the District would not be able to obtain the amount needed for Phase 2 projects of 2020 election voter-approved projects. And, a third series of Bonds would be necessary, incurring additional issuance costs.
4. AV Growth Assumption used in connection with issuance of Series B Bonds: 3.00% for fiscal year 2022-23 and 3.50% annually thereafter commencing fiscal year 2023-24.
5. Copy of Rule G-17 Letter (see attached)

APPENDIX C

REQUIRED DISCLOSURES PURSUANT TO GOVERNMENT CODE SECTION 5852.1

1. TIC: True Interest Cost of the Series B Bonds (Estimated): 2.960%
2. Finance Charges: Finance charge of the Series B Bonds, being the sum of all fees and charges paid to third parties, in the amount of approximately \$212,994.38, which includes costs of issuance (\$150,000.00), together with estimated underwriter's compensation (\$62,994.38). If bond insurance is recommended because it will result in interest cost savings, an additional charge for the premium will apply.
3. Building Fund Deposit: Proceeds of the Series B Bonds expected to be received by the District for deposit to the Building Fund, net of proceeds for Costs of Issuance in (2) above to paid, capitalized interest and reserves (if any) from the principal amount of the Series B Bonds (Estimated): \$13,848,751.25
4. Total Bond Repayment Amount: Total Payment Amount for the Series B Bonds, being the sum of all debt service to be paid on the Series B Bonds to final maturity (Estimated): \$23,852,496.62 (1.70:1) [net of premium applied to capitalized interest].

**All amounts and percentages are estimates, and are made in good faith by the District based on information available as of the date of adoption of this Resolution. Estimates include certain assumptions regarding interest rates available in the bond market at the time of pricing the Series B Bonds.*

\$ _____
MENDOCINO UNIFIED SCHOOL DISTRICT
(Mendocino County, California)
General Obligation Bonds
Election of 2020, Series B

BOND PURCHASE AGREEMENT

_____, 2022

Board of Trustees
Mendocino Unified School District
44141 Little Lake Road #1154
Mendocino, California. 95460

Ladies and Gentlemen:

Stifel, Nicolaus & Company, Incorporated, as underwriter (the "Underwriter"), acting on its own behalf and not as fiduciary or agent for the hereinafter defined District, offers to enter into this Bond Purchase Agreement (this "Purchase Agreement") with the Mendocino Unified District (the "District"), which, upon acceptance hereof by the District, will be binding upon the District and the Underwriter. This offer is made subject to the written acceptance of this Purchase Agreement by the District and delivery of such acceptance to the Underwriter at its office prior to 11:59 p.m., California Time, on the date hereof.

1. Purchase and Sale of the Bonds. Upon the terms and conditions and in reliance upon the representations, warranties and agreements herein set forth, the Underwriter hereby agrees to purchase from the District for reoffering to the public, and the District hereby agrees to sell to the Underwriter for such purpose, all (but not less than all) of \$_____ aggregate principal amount of the Mendocino Unified School District (Mendocino County, California) General Obligation Bonds, Election of 2020, Series B (the "Bonds"). The Underwriter shall purchase the Bonds at a purchase price of \$_____ (representing the principal amount of the Bonds, plus original issue premium of \$_____, less Underwriter's discount of \$_____, less \$_____ to be applied to pay the premium for bond insurance, as more particularly described in Section 14).

The District acknowledges and agrees that: (i) the primary role of the Underwriter is to purchase securities for resale to investors in an arms-length commercial transaction between the District and the Underwriter and that the Underwriter has financial and other interests that differ from those of the District, (ii) the Underwriter is acting solely as a principal and is not acting as an agent, a municipal advisor, financial advisor or fiduciary to the District or any other person or entity and has not assumed any advisory or fiduciary responsibility to the District with respect to the transaction contemplated hereby and the discussions, undertakings and proceedings leading thereto (irrespective of whether the Underwriter, or any affiliate of the Underwriter, has provided other services or is currently providing other services to the District on other matters), (iii) the only obligations the Underwriter has to the District with respect to the transaction contemplated hereby expressly are set forth in this Purchase Agreement, and (iv)

the District has consulted its own legal, accounting, tax, financial and other advisors, as applicable, to the extent it has deemed appropriate in connection with the transaction contemplated herein. The District acknowledges that it has previously provided the Underwriter with an acknowledgement of receipt of the required Underwriter disclosure under Rule G-17 of the Municipal Securities Rulemaking Board (the "MSRB").

2. The Bonds. The Bonds are issued under the provisions of a resolution adopted by the Board of Trustees of the District on February 10, 2022 (the "Bond Resolution") and the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code (the "Bond Law"), all for the purpose of financing educational projects approved by District voters at the March 3, 2020 election, as more particularly described in the Bond Resolution. The Bonds shall be dated the date of delivery, be issued as current interest bonds and capital appreciation bonds, bear or accrete interest at the rates, and shall mature in the years shown on Appendix A hereto, which is incorporated herein by this reference.

The Bonds shall be executed and delivered under and in accordance with the provisions of this Purchase Agreement and the Bond Resolution. The Bonds shall be in book-entry form, shall bear CUSIP numbers, shall be in fully registered form initially, registered in the name of Cede & Co., as nominee of the Depository Trust Company ("DTC"). The Bonds shall be insured by a bond insurance policy (the "Bond Insurance Policy") issued by _____ (the "Bond Insurer") upon the issuance of the Bonds.

3. Redemption. The Bonds shall be subject to redemption as provided in the Bond Resolution and as set forth in Appendix A attached hereto.

4. Use of Documents. The District hereby authorizes the Underwriter to use, in connection with the offer and sale of the Bonds, this Purchase Agreement, a Preliminary Official Statement and an Official Statement (as defined in Section 10(b) below), the Bond Resolution, the Continuing Disclosure Certificate (as defined in Section 8(i)) and all information contained herein and therein and all of the documents, certificates, or statements furnished by the District to the Underwriter in connection with the transactions contemplated by this Purchase Agreement.

5. Public Offering of the Bonds. The Underwriter agrees to make a bona fide public offering of the Bonds initially at the public offering prices (or yields) set forth in Appendix A. Subsequent to the initial public offering the Underwriter shall offer the Bonds in accordance with the requirements of Section 11. The Bonds may be offered and sold to certain dealers at prices lower than such initial public offering prices.

6. Review of Official Statement. The Underwriter hereby represents that it has received and reviewed the Preliminary Official Statement with respect to the Bonds, dated February 16, 2022 (the "Preliminary Official Statement"). The District represents that the Preliminary Official Statement was "deemed final" as of the date thereof, for purposes of SEC Rule 15c2-12 (the "Rule 15c2-12"), except for either revisions or additions to the offering price(s), interest rate(s), yield(s), Underwriter's discount, aggregate principal amount, principal amount per maturity, delivery date, rating(s) and other terms of the Bonds which depend upon the foregoing as provided in and pursuant to Rule 15c2-12. The District hereby ratifies, confirms and approves of the use and distribution by the Underwriter prior to the date hereof of the Preliminary Official Statement. The District does not object to distribution of the Preliminary Official Statement in electronic form. References herein to the Preliminary Official Statement

and the Official Statement include the cover page and all appendices, exhibits, maps, reports, and statements included therein or attached thereto.

The Underwriter agrees that prior to the time the final Official Statement (as defined in Section 10(b)) relating to the Bonds is available, the Underwriter will send to any potential purchaser of the Bonds, upon the request of such potential purchaser, a copy of the most recent Preliminary Official Statement. Such Preliminary Official Statement shall be sent by first class mail (or other equally prompt means) not later than the first business day following the date upon which each such request is received. The District does not object to distribution of the final Official Statement in electronic form.

7. Closing. At 8:00 a.m., California Time, on March 10, 2022, or at such other time or on such other date as shall have been mutually agreed upon by the District and the Underwriter (such payment and delivery herein called the "Closing," and the date thereof the "Closing Date"), the District will deliver to the Underwriter, through the facilities of DTC utilizing DTC's FAST delivery system, or at such other place as the District and the Underwriter may mutually agree upon, the Bonds in fully registered book-entry form, duly executed and registered in the name of Cede & Co., as nominee of DTC, and at the offices of Jones Hall, A Professional Law Corporation, in San Francisco, California ("Bond Counsel"), the other documents hereinafter mentioned, and the Underwriter will accept such delivery and pay the purchase price thereof set forth in Section 1 in immediately available funds by check, draft or wire transfer to or upon the order of the District.

8. Representations, Warranties and Agreements of the District. The District hereby represents, warrants and agrees with the Underwriter that:

- (a) Due Organization. The District is, and will be on the Closing Date, a school district duly organized and validly existing under the laws of the State of California, with the power to issue the Bonds pursuant to the Bond Law, to adopt the Bond Resolution and to enter into this Purchase Agreement, and the Continuing Disclosure Certificate (as defined in paragraph (i) below).
- (b) Due Authorization. (i) At or prior to the Closing, the District will have taken all action required to be taken by it to authorize the issuance and delivery of the Bonds; (ii) the District has full legal right, power and authority to enter into this Purchase Agreement and the Continuing Disclosure Certificate, to adopt the Bond Resolution, to perform its obligations under each such document or instrument, and to carry out and effectuate the transactions contemplated by this Purchase Agreement and the Continuing Disclosure Certificate and the Bond Resolution; (iii) the execution and delivery or adoption of, and the performance by the District of the obligations contained in the Bonds, the Bond Resolution, the Continuing Disclosure Certificate and this Purchase Agreement have been duly authorized and such authorization shall be in full force and effect at the time of the Closing; (iv) this Purchase Agreement and the Continuing Disclosure Certificate constitute valid and legally binding obligations of the District; and (v) the District has duly authorized the consummation by it of all transactions contemplated by this Purchase Agreement and the Continuing Disclosure Certificate.

- (c) Consents. No consent, approval, authorization, order, filing, registration, qualification, election or referendum, of or by any court or governmental agency or public body whatsoever is required in connection with the issuance, delivery or sale of the Bonds or the consummation of the other transactions effected or contemplated herein or hereby. The District gives no representation or warranty with regard to compliance with Blue Sky or similar securities requirements.
- (d) Internal Revenue Code. The District has complied with the Internal Revenue Code of 1986, as amended, with respect to the Bonds, and the District shall not knowingly take or omit to take any action that, under existing law, may adversely affect the exclusion from gross income for federal income tax purposes, or the exemption from any applicable State tax of the interest on the Bonds.
- (e) No Conflicts. To the best knowledge of the District, the issuance of the Bonds, and the execution, delivery and performance of this Purchase Agreement, the Bond Resolution, the Continuing Disclosure Certificate and the Bonds, and the compliance with the provisions hereof and thereof, do not conflict with or constitute on the part of the District a violation of or material default under the Constitution of the State of California or any existing law, charter, ordinance, regulation, decree, order or resolution and do not conflict with or result in a violation or breach of, or constitute a material default under, any agreement, indenture, mortgage, lease or other instrument to which the District is a party or by which it is bound or to which it is subject.
- (f) Litigation. As of the time of acceptance hereof no action, suit, proceeding, hearing or investigation is pending or, to the best knowledge of the District, threatened against the District: (i) in any way affecting the existence of the District or in any way challenging the respective powers of the several offices or of the title of the officials of the District to such offices; or (ii) seeking to restrain or enjoin the sale, issuance or delivery of the Bonds, the application of the proceeds of the sale of the Bonds (other than as described in the Preliminary Official Statement and Official Statement), or the collection or the levy of any taxes contemplated by the Bond Resolution and available to pay debt service on the Bonds or in any way contesting or affecting the validity or enforceability of the Bonds, this Purchase Agreement, the Continuing Disclosure Certificate or the Bond Resolution or contesting the powers of the District or the Bond Resolution or this Purchase Agreement or contesting in any way the completeness or accuracy of the Preliminary Official Statement or the Official Statement; or (iii) in which a final adverse decision could (a) materially adversely affect the operations of the District or the consummation of the transactions contemplated by this Purchase Agreement or the Bond Resolution, (b) declare this Purchase Agreement to be invalid or unenforceable in whole or in material part, or (c) adversely affect the exclusion of the interest paid on the Bonds from gross income for federal income tax purposes and the exemption of such interest from California personal income taxation.

- (g) No Other Debt. Between the date hereof and the Closing, without the prior written consent of the Underwriter, the District will not have issued nor caused to be issued any bonds, notes or other obligations for borrowed money except for such borrowings as may be described in or contemplated by the Official Statement.
- (h) Certificates. Except as specifically provided, any certificates signed by any officer of the District and delivered to the Underwriter shall be deemed a representation and warranty by the District to the Underwriter, but not by the person signing the same, as to the statements made therein.
- (i) Continuing Disclosure. The District shall undertake, pursuant to the Bond Resolution, the Continuing Disclosure Certificate with respect to the Bonds in substantially the form attached as Appendix E of the Preliminary Official Statement (the "Continuing Disclosure Certificate") and Rule 15c2-12, to provide certain annual financial information and notices of the occurrence of certain events described therein. A description of this undertaking is set forth in the Preliminary Official Statement and will also be set forth in the final Official Statement. Based on a review of its previous undertakings, except as disclosed in the Preliminary Official Statement and the final Official Statement, the District has not, in the previous five years failed to comply in all material respects with its prior undertakings pursuant to Rule 15c2-12.
- (j) Preliminary Official Statement and Official Statement Accurate and Complete. The Preliminary Official Statement, at the date thereof, did not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. At the date hereof and on the Closing Date, the final Official Statement did not and will not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading. The District makes no representation or warranty as to the information contained in or omitted from the Preliminary Official Statement or the final Official Statement in reliance upon and in conformity with information furnished in writing to the District by or on behalf of the Underwriter through a representative of the Underwriter specifically for inclusion therein. If the Official Statement is supplemented or amended pursuant to paragraph (c) of Section 10 of this Purchase Agreement, at the time of each supplement or amendment thereto and (unless subsequently again supplemented or amended pursuant to such paragraph) at all times subsequent thereto during the period up to and including the Closing Date, the Official Statement as so supplemented or amended will not contain any untrue statement of a material fact or omit to state any material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which made, not misleading.
- (k) Financial Information. The financial statements of, and other financial information regarding the District contained in the Official Statement fairly present the financial position of the District as of the dates and for the

periods therein set forth, (i) the audited financial statements have been prepared in accordance with generally accepted accounting principles consistently applied, (ii) the unaudited financial statements (if any) have been prepared on a basis substantially consistent with the audited financial statements included in the Official Statement and reflect all adjustments necessary to that effect, and (iii) the other financial information has been determined on a basis substantially consistent with that of the District's audited financial statements included in the Official Statement. Prior to the Closing, there will be no adverse change of a material nature in such financial position, results of operations or condition, financial or otherwise, of the District.

- (l) No Financial Advisory Relationship. The District has had no financial advisory relationship with the Underwriter with respect to the Bonds, nor with any investment firm controlling, controlled by or under common control with the Underwriter.
- (m) Underwriter Not Fiduciary. Inasmuch as this purchase and sale represents a negotiated transaction, the District understands, and hereby confirms, that the Underwriter is not acting as a fiduciary of the District, but rather is acting solely in its capacity as Underwriter, for its own account.
- (n) Levy of Tax. The District hereby agrees to take any and all actions as may be required by Mendocino County or otherwise necessary in order to arrange for the levy and collection of taxes and payment of the Bonds. In particular, the District hereby agrees to provide to the Mendocino County Treasurer-Tax Collector a copy of the Resolution, a copy of Appendix A hereto, and the full debt service schedule for the Bonds, in accordance with Education Code Sections 15250 et seq., Government Code Section 53559 and policies and procedures of the County.

9. Underwriter Representations, Warranties and Agreements. The Underwriter represents, warrants to and agrees with the District that, as of the date hereof and as of the Closing Date:

- (a) The execution and delivery hereof and the consummation of the transactions contemplated hereby does not and will not violate any of the prohibitions set forth in Rule G-37 promulgated by the MSRB;
- (b) All reports required to be submitted to the MSRB pursuant to Rule G-37 have been or will be submitted to the MSRB; and
- (c) The Underwriter has not paid or agreed to pay, nor will it pay or agree to pay, any entity, company, firm, or person (including, but not limited to the District's financial advisor, or any officer, agent or employee thereof), other than a bona fide officer, agent or employee working for Underwriter, any compensation, fee, gift or other consideration contingent upon or resulting from the award of or entering into this Purchase Agreement.

that: **10. Covenants of the District.** The District covenants and agrees with the Underwriter

- (a) Securities Laws. The District will furnish such information, execute such instruments, and take such other action in cooperation with, and at the expense of, the Underwriter if and as the Underwriter may reasonably request in order to qualify the Bonds for offer and sale under the Blue Sky or other securities laws and regulations of such states and jurisdictions, provided, however, that the District shall not be required to consent to service of process in any jurisdiction in which they are not so subject as of the date hereof;
- (b) Official Statement. The District hereby agrees to deliver or cause to be delivered to the Underwriter, not later than the seventh (7th) business day following the date this Purchase Agreement is signed, copies of a final Official Statement substantially in the form of the Preliminary Official Statement, with only such changes therein as shall have been accepted by the Underwriter and the District (such Official Statement with such changes, if any, and including the cover page and all appendices, exhibits, maps, reports and statements included therein or attached thereto being called the "Official Statement") in such reasonable quantities as may be requested by the Underwriter not later than seven business days following the date this Purchase Agreement is signed, in order to permit the Underwriter to comply with paragraph (b)(4) of Rule 15c2-12 and with the rules of the MSRB. The District hereby authorizes the Underwriter to use and distribute the Official Statement in connection with the offering and sale of the Bonds;
- (c) Subsequent Events; Amendments to Official Statement. If, between the date hereof and the date which is 25 days after the End of the Underwriting Period for the Bonds (determined pursuant to Section 17), an event occurs which would cause the information contained in the final Official Statement, as then supplemented or amended, to contain an untrue statement of a material fact or to omit to state a material fact required to be stated therein or necessary to make such information therein, in the light of the circumstances under which it was presented, not misleading, the District will notify the Underwriter, and, if in the opinion of the District or the Underwriter, such event requires the preparation and publication of a supplement or amendment to the Official Statement, the District will forthwith prepare and furnish to the Underwriter (at the expense of the District) a reasonable number of copies of an amendment of or supplement to the Official Statement (in form and substance satisfactory to the Underwriter) which will amend or supplement the Official Statement so that they will not contain an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements therein, in the light of the circumstances existing at the time the Official Statement is delivered to prospective purchasers, not misleading. If such notification shall be given subsequent to the Closing, the District also shall furnish, or cause to be furnished, such additional legal opinions, certificates, instruments and other documents as the Underwriter may reasonably deem necessary to evidence the truth and accuracy of any such supplement or amendment to the Official Statement. For the purposes of this subsection, between the

date hereof and the date which is 25 days after the End of the Underwriting Period for the Bonds, the District will furnish such information with respect to itself as the Underwriter may from time to time reasonably request;

- (d) Application of Proceeds. The District will apply the proceeds from the sale of the Bonds for the purposes specified in the Bond Resolution and as described in the Official Statement.
- (e) Filings. The District authorizes the Underwriter to file, to the extent required by the applicable rules promulgated by the SEC or the MSRB, and the Underwriter agrees to file or cause to be filed, the Official Statement with (i) the MSRB or its designee (including the MSRB's Electronic Municipal Market Access system); or (ii) other repositories approved from time to time by the SEC (either in addition to or in lieu of the filing referred to above). If an amended Official Statement is prepared in accordance with Section 10(c) of this Purchase Agreement during the "Primary Offering Disclosure Period" (as defined herein), and if required by an applicable SEC Rule or MSRB rule, the Underwriter also shall make the required filings of the amended Official Statement. The "Primary Offering Disclosure Period" is used as defined in MSRB Rule G-32 and shall end on the twenty-fifth day after the Closing Date.

11. Establishment of Issue Price.

(a) Actions to Establish Price. The Underwriter agrees to assist the District in establishing the issue price of the Bonds and shall execute and deliver to the District at Closing an "issue price" or similar Bond, together with the supporting pricing wires or equivalent communications, substantially in the form attached hereto as Exhibit B, with such modifications as may be appropriate or necessary, in the reasonable judgment of the Underwriter, the District and Special Counsel, to accurately reflect, as applicable, the sales price or prices or the initial offering price or prices to the public of the Bonds.

(b) 10% Test. Except as otherwise set forth in Exhibit A attached hereto for which the Hold-The-Offering-Price Rule described in (c) below shall apply, the District will treat the first price at which 10% of each maturity of the Bonds (the "10% test") is sold to the public as the issue price of that maturity. At or promptly after the execution of this Bond Purchase Agreement, the Underwriter shall report to the District the price or prices at which it has sold to the public each maturity of Bonds. For purposes of this Section, if Bonds mature on the same date but have different interest rates, each separate CUSIP number within that maturity will be treated as a separate maturity of the Bonds.

(c) Hold-The-Offering-Price Rule. The Underwriter confirms that it has offered the Bonds to the public on or before the date of this Purchase Agreement at the offering price or prices (the "initial offering price"), or at the corresponding yield or yields, set forth in Exhibit A attached hereto, except as otherwise set forth therein. Exhibit A also sets forth, as of the date of this Purchase Agreement, the maturities, if any, of the Bonds for which the Underwriter represents that (A) the 10% test has been satisfied (assuming orders are confirmed by the end of the day immediately following the day of execution of this Purchase Agreement) and (B) the 10% test has not been satisfied and for which the District and the Underwriter agree that the restrictions set forth in the next sentence shall apply, which will allow the District to treat the initial offering price to the public of each such maturity as of the sale date as the issue price of

that maturity (the “hold-the-offering-price rule”). So long as the hold-the-offering-price rule remains applicable to any maturity of the Bonds, the Underwriter will neither offer nor sell unsold Bonds of that maturity to any person at a price that is higher than the initial offering price to the public during the period starting on the sale date and ending on the earlier of the following:

- (i) the close of the fifth (5th) business day after the sale date; or
- (ii) the date on which the Underwriter has sold at least 10% of that maturity of the Bonds to the public at a price that is no higher than the initial offering price to the public.

(d) Selling Group or Retail Distribution Agreements. The Underwriter confirms that any selling group agreement and any retail distribution agreement relating to the initial sale of the Bonds to the public, together with the related pricing wires, contains or will contain language obligating each dealer who is a member of the selling group and each broker-dealer that is a party to such retail distribution agreement, as applicable, to comply with the hold-the-offering-price rule, if applicable, in each case if and for so long as directed by the Underwriter. The District acknowledges that, in making the representation set forth in this subsection, the Underwriter will rely on (i) in the event a selling group has been created in connection with the initial sale of the Bonds to the public, the agreement of each dealer who is a member of the selling group to comply with the hold-the-offering-price rule, if applicable, as set forth in a selling group agreement and the related pricing wires, and (ii) in the event that a retail distribution agreement was employed in connection with the initial sale of the Bonds to the public, the agreement of each broker-dealer that is a party to such agreement to comply with the hold-the-offering-price rule, if applicable, as set forth in the retail distribution agreement and the related pricing wires. The District further acknowledges that the Underwriter shall not be liable for the failure of any dealer who is a member of a selling group, or of any broker-dealer that is a party to a retail distribution agreement, to comply with its corresponding agreement regarding the hold-the-offering-price rule as applicable to the Bonds.

(e) Sales to the Public; Definitions. The Underwriter acknowledges that sales of any Bonds to any person that is a related party to the Underwriter shall not constitute sales to the public for purposes of this section. Further, for purposes of this section:

- (i) “public” means any person other than an underwriter or a related party,
- (ii) “underwriter” means (A) any person that agrees pursuant to a written contract with the District (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the public and (B) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (A) to participate in the initial sale of the Bonds to the public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the public),
- (iii) a purchaser of any of the Bonds is a “related party” to an underwriter if the underwriter and the purchaser are subject, directly or indirectly, to (i) at least 50% common ownership of the voting power or the total value of their stock, if both entities are corporations (including direct ownership by one corporation of another), (ii) more than 50% common ownership of their capital interests or profits interests, if both entities are partnerships

(including direct ownership by one partnership of another), or (iii) more than 50% common ownership of the value of the outstanding stock of the corporation or the capital interests or profit interests of the partnership, as applicable, if one entity is a corporation and the other entity is a partnership (including direct ownership of the applicable stock or interests by one entity of the other), and

- (iv) "sale date" means the date of execution of this Purchase Agreement by all parties.

12. Conditions to Closing. The Underwriter has entered into this Purchase Agreement in reliance upon the representations and warranties of the District contained herein and the performance by the District, of its obligations hereunder, both as of the date hereof and as of the date of Closing. The Underwriter's obligations under this Purchase Agreement are and shall be subject at the option of the Underwriter, to the following further conditions at the Closing:

- (a) Representations True. The representations and warranties of the District contained herein shall be true, complete and correct in all material respects at the date hereof and at and as of the Closing, as if made at and as of the Closing, and the statements made in all certificates and other documents delivered to the Underwriter at the Closing pursuant hereto shall be true, complete and correct in all material respects on the date of the Closing; and the District shall be in compliance with each of the agreements made by it in this Purchase Agreement;
- (b) Obligations Performed. At the time of the Closing, (i) the Official Statement, this Purchase Agreement, the Continuing Disclosure Certificate and the Bond Resolution shall be in full force and effect and shall not have been amended, modified or supplemented except as may have been agreed to in writing by the Underwriter; (ii) all actions under the Bond Law which, in the opinion of Bond Counsel, shall be necessary in connection with the transactions contemplated hereby, shall have been duly taken and shall be in full force and effect; and (iii) the District shall perform or have performed all of its obligations required under or specified in the Bond Resolution, this Purchase Agreement, the Continuing Disclosure Certificate or the Official Statement to be performed at or prior to the Closing;
- (c) Adverse Rulings. No decision, ruling or finding shall have been entered by any court or governmental authority since the date of this Purchase Agreement (and not reversed on appeal or otherwise set aside), or to the best knowledge of the District, pending or threatened which has any of the effects described in Section 8(f) hereof or contesting in any way the completeness or accuracy of the Official Statement;
- (d) Marketability. The market price or marketability or the ability of the Underwriter to enforce contracts for the sale of the Bonds, at the initial offering price, shall not have been materially adversely affected, in the judgment of the Underwriter, by reason of any of the following:

- (1) legislation enacted or introduced in the Congress or recommended for passage by the President of the United States, or of the Treasury Department of the United States or the Internal Revenue Service or any member of the Congress or the State legislature or favorably reported for passage to either House of the Congress by any committee of such House to which such legislation has been referred for consideration, or a decision rendered by a court established under Article III of the Constitution of the United States or of the State or by the United States Tax Court, or an order, ruling, regulation (final, temporary or proposed) press release, official statement or other form of notice issued or made:
 - (i) by or on behalf of the United States Treasury Department or by or on behalf of the Internal Revenue Service or other governmental agency, with the purpose or effect, directly or indirectly, of causing inclusion in gross income for purposes of federal income taxation or State income taxation of the interest received by the owners of the Bonds; or
 - (ii) by or on behalf of the SEC, or any other governmental agency having jurisdiction over the subject matter thereof, to the effect that the Bonds, or obligations of the general character of the Bonds, including any and all underlying arrangements, are not exempt from registration under the Securities Act of 1933, as amended or that the issuance, offering or sale of obligations of the general character of the Bonds, as contemplated hereby or by the Official Statement or otherwise is or would be in violation of the federal securities laws as amended and then in effect;
- (2) the declaration of war or engagement in or escalation of major military hostilities by the United States or the occurrence of any other national or international emergency or calamity or crisis relating to the effective operation of the government or the financial community in the United States;
- (3) the declaration of a general banking moratorium by federal, New York or California authorities, or the general suspension of trading on any national securities exchange or fixing of minimum or maximum prices for trading or maximum ranges for prices on any national security exchange, whether by virtue of a determination of that exchange or by order of the SEC or any other governmental authority having jurisdiction or a material disruption in securities settlement, payment or clearance services affecting the Bonds shall have occurred;
- (4) the imposition by the New York Stock Exchange, other national securities exchange, or any governmental authority, of any material restrictions not now in force with respect to the Bonds, or obligations of the general character of the Bonds, or securities generally, or the material increase of any such restrictions now in force including those relating to the extension of credit by or the charge to the net capital requirements of underwriters;

- (5) an order, decree or injunction of any court of competent jurisdiction, or order, filing, regulation or official statement by the SEC, or any other governmental agency issued or made to the effect that the issuance, offering or sale of obligations of the general character of the Bonds, or the issuance, offering or sale of the Bonds, as contemplated hereby or by the Official Statement, is or would be in violation of the federal securities laws, as amended and then in effect;
- (6) a decision by a court of the United States of America shall be rendered, or a stop order, release, regulation or no-action letter by or on behalf of the SEC or any other governmental agency having jurisdiction of the subject matter shall have been issued or made, to the effect that the issuance, offering or sale of the Bonds as contemplated by this Purchase Agreement or by the Official Statement, or any document relating to the issuance, offering or sale of the Bonds is or would be in violation of any provision of the federal securities laws at the Closing Date, including the Securities Act of 1933, as amended, the Securities Exchange Act of 1934, as amended, and the Trust Indenture Act of 1939, as amended;
- (7) the withdrawal, suspension or downgrading or negative change in credit status, or notice of potential withdrawal, suspension or downgrading or negative change in credit status, of any underlying rating of the District's outstanding indebtedness by a national rating agency.
- (8) any event occurring, or information becoming known which makes untrue in any material adverse respect any statement or information contained in the Official Statement, or has the effect that the Official Statement contains any untrue statement of a material fact or omits to state a material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading;
- (9) any fact or event shall exist or have existed that, in the Underwriter's judgment, requires or has required an amendment of or supplement to the Official Statement;
- (10) any state Blue Sky or securities commission, or other governmental agency or body, shall have withheld registration, exemption or clearance of the offering of the Bonds as described herein, or issued a stop order or similar ruling relating thereto;
- (11) any amendment shall have been made to the federal or State Constitution or action by any federal or State court, legislative body, regulatory body, or other authority materially adversely affecting the tax status of the District, its property, income securities (or interest thereon) or the validity or enforceability of the levy of taxes to pay principal of and interest on the Bonds;

- (11) any proceeding shall have been commenced or be threatened in writing by the SEC against the District;
 - (12) the occurrence, since the date hereof, of any materially adverse change in the affairs or financial condition of the District;
 - (13) the purchase of and payment for the Bonds by the Underwriter, or the resale of the Bonds by the Underwriter, on the terms and conditions herein provided shall be prohibited by any applicable law, governmental authority, board, agency or commission; or
 - (14) other disruptive events, occurrences or conditions in the securities or debt markets.
- (e) Delivery of Documents. At or prior to the date of the Closing, the Underwriter shall receive copies of the following documents, in each case dated as of the Closing Date and satisfactory in form and substance to the Underwriter:
- (1) Bond Opinion and Reliance Letter. An approving opinion of Bond Counsel, as to the validity and tax-exempt status of the Bonds, dated the date of the Closing, addressed to the District and in substantially the form attached as Appendix D to the Official Statement, and a reliance letter from Bond Counsel, addressed to the Underwriter, to the effect that the Underwriter may rely upon such approving opinion;
 - (2) Supplemental Opinion. A supplemental opinion of Bond Counsel in form and substance satisfactory to the Underwriter, dated the Closing Date and addressed to the District and the Underwriter, to the effect that:
 - (i) the description of the Bonds and the security for the Bonds and statements in the Official Statement on the cover page thereof and under the captions "INTRODUCTION," "THE BONDS" (excluding any and all information contained with respect to the Book-Entry Only System of DTC and the Bond Insurer or the Bond Insurance Policy), "APPLICATION OF PROCEEDS OF BONDS," "TAX MATTERS" and "CONTINUING DISCLOSURE" to the extent they purport to summarize certain provisions of the Bond Resolution, the Continuing Disclosure Certificate, California law or federal law, fairly and accurately summarize the matters purported to be summarized therein;
 - (ii) assuming due authorization, execution and delivery by the parties to this Purchase Agreement other than the District, this Purchase Agreement and the Continuing Disclosure Certificate have been duly authorized, executed and delivered by the respective parties thereto and constitute legal, valid and binding agreements of the District and are enforceable in accordance with their respective terms, except as enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium

or other laws relating to or affecting generally the enforcement of creditors' rights and except as their enforcement may be subject to the application of equitable principles and the exercise of judicial discretion in appropriate cases if equitable remedies are sought; and

- (iii) the Bonds are exempt from registration pursuant to the Securities Act of 1933, as amended, and the Bond Resolution is exempt from qualification as an indenture pursuant to the Trust Indenture Act of 1939, as amended;
- (3) Disclosure Counsel Letter. A letter of Jones Hall, A Professional Law Corporation, Disclosure Counsel, dated the Closing Date and addressed to the District and the Underwriter, to the effect that, without having undertaken to determine independently the accuracy or completeness of the statements contained in the Preliminary Official Statement and the final Official Statement, but on the basis of their participation in conferences with representatives of the District, the Underwriter and others, and their examination of certain documents, nothing has come to their attention which has led them to believe that the Preliminary Official Statement as of its date, and the final Official Statement as of its date and as of the Closing Date, contained any untrue statement of a material fact or omitted to state a material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances under which they were made, not misleading (except that no opinion or belief need be expressed as to any financial or statistical data, or information concerning DTC and the book-entry only system or the Bond Insurer or Bond Insurance Policy contained in the Preliminary Official Statement or the final Official Statement);
- (4) Certificates of the District. A certificate or certificates signed by an appropriate official of the District to the effect that (i) such official is authorized to execute this Purchase Agreement, (ii) the representations, agreements and warranties of the District herein are true and correct in all material respects as of the date of Closing, (iii) the District has complied with all the terms of the Bond Resolution and this Purchase Agreement to be complied with by the District prior to or concurrently with the Closing and such documents are in full force and effect, (iv) such official has reviewed the Preliminary Official Statement and the final Official Statement and on such basis certifies that the Preliminary Official Statement did not as of its date, and the final Official Statement does not as of its date and as of the Closing Date, contain any untrue statement of a material fact, nor omit to state to state a material fact required to be stated therein or necessary to make the statements therein, in light of the circumstances in which they were made, not misleading, (v) the Bonds being delivered on the date of the Closing to the Underwriter under this Purchase Agreement substantially conform to the descriptions thereof contained in the Bond Resolution, and (vi) no further consent is required for inclusion of the audit in the Official Statement;

- (5) Arbitrage. A non-arbitrage certificate of the District in form satisfactory to Bond Counsel;
- (6) Bond Resolution. A certificate, together with a fully executed copy of the Bond Resolution to the effect that:
 - (i) such copy is true and correct; and
 - (ii) the Bond Resolution was duly adopted and has not been modified, amended, rescinded or revoked and is in full force and effect on the date of the Closing;
- (7) Official Statement. Certificates of the appropriate officials of the District evidencing their determinations respecting the Preliminary Official Statement in accordance with the Rule;
- (8) Continuing Disclosure Certificate. The Continuing Disclosure Certificate, duly executed by the District;
- (9) Paying Agent Certificate. A written certificate of The Bank of New York Mellon Trust Company, N.A., as paying agent (the "Paying Agent"), executed by a duly authorized representative of the Paying Agent, dated the date of the Closing, to the effect that the Paying Agent is validly existing under the laws of the State, and has full power to enter into, accept and perform its duties under the Bond Resolution;
- (10) Tax Rate and Bonding Capacity Certificates. A certificate signed by a District official setting forth a projection evidencing that tax rates are projected not to exceed \$60 per \$100,000 of assessed value during the term of the Bonds, and a certificate signed by a Mendocino County official confirming that the District is in compliance with applicable bonding capacity limitations;
- (11) Underwriter's Counsel Opinion. An opinion of Kutak Rock LLP, as counsel to the Underwriter, dated the Closing Date and addressed to the Underwriter, in form and substance acceptable to the Underwriter;
- (12) Municipal Bond Insurance Policy. The Bond Insurance Policy issued by the Bond Insurer, together with:
 - (i) a certificate of the Bond Insurer dated the date of Closing, in form and substance acceptable to the Underwriter regarding, among other matters, the due authorization, execution and validity of the Bond Insurance Policy, and
 - (ii) an opinion of counsel to the Bond Insurer, dated the date of Closing and addressed to the District and the Underwriter, in form and substance acceptable to the Underwriter.

- (13) Ratings. Evidence that the Bonds have been assigned the ratings set forth on the cover page of the Official Statement, and that such ratings have not been withdrawn or downgraded; and
 - (14) Other Documents. Such additional legal opinions, certificates, proceedings, instruments and other documents as the Underwriter may reasonably request to evidence compliance (i) by the District with legal requirements, (ii) the truth and accuracy, as of the time of Closing, of the representations of the District herein contained, (iii) the truth and accuracy, as of the time of Closing, of the Official Statement and (iv) the due performance or satisfaction by the District at or prior to such time of all agreements then to be performed and all conditions then to be satisfied by the District.
- (f) Termination. Notwithstanding anything to the contrary herein contained, if for any reason whatsoever the Bonds shall not have been delivered by the District to the Underwriter prior to the close of business, California Time, on the Closing Date, then the obligation to purchase Bonds hereunder shall terminate and be of no further force or effect.

If the District shall be unable to satisfy the conditions to the Underwriter's obligations contained in this Purchase Agreement or if the Underwriter's obligations shall be terminated for any reason permitted by this Purchase Agreement, this Purchase Agreement may be canceled by the Underwriter at, or at any time prior to, the time of Closing. Notice of such cancellation shall be given, to the District in writing, or by telephone or telegraph, confirmed in writing. Notwithstanding any provision herein to the contrary, the performance of any and all obligations of the District hereunder and the performance of any and all conditions contained herein for the benefit of the Underwriter may be waived by the Underwriter in writing at its sole discretion.

13. Conditions to Obligations of the District. The performance by the District of its obligations is conditioned upon (i) the performance by the Underwriter of its obligations hereunder; and (ii) receipt by the District and the Underwriter of the opinion and certificates being delivered at the Closing by persons and entities other than the District.

14. Costs and Expenses. The District shall pay the expenses incidental to the issuance of the Bonds, including but not limited to the following: (i) the fees and disbursements of the District's financial advisor; (ii) the fees and disbursements of Bond Counsel and Disclosure Counsel; (iii) the cost of the preparation, printing and delivery of the Bonds; (iv) the fees for the Bond rating, including all necessary travel expenses; (v) the cost of the printing and distribution of the Official Statement; (vi) the initial fees of the Paying Agent; and (vii) all other fees and expenses incident to the issuance and sale of the Bonds. Proceeds of the Bonds to be used for said purposes shall be deposited by the Underwriter with a costs of issuance custodian on the Closing Date, at the direction of the District.

The District acknowledges that it has had an opportunity, in consultation with such advisors as it may deem appropriate, to evaluate and consider the fees and expenses being incurred in connection with the issuance of the Bonds. Funds needed for the payment of costs of issuance in excess of the deposit referenced in this paragraph, if any, shall be the sole responsibility of the District.

As provided in Section 1, the Underwriter shall pay the premium for the Bond Insurance Policy in the amount of \$_____ directly to the Bond Insurer on the Closing Date.

All out-of-pocket expenses of the Underwriter, including the California Debt and Investment Advisory Commission fee, travel (except in connection with securing a rating on the Bonds), fees of Underwriter's counsel, CUSIP, DTC, DAC and other expenses, shall be paid by the Underwriter.

15. Notices. Any notice or other communication to be given under this Purchase Agreement (other than the acceptance hereof as specified in the first paragraph hereof) may be given by delivering the same in writing if to the District, to the Superintendent (or Superintendent's designee), at the address set forth on page 1 hereof, or if to the Underwriter as follows:

Stifel, Nicolaus & Company, Incorporated
One Montgomery Street, 35th Floor
San Francisco, CA 94104
Phone: 415-364-6839
Attention: Mr. Bruce Kerns, Managing Director

16. Parties in Interest; Survival of Representations and Warranties. This Purchase Agreement when accepted by the District in writing as heretofore specified shall constitute the entire agreement among the District and the Underwriter. This Purchase Agreement is made solely for the benefit of the District and the Underwriter (including the successors or assigns of the Underwriter). No person shall acquire or have any rights hereunder or by virtue hereof. All the representations, warranties and agreements of the District in this Purchase Agreement shall survive regardless of (a) any investigation or any statement in respect thereof made by or on behalf of the Underwriter, (b) delivery of and payment by the Underwriter for the Bonds hereunder, and (c) any termination of this Purchase Agreement.

17. Determination of End of the Underwriting Period. For purposes of this Purchase Agreement, the "end of the underwriting period" for the Bonds is used as defined in Rule 15c2-12 and shall occur on the later of (a) the day of the Closing, or (b) when the Underwriter no longer retains an unsold balance of the Bonds. Unless otherwise advised in writing by the Underwriter on or prior to the Closing Date, or otherwise agreed to by the District, the District may assume that the "end of the underwriting period" is the Closing Date.

18. Severability. In the event any provision of this Purchase Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

19. Nonassignment. Notwithstanding anything stated to the contrary herein, neither party hereto may assign or transfer its interest herein, or delegate or transfer any of its obligations hereunder, without the prior written consent of the other party hereto.

20. Entire Agreement. This Purchase Agreement, when executed by the parties hereto, shall constitute the entire agreement of the parties hereto (including their permitted successors and assigns, respectively).

21. Execution in Counterparts. This Purchase Agreement may be executed in several counterparts each of which shall be regarded as an original and all of which shall constitute but one and the same document.

22. Applicable Law. This Purchase Agreement shall be interpreted, governed and enforced in accordance with the law of the State of California applicable to contracts made and performed in such State.

Very truly yours,

**STIFEL, NICOLAUS & COMPANY,
INCORPORATED**

By: _____
Managing Director

The foregoing is hereby agreed to and accepted as of the date first above written:

MENDOCINO UNIFIED SCHOOL DISTRICT

By: _____
Superintendent

Date: _____, 2022

Time of Execution: _____ p.m. California time

[Signature Page of Bond Purchase Agreement]

APPENDIX A

Maturity Schedule

\$ _____ Principal Amount Current Interest Serial Bonds

Maturity Date (August 1)	Principal Amount	Interest Rate	Yield	Price	Applicable Issue Price Rule

\$ _____ Denominational Amount
(\$ _____ Maturity Value)
Capital Appreciation Bonds

Maturity Date (August 1)	Denominational Amount	Accretion Rate	Yield to Maturity	Maturity Value	Applicable Issue Price Rule

C: Priced to first par call on _____.

Redemption Provisions

APPENDIX B

FORM OF ISSUE PRICE CERTIFICATE

\$ _____

MENDOCINO UNIFIED SCHOOL DISTRICT

(Mendocino County, California)

General Obligation Bonds

Election of 2020, Series B

ISSUE PRICE CERTIFICATE

The undersigned, on behalf of Stifel, Nicolaus & Company, Incorporated ("Stifel"), hereby certifies based upon information available to it as set forth below with respect to the sale and issuance of the above-captioned obligations (the "Bonds").

1. ***Sale of the General Rule Maturities.*** As of the date of this certificate, for each Maturity of the Bonds, the first price at which at least 10% of such Maturity was sold to the Public is the respective price listed in Schedule A.

2. ***Defined Terms.***

(a) ***Issuer*** means Mendocino Unified School District.

(b) ***Maturity*** means Bonds with the same credit and payment terms. Bonds with different maturity dates, or Bonds with the same maturity date but different stated interest rates, are treated as separate maturities.

(c) ***Public*** means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party to an Underwriter. The term "related party" for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

(d) ***Underwriter*** means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents Stifel's interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. The undersigned understands that the foregoing information will be relied upon by the Issuer with respect to certain of the representations set forth in the Certificates of Arbitrage and with respect to compliance with the federal income tax rules affecting the Bonds, and by Jones Hall, A Professional Law Corporation in connection with rendering its opinion that the interest on the Bonds is excluded from gross income for federal income tax purposes, the preparation of the Internal Revenue Service Form 8038-G and other federal income tax advice that it may give to the Issuer from time to time relating to the Bonds. Notwithstanding anything set forth herein, Stifel is not engaged in the practice of law. Accordingly, Stifel makes no representation as to the legal sufficiency of the factual matters set forth herein. Except as expressly set forth above, the certifications set forth herein may not be relied upon or used by any third party or for any other purpose.

Dated: _____, 2022

Stifel, Nicolaus & Company, Incorporated
as Underwriter

By: _____
Authorized Representative

SCHEDULE A
SALE PRICES OF THE BONDS

PRELIMINARY OFFICIAL STATEMENT DATED FEBRUARY 16, 2022

NEW ISSUE -- FULL BOOK-ENTRY

RATING: S&P: “ ”
See “RATING” herein.

In the opinion of Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel, subject, however to certain qualifications described herein, under existing law, the interest on the Bonds is excluded from gross income for federal income tax purposes and such interest is not an item of tax preference for purposes of the federal alternative minimum tax. In the further opinion of Bond Counsel, such interest is exempt from California personal income taxes. See “TAX MATTERS.”

\$14,000,000*

MENDOCINO UNIFIED SCHOOL DISTRICT (Mendocino County, California) **General Obligation Bonds** **Election of 2020, Series B**

Dated: Date of Delivery

Due: August 1, as shown on inside cover

Issuance. The Mendocino Unified School District General Obligation Bonds, Election of 2020, Series B (the “Bonds”), in the aggregate principal amount of \$14,000,000*, are being issued by the Mendocino Unified School District (the “District”) pursuant to a resolution of the Board of Trustees of the District adopted on February 10, 2022 (the “Bond Resolution”). The Bonds were authorized at an election of the registered voters of the District held on March 3, 2020, which authorized the issuance of \$31,000,000 principal amount of general obligation bonds for the purpose of financing the renovation, construction and improvement of school facilities. The Bonds are the second and final series of bonds to be issued under this authorization. See “THE FINANCING PLAN” and “THE BONDS – Authority for Issuance”

Security. The Bonds are general obligation bonds of the District payable solely from *ad valorem* property taxes. The Board of Supervisors of the County has the power and is obligated to annually levy *ad valorem* taxes upon all property subject to taxation by the District without limitation of rate or amount (except certain personal property which is taxable at limited rates) for the payment of principal of and interest on the Bonds. See “SECURITY FOR THE BONDS.”

Redemption. The Bonds are subject to optional and mandatory sinking fund redemption prior to maturity under certain circumstances, as described herein. See “THE BONDS – Optional Redemption” and “-Mandatory Sinking Fund Redemption.”

Book-Entry Only. The Bonds will be issued in book-entry form only, and will be initially issued and registered in the name of Cede & Co. as nominee of The Depository Trust Company (“DTC”). Purchasers will not receive physical certificates representing their interests in the Bonds. See “THE BONDS - Book-Entry Only System.”

Payments. The Bonds are dated the date of delivery and are being issued as Current Interest Bonds and Capital Appreciation Bonds (both as defined herein). The Current Interest Bonds accrue interest at the rates set forth on the inside cover page hereof, payable semiannually on each February 1 and August 1 until maturity or earlier redemption, commencing August 1, 2022. The Capital Appreciation Bonds accrete interest at the accretion rates set forth on the inside cover page hereof, compounded semiannually on February 1 and August 1 of each year, commencing on August 1, 2022 until payment of the accreted value thereof at maturity or upon earlier redemption. Payments of principal and accreted value of and interest on the Bonds will be paid by The Bank of New York Mellon Trust Company, N.A., Dallas, Texas, as Paying Agent, to The Depository Trust Company (“DTC”) for subsequent disbursement to DTC Participants who will remit such payments to the beneficial owners of the Bonds. See “THE BONDS.”

MATURITY SCHEDULE (see inside front cover)

This cover page contains information for general reference only. It is not a summary of all the provisions of the Bonds. Investors must read the entire official statement to obtain information essential in making an informed investment decision.

The Bonds will be offered when, as and if issued and accepted by the Underwriter, subject to the approval as to legality by Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel to the District, and subject to certain other conditions. Jones Hall is also serving as Disclosure Counsel to the District. Kutak Rock LLP, Denver, Colorado, is serving as Underwriter's Counsel. It is anticipated that the Bonds, in book-entry form, will be available for delivery through the facilities of DTC, on or about March 10, 2022.

STIFEL

The date of this Official Statement is _____, 2022.

*Preliminary; subject to change.

This Preliminary Official Statement and the information contained herein are subject to completion or amendment. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or a solicitation of an offer to buy nor shall there be any sale of these securities in any jurisdiction in which such offer solicitation or sale would be unlawful prior to registration or qualification under the securities laws of such jurisdiction.

MATURITY SCHEDULE*

MENDOCINO UNIFIED SCHOOL DISTRICT

(Mendocino County, California)

General Obligation Bonds

Election of 2020, Series B

Base CUSIP[†]: 586596

\$_____ Current Interest Bonds

Maturity Date (August 1)	Principal Amount	Interest Rate	Yield	CUSIP [†]

\$_____ - ____% Term Bonds due August 1, 20____; Yield: ____; CUSIP[†]: ____

\$_____ Denominational Amount
(\$_____ Maturity Value)
Capital Appreciation Bonds

Maturity Date (August 1)	Denominational Amount	Accretion Rate	Yield to Maturity	Maturity Value	CUSIP [†]

*Preliminary; subject to change.

†CUSIP Global Services, and a registered trademark of American Bankers Association. CUSIP data herein is provided by CUSIP Global Services, which is managed on behalf of American Bankers Association by S&P Capital IQ. Neither the District nor the Underwriter takes any responsibility for the accuracy of the CUSIP data.

**MENDOCINO UNIFIED SCHOOL DISTRICT
COUNTY OF MENDOCINO
STATE OF CALIFORNIA**

DISTRICT BOARD OF TRUSTEES

Michael Schaeffer, *President*
Jessica Grinberg, *Clerk*
Windspirit Aum, *Member*
Jim Gay, *Member*
Mark Morton, *Member*

DISTRICT ADMINISTRATION

Jason Morse, *Superintendent*
Meg Kailikole, *Business Manager*

BOND COUNSEL and DISCLOSURE COUNSEL

Jones Hall, A Professional Law Corporation
San Francisco, California

FINANCIAL ADVISOR

Isom Advisors, a Division of Urban Futures, Inc.
Walnut Creek, California

PAYING AGENT, TRANSFER AGENT, AND BOND REGISTRAR

The Bank of New York Mellon Trust Company, N.A.
Dallas, Texas

UNDERWRITER'S COUNSEL

Kutak Rock LLP
Denver, Colorado

GENERAL INFORMATION ABOUT THIS OFFICIAL STATEMENT

Use of Official Statement. This Official Statement is submitted in connection with the sale of the Bonds referred to herein and may not be reproduced or used, in whole or in part, for any other purpose. This Official Statement is not a contract between any Bond owner and the District or the Underwriter.

No Offering Except by This Official Statement. No dealer, broker, salesperson or other person has been authorized by the District or the Underwriter to give any information or to make any representations other than those contained in this Official Statement and, if given or made, such other information or representation must not be relied upon as having been authorized by the District or the Underwriter.

No Unlawful Offers or Solicitations. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy nor may there be any sale of the Bonds by a person in any jurisdiction in which it is unlawful for such person to make such an offer, solicitation or sale.

Estimates and Projections. When used in this Official Statement and in any continuing disclosure by the District, in any press release and in any oral statement made with the approval of an authorized officer of the District, the words or phrases “will likely result,” “are expected to”, “will continue”, “is anticipated”, “estimate”, “project,” “forecast”, “expect”, “intend” and similar expressions identify “forward looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements are subject to risks and uncertainties that could cause actual results to differ materially from those contemplated in such forward-looking statements. Any forecast is subject to such uncertainties. Inevitably, some assumptions used to develop the forecasts will not be realized and unanticipated events and circumstances may occur. Therefore, there are likely to be differences between forecasts and actual results, and those differences may be material.

Information in Official Statement. The information set forth in this Official Statement has been furnished by the District and other sources which are believed to be reliable, but it is not guaranteed as to accuracy or completeness.

Document Summaries. All summaries of the Bond Resolution or other documents referred to in this Official Statement are made subject to the provisions of such documents and qualified in their entirety to reference to such documents, and do not purport to be complete statements of any or all of such provisions.

Involvement of Underwriter. The Underwriter has provided the following statement for inclusion in this Official Statement: The Underwriter has reviewed the information in this Official Statement pursuant to its responsibilities to investors under the federal securities laws, but the Underwriter does not guarantee the accuracy or completeness of such information

No Securities Laws Registration. The Bonds have not been registered under the Securities Act of 1933, as amended, or the Securities Exchange Act of 1934, as amended, in reliance upon exceptions therein for the issuance and sale of municipal securities. The Bonds have not been registered or qualified under the securities laws of any state.

Effective Date. This Official Statement speaks only as of its date, and the information and expressions of opinion contained in this Official Statement are subject to change without notice. Neither the delivery of this Official Statement nor any sale of the Bonds will, under any circumstances, give rise to any implication that there has been no change in the affairs of the District, the County, the other parties described in this Official Statement, or the condition of the property within the District since the date of this Official Statement.

Stabilization of Offering Prices. In connection with the offering of the Bonds, the Underwriter may over allot or effect transactions which stabilize or maintain the market price of such Bonds at a level above that which might otherwise prevail in the open market. Such stabilization, if commenced, may be discontinued at any time.

Website. The District maintains a website. However, the information presented on the website is not a part of this Official Statement, is not incorporated herein by reference, and should not be relied upon in making an investment decision with respect to the Bonds.

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OFFICIAL STATEMENT

\$14,000,000*

MENDOCINO UNIFIED SCHOOL DISTRICT

(Mendocino County, California)

General Obligation Bonds

Election of 2020, Series B

This Official Statement, which includes the cover page, inside cover page, and appendices hereto, provides information in connection with the sale and delivery by the Mendocino Unified School District (the “**District**”) of its Mendocino Unified School District (Mendocino County, California) General Obligation Bonds, Election of 2020, Series B, in the aggregate principal amount of \$14,000,000* (the “**Bonds**”).

INTRODUCTION

This Introduction is not a summary of this Official Statement. It is only a brief description of and guide to, and is qualified by, more complete and detailed information contained in the entire Official Statement, including the cover page and appendices hereto, and the documents summarized or described herein. A full review should be made of the entire Official Statement. The offering of the Bonds to potential investors is made only by means of the entire Official Statement.

The District

General. The District was established in 1964. The District provides educational services in transitional kindergarten through twelfth grade to residents of an area encompassing approximately 450 square miles in Mendocino County (the “**County**”), on the north coast of the State of California (the “**State**”), approximately 165 miles north of San Francisco with a population of approximately 5,600 residents. The District’s territory includes the unincorporated communities of Mendocino, Albion, Caspar, Comptche and Elk. The District currently operates one pre-school, three elementary schools, one middle school, three high schools, and a comprehensive independent study program. The economy of the region consists primarily of wine production, tourism and recreation, agriculture and food production, and retail and services. Recent decades have witnessed a shift to these economic activities from the area’s traditional timber-related and commercial fishing industries. The District’s enrollment for fiscal year 2021-22 is 449 students. The total assessed value in the District for fiscal year 2021-22 is \$1,652,617,810.

Education Funding Formula: Basic Aid Status. For purposes of education funding in the State, the District is a “**Basic Aid District**” (also referred to as a “**Community Supported District**”), meaning that the District’s share of local property taxes exceeds the amount of its entitlement grant under the State’s education funding formula. As such, in lieu of an entitlement grant from the State, the District is entitled to keep its full share of local property taxes that exceed what the District would have received under the State’s funding formula. The District receives some funding from the State including special education funding and certain minimum guaranteed amounts of State apportionments. The District has been in Basic Aid status since approximately 2006, and currently expects that it will continue to be so in the coming years.

*Preliminary; subject to change.

More Information. For more information regarding the District, and the District's finances, see Appendix A attached hereto. See also Appendix C hereto for demographic and other statistical information regarding the County.

COVID-19 Statement

The COVID-19 pandemic has resulted in a public health crisis that is fluid and unpredictable with financial and economic impacts that cannot be predicted. As such, investors are cautioned that the District cannot at this time predict the impacts that the COVID-19 pandemic may have on its enrollment, average daily attendance, operations and finances, property values in the District, and economic activity in the District, the State and the nation, among others. For more disclosure regarding the COVID-19 emergency, see "SECURITY FOR THE BONDS – Disclosure Relating to COVID-19 Global Pandemic" herein. See also references to COVID-19 in the sections herein entitled "PROPERTY TAXATION", and in APPENDIX A under the heading "DISTRICT GENERAL INFORMATION" and "STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS."

Purpose of Issue

The net proceeds of the Bonds will be used to finance construction and improvements to the District's school facilities, and to pay related costs of issuance. See "THE FINANCING PLAN" and "SOURCES AND USES OF FUNDS" herein.

Authority for Issuance of the Bonds

Issuance of the Bonds was approved by approximately 70% of the voters of the District voting at an election held on March 3, 2020 (the "**Bond Election**") and will be issued pursuant to certain provisions of the Government Code of the State, commencing with Section 53506 thereof (the "**Bond Law**"), and pursuant to a resolution adopted by the Board of Trustees of the District on February 10, 2022 (the "**Bond Resolution**"). See "THE BONDS – Authority for Issuance" herein.

Sources of Payment for the Bonds

The Bonds are general obligation bonds of the District payable solely from *ad valorem* property taxes. The Board of Supervisors of the County has the power and is obligated to annually levy *ad valorem* taxes for the payment of the Bonds and the interest thereon upon all property within the District subject to taxation without limitation of rate or amount (except certain personal property which is taxable at limited rates). See "SECURITY FOR THE BONDS" herein.

The impact that the current COVID-19 outbreak might have on the assessed valuation of property located in the District is uncertain at this time. See "PROPERTY TAXATION – Assessed Valuations" and "SECURITY FOR THE BONDS – Disclosure Regarding COVID-19 Global Pandemic."

Description of the Bonds

Form of Bonds. The Bonds are being issued as current interest bonds which bear current interest payable on a semi-annual basis (the “**Current Interest Bonds**”) and capital appreciation bonds which accrete and compound interest until maturity (the “**Capital Appreciation Bonds**”). The Bonds mature in the years and in the amounts as set forth on the inside cover page hereof. The Bonds will be dated their date of original issuance and delivery (the “**Dated Date**”) and will be issued as fully registered bonds, without coupons, in the denominations of \$5,000 or any integral multiple of \$5,000, registered in the name of Cede & Co. as nominee of The Depository Trust Company, New York, New York (“**DTC**”), and will be available under the book-entry system maintained by DTC, only through brokers and dealers who are or act through DTC Participants as described below. Beneficial Owners will not be entitled to receive physical delivery of the Bonds. See “THE BONDS – Description of the Bonds,” “Book-Entry Only System” below and “APPENDIX F – DTC and the Book-Entry Only System.”

Redemption. The Bonds are subject to redemption prior to maturity as described in “THE BONDS – Optional Redemption” and “– Mandatory Sinking Fund Redemption” herein.

Legal Matters

Issuance of the Bonds is subject to the approving opinion of Jones Hall, A Professional Law Corporation, San Francisco, California, as bond counsel (“**Bond Counsel**”), to be delivered in substantially the form attached hereto as Appendix D. Jones Hall, A Professional Law Corporation, San Francisco, California, will also serve as Disclosure Counsel to the District (“**Disclosure Counsel**”). Kutak Rock LLP, Denver, Colorado, is serving as counsel to the Underwriter (“**Underwriter’s Counsel**”). Payment of the fees of Bond Counsel, Disclosure Counsel and Underwriter’s Counsel is contingent upon issuance of the Bonds. See “APPENDIX D – Form of Opinion of Bond Counsel.”

Tax Matters

Assuming compliance with certain covenants and provisions of the Internal Revenue Code of 1986, in the opinion of Bond Counsel, interest on the Bonds will not be includable in gross income for federal income tax purposes although it may be includable in the calculation for certain taxes. Also, in the opinion of Bond Counsel, interest on the Bonds will be exempt from the State personal income taxes. Such section provides an exception to the prohibition against the ability of a “financial institution” (as defined in the Internal Revenue Code of 1986) to deduct its interest expense allocable to interest payable on the Bonds. See “TAX MATTERS” herein.

Offering and Delivery of the Bonds

The Bonds are offered when, as and if issued and received by the purchasers, subject to approval as to the legality by Bond Counsel. It is anticipated that the Bonds will be available for delivery through the facilities of DTC on or about the date set forth on the cover page hereof.

Continuing Disclosure

The District has covenanted and agreed that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate executed in connection with the Bonds. The

form of the Continuing Disclosure Certificate is included in Appendix E hereto. See "CONTINUING DISCLOSURE" herein.

Other Information

This Official Statement speaks only as of its date, and the information contained herein is subject to change. Copies of documents referred to herein and information concerning the Bonds are available from the Superintendent of the District, Mendocino Unified School District, 44141 Little Lake Road #1154, Mendocino, California 95460, Telephone: (707) 937-5868. The District may impose a charge for copying, mailing and handling. The District also maintains a website at www.mendocinoused.org. The information available on the web site is not incorporated herein by reference.

This Official Statement is not to be construed as a contract with the purchasers of the Bonds. Statements contained in this Official Statement which involve estimates, forecasts or matters of opinion, whether or not expressly so described herein, are intended solely as such and are not to be construed as representations of fact. The summaries and references to documents, statutes and constitutional provisions referred to herein do not purport to be comprehensive or definitive, and are qualified in their entireties by reference to each of such documents, statutes and constitutional provisions.

The information set forth herein has been obtained from official sources which are believed to be reliable but it is not guaranteed as to accuracy or completeness, and is not to be construed as a representation by the District. The information and expressions of opinions herein are subject to change without notice and neither delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the affairs of the District since the date hereof. This Official Statement is submitted in connection with the sale of the Bonds referred to herein and may not be reproduced or used, in whole or in part, for any other purpose.

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THE FINANCING PLAN

The proceeds of bonds issued pursuant to the 2020 Authorization will be used for the purposes specified in the ballot measure presented to voters for Measure H. The abbreviated summary of Measure H (limited to up to 75 words) as was set forth on the ballot label is as follows:

“To improve the quality of Mendocino High; repair/replace leaky roofs and deteriorating plumbing and sewer systems; and modernize/construct classrooms, restrooms and school facilities; shall Mendocino Unified School District’s measure be adopted authorizing \$31,000,000 of bonds at legal interest rates, generating on average \$1,700,000 annually while bonds are outstanding with levies of approximately 6 cents per \$100 assessed value, with annual audits, citizens’ oversight, no money for salaries and all money for local schools?”

In addition to the abbreviated statement of the ballot measure, as part of the sample ballot materials, in accordance with the requirements of State law, District voters were presented with the full text of Measure H, which, among other items, included a project list (the **“Project List”**), identifying to District voters the specific projects eligible for funding from proceeds of bonds approved at the Bond Election, including from the proceeds of the Bonds. The District makes no representation as to the specific application of the proceeds of the Bonds, the completion of any projects of the types listed on the Project List, or whether bonds authorized by Measure H will provide sufficient funds to complete any particular project listed in the Project List.

See “DEBT SERVICE SCHEDULES” herein for the combined debt service due with respect to general obligation bonds and refunding general obligation bonds of the District, including the Bonds.

THE BONDS

Authority for Issuance

The Bonds will be issued pursuant to the Bond Law and the Bond Resolution. The District received authorization at the Bond Election, by more than the requisite fifty-five percent vote of the qualified electors to issue general obligation bonds in a principal amount of \$31,000,000 (the **“2020 Authorization”**) pursuant to a measure known as **“Measure H”**. The District has previously issued bonds pursuant to the 2020 Authorization in the amount of \$17,000,000. The Bonds are the second and final series of general obligation bonds issued pursuant to the 2020 Authorization.

Description of the Bonds

Form of Bonds. The Bonds are being issued as Current Interest Bonds and Capital Appreciation Bonds, both as described below. The Bonds mature in the years and in the amounts as set forth on the inside cover page hereof. The Bonds will be issued in book-entry form only, and will be initially issued and registered in the name of Cede & Co. as nominee of DTC. See “Book-Entry Form” below and “APPENDIX F – DTC and the Book-Entry Only System.”

Current Interest Bonds

The Current Interest Bonds shall be issued in the denominations of \$5,000 principal amount each or any integral multiple thereof. Interest on the Current Interest Bonds is payable semiannually on each February 1 and August 1, commencing August 1, 2022 (each, an **“Interest Payment Date”**).

Each Current Interest Bond will bear interest from the Interest Payment Date next preceding the date of registration and authentication thereof unless (i) it is authenticated as of an Interest Payment Date, in which event it will bear interest from such date, or (ii) it is authenticated prior to an Interest Payment Date and after the close of business on the fifteenth (15th) day of the month preceding the Interest Payment Date (each, a **“Record Date”**), in which event it will bear interest from such Interest Payment Date, or (iii) it is authenticated prior to July 15, 2022, in which event it will bear interest from the date of delivery of the Bonds identified on the cover page hereof. Notwithstanding the foregoing, if interest on any Current Interest Bond is in default at the time of authentication thereof, such Current Interest Bond will bear interest from the Interest Payment Date to which interest has previously been paid or made available for payment thereon. Payments of principal of and interest on the Current Interest Bonds will be paid by U.S. Bank National Association, Los Angeles, California (the **“Paying Agent”**) to DTC for subsequent disbursement to DTC Participants who will remit such payments to the Beneficial Owners of the Current Interest Bonds.

Capital Appreciation Bonds

The following terms used herein are defined in the Bond Resolution to have the following meanings with respect to the Capital Appreciation Bonds:

“Accreted Value” means, with respect to any Capital Appreciation Bond, the total amount of principal thereof and interest payable thereon as of any Compounding Date determined solely by reference to the Table of Accreted Values set forth on such Capital Appreciation Bond, which is attached to this Official Statement as Appendix H. The Accreted Value of any Capital Appreciation Bond as of any date other than a Compounding Date will be the sum of (a) the Accreted Value as of the Compounding Date immediately preceding the date as of which the calculation is being made plus (b) interest on the Accreted Value determined under the preceding clause (a), computed to the date as of which the calculation is being made at the Accretion Rate set forth on such Capital Appreciation Bond (computed on the basis of a 360-day year of twelve 30-day months).

“Accretion Rate” means the rate which, when applied to the principal amount of any Capital Appreciation Bond and compounded semiannually on each Compounding Date, produces the Maturity Value of such Capital Appreciation Bond on the maturity date thereof.

“Capital Appreciation Bonds” means bonds the interest on which is compounded semiannually on each Compounding Date and is payable in full at maturity as shown in the table of Accreted Value for the Capital Appreciation Bonds and attached to this Official Statement as Appendix H.

“Closing Date” means the date upon which there is a delivery of the Bonds in exchange for the amount representing the purchase price of the Bonds by the Underwriter (as defined herein).

“Compounding Date” means, with respect to any Capital Appreciation Bond, each February 1 and August 1, commencing August 1, 2022, to and including the date of maturity or redemption of such Capital Appreciation Bond.

“Denominational Amount” means, with respect to any Capital Appreciation Bond, the original amount of such Capital Appreciation Bond as of the Closing Date.

“Maturity Value” means, with respect to any Capital Appreciation Bond, the Accreted Value of such Capital Appreciation Bond to be paid at maturity.

As provided in the Bond Resolution, references therein and in this Official Statement to the payment of the principal of and interest on the Bonds includes payment of the Accreted Value and Maturity Value of the Capital Appreciation Bonds, unless otherwise required by the context or by the express provisions of such reference. Further, whenever in the Bond Resolution or in this Official Statement, any reference is made to the rights of the owners of the Bonds as measured by the principal amount of such Bonds, the principal amount of the Capital Appreciation Bonds is deemed to be the Accreted Value thereof as of the date of exercise of such rights.

The Capital Appreciation Bonds are dated the date of delivery, and accrete interest from such date. The Denominational Amount of each maturity of the Capital Appreciation Bonds shall be as shown on the inside cover page hereof. The Capital Appreciation Bonds are issued in denominations such that the Maturity Value thereof shall equal \$5,000 or an integral multiple thereof. The Capital Appreciation Bonds are payable only at maturity, in the years and amounts set forth on the inside cover page hereof.

Interest on the Capital Appreciation Bonds is compounded on February 1 and August 1 of each year, commencing August 1, 2022. Each Capital Appreciation Bond accretes in value daily over the term to its maturity, from its Denominational Amount on the Closing Date to its Accreted Value on its maturity date. The Accreted Value payable on any date shall be determined solely by reference to the Table of Accreted Values attached to such Capital Appreciation Bond. See “APPENDIX H – Table of Accreted Values.”

The interest portion of the Accreted Value of any Capital Appreciation Bond that is payable on the date of maturity shall represent interest accreted and coming due on such date. The Accreted Value of any Capital Appreciation Bond at maturity shall be payable by check or draft mailed by first-class mail, in lawful money of the United State of America upon presentation and surrender of such Bond at the Office of the Paying Agent. See “APPENDIX F – DTC and the Book-Entry Only System.”

Paying Agent

The Bank of New York Mellon Trust Company, N.A., Dallas, Texas, will act as the registrar, transfer agent, and paying agent for the Bonds (the “**Paying Agent**”). As long as DTC is the registered owner of the Bonds and DTC's book-entry method is used for the Bonds, the Paying Agent will send any notice of redemption or other notices to owners only to DTC. Any failure of DTC to advise any DTC Participant, or of any DTC Participant to notify any Beneficial Owner, of any such notice and its content or effect will not affect the validity or sufficiency of the proceedings relating to the redemption of the Bonds called for redemption or of any other action covered by such notice.

The Paying Agent, the District, the County and the Underwriter of the Bonds have no responsibility or liability for any aspects of the records relating to or payments made on account of beneficial ownership, or for maintaining, supervising or reviewing any records relating to beneficial ownership, of interests in the Bonds.

Optional Redemption*

Current Interest Bonds. The Current Interest Bonds maturing on or before August 1, 20__ are not subject to redemption prior to maturity. The Current Interest Bonds maturing on or after August 1, 20__ are subject to redemption prior to maturity, at the option of the District, in whole or in part among maturities on such basis as shall be designated by the District and by lot within a maturity, from any available source of funds, on August 1, 20__, or on any date thereafter, at a price equal to 100% of the principal amount thereof, without premium, together with accrued interest thereon to the redemption date.

Capital Appreciation Bonds. The Capital Appreciation Bonds maturing on or before August 1, 20__ are not subject to redemption prior to maturity. The Capital Appreciation Bonds maturing on or after August 1, 20__ are subject to redemption prior to maturity, at the option of the District, in whole or in part among maturities on such basis as shall be designated by the District and by lot within a maturity, from any available source of funds, on February 1, 2028, or on any date thereafter, at a price equal to 100% of the Accreted Value thereof as of the date of redemption, without premium.

Selection of Bonds for Redemption. Whenever less than all of the Outstanding Bonds of any one maturity are designated for redemption, the Paying Agent will select the outstanding Bonds of such maturity to be redeemed by lot in any manner deemed fair by the Paying Agent. For purposes of such selection, each Bond will be deemed to consist of individual Bonds of \$5,000 denominations each (principal amount or Maturity Value, as applicable), which may be separately redeemed.

Selection of Bonds for Purpose of Redemption. Whenever less than all of the outstanding Bonds of any one maturity are designated for redemption, the Paying Agent will select the outstanding Bonds of such maturity to be redeemed by lot in any manner deemed fair by the Paying Agent. For the purpose of selection for optional redemption, Bonds will be deemed to consist of \$5,000 portions (principal amount or Maturity Value, as applicable), and any such portion may be separately redeemed. The Bonds may all be separately redeemed.

*Preliminary; subject to change.

Mandatory Sinking Fund Redemption*

The Current Interest Bonds maturing on August 1, 20__ (the “**Current Interest Term Bonds**”), are subject to mandatory sinking fund redemption on August 1 of each year in accordance with the schedule set forth below. The Current Interest Term Bonds so called for mandatory sinking fund redemption shall be redeemed in the sinking fund payments in the amounts and on the dates set forth below, without premium.

\$_____ **Current Interest Term Bonds Maturing August 1, 20__**

Redemption Date (August 1)	Sinking Fund Payment

If any such Current Interest Term Bonds are redeemed pursuant to the optional redemption provisions described above, the total amount of all future sinking fund payments with respect to such Current Interest Term Bonds shall be reduced by the aggregate principal amount of such Current Interest Term Bonds so redeemed, to be allocated among such payments on a pro rata basis in integral multiples of \$5,000 principal amount (or on such other basis as the District may determine) as set forth in written notice given by the District to the Paying Agent.

Notice of Redemption

The Paying Agent is required to give notice of the redemption of the Bonds, at the expense of the District, to be mailed, first class mail, postage prepaid, at least 20 days but not more than 60 days prior to the date fixed for redemption, to the respective owners of any Bonds designated for redemption, at their addresses appearing on the Registration Books. Notice of any redemption of Bonds shall specify: (a) the Bonds or designated portions thereof (in the case of redemption of the Bonds in part but not in whole) which are to be redeemed, (b) the date of redemption, (c) the place or places where the redemption will be made, including the name and address of the Paying Agent, (d) the redemption price, (e) the CUSIP numbers (if any) assigned to the Bonds to be redeemed, (f) the Bond numbers of the Bonds to be redeemed in whole or in part and, in the case of any Bond to be redeemed in part only, the Principal Amount of such Bond to be redeemed, and (g) the original issue date, interest rate and stated maturity date of each Bond to be redeemed in whole or in part. Such notice may be conditional and subject to rescission as described below. Such notice shall further state that on the specified date there shall become due and payable upon each Bond or portion thereof being redeemed the redemption price thereof, and that from and after such date, interest thereon shall cease to accrue.

Neither failure to receive or failure to send any notice of redemption nor any defect in any such redemption notice so given shall affect the sufficiency of the proceedings for the redemption of the affected Bonds.

**Preliminary; subject to change.*

Partial Redemption of Bonds

Upon the surrender of any Bond redeemed in part only, the Paying Agent shall execute and deliver to the Owner thereof a new Bond or Bonds of like tenor and maturity and of authorized denominations (or of like Accreted Value in the case of the Capital Appreciation Bonds) equal in transfer amounts to the unredeemed portion of the Bonds surrendered. Such partial redemption shall be valid upon payment of the amount required to be paid to such Owner, and the County and the District shall be released and discharged thereupon from all liability to the extent of such payment.

Right to Rescind Notice of Redemption

The District has the right to rescind any notice of the optional redemption of Bonds by written notice to the Paying Agent on or prior to the date fixed for redemption. Any notice of redemption shall be cancelled and annulled if for any reason funds will not be or are not available on the date fixed for redemption for the payment in full of the Bonds then called for redemption. The District and the Paying Agent have no liability to the Bond owners or any other party related to or arising from such rescission of redemption. The Paying Agent shall mail notice of such rescission of redemption in the same manner as the original notice of redemption was sent under the Bond Resolution.

Book-Entry Only System

The Bonds will be registered initially in the name of "Cede & Co.," as nominee of The Depository Trust Company ("**DTC**"), which has been appointed as securities depository for the Bonds, and registered ownership may not be transferred thereafter except as provided in the Bond Resolution. Purchasers will not receive certificates representing their interests in the Bonds. Principal of the Bonds will be paid by the Paying Agent to DTC, which in turn is obligated to remit such principal to its participants for subsequent disbursement to beneficial owners of the Bonds as described herein. See "APPENDIX F – DTC and the Book-Entry Only System."

Registration, Transfer and Exchange of Bonds

If the book entry system is discontinued, the District shall cause the Paying Agent to maintain and keep at its principal corporate trust office all books and records necessary for the registration, exchange and transfer of the Bonds.

If the book entry system is discontinued, the person in whose name a Bond is registered on the Bond Register shall be regarded as the absolute owner of that Bond. Payment of the principal of and interest on any Bond shall be made only to or upon the order of that person; neither the District, the County nor the Paying Agent shall be affected by any notice to the contrary, but the registration may be changed as provided the Bond Resolution.

Bonds may be exchanged at the principal corporate trust office of the Paying Agent in Dallas, Texas for a like aggregate principal amount of Bonds of authorized denominations and of the same maturity. Any Bond may, in accordance with its terms, but only if (i) the District determines to no longer maintain the book entry only status of the Bonds, (ii) DTC determines to discontinue providing such services and no successor securities depository is named or (iii) DTC requests the District to deliver Bond certificates to particular DTC Participants, be transferred, upon the books required to be kept pursuant to the provisions of the Bond Resolution, by the person in whose name it is registered, in person or by their duly authorized attorney, upon

surrender of such Bond for cancellation at the office of the Paying Agent, accompanied by delivery of a written instrument of transfer in a form approved by the Paying Agent, duly executed.

No exchanges of Bonds shall be required to be made (a) fifteen days prior to an Bond Payment Date or the date established by the Paying Agent for selection of Bonds for redemption until the close of business on the Bond Payment Date or day on which the applicable notice of redemption is given or (b) with respect to a Bond after such Bond has been selected or called for redemption in whole or in part.

Defeasance

The Bonds may be paid by the District, in whole or in part, in any one or more of the following ways:

- (a) by paying or causing to be paid the principal or redemption price of and interest on such Bonds (or the Maturity Value or Accreted Value thereof, in the case of Capital Appreciation Bonds), as and when the same become due and payable;
- (b) by irrevocably depositing, in trust, at or before maturity, money or securities in the necessary amount (as provided in the Bond Resolution) to pay or redeem such Bonds; or
- (c) by delivering such Bonds to the Paying Agent for cancellation by it.

Whenever in the Bond Resolution it is provided or permitted that there be deposited with or held in trust by the Paying Agent money or securities in the necessary amount to pay or redeem any Bonds, the money or securities so to be deposited or held may be held by the Paying Agent or by any other fiduciary. Such money or securities may include money or securities held by the Paying Agent in the funds and accounts established under the Bond Resolution and will be:

- (i) lawful money of the United States of America in an amount equal to the Principal Amount of such Bonds and all unpaid interest thereon to maturity, except that, in the case of Bonds which are to be redeemed prior to maturity and in respect of which notice of such redemption is given as provided in the Bond Resolution or provision satisfactory to the Paying Agent is made for the giving of such notice, the amount to be deposited or held will be the Principal Amount or redemption price of such Bonds and all unpaid interest thereon to the redemption date; or
- (ii) Federal Securities (not callable by the issuer thereof prior to maturity) the principal of and interest on which when due, in the opinion of a certified public accountant delivered to the County and the District, will provide money sufficient to pay the principal or redemption price of and all unpaid interest to maturity, or to the redemption date, as the case may be, on the Bonds to be paid or redeemed, as such principal or redemption price and interest become due, provided that, in the case of Bonds which are to be redeemed prior to the maturity thereof, notice of such redemption is given as provided in the Bond Resolution or provision satisfactory to the Paying Agent is made for the giving of such notice.

Upon the deposit, in trust, at or before maturity, of money or securities in the necessary amount (as described above) to pay or redeem any outstanding Bond (whether upon or prior to its maturity or the redemption date of such Bond), then all liability of the County and the District in respect of such Bond will cease and be completely discharged, except only that thereafter the owner thereof will be entitled only to payment of the principal of and interest on such Bond by the District, and the District will remain liable for such payment, but only out of such money or securities deposited with the Paying Agent for such payment.

As used in the foregoing defeasance provision, the term “**Federal Securities**” means non-callable United States Treasury notes, bonds, bills or certificates of indebtedness, or any other obligations the timely payment of which is directly or indirectly guaranteed by the faith and credit of the United States of America.

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DEBT SERVICE SCHEDULES

Bonds Debt Service. The following table shows the annual debt service schedule with respect to the Bonds (assuming no optional redemptions).

MENDOCINO UNIFIED SCHOOL DISTRICT Annual Debt Service Schedule General Obligation Bonds Election of 2020, Series B

Date (August 1)	Current Interest Bonds		Capital Appreciation Bonds		Total
	Principal	Interest	Denominational Amount	Accreted Interest	
2022					
2023					
2024					
2025					
2026					
2027					
2028					
2029					
2030					
2031					
2032					
2033					
2034					
2035					
2036					
2037					
2038					
2039					
2040					
2041					
2042					
2043					
2044					
2045					
2046					
2047					
2048					
2049					
2050					
2051					
Total					

Combined Debt Service. The following table shows the combined debt service schedule with respect to the District's outstanding general obligation bonds and the Bonds, each assuming no optional redemptions. See Appendix A under the heading "DISTRICT FINANCIAL INFORMATION – General Obligation Bonds" for additional information.

**MENDOCINO UNIFIED SCHOOL DISTRICT
Combined Debt Service Schedule
All Outstanding General Obligation Bonds**

Period Ending August 1	Other Bonds Debt Service	2020 Series A Bonds Debt Service	2020 Series B Bonds Debt Service	Aggregate Annual Debt Service
2022	\$1,584,410.00	\$1,547,800.00		
2023	1,676,080.00	1,073,800.00		
2024	1,410,000.00	613,950.00		
2025	1,480,000.00	632,450.00		
2026	1,555,000.00	659,650.00		
2027	1,635,000.00	680,650.00		
2028	1,715,000.00	705,650.00		
2029	1,800,000.00	729,450.00		
2030	1,890,000.00	752,050.00		
2031	1,985,000.00	778,450.00		
2032	--	805,950.00		
2033	--	837,400.00		
2034	--	867,650.00		
2035	--	896,700.00		
2036	--	924,550.00		
2037	--	961,200.00		
2038	--	991,400.00		
2039	--	1,029,600.00		
2040	--	1,065,400.00		
2041	--	1,098,800.00		
2042	--	1,139,800.00		
2043	--	1,178,000.00		
2044	--	1,218,400.00		
2045	--	1,260,800.00		
2046	--	1,310,000.00		
2047	--	1,355,600.00		
2048	--	1,402,600.00		
2049	--	1,450,800.00		
2050	--	--		
2051	--	--		
TOTAL	\$16,730,490.00	\$27,968,550.00		

SOURCES AND USES OF FUNDS

The estimated sources and uses of funds with respect to the Bonds are as follows:

MENDOCINO UNIFIED SCHOOL DISTRICT

Sources and Uses General Obligation Bonds Election of 2020, Series B

Sources of Funds

Principal Amount of Bonds

[Net] Original Issue [Premium]/[Discount]

Total Sources

Uses of Funds

Building Fund

Debt Service Fund

Costs of Issuance⁽¹⁾

Total Uses

(1) All estimated costs of issuance including, but not limited to, Underwriter's discount, printing costs, and fees of Bond Counsel, Disclosure Counsel, the financial advisor, the Paying Agent, and the rating agency.

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APPLICATION OF PROCEEDS OF BONDS

Building Fund

The proceeds from the sale of the Bonds, to the extent of the principal amount thereof, will be paid to the County to the credit of the fund created and established in the Bond Resolution and known as the "Mendocino Unified School District General Obligation Bond, Election of 2020, Series B Building Fund" (the "**Building Fund**"), which will be accounted for as separate and distinct from all other District and County funds. The proceeds will be used solely for the purposes for which the Bonds are being issued and for payment of permissible costs of issuance. Interest earnings on the investment of monies held in the Building Fund will be retained in the Building Fund.

Debt Service Fund

As described herein under the heading "SECURITY FOR THE BONDS – Debt Service Fund," the County will establish a debt service fund for the Bonds to be designated the "Election of 2020, Series B General Obligation Bonds Debt Service Fund" (the "**Debt Service Fund**"). Accrued interest and premium, if any, received by the County from the sale of the Bonds will be deposited in the Debt Service Fund which, together with the collections of *ad valorem* taxes, will be used only for payment of principal of and interest on the Bonds. Interest earnings on the investment of monies held in the Debt Service Fund will be retained in the Debt Service Fund and used to pay the principal of and interest on the Bonds when due. Any moneys remaining in the Debt Service Fund after the Bonds and the interest thereon have been paid, will be transferred to any other interest and sinking fund for general obligation bond indebtedness of the District, and in the event there is no such debt outstanding, will be transferred to the District's general fund upon the order of the county auditor, as provided in Section 15234 of the Education Code.

Investment of Proceeds of Bonds

Under California law, the District is generally required to pay all monies received from any source into the County Treasury to be held on behalf of the District. All amounts deposited into the Debt Service Fund, as well as proceeds of taxes held therein for payment of the Bonds, shall be invested at the sole discretion of the County treasurer pursuant to law and the investment policy of the County. All amounts deposited in the Building Fund of the District shall be invested at the sole discretion of the County treasurer. See Appendix G for the County's current investment policy and recent investment report. The County treasurer neither monitors investments for arbitrage compliance, nor does it perform arbitrage calculations. The District shall maintain or cause to be maintained detailed records with respect to the applicable proceeds.

SECURITY FOR THE BONDS

Ad Valorem Taxes

Bonds Payable from Ad Valorem Property Taxes. The Bonds are general obligations of the District, payable solely from *ad valorem* property taxes levied on taxable property within the District and collected by the County. The County is empowered and is obligated to annually levy *ad valorem* taxes for the payment of the Bonds and the interest thereon upon all property within the District subject to taxation by the District, without limitation of rate or amount (except certain personal property which is taxable at limited rates). In no event is the District obligated to pay principal of and interest and redemption premium, if any, on the Bonds out of any funds or properties of the District other than *ad valorem* taxes levied upon all taxable property in the District; provided, however, nothing in the Bond Resolution prevents the District from making advances of its own moneys howsoever derived to any of the uses or purposes permitted by law.

Other Debt Payable from Ad Valorem Property Taxes. In addition to the District's general obligation bonds, there is other debt issued by entities within the jurisdiction of the District, which is payable from *ad valorem* taxes levied on parcels in the District. See "PROPERTY TAXATION – Typical Tax Rates" and "– Debt Obligations" below.

Levy and Collection. The County will levy and collect such *ad valorem* taxes in such amounts and at such times as is necessary to ensure the timely payment of debt service. Such taxes, when collected, will be deposited into the Debt Service Fund for the Bonds, which is maintained by the County and which is irrevocably pledged for the payment of principal of and interest on the Bonds when due.

Statutory Lien on Ad Valorem Tax Revenues. Pursuant to Senate Bill 222 effective January 1, 2016, voter approved general obligation bonds which are secured by *ad valorem* tax collections, including the Bonds, are secured by a statutory lien on all revenues received pursuant to the levy and collection of the property tax imposed to service those bonds. Said lien attaches automatically and is valid and binding from the time the bonds are executed and delivered. The lien is enforceable against the school district or community college district, its successors, transferees, and creditors, and all others asserting rights therein, irrespective of whether those parties have notice of the lien and without the need for any further act.

District property taxes are assessed and collected by the County in the same manner and at the same time, and in the same installments as other *ad valorem* taxes on real property, and will have the same priority, become delinquent at the same times and in the same proportionate amounts, and bear the same proportionate penalties and interest after delinquency, as do the other *ad valorem* taxes on real property.

Annual Tax Rates. The amount of the annual *ad valorem* tax levied by the County to repay the Bonds will be determined by the relationship between the assessed valuation of taxable property in the District and the amount of debt service due on the Bonds. Fluctuations in the annual debt service on the Bonds and the assessed value of taxable property in the District may cause the annual tax rate to fluctuate.

Economic and other factors beyond the District's control, such as economic recession, deflation of property values, a relocation out of the District or financial difficulty or bankruptcy by one or more major property taxpayers, or the complete or partial destruction of taxable property caused by, among other eventualities, earthquake, flood, fire or other natural disaster, and other

economic conditions caused by epidemics or pandemics, could cause a reduction in the assessed value within the District and necessitate a corresponding increase in the annual tax rate. See “PROPERTY TAXATION – Assessed Valuations – Factors Relating to Increases/Decreases in Assessed Value.” See also below under the heading “– Disclosure Relating to the COVID-19 Global Pandemic.”

Debt Service Fund

As described herein, the County will establish the Debt Service Fund for the Bonds. See “APPLICATION OF PROCEEDS OF BONDS – Debt Service Fund.” All taxes levied by the County for the payment of the principal of and interest and premium (if any) on the Bonds will be deposited in the Debt Service Fund by the County promptly upon receipt. The Debt Service Fund has been pledged for the payment of the principal of and interest and premium (if any) on the Bonds when and as the same become due. The County will transfer amounts in the Debt Service Fund to the Paying Agent to the extent necessary to pay the principal of and interest and premium (if any) on the Bonds as the same becomes due and payable. The collections deposited in the Debt Service Fund are secured by a statutory lien on all revenues received pursuant to the levy and collection of the property tax imposed to service the applicable Bonds.

Not a County Obligation

The Bonds are payable solely from the proceeds of an *ad valorem* tax levied and collected by the County, for the payment of principal and interest on the Bonds. Although the County is obligated to collect the *ad valorem* tax for the payment of the Bonds, the Bonds are not a debt of the County.

Disclosure Relating to COVID-19 Global Pandemic

Background. The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus (“**COVID-19**”), which was first detected in China and spread throughout the world, including the United States, was declared a pandemic by the World Health Organization, a national emergency by President Trump and a state of emergency by the Governor of the State (the “**Governor**”) in March 2020. Since said declarations, tremendous volatility in the financial markets occurred, and nations have taken actions to curb the spread including stay at home orders and other actions which have unknown long-term impacts including on worldwide and local economies. As of this date, several vaccines have been provided approval, most on an emergency basis, by federal health authorities and are widely available.

Federal Response. President Trump’s declaration of a national emergency on March 13, 2020 made available more than \$50 billion in federal resources to combat the spread of the virus. A multi-billion-dollar relief package was signed into law by the President Trump on March 18, 2020, providing for Medicaid expansion, unemployment benefits and paid emergency leave during the crisis. In addition, the Federal Reserve lowered its benchmark interest rate to nearly zero, introduced a large bond-buying program and established emergency lending programs to banks and money market mutual funds.

On March 27, 2020, the United States Congress passed a \$2 trillion relief package, being the largest stimulus bill in history, referred to as the Coronavirus Aid, Relief, and Economic Security Act (the “**CARES Act**”). The package provided direct payments to taxpayers, jobless benefits, assistance to hospitals and healthcare systems, \$367 billion for loans to small businesses, a \$500 billion fund to assist distressed large businesses, including approximately \$30

billion for emergency grants to educational institutions and local educational agencies. This funding allocation included approximately \$13.5 billion in formula funding to make grants available to each state's educational agency in order to facilitate K-12 schools' responses to the COVID-19 pandemic.

On April 9, 2020, the Federal Reserve took actions aimed at providing up to \$2.3 trillion in loans to support the national economy, including supplying liquidity to participating financial institutions in the Small Business Administration's ("**SBA**") Paycheck Protection Program ("**PPP**"), purchasing up to \$600 billion in loans through the Main Street Lending Program and offering up to \$500 billion in lending to states and municipalities.

On April 24, 2020, an additional \$484 billion federal aid package was signed, providing additional funding for the PPP, the SBA disaster assistance loans and grant program, hospital grants and funding for a COVID-19 testing program.

On December 27, 2020, the President Trump signed the Coronavirus Response and Relief Supplemental Appropriations Act (the "**CRRSA Act**"), an additional \$900 billion federal relief package intended to follow and expand on provisions of the CARES Act. The measure includes another round of direct stimulus payments to individuals and families, extended unemployment benefits, expanded the PPP, and provided approximately \$82 billion in supplemental aid to support the educational needs of states, school districts, and institutions of higher education, among other stimulus measures.

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 (the "**ARP Act**"), a \$1.9 trillion economic stimulus plan that will provide another round of stimulus checks to individuals and families, extend federal supplemental unemployment benefits, provide more funding for state and local governments, expand subsidies for healthcare insurance, and provide additional funding for COVID-19 testing, vaccination, and treatment, among several other provisions that will affect many industries, businesses, and individuals. With respect to relief for educational agencies, grants of \$125.8 billion will be provided to states to support statewide and local funding for elementary and secondary schools and public postsecondary institutions. Funding can be used for a number of education-related expenses, including inspecting and improving school facilities to ensure adequate air quality, providing mental health services, reducing class sizes, implementing social distancing guidelines, and purchasing personal protective equipment. At least 20% of the funding will have to be used to address learning loss, including through summer learning or enrichment, after-school programs, or extended-day or extended-year programs. States that receive the grants cannot reduce their spending levels on education as a proportion of their budgets during fiscal 2022 or 2023, compared with the average level from fiscal 2017 through 2019.

State Response. At the State level, on March 15, 2020, the Governor ordered the closing of California bars and nightclubs, the cancellation of gatherings of more than 250. On March 16, 2020, the State legislature passed \$1.1 billion in general purpose spending authority providing emergency funds to respond to the pandemic. On March 19, 2020, the Governor issued a state-wide blanket shelter-in-place order, ordering all California residents to stay home except for certain essential purposes. The restrictions initially began to be rolled back in May 2020 in accordance with State and local guidelines. Thereafter, on August 28, 2020, the Governor released a system entitled "Blueprint for a Safer California" (the "**State Blueprint**") aimed at reducing the spread of COVID-19. The State Blueprint placed the State's 58 counties into four color-coded tiers generally based on test positivity and adjusted case rate in the county. Each tier imposed restrictions on certain activities to reduce the spread. The tier system was ultimately

terminated on June 15, 2021, following significant reductions in positivity and hospitalizations due to the availability of effective COVID-19 vaccines.

On February 23, 2021, the Governor signed legislation providing \$7.6 billion in State funding aimed at helping individuals and businesses that were not included in federal aid. It includes sending a \$600 rebate to low-income, disabled and undocumented persons when 2020 taxes are filed, \$2 billion in grants to help small business, \$35 million for food and diaper banks and \$400 million in subsidies for childcare providers. It also reverses cuts made last summer to public universities and State courts when the State had projected a record-breaking budget deficit.

Notwithstanding that several vaccines have been approved for public use with respect to COVID-19, the spread of COVID-19 and related variants is ongoing, and future actions to reduce its spread and its impact on global and local economies are uncertain and cannot be predicted. Additional information with respect to events surrounding the outbreak of COVID-19 and responses thereto can be found on State and local government websites, including but not limited to: the Governor's office (<http://www.gov.ca.gov>) and the California Department of Public Health (<https://covid19.ca.gov/>). *The District has not incorporated by reference the information on such websites, and the District does not assume any responsibility for the accuracy of the information on such websites.*

Impact of COVID-19 Pandemic on Education. The State's and other local (if any) shelter-in-place orders suspended in-person classroom instruction throughout schools in the State from March 2020 through the end of the 2019-20 academic year. School districts in the State generally commenced the 2020-21 academic year in accordance with the Governor's order of July 17, 2020 (Pandemic Plan for Learning and Safe Schools) and the State's Blueprint which resulted in significant amounts of distance learning as opposed to in-person instruction during the 2020-21 academic year. The 2021-22 academic year generally commenced with in-person learning with an independent study option.

On March 13, 2020, the Governor issued Executive Order N-26-20 which established a streamlined process for school closures in response to COVID-19, providing for continued State funding to support distance learning or independent study, subsidized school meals to low-income students, and continuing payment for school district employees, among other measures. In addition, Senate Bill 117 (March 17, 2020) was approved and addressed attendance issues and instructional hour requirements, among other items, and effectively held school districts harmless from funding losses that could result from these issues under the State's education funding formulas. See Appendix A under the heading "DISTRICT FINANCIAL INFORMATION – Education Funding Generally." In addition, federal funding to school districts was made available to most school districts under the CARES Act, the CRRSA Act and the ARP Act.

On December 30, 2020, the Governor announced the Safe Schools for All Plan ("**SSFA Plan**"), a plan aimed at incentivizing schools to offer in-person learning. Some portions of the SSFA Plan went into effect immediately, however on March 4, 2021 the legislature passed and on March 5, 2021 the Governor signed Senate and Assembly Bill 86, reaching an agreement on a school reopening plan, with the stated intent that schools offer in-person instruction to the greatest extent possible during the 2020-21 fiscal year. The plan provided schools with financial incentives totaling \$2 billion to offer in-person instruction beginning on April 1 to students with extra needs or requiring special attention and, for students in some grades, depending on what tier their county was in under the State Blueprint. Funding was allocated based on LCFF funding. For districts not offering in-person instruction by April 1, funds decreased by one percent for each instructional day that schools were not open through May 15 (not including scheduled vacation

days) and after May 15, eligibility ceased. Funds obtained were primarily to be spent on purposes consistent with providing in-person instruction, including COVID-19 testing, cleaning, personal protective equipment, facility needs, staffing costs, and social and mental health supports provided in conjunction with in-person instruction. Districts were required to continue to offer distance learning options.

The State's fiscal year 2021-22 Budget passed by the Legislature on June 14, 2021 together with related legislation approved on June 28, 2021, and signed by the Governor, makes historic levels of funding available for educational purposes, including funding the expansion of transitional kindergarten, funding of community wellness and student health hubs on campuses, expanded learning programs and increased special education funding, among others. The Governor has introduced a budget for fiscal year 2022-23 which upon introduction includes total funding for K-12 education of \$119 billion, with per pupil funding at its highest level ever. See Appendix A under the heading "STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS."

Information on the District's response to the COVID-19 pandemic can be found in Appendix A under the heading "DISTRICT GENERAL INFORMATION - District's Response to COVID-19 Pandemic."

Impacts of COVID-19 Pandemic on Global and Local Economies Cannot be Predicted; Potential Declines in State and Local Revenues. The COVID-19 public health emergency altered the behavior of businesses and people in a manner that may have negative impacts on global and local economies, including the economy of the State. A substantial increase in unemployment and a decline in State revenues including derived from personal income tax receipts have occurred. The District cannot predict the short or long term impacts the COVID-19 emergency and the responses of federal, State or local governments thereto, will have on global, State-wide and local economies, which could impact District operations and finances, and local property values. For more detail regarding the State's current budget, and related reports and outlooks, see Appendix A under the heading "STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS."

General Obligation Bonds Secured by Ad Valorem Property Tax Revenues. Notwithstanding the impacts the COVID-19 pandemic may have on the economy in the State, the County and the District or on the District's general purpose revenues, the Bonds described herein are voter-approved general obligations of the District payable solely from the levy and collection of *ad valorem* property taxes, unlimited as to rate or amount, levied in the District and are not payable from the general fund of the District. The District cannot predict the impacts that the COVID-19 pandemic might have on local property values or tax collections. See "SECURITY FOR THE BONDS – *Ad Valorem* Property Taxes" and "PROPERTY TAXATION – Tax Levies and Delinquencies– Teeter Plan" herein.

PROPERTY TAXATION

Property Tax Collection Procedures

Generally. In California, property which is subject to *ad valorem* taxes is classified as “secured” or “unsecured.” The “secured roll” is that part of the assessment roll containing state assessed public utilities’ property and real property, the taxes on which create a lien on such property sufficient, in the opinion of the county assessor, to secure payment of the taxes. A tax levied on unsecured property does not become a lien against such unsecured property, but may become a lien on certain other property owned by the taxpayer. Every tax which becomes a lien on secured property has priority over all other liens arising pursuant to State law on such secured property, regardless of the time of the creation of the other liens. Secured and unsecured property are entered separately on the assessment roll maintained by the county assessor. The method of collecting delinquent taxes is substantially different for the two classifications of property.

Property taxes on the secured roll are due in two installments, on November 1 and February 1 of each fiscal year. If unpaid, such taxes become delinquent after December 10 and April 10, respectively, and a 10% penalty attaches to any delinquent payment. In addition, property on the secured roll with respect to which taxes are delinquent is declared tax defaulted on or about June 30 of the fiscal year. Such property may thereafter be redeemed by payment of the delinquent taxes and a delinquency penalty, plus a redemption penalty of 1-1/2% per month to the time of redemption. The exclusive means of enforcing the payment of delinquent taxes in respect of property on the secured roll is the sale of the property securing the taxes for the amount of taxes which are delinquent. If taxes are unpaid for a period of five years or more, the property is subject to sale by the County.

Property taxes are levied for each fiscal year on taxable real and personal property situated in the taxing jurisdiction as of the preceding January 1. A bill enacted in 1983, SB813 (Statutes of 1983, Chapter 498), however, provided for the supplemental assessment and taxation of property as of the occurrence of a change of ownership or completion of new construction. Thus, this legislation eliminated delays in the realization of increased property taxes from new assessments. As amended, SB813 provided increased revenue to taxing jurisdictions to the extent that supplemental assessments of new construction or changes of ownership occur subsequent to the January 1 lien date and result in increased assessed value.

Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent, if unpaid on the following August 31. A 10% penalty is also attached to delinquent taxes in respect of property on the unsecured roll, and further, an additional penalty of 1-1/2% per month accrues with respect to such taxes beginning the first day of the third month following the delinquency date. The taxing authority has four ways of collecting unsecured personal property taxes: (1) a civil action against the taxpayer; (2) filing a certificate in the office of the county clerk specifying certain facts in order to obtain a judgment lien on certain property of the taxpayer; (3) filing a certificate of delinquency for record in the county recorder’s office, in order to obtain a lien on certain property of the taxpayer; and (4) seizure and sale of personal property, improvements or possessory interests belonging or assessed to the assessee.

Waiver of State Laws Relating to Penalties for Non-Payment of Property Taxes. In an attempt to mitigate the effects of the COVID-19 pandemic on State property taxpayers, on May 6, 2020, the Governor signed Executive Order N-61-20 (“**Order N-61-20**”). Under Order N-61-20, certain provisions of the State Revenue and Taxation Code are suspended until May 6, 2021 to the extent said provisions require a tax collector to impose penalties, costs or interest for the

failure to pay secured or unsecured property taxes, or to pay a supplemental bill, before the date that such taxes become delinquent. Said penalties, costs and interest shall be cancelled under the conditions provided for in Order N-61-20, including if the property is residential real property occupied by the taxpayer or the real property qualifies as a small business under certain State laws, the taxes were not delinquent prior to March 4, 2020, the taxpayer files a claim for relief with the tax collector, and the taxpayer demonstrates economic hardship or other circumstances that have arisen due to the COVID-19 pandemic or due to a local, state, or federal governmental response to COVID-19. The impacts the waiver of penalties, costs or interest on delinquent property taxes under the circumstances described in Order N-61-20 have on property tax revenues are unknown at this time. For information about the County's current distribution of property taxes, see below under the heading "– Tax Levies and Delinquencies – Teeter Plan."

Disclaimer Regarding Property Tax Collection Procedures. The property tax collection procedures described above are subject to amendment based on legislation or executive order, including Order N-61-20 described above, which may be enacted by the State legislature or declared by the Governor from time to time. The District cannot predict the impact of Order N-61-20 on property tax revenues in the County or the District, whether future amendments or orders will occur, and what impact, if any, said future amendments or orders could have on the procedures relating to the levy and collection of property taxes, and related interest and penalties.

Taxation of State-Assessed Utility Property

The State Constitution provides that most classes of property owned or used by regulated utilities be assessed by the State Board of Equalization ("**SBE**") and taxed locally. Property valued by the SBE as an operating unit in a primary function of the utility taxpayer is known as "unitary property", a concept designed to permit assessment of the utility as a going concern rather than assessment of each individual element of real and personal property owned by the utility taxpayer. State-assessed unitary and "operating nonunitary" property (which excludes nonunitary property of regulated railways) is allocated to the counties of the State based on the situs of the various components of the unitary property. Except for unitary property of regulated railways and certain other excepted property, all unitary and operating nonunitary property is taxed at special county-wide rates and tax proceeds are distributed to taxing jurisdictions according to statutory formulae generally based on the distribution of taxes in the prior year.

Assessed Valuations

Assessed Valuation History. The assessed valuation of property in the District is established by the County Assessor, except for public utility property which is assessed by the State Board of Equalization. Assessed valuations are reported at 100% of the "full value" of the property, as defined in Article XIII A of the California Constitution. The full value may be adjusted annually to reflect inflation at a rate not to exceed 2% per year, or to reflect a reduction in the consumer price index or comparable data for the area, or to reflect declines in property value caused by substantial damage, destruction or other factors, including assessment appeals filed by property owners. For a discussion of how properties currently are assessed, see Appendix A under the heading "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS."

Certain classes of property, such as churches, colleges, not-for-profit hospitals, and charitable institutions, are exempt from property taxation and do not appear on the tax rolls.

Shown in the following table are recent assessed valuations in the District.

MENDOCINO UNIFIED SCHOOL DISTRICT
Assessed Valuation
Fiscal Year 2009-10 through Fiscal Year 2021-22

<u>Tax Year</u>	<u>Local Secured</u>	<u>Utility</u>	<u>Unsecured</u>	<u>Total</u>	<u>% Change</u>
2009-10	\$1,323,102,208	\$0	\$15,715,504	\$1,338,817,712	--
2010-11	1,307,196,178	0	15,354,352	1,322,550,530	2.95
2011-12	1,290,094,762	0	15,623,482	1,305,718,244	(1.27)
2012-13	1,284,487,548	0	13,984,006	1,298,471,554	(0.55)
2013-14	1,300,406,586	0	16,771,596	1,317,178,182	1.44
2014-15	1,320,392,516	0	14,430,021	1,334,822,537	1.34
2015-16	1,362,564,705	0	13,290,808	1,375,855,513	3.08
2016-17	1,409,409,342	0	12,174,207	1,421,583,549	3.32
2017-18	1,457,543,308	0	12,474,237	1,470,017,545	3.41
2018-19	1,522,986,548	0	12,950,810	1,535,937,358	4.48
2019-20	1,563,781,461	0	13,723,445	1,577,504,906	2.71
2020-21	1,613,812,298	0	13,446,036	1,627,258,334	3.15
2021-22	1,639,751,235	0	12,866,576	1,652,617,810	1.56

Source: California Municipal Statistics, Inc.

Factors Relating to Increases/Decreases in Assessed Value. General Considerations. As indicated in the previous table, assessed valuations are subject to change in each year. Increases or decreases in assessed valuation result from a variety of factors including but not limited to general economic conditions, outbreaks of disease, supply and demand for real property in the area, government regulations such as zoning, and man-made or natural disasters such as earthquakes, fires, floods and drought. Seismic activity is also a risk in the region where the District is located. The State has experienced drought conditions in recent years, including a period of drought followed by record-level precipitation in late 2016 and early 2017 which resulted in related severe flooding and mudslides in certain regions. As of January 20, 2022, the U.S. Drought Monitor indicates that the State is classified as experiencing mostly moderate to severe drought conditions, with the County in the severe drought category. On May 10, 2021, the Governor declared a drought emergency in 41 of the State's 58 counties, which includes the County, citing above average temperature and dry conditions. This declaration was expanded by the Governor on July 8, 2021 to nine additional counties, and then again on October 19, 2021 extending the drought emergency State-wide. The declaration did not impose mandatory consumption cutbacks but could result in the State implementing certain strategies to alleviate problems that arise during a period of drought, and the most recent proclamation requires local water suppliers to implement water shortage contingency plans that are responsive to local conditions and prepare for the possibility of a third dry year. Local agencies can impose mandatory cutbacks. In addition, the State has had several severe wildfires in recent years, which have burned thousands of acres and destroyed thousands of homes and structures. Several of the wildfires in recent years have originated in wildlands adjacent to urban areas. The District cannot predict or make any representations regarding the effects that prolonged droughts or wildfires or any other type of natural or manmade disasters, including the COVID-19 pandemic (see next paragraph), and related conditions have or may have on the value of taxable property within the District, or to what extent the effects said disasters might have on economic activity in the District or throughout the State.

With respect to wildfires specifically, fires occurring in Northern California and in Mendocino County and Sonoma County in particular in recent years, did not burn within the

boundaries of the District but were in the vicinity of the District, and caused the destruction of thousands of acres and destroyed thousands of homes and structures. The District is in an area that may also experience local flooding.

Global Pandemic/Outbreak of Disease. Currently the world is experiencing a global pandemic as a result of the outbreak of COVID-19 which has resulted in an economic recession that could cause general marked declines in property values. For disclosure relating to the COVID-19 pandemic, see also "SECURITY FOR THE BONDS – Disclosure Relating to COVID-19 Global Pandemic."

Future Conditions Unknown. The District cannot predict or make any representations regarding the effects that any disasters and related conditions, have or may have on the value of taxable property within the District, or to what extent the effects said disasters might have had on economic activity in the District or throughout the State.

Parcels by Land Use. The following table shows a breakdown of local secured property assessed value and parcels within the District by land use for fiscal year 2021-22

MENDOCINO UNIFIED SCHOOL DISTRICT
Local Secured Property Assessed Valuation and Parcels by Land Use
Fiscal Year 2021-22

	<u>2021-22 Assessed Valuation</u> ⁽¹⁾	<u>% of Total</u>	<u>No. of Parcels</u>	<u>% of Total</u>	<u>No. of Taxable Parcels</u>	<u>% Total</u>
Non-Residential:						
Agricultural/Timber	\$112,026,421	6.83%	1,433	26.50%	1,333	25.72%
Commercial/Hotel	167,211,297	10.20	165	3.05	165	3.18
Vacant Commercial	8,442,675	0.51	18	0.33	16	0.31
Industrial	974,092	0.06	4	0.07	4	0.08
Government/Social/Institutional	1,664,951	0.10	25	0.46	15	0.29
Miscellaneous	<u>2,638,213</u>	<u>0.16</u>	<u>125</u>	<u>2.31</u>	<u>81</u>	<u>1.56</u>
Subtotal Non-Residential	\$292,957,649	17.87%	1,770	32.74%	1,6143	1.15%
Residential:						
Single Family Residence	\$1,238,872,847	75.55%	2,852	52.75%	2,8305	4.61%
Mobile Home	34,373,398	2.10	211	3.90	206	3.98
2 Residential Units	10,877,901	0.66	19	0.35	19	0.37
3+ Residential Units/Apartments	7,215,173	0.44	12	0.22	12	0.23
Vacant Residential	<u>55,454,267</u>	<u>3.38</u>	<u>543</u>	<u>10.04</u>	<u>501</u>	<u>9.67</u>
Subtotal Residential	\$1,346,793,586	82.13%	3,637	67.26%	3,5686	8.85%
Total	\$1,639,751,235	100.00%	5,407	100.00%	5,182	100.00%

(1) Local secured assessed valuation; excluding tax-exempt property.

Source: California Municipal Statistics, Inc.

Per Parcel Assessed Valuation of Single-Family Homes. The following table sets forth the per parcel assessed valuation of single-family homes in fiscal year 2021-22 and the median and average assessed valuation for single family homes.

MENDOCINO UNIFIED SCHOOL DISTRICT
Per Parcel Assessed Valuation of Single-Family Homes
Fiscal Year 2021-22

	No. of Parcels	2021-22 Assessed Valuation	Average Assessed Valuation	Median Assessed Valuation
Single Family Residential	2,830	\$1,238,872,847	\$437,764	\$357,616

2021-22 Assessed Valuation	No. of Parcels ⁽¹⁾	% of Total	Cumulative % of Total	Total Valuation	% of Total	Cumulative % of Total
\$0 - \$49,999	140	4.947%	4.947%	\$4,200,013	0.339%	0.339%
\$50,000 - \$99,999	212	7.491	12.438	16,086,678	1.298	1.638
\$100,000 - \$149,999	206	7.279	19.717	25,528,713	2.061	3.698
\$150,000 - \$199,999	209	7.385	27.102	36,306,295	2.931	6.629
\$200,000 - \$249,999	203	7.173	34.276	45,234,734	3.651	10.280
\$250,000 - \$299,999	211	7.456	41.731	58,190,640	4.697	14.977
\$300,000 - \$349,999	201	7.102	48.834	65,257,790	5.268	20.245
\$350,000 - \$399,999	193	6.820	55.654	72,341,534	5.839	26.084
\$400,000 - \$449,999	178	6.290	61.943	75,536,302	6.097	32.181
\$450,000 - \$499,999	157	5.548	67.491	74,645,503	6.025	38.206
\$500,000 - \$549,999	135	4.770	72.261	70,881,908	5.721	43.928
\$550,000 - \$599,999	123	4.346	76.608	70,581,433	5.697	49.625
\$600,000 - \$649,999	83	2.933	79.541	51,705,321	4.174	53.799
\$650,000 - \$699,999	80	2.827	82.367	53,975,087	4.357	58.155
\$700,000 - \$749,999	74	2.615	84.982	53,742,934	4.338	62.493
\$750,000 - \$799,999	66	2.332	87.314	51,085,198	4.124	66.617
\$800,000 - \$849,999	40	1.413	88.728	32,924,329	2.658	69.275
\$850,000 - \$899,999	46	1.625	90.353	40,340,717	3.256	72.531
\$900,000 - \$949,999	35	1.237	91.590	32,361,377	2.612	75.143
\$950,000 - \$999,999	28	0.989	92.580	27,184,801	2.194	77.337
\$1,000,000-and greater	210	7.420	100.000	280,761,540	22.663	100.000
	2,830	100.000%		\$1,238,872,847	100.000%	

(1) Improved single family residential parcels. Excludes condominiums and parcels with multiple family units.
Source: California Municipal Statistics, Inc.

Appeals of Assessed Value

There are two types of appeals of assessed values that could adversely impact property tax revenues within the District.

Appeals may be based on Proposition 8 of November 1978, which requires that for each January 1 lien date, the taxable value of real property must be the lesser of its base year value, annually adjusted by the inflation factor pursuant to Article XIII A of the State Constitution, or its full cash value, taking into account reductions in value due to damage, destruction, depreciation, obsolescence, removal of property or other factors causing a decline in value. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS" in APPENDIX A.

Under California law, property owners may apply for a reduction of their property tax assessment by filing a written application, in form prescribed by the State Board of Equalization, with the County board of equalization or assessment appeals board. In most cases, the appeal is filed because the applicant believes that present market conditions (such as residential home

prices) cause the property to be worth less than its current assessed value. Proposition 8 reductions may also be unilaterally applied by the County Assessor.

Any reduction in the assessment ultimately granted as a result of such appeal applies to the year for which application is made and during which the written application was filed. These reductions are subject to yearly reappraisals and are adjusted back to their original values when market conditions improve. Once the property has regained its prior value, adjusted for inflation, it once again is subject to the annual inflationary factor growth rate allowed under Article XIII A. See "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS" in APPENDIX A hereto.

A second type of assessment appeal involves a challenge to the base year value of an assessed property. Appeals for reduction in the base year value of an assessment, if successful, reduce the assessment for the year in which the appeal is taken and prospectively thereafter. The base year is determined by the completion date of new construction or the date of change of ownership. Any base year appeal must be made within four years of the change of ownership or new construction date.

The District cannot predict the changes in assessed values that might result from pending or future appeals by taxpayers. Any reduction in aggregate District assessed valuation due to appeals, as with any reduction in assessed valuation due to other causes, will cause the tax rate levied to repay the Bonds to increase accordingly, so that the fixed debt service on the Bonds (and other outstanding general obligation bonds, if any) may be paid.

Typical Tax Rates

Below are historical typical tax rates in a tax rate area within the District.

MENDOCINO UNIFIED SCHOOL DISTRICT
Typical Tax Rates per \$100 of Assessed Valuation
(TRA 104-004)⁽¹⁾
Fiscal Years 2017-18 through 2021-22

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
General Tax Rate	\$1.0000	\$1.0000	\$1.0000	\$1.0000	\$1.0000
Redwoods Joint Community College District	.0110	.0110	.0110	.0100	.0100
Mendocino Coast Health Care District	.0150	.0130	.0130	.0130	.0130
Mendocino Unified School District	.0860	.0880	.0850	.0780	.1810
Total Tax Rate	\$1.1120	\$1.1120	\$1.1090	\$1.1010	\$1.2040

(1) 2021-22 assessed valuation of TRA 104-004 is \$614,717,128, which is 37.2% of the District's total assessed valuation.
Source: California Municipal Statistics, Inc.

Tax Levies and Delinquencies - Teeter Plan

The Board of Supervisors of the County has adopted the Alternative Method of Distribution of Tax Levies and Collections and of Tax Sale Proceeds (the “**Teeter Plan**”), as provided for in Section 4701 *et seq.* of the California Revenue and Taxation Code. Under the Teeter Plan, each entity levying property taxes in the County may draw on the amount of uncollected secured taxes credited to its fund, in the same manner as if the amount credited had been collected. The District participates in the Teeter Plan, and thus receives 100% of secured property taxes levied in exchange for foregoing any interest and penalties collected on delinquent taxes. Currently, the County includes the District’s general obligation bond levies in its Teeter Plan.

So long as the Teeter Plan remains in effect and the County continues to include the District in the Teeter Plan, the District’s receipt of revenues with respect to the levy of *ad valorem* property taxes on the secured roll will not be dependent upon actual collections of the *ad valorem* property taxes by the County. However, under the statute creating the Teeter Plan, the Board of Supervisors could under certain circumstances terminate the Teeter Plan in its entirety and, in addition, the Board of Supervisors could terminate the Teeter Plan with respect to the District if the delinquency rate for all *ad valorem* property taxes levied within the District in any year exceeds 3%. In the event that the Teeter Plan were terminated with regard to the secured tax roll, the amount of the levy of *ad valorem* property taxes in the District would depend upon the collections of the *ad valorem* property taxes and delinquency rates experienced with respect to the parcels within the District. With respect to general obligation bonds, county assessors are authorized to levy taxes sufficient to pay debt service on bonds coming due, including as a rate that will provide for a reserve. The District cannot represent the sufficiency of any such reserve to the extent necessary to cover delinquent taxes, to the extent the Teeter Plan were amended or discontinued.

The District cannot provide any assurances that the County will continue to maintain the Teeter Plan described above, or will have sufficient funds available to distribute the full amount of the District’s share of property tax collections to the District. The ability of the County to maintain the Teeter Plan may depend on its financial resources and may be affected by future property tax delinquencies. Property tax delinquencies may be impacted by economic and other factors beyond the District’s or the County’s control, including the ability or willingness of property owners to pay property taxes during an economic recession or depression. An economic recession or depression could be caused by many factors outside the control of the District, including high interest rates, reduced consumer confidence, reduced real wages or reduced economic activity as a result of the spread of COVID-19 or other outbreak of disease or natural or manmade disaster. See “SECURITY FOR THE BONDS – Disclosure Relating to COVID-19 Global Pandemic.”

Furthermore, the District cannot predict the impact, if any, that changes or modifications to property tax collection procedures, including Order N-61-20 which waives the collection of certain penalties and interest on delinquent property taxes resulting from the COVID-19 pandemic, might have on the County’s Teeter Plan. See “PROPERTY TAXATION – Property Tax Collection Procedures” herein.

Notwithstanding the operation of the Teeter plan in the current and in recent years with respect to property taxes on the secured roll, the following is a summary of secured tax charges and delinquencies in recent years.

**MENDOCINO UNIFIED SCHOOL DISTRICT
Secured Tax Charges and Delinquencies
Fiscal Years 2014-15 through 2020-21**

Fiscal Year	Secured Tax Charge⁽¹⁾	Amt. Del. June 30	% Del. June 30
2014-15	\$1,044,055.96	\$16,987.63	1.63%
2015-16	1,232,163.14	24,131.48	1.96
2016-17	1,192,965.98	21,404.17	1.79
2017-18	1,248,508.58	21,767.58	1.74
2018-19	n/a	n/a	n/a
2019-20	1,326,404.64	36,587.61	2.76
2020-21	n/a	n/a	n/a

(1) District's general obligation bonds debt service levy.
Source: *California Municipal Statistics, Inc.*

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Largest Property Owners

The following table shows the 20 largest owners of taxable property in the District as determined by secured assessed valuation in fiscal year 2021-22. Each taxpayer listed below is a unique name listed on the tax rolls. The District cannot determine from County assessment records whether individual persons, corporations or other organizations are liable for tax payments with respect to multiple properties held in various names that in aggregate may be larger than is suggested by the table below. A large concentration of ownership in a single individual or entity results in a greater amount of tax collections which are dependent upon that property owner's ability or willingness to pay property taxes.

MENDOCINO UNIFIED SCHOOL DISTRICT Largest Local Secured Taxpayers Fiscal Year 2021-22

	<u>Property Owner</u>	<u>Primary Land Use</u>	<u>2021-22 Assessed Valuation</u>	<u>% of Total ⁽¹⁾</u>
1.	Mendocino Redwood Company LLC	Forest/Timber	\$ 14,811,928	0.90%
2.	Heritage House LP	Hotel	11,862,636	0.72
3.	Van L. Phillips, Trustee	Residential	11,762,642	0.72
4.	Mendocino Hotels LLC	Hotel	11,748,348	0.72
5.	Judith L. Brown, Trustee	Hotel	7,839,399	0.48
6.	Stephen A. Ricks, Trustee	Residential	7,678,943	0.47
7.	Jedediah D. & Megan Ayres, Trustees	Hotel	7,057,152	0.43
8.	John Dixon, Trustee	Hotel	6,751,664	0.41
9.	The Taber Family Trust	Residential	6,727,541	0.41
10.	Jeff & Joan Stanford, Trustees	Hotel	5,800,747	0.35
11.	Kenneth R. Grossman, Trustee	Residential	5,688,244	0.35
12.	Little River Inn Inc.	Hotel	5,593,628	0.34
13.	Robert J. & Sarah D. Forest	Residential	5,275,409	0.32
14.	Andrew A. Hindman, Trustee	Hotel	4,702,333	0.29
15.	Spring Pond Properties LLC	Commercial	4,243,422	0.26
16.	Edmund Jin	Hotel	4,218,739	0.26
17.	Gunderson Rock LLC	Hotel	3,866,563	0.24
18.	F. Gordon Uhlmann, Trustee	Residential	3,784,242	0.23
19.	Kila Schoolhouse LLC	Hotel	3,669,975	0.22
20.	North Bay Surf LP	Hotel	3,612,875	0.22
			\$136,696,430	8.34%

(1) 2021-22 local secured assessed valuation: \$1,639,751,235.

Source: California Municipal Statistics, Inc.

Debt Obligations

Set forth below is a direct and overlapping debt report (the “**Debt Report**”) prepared by California Municipal Statistics, Inc. and with respect to debt dated as of February 1, 2022. The Debt Report is included for general information purposes only. The District has not reviewed the Debt Report for completeness or accuracy and makes no representation in connection therewith.

The Debt Report generally includes long-term obligations sold in the public credit markets by public agencies whose boundaries overlap the boundaries of the District in whole or in part. Such long-term obligations generally are not payable from revenues of the District (except as indicated) nor are they necessarily obligations secured by land within the District. In many cases, long-term obligations issued by a public agency are payable only from the general fund or other revenues of such public agency.

MENDOCINO UNIFIED SCHOOL DISTRICT Statement of Direct and Overlapping Bonded Debt Dated as of February 1, 2022

2021-22 Assessed Valuation: \$1,652,617,810

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>% Applicable</u>	<u>Debt 2/1/22</u>
Redwoods Joint Community College District	7.850%	\$ 1,736,028
Mendocino Unified School District	100.000	24,404,522 ⁽¹⁾
Mendocino Coast District Hospital	44.512	1,781,559
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT		\$27,922,109
 <u>OVERLAPPING GENERAL FUND DEBT:</u>		
Mendocino County General Fund Obligations	12.750%	\$1,875,525
Mendocino County Pension Obligation Bonds	12.750	<u>4,324,163</u>
TOTAL OVERLAPPING GENERAL FUND DEBT		\$6,199,688
 COMBINED TOTAL DEBT		\$34,121,797 ⁽²⁾

Ratios to 2021-22 Assessed Valuation:

Direct Debt (\$24,404,522)	1.48%
Total Direct and Overlapping Tax and Assessment Debt	1.69%
Combined Total Debt	2.06%

(1) Excludes the Bonds.

(2) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and non-bonded capital lease obligations.

Source: California Municipal Statistics, Inc.

TAX MATTERS

Federal Tax Status. In the opinion of Jones Hall, A Professional Law Corporation, San Francisco, California, Bond Counsel, subject, however to the qualifications set forth below, under existing law, the interest on the Bonds is excluded from gross income for federal income tax purposes and such interest is not an item of tax preference for purposes of the federal alternative minimum tax.

The opinions set forth in the preceding paragraph are subject to the condition that the District comply with all requirements of the Internal Revenue Code of 1986, as amended (the "**Tax Code**") that must be satisfied subsequent to the issuance of the Bonds in order that the interest thereon be, and continue to be, excludable from gross income for federal income tax purposes. The District has made certain representations and covenants in order to comply with each such requirement. Inaccuracy of those representations, or failure to comply with certain of those covenants, may cause the inclusion of such interest in gross income for federal income tax purposes, which may be retroactive to the date of issuance of the Bonds.

Tax Treatment of Original Issue Discount and Premium. If the initial offering price to the public at which a Bond is sold is less than the amount payable at maturity thereof, then such difference constitutes "original issue discount" for purposes of federal income taxes and State of California personal income taxes. If the initial offering price to the public at which a Bond is sold is greater than the amount payable at maturity thereof, then such difference constitutes "original issue premium" for purposes of federal income taxes and State of California personal income taxes. *De minimis* original issue discount and original issue premium are disregarded.

Under the Tax Code, original issue discount is treated as interest excluded from federal gross income and exempt from State of California personal income taxes to the extent properly allocable to each owner thereof subject to the limitations described in the first paragraph of this section. The original issue discount accrues over the term to maturity of the Bond on the basis of a constant interest rate compounded on each interest or principal payment date (with straight-line interpolations between compounding dates). The amount of original issue discount accruing during each period is added to the adjusted basis of such Bonds to determine taxable gain upon disposition (including sale, redemption, or payment on maturity) of such Bond. The Tax Code contains certain provisions relating to the accrual of original issue discount in the case of purchasers of the Bonds who purchase the Bonds after the initial offering of a substantial amount of such maturity. Owners of such Bonds should consult their own tax advisors with respect to the tax consequences of ownership of Bonds with original issue discount, including the treatment of purchasers who do not purchase in the original offering to the public at the first price at which a substantial amount of such Bonds is sold to the public.

Under the Tax Code, original issue premium is amortized on an annual basis over the term of the Bond (said term being the shorter of the Bond's maturity date or its call date). The amount of original issue premium amortized each year reduces the adjusted basis of the owner of the Bond for purposes of determining taxable gain or loss upon disposition. The amount of original issue premium on a Bond is amortized each year over the term to maturity of the Bond on the basis of a constant interest rate compounded on each interest or principal payment date (with straight-line interpolations between compounding dates). Amortized Bond premium is not deductible for federal income tax purposes. Owners of premium Bonds, including purchasers who do not purchase in the original offering, should consult their own tax advisors with respect to State of California personal income tax and federal income tax consequences of owning such Bonds.

California Tax Status. In the further opinion of Bond Counsel, interest on the Bonds is exempt from California personal income taxes.

Other Tax Considerations. Current and future legislative proposals, if enacted into law, clarification of the Tax Code or court decisions may cause interest on the Bonds to be subject, directly or indirectly, to federal income taxation or to be subject to or exempted from state income taxation, or cause the Bonds to not be “qualified tax-exempt obligations,” or otherwise prevent beneficial owners from realizing the full current benefit of the tax status of such interest. The introduction or enactment of any such legislative proposals, clarification of the Tax Code or court decisions may also affect the market price for, or marketability of, the Bonds. It cannot be predicted whether or in what form any such proposal might be enacted or whether, if enacted, such legislation would apply to bonds issued prior to enactment.

The opinions expressed by Bond Counsel are based upon existing legislation and regulations as interpreted by relevant judicial and regulatory authorities as of the date of such opinion, and Bond Counsel has expressed no opinion with respect to any proposed legislation or as to the tax treatment of interest on the Bonds, or as to the consequences of owning or receiving interest on the Bonds, as of any future date. Prospective purchasers of the Bonds should consult their own tax advisors regarding any pending or proposed federal or state tax legislation, regulations or litigation, as to which Bond Counsel expresses no opinion.

Owners of the Bonds should also be aware that the ownership or disposition of, or the accrual or receipt of interest on, the Bonds may have federal or state tax consequences other than as described above. Other than as expressly described above, Bond Counsel expresses no opinion regarding other federal or state tax consequences arising with respect to the Bonds, the ownership, sale or disposition of the Bonds, or the amount, accrual or receipt of interest on the Bonds.

Form of Opinion. A copy of the proposed form of opinion of Bond Counsel is attached hereto as APPENDIX D.

CONTINUING DISCLOSURE

The District has covenanted for the benefit of holders and beneficial owners of the Bonds to provide certain financial information and operating data relating to the District by not later than nine (9) months following the end of the District’s fiscal year (which currently would be by April 1 of each year based upon the June 30 end of the District’s fiscal year), commencing April 1, 2023, with the report for the 2021-22 Fiscal Year (the “**Annual Report**”), and to provide notices of the occurrence of certain enumerated events. The Annual Report and any event notices will be filed by the District with the Municipal Securities Rulemaking Board (the “**MSRB**”). The specific nature of the information to be contained in an Annual Report or other notices is set forth below under the caption “APPENDIX E – Form of Continuing Disclosure Certificate.” These covenants have been made in order to assist the Underwriter in complying with S.E.C. Rule 15c2-12(b)(5) (the “**Rule**”).

[*\[UPDATE/CONFIRM\]*](#) The District has made prior undertakings pursuant to the Rule. A review of prior undertakings and filings made in the previous five years has been undertaken. Instances of non-compliance which have been identified are the late filings of the audited financial statements and other operating data for fiscal year 2018-19, which was filed on May 8, 2020, after

the April 1, 2020 filing deadline.

The District serves as its own dissemination agent with respect to its undertakings, including for the Bonds.

Neither the County nor any other entity other than the District shall have any obligation or incur any liability whatsoever with respect to the performance of the District's duties regarding continuing disclosure. The County has not reviewed nor is it responsible for the content of the Official Statement.

CERTAIN LEGAL MATTERS

Absence of Material Litigation

No litigation is pending or threatened concerning the validity of the Bonds, and a certificate to that effect will be furnished to purchasers at the time of the original delivery of the Bonds. The District is not aware of any litigation pending or threatened that (i) questions the political existence of the District, (ii) contests the District's ability to receive *ad valorem* taxes within the District or to collect other revenues or (iii) contests the District's ability to issue and retire the Bonds.

The District may be or may become a party to lawsuits and claims which are unrelated to the Bonds or actions taken with respect to the Bonds and which have arisen in the normal course of operating the District. The District maintains certain insurance policies which provide coverage under certain circumstances and with respect to certain types of incidents. There currently are no claims or actions pending which could have a material adverse affect on the financial position or operations of the District. The District cannot predict what types of claims may arise in the future.

Compensation of Certain Professionals

Payment of the fees and expenses of Jones Hall, A Professional Law Corporation, as Bond Counsel and Disclosure Counsel to the District, Isom Advisors, a Division of Urban Futures, Inc., Walnut Creek, California as financial advisor to the District, and Kutak Rock LLP, Denver, Colorado, as Underwriter's Counsel, is contingent upon issuance of the Bonds.

Disclaimer Regarding Cyber Risks

The District, like other public and private entities, relies on computer and other digital networks and systems to conduct its operations. As a recipient and provider of personal, private or other electronic sensitive information, the District may be the subject of cyber threats including, but not limited to, hacking, viruses, malware and other attacks on computer and other sensitive digital networks and systems. Entities or individuals may attempt to gain unauthorized remote access to the District's systems for the purposes of misappropriating assets or information or causing operational disruption or damage, or demanding ransom for restored access to files or information. The District has never had a major cyber breach that resulted in a financial loss. No assurance can be given that the District's current efforts to manage cyber threats and security will, in all cases, be successful. The District cannot predict what future cyber security events may occur and what impact said events could have on its operations or finances.

The District relies on other entities and service providers in the course of operating the District, including the County with respect to the levy and collection of ad valorem property taxes, as well as other trustees, fiscal agents and dissemination agents. No assurance can be given that future cyber threats and attacks against other third party entities or service providers will not impact the District and the owners of the Bonds, including the possibility of impacting the timely payments of debt service on the Bonds or timely filings pursuant to the Continuing Disclosure Certificate.

RATING

S&P Global Ratings, a business unit of Standard & Poor's Financial Services LLC ("**S&P**") has assigned a rating of "___" to the Bonds. The District has provided certain additional information and materials to S&P (some of which does not appear in this Official Statement to the extent deemed not material for investment purposes). Such rating reflects only the view of S&P and an explanation of the significance of such rating and outlook may be obtained only from S&P. There is no assurance that any credit rating given to the Bonds will be maintained for any period of time or that the rating may not be lowered or withdrawn entirely by S&P if, in its judgment, circumstances so warrant. Any such downward revision or withdrawal of a rating may have an adverse effect on the market price of the Bonds.

UNDERWRITING

The Bonds were sold to Stifel, Nicolaus & Company, Incorporated (the "**Underwriter**"), pursuant to a bond purchase agreement for the Bonds. The Underwriter has agreed to purchase the Bonds at a price of \$_____, representing the principal amount of the Bonds, plus net original issue premium of \$_____ and less Underwriter's discount of \$_____. The Underwriter may offer and sell Bonds to certain dealers and others at prices lower than the offering prices stated on the inside cover page hereof. The offering prices may be changed by the Underwriter.

ADDITIONAL INFORMATION

The reference herein to the Bond Resolution and the Continuing Disclosure Certificate are brief outlines of certain provisions thereof. Such outlines do not purport to be complete and for full and complete statements of such provisions reference is made to said documents. Copies of the documents mentioned under this heading are available from the Underwriter and following delivery of the Bonds will be on file at the offices of the Paying Agent in Dallas, Texas.

References are also made herein to certain documents and reports relating to the District; such references are brief summaries and do not purport to be complete or definitive. Copies of such documents are available from upon written request to the District.

Any statements in this Official Statement involving matters of opinion, whether or not expressly so stated, are intended as such and not as representations of fact. This Official Statement is not to be construed as a contract or agreement between the District and the purchasers or Owners of any of the Bonds.

EXECUTION

The execution and delivery of this Official Statement have been duly authorized by the District.

MENDOCINO UNIFIED SCHOOL DISTRICT

By: _____
Superintendent

APPENDIX A

DISTRICT GENERAL AND FINANCIAL INFORMATION

The information in this section concerning the operations of the District, its operating budget and the District's general fund finances is provided as supplementary information only, and it should not be inferred from the inclusion of this information in this Official Statement that the principal of or interest on the Bonds is payable from the general fund of the District. The Bonds are payable solely from the proceeds of an ad valorem tax required to be levied by the County in an amount sufficient for the payment thereof. See "SECURITY FOR THE BONDS" herein.

DISTRICT GENERAL INFORMATION

General Information

The District was established in 1964. The District provides educational services in transitional kindergarten through twelfth grade to residents of an area encompassing approximately 450 square miles in Mendocino County (the "**County**"), on the north coast of the State of California (the "**State**"), approximately 165 miles north of San Francisco, which has a population of approximately 5,600 residents. The District's territory includes the unincorporated communities of Mendocino, Albion, Caspar, Comptche and Elk. The economy of the region consists primarily of wine and sparkling wine production, tourism and recreation, agriculture and food production, and retail and services. Recent decades have witnessed a shift to these economic activities from the area's traditional timber-related and commercial fishing industries. The District's enrollment for fiscal year 2021-22 is approximately 449 students.

The following are the District's current school programs:

MENDOCINO UNIFIED SCHOOL DISTRICT Schools and Programs

Greenwood Preschool	Albion Elementary School
Comptche Elementary School	Mendocino K-8 School
Mendocino High School	Mendocino Community High
Mendocino Sunrise High School	Mendocino Alternative School (Independent Study)

Education Funding Formula: Basic Aid Status

For purposes of education funding in the State, the District is a "**Basic Aid District**" (also referred to as a "**Community Supported District**"), meaning that the District's share of local property taxes exceeds the amount of its entitlement grant under the State's education funding formula. As such, in lieu of an entitlement grant from the State, the District is entitled to keep its full share of local property taxes that exceed what the District would have received under the State's funding formula. The District receives some funding from the State including special education funding and certain minimum guaranteed amounts of State apportionments. The District has been in Basic Aid status since approximately 2006, and currently expects that it will

continue to be so in the coming years. The District estimates that it receives approximately \$3 million more in annual funding than it would receive under the State's LCFF funding formula.

Superintendent and Administrative Personnel

The District is governed by a five-member Board of Trustees, with each member elected to a four-year term in staggered years. The District is divided into five trustee areas, and trustees are nominated from each trustee area, with one trustee nominated from the District at large. Current members of the Board of Trustees, together with their office and the date their term expires, are listed below:

MENDOCINO UNIFIED SCHOOL DISTRICT Board of Education

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Michael Schaeffer	President	November 2024
Jessica Grinberg	Clerk	November 2022
Windspirit Aum	Member	November 2022
Jim Gay	Member	November 2024
Mark Morton	Member	November 2024

The day-to-day operations are managed by a board-appointed Superintendent of Schools. Jason Morse, Ed.D., is serving in this capacity. Meg Kailikole is serving as the Business Manager.

Enrollment

The following table shows recent and projected enrollment history for the District.

MENDOCINO UNIFIED SCHOOL DISTRICT Annual Enrollment Fiscal Years 2014-15 through 2021-22

<u>School Year</u>	<u>Enrollment</u>	<u>Percent Change</u>
2014-15	551	--%
2015-16	543	(1.5)
2016-17	517	(4.8)
2017-18	509	(1.5)
2018-19	536	5.3
2019-20	525	(2.1)
2020-21	477	(9.1)
2021-22 ⁽¹⁾	449	(5.9)

(1) First Interim Projection.

Source: California Department of Education; Mendocino Unified School District.

Because the District is a Basic Aid school district, its funding entitlement is not based on average daily attendance and other factors under the State's funding formula known as "LCFF", but instead is based on its full share of local property taxes that exceed what the District would have received under the State's funding formula.

District's Response to COVID-19 Emergency

To reduce the potential for community transmission of COVID-19 and in accordance with all official recommendations, guidelines and mandates, the District closed its facilities with respect to in-person instruction in March 2020. Thereafter, distance learning was implemented, which extended through the end of the 2019-20 academic year. The 2020-21 academic year also commenced in distance learning mode and transitioned to an in-person and remote learning hybrid program. The 2021-22 academic year commenced in person with an independent study option. The District will adjust its teaching mode as needed to adjust to all orders and mandates, with guidance from the State and local officials, given the dynamic nature of the COVID-19 pandemic.

The District has received and/or expects to receive one-time funding from federal and State sources in the combined amount of approximately [\$1.7] million to address expenses arising from the COVID-19 pandemic. The funds received have been spent to date on addressing costs that have arisen due to COVID-19, such as acquiring personal protective equipment, cleaning and sanitizing facilities and establishing Wi-Fi hotspots. Funds to be received will be spent on authorized purposes generally relating to COVID-related expenses including learning loss mitigation and mental health services.

Because the District is a Basic Aid District, it does not currently anticipate that a decline in revenues at the State level will have a material impact on its finances, operations or programs. Notwithstanding the foregoing, the timing and potential impacts on local assessed values, if any, cannot be predicted at this time. If there is a material decline in assessed valuations, the District's share of local property tax revenues could also decline. The extent of the impact of the COVID-19 pandemic on education funding cannot be fully predicted. See herein under the heading "STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS" for information on the State's current and proposed budgets.

With respect to pension costs, the District cannot currently predict if the COVID-19 emergency will have a material impact on its required employer contributions which could rise if the unfunded actuarial accrued liabilities of PERS and STRS materially increase, although the State reduced contribution rates as part of its fiscal year 2020-21 Budget in response to the COVID-19 pandemic.

The District maintains reserves for economic uncertainties, which is projected in fiscal year 2021-22 to exceed the State's required minimum reserve of 3% of District expenditures. See "DISTRICT FINANCIAL INFORMATION – District Budget and Interim Financial Reporting - District Reserves."

The impacts of the COVID-19 emergency on global, State-wide and local economies, which could impact District operations and finances, and local property values are unknown and cannot be predicted by the District. See also information herein under the heading "SECURITY FOR THE BONDS – Disclosure Relating to COVID-19 Global Pandemic."

Employee Relations

During fiscal year 2021-22, the District employs 43.9 certificated full-time equivalent (“FTE”) employees, 44.6 classified FTE employees, and 6.5 FTE management, confidential and special services employees FTE employees.

The certificated and classified employees of the District are represented by two bargaining units, as set forth in the following table. The District has historically had a good working relationship with each of its bargaining units and has experienced no work stoppages by represented personnel in the past ten years.

BARGAINING UNITS **Mendocino Unified School District**

Employee Group	Representation	Contract Expiration Date
Certificated	Mendocino Teachers Association (“MTA”)	June 30, 2023
Classified	Classified Employees of Mendocino Unified Schools	June 30, 2023

Source: Mendocino Unified School District.

Risk Management

The District participates in four joint ventures under joint powers authorities (the “JPAs”): Northern California School Insurance Group, Schools Insurance Group Northern Alliance, Schools Excess Liability Fund, and Mendocino County Youth Project. The JPAs are not component units of the District for accounting purposes.

The JPAs arrange for and provide property, liability, workers; compensation, health care, cybersecurity and excess liability coverage for their members. Each JPA is governed by a board consisting of representatives from the members. the boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the boards. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to its participation in the JPA. The District’s share of year-end assets, liabilities, or fund equity is not calculated by the JPAs. Separately issued financial statements can be requested from each JPA.

DISTRICT FINANCIAL INFORMATION

Education Funding Generally

School districts in California receive operating income primarily from two sources: the State funded portion which is derived from the State's general fund, and a locally funded portion, being the district's share of the one percent general *ad valorem* tax levy authorized by the California Constitution. As a result, decreases or deferrals in education funding by the State could significantly affect a school district's revenues and operations. Notwithstanding the foregoing, school districts which are funded as Basic Aid Districts, such as the District, derive most of their operational funding from their share of local property taxes. See "– Basic Aid/Community Supported District" below.

From 1973-74 to 2012-13, California school districts operated under general purpose revenue limits established by the State Legislature. In general, revenue limits were calculated for each school district by multiplying (1) the average daily attendance ("**ADA**") for such district by (2) a base revenue limit per unit of ADA. The revenue limit calculations were adjusted annually in accordance with a number of factors designated primarily to provide cost of living increases and to equalize revenues among all California school districts of the same type. Funding of the District's revenue limit was provided by a mix of local property taxes and State apportionments of basic and equalization aid. Generally, the State apportionments amounted to the difference between the District's revenue limit and its local property tax revenues.

The fiscal year 2013-14 State budget (the "**2013-14 Budget**") replaced the previous K-12 finance system with a new formula known as the Local Control Funding Formula (the "**LCFF**"). Under the LCFF, revenue limits and most state categorical programs were eliminated. School districts instead receive funding based on the demographic profile of the students they serve and gain greater flexibility to use these funds to improve outcomes of students. The LCFF creates funding targets based on student characteristics. For school districts and charter schools, the LCFF funding targets consist of grade span-specific base grants plus supplemental and concentration grants that reflect student demographic factors. The LCFF includes the following components:

- A base grant for each local education agency per unit of ADA, which varies with respect to different grade spans. The base grant is \$2,375 more than the average revenue limit provided prior to LCFF implementation. The base grants will be adjusted upward each year to reflect cost-of-living increases. In addition, grades K-3 and 9-12 are subject to adjustments of 10.4% and 2.6%, respectively, to cover the costs of class size reduction in grades K-3 and the provision of career technical education in grades 9-12.
- A 20% supplemental grant for English learners, students from low-income families and foster youth to reflect increased costs associated with educating those students.
- An additional concentration grant of up to 50% of a local education agency's base grant, based on the number of English learners, students from low-income families and foster youth served by the local agency that comprise more than 55% of enrollment.

- An economic recovery target to ensure that almost every local education agency receives at least their pre-recession funding level, adjusted for inflation, at full implementation of the LCFF.

The LCFF was implemented for fiscal year 2013-14 and was phased in over a period of five fiscal years. Beginning in fiscal year 2013-14, an annual transition adjustment was required to be calculated for each school district, equal to each district's proportionate share of the appropriations included in the State budget (based on the percentage of each district's students who are low-income, English learners, and foster youth ("**Targeted Students**"), to close the gap between the prior-year funding level and the target allocation at full implementation of LCFF. In each year, districts had the same proportion of their respective funding gaps closed, with dollar amounts varying depending on the size of a district's funding gap.

Full implementation of LCFF occurred in fiscal year 2018-19 in connection with adoption of the State Budget for said fiscal year. Funding levels used in the LCFF target entitlement calculations, not including any supplemental or concentration grant funding entitlements, for fiscal year 2021-22 are set forth in the following table.

**Fiscal Year 2021-22 Base Grant* Under LCFF by Grade Span
(Targeted Base Grant)**

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA (2.31%)	\$178	\$181	\$186	\$215
2020-21 Base Grant Per ADA	\$7,880	\$7,999	\$8,236	\$9,544
2021-22 Funded COLA for LCFF (2.70%)	\$213	\$216	\$222	\$258
2021-22 Base Grant per ADA before Grade Span Adjustments	\$8,093	\$8,215	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	--	--	2.6%
Grade Span Adjustment Amounts	\$842	--	--	\$255
2021-22 Adjusted Base Grants	\$8,935	\$8,215	\$8,458	\$10,057

*Does not include supplemental and concentration grant funding entitlements.

Source: State Department of Education.

The legislation implementing LCFF included a "hold harmless" provision which provided that a district or charter school would maintain total revenue limit and categorical funding at least equal to its 2012-13 level, unadjusted for changes in ADA or cost of living adjustments.

The LCFF includes an accountability component. Districts are required to increase or improve services for English language learners, low income, and foster youth students in proportion to supplemental and concentration grant funding received. All school districts, county offices of education, and charter schools are required to develop and adopt local control and accountability plans, which identify local goals in areas that are priorities for the State, including pupil achievement, parent engagement, and school climate.

County superintendents review and provide support to the districts under their jurisdiction, and the Superintendent of Public Instruction performs a corresponding role for county offices of education. In addition, the 2013-14 Budget created the California Collaborative for Education Excellence to advise and assist school districts, county offices of education, and charter schools in achieving the goals identified in their plans. Under the LCFF and related legislation, the State will continue to measure student achievement through statewide assessments, produce an Academic Performance Index for schools and subgroups of students, determine the contents of

the school accountability report card, and establish policies to implement the federal accountability system.

Basic Aid or Community Supported districts are school districts which have local property tax revenues which exceed such district's funding entitlement under LCFF. As such, in lieu of State funding under LCFF, Basic Aid districts are entitled to keep the full share of local property tax revenues, even the amount which exceeds its funding entitlement under LCFF. The District's funding formula is currently determined as a Basic Aid district.

Basic Aid/Community Supported District. The District has been a Basic Aid District for purposes of State general purpose education funding since 2006. As a Basic Aid District, the District does not receive a general purpose entitlement grant from the State but instead has been entitled to keep its share of local property taxes in excess of its State funding entitlement amount. With implementation of the LCFF commencing in fiscal year 2013-14, a school district, such as the District, which has property tax revenues that exceed its entitlement under the LCFF is entitled to keep its local property tax revenues which exceed its LCFF funding entitlement, essentially maintaining its status as Basic Aid, sometimes referred to as a "Community Supported District." The District currently expects to continue to have local property tax revenue in excess of its LCFF entitlement amount for the near and distant future. The District estimates that its Basic Aid status provides a funding benefit of over \$3 million. *[to be updated if necessary]*

District Accounting Practices

The accounting practices of the District conform to generally accepted accounting principles in accordance with policies and procedures of the California School Accounting Manual. This manual, according to Section 41010 of the California Education Code, is to be followed by all California school districts.

District accounting is organized on the basis of fund groups, with each group consisting of a separate set of self-balancing accounts containing assets, liabilities, fund balances, revenues and expenditures. The major fund classification is the general fund which accounts for all financial resources not requiring a special fund placement. The District's fiscal year begins on July 1 and ends on June 30.

District expenditures are accrued at the end of the fiscal year to reflect the receipt of goods and services in that year. Revenues generally are recorded on a cash basis, except for items that are susceptible to accrual (measurable and/or available to finance operations). Current taxes are considered susceptible to accrual. Revenues from specific state and federally funded projects are recognized when qualified expenditures have been incurred. State block grant apportionments are accrued to the extent that they are measurable and predictable. The State Department of Education sends the District updated information from time to time explaining the acceptable accounting treatment of revenue and expenditure categories.

The Governmental Accounting Standards Board ("**GASB**") published its Statement No. 34 "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments" on June 30, 1999. Statement No. 34 provides guidelines to auditors, state and local governments and special purpose governments such as school districts and public utilities, on new requirements for financial reporting for all governmental agencies in the United States. Generally, the basic financial statements and required supplementary information should include (i) Management's Discussion and Analysis; (ii) financial statements prepared using the economic measurement focus and the accrual basis of accounting, (iii) fund financial statements prepared

using the current financial resources measurement focus and the modified accrual method of accounting and (iv) required supplementary information.

Financial Statements

General. The District's audited financial statements for the fiscal year ending fiscal year 2020-21 were prepared by Christy White, Inc., San Diego, California (the "**Auditor**"). Audited financial statements for the District for the fiscal year ended June 30, 2021 and prior fiscal years are on file with the District and available for public inspection at the Superintendent's Office. See Appendix B hereto for the 2020-21 Audited Financial Statements. Copies of such financial statements will be mailed to prospective investors and their representatives upon written request to the District. The District has not requested nor did the District obtain permission from the Auditor to include the audited financial statements as an appendix to this Official Statement. Accordingly, the Auditor has not performed any post-audit review of the financial condition or operations of the District.

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General Fund Revenues, Expenditures and Changes in Fund Balance. The District's general fund is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund. The following table shows the audited income and expense statements for the District for the fiscal years 2016-17 through 2020-21

GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fiscal Year 2016-17 and 2020-21 (Audited)
Mendocino Unified School District

<u>Revenues</u>	Audited 2016-17	Audited 2017-18	Audited 2018-19	Audited 2019-20	Audited 2020-21
LCFF Sources	\$7,001,033	\$7,038,692	\$7,376,120	\$7,427,615	\$7,545,107
Federal Revenues	225,333	188,987	203,028	194,850	683,457
Other State Revenues	790,818	595,946	917,806	622,852	1,017,154
Other Local Revenues	677,518	687,839	647,781	690,566	567,431
Total Revenues	8,694,702	8,511,464	9,144,735	8,935,883	9,813,149
<u>Expenditures</u>					
Instruction	4,723,574	4,594,909	4,868,582	4,900,834	4,739,099
Instruction-Related Activities:					
Supervision of Instruction	131,312	134,861	150,957	153,010	80,034
Instructional Library, Media, Tech	250,435	187,753	229,013	213,225	300,386
School Site Administration	642,877	679,139	697,713	710,370	747,561
Pupil Services:					
Home-to-School Transport	424,058	478,928	577,539	484,498	347,561
Food Services	--	733	220	418	121,534
All Other Pupil Services	348,933	439,240	501,713	512,492	611,724
General Administration:					
Data Proc.	28,320	34,268	28,339	29,376	28,834
All Other General Administration	670,800	670,638	748,345	707,659	761,842
Plant Services	1,192,292	1,048,804	1,124,337	1,085,207	1,046,769
Ancillary Services	137,212	146,540	180,649	98,914	238,624
Transfers to Other Agencies	5,042	9,579	6,507	149,189	103,095
Debt Service: Principal	--	--	--	--	--
Debt Service: Interest	--	--	--	--	--
Total Expenditures	8,554,855	8,425,392	9,113,914	9,045,192	9,132,305
Excess of Revenues Over/(Under) Expenditures	139,847	86,072	30,821	(109,309)	680,844
<u>Other Financing Sources (Uses)</u>					
Operating Transfers in	40,000	40,000	40,000	40,000	40,000
Operating Transfers out ⁽¹⁾	(137,614)	(145,085)	(124,714)	(153,228)	(169,985)
Total Other Financing Sources (Uses)	(97,614)	(105,085)	(84,714)	(113,228)	(129,985)
Net Change in Fund Balance	42,233	(19,013)	(53,893)	(222,537)	550,859
Fund Balance, July 1	3,399,845	3,442,078	3,423,065	3,369,172	3,206,855 ⁽²⁾
Fund Balance, June 30	\$3,442,078	\$3,423,065	\$3,369,172	\$3,146,635	\$3,757,714

(1) Transfers out represent transfers to Cafeteria Fund 13 and Pre-School Fund 12.

(2) As restated.

Source: Mendocino Unified School District Audit Reports.

District Budget and Interim Financial Reporting

Budgeting and Interim Reporting Procedures. State law requires school districts to maintain a balanced budget in each fiscal year. The State Department of Education imposes a uniform budgeting and accounting format for school districts.

Under current law, a school district governing board must adopt and file with the county superintendent of schools a tentative budget by July 1 in each fiscal year. The District is under the jurisdiction of the Mendocino County Superintendent of Schools (the "**County Superintendent**").

The County Superintendent must review and approve, conditionally approve or disapprove the budget no later than August 15. The County Superintendent is required to examine the adopted budget for compliance with the standards and criteria adopted by the State Board of Education and identify technical corrections necessary to bring the budget into compliance with the established standards. If the budget is disapproved, it is returned to the District with recommendations for revision. The District is then required to revise the budget, hold a public hearing thereon, adopt the revised budget and file it with the County Superintendent no later than September 8. Pursuant to State law, the County Superintendent has available various remedies by which to impose and enforce a budget that complies with State criteria, depending on the circumstances, if a budget is disapproved. After approval of an adopted budget, the school district's administration may submit budget revisions for governing board approval.

Subsequent to approval, the County Superintendent will monitor each district under its jurisdiction throughout the fiscal year pursuant to its adopted budget to determine on an ongoing basis if the district can meet its current or subsequent year financial obligations. If the County Superintendent determines that a district cannot meet its current or subsequent year obligations, the County Superintendent will notify the district's governing board of the determination and may then do either or both of the following: (a) assign a fiscal advisor to enable the district to meet those obligations or (b) if a study and recommendations are made and a district fails to take appropriate action to meet its financial obligations, the County Superintendent will so notify the State Superintendent of Public Instruction, and then may do any or all of the following for the remainder of the fiscal year: (i) request additional information regarding the district's budget and operations; (ii) after also consulting with the district's board, develop and impose revisions to the budget that will enable the district to meet its financial obligations; and (iii) stay or rescind any action inconsistent with such revisions. However, the County Superintendent may not abrogate any provision of a collective bargaining agreement that was entered into prior to the date upon which the County Superintendent assumed authority.

A State law adopted in 1991 ("**A.B. 1200**") imposed additional financial reporting requirements on school districts, and established guidelines for emergency State aid apportionments. Under the provisions of A.B. 1200, each school district is required to file interim certifications with the County Superintendent (on December 15, for the period ended October 31, and by mid-March for the period ended January 31) as to its ability to meet its financial obligations for the remainder of the then-current fiscal year and, based on current forecasts, for the subsequent fiscal year. The County Superintendent reviews the certification and issues either a positive, negative or qualified certification.

Interim Certifications Regarding Ability to Meet Financial Obligations. Under the provisions of AB 1200, each school district is required to file interim certifications with the county office of education as to its ability to meet its financial obligations for the remainder of the then-

current fiscal year and, based on current forecasts, for the subsequent two fiscal years. The county office of education reviews the certification and issues the following types of certifications:

- **Positive certification** - the school district that will meet its financial obligations for the current fiscal year and the subsequent two fiscal years.
- **Negative certification** - the school district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.
- **Qualified certification** - the school district may not meet its financial obligations for the current fiscal year or the subsequent two fiscal years.

Under California law, any school district and office of education that has a qualified or negative certification in any fiscal year may not issue, in that fiscal year or in the next succeeding fiscal year, certificates of participation, tax anticipation notes, revenue bonds or any other debt instruments that do not require the approval of the voters of the district, unless the applicable county superintendent of schools determines that the district's repayment of indebtedness is probable.

District's Budget Approval/Disapproval and Certification History. During the past five years, each of the District's adopted budgets have been approved by the County Superintendent and the District has certified each of its interim reports as positive.

Copies of the District's budget, interim reports and certifications may be obtained upon request from the District Office at Mendocino Unified School District, 44141 Little Lake Road #1154, Mendocino, California, telephone: (707) 937-5868. The District may impose charges for copying, mailing and handling.

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District's General Fund Fiscal 2021-22 (Adopted Budget and First Interim Projections). The following table shows the budgeted revenues, expenditures and changes in fund balances for the District's general fund for fiscal year 2021-22 (adopted budget and first interim projections).

**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Fiscal Year 2021-22 (Adopted Budget and First Interim Projections)
Mendocino Unified School District**

	Adopted Budget 2021-22	First Interim 2021-22
<u>Revenues</u>		
LCFF Sources	7,493,576	\$7,563,556
Federal Revenues	399,296	850,929
Other State Revenues	778,652	660,810
Other Local Revenues	407,372	388,731
Total Revenues	9,078,896	9,284,026
<u>Expenditures</u>		
Certificated Salaries	3,652,572	3,702,393
Classified Salaries	1,865,106	1,952,364
Employee Benefits	2,741,558	2,715,422
Books and Supplies	558,937	502,380
Contract Services & Operating Exp.	763,617	1,010,995
Capital Outlay	--	154,838
Other Outgo (Excluding Indirect Costs)	--	--
Other Outgo – Transfers of Indirect Costs	(6,000)	(4,329)
Total Expenditures	9,573,793	10,034,073
Excess of Revenues Over/(Under) Expenditures	(494,897)	(770,048)
<u>Other Financing Sources (Uses)</u>		
Operating Transfers In	40,000	40,000
Operating Transfers Out ⁽¹⁾	(161,584)	(181,613)
Contributions	--	--
Total Other Financing Sources (Uses)	(121,584)	(141,613)
Net Change in Fund Balance	(616,481)	(911,661)
Fund Balance, July 1	2,638,411	2,813,323
Fund Balance, June 30	\$2,021,930	\$1,901,662

(1) Transfers out represent transfers to Cafeteria Fund 13 and Pre-School Fund 12.
Source: Mendocino Unified School District.

District Reserves. The District's ending fund balance is the accumulation of surpluses from prior years. This fund balance is used to meet the State's minimum required reserve of 4% of expenditures, plus any other allocation or reserve which might be approved as an expenditure by the District in the future. The District maintains an unrestricted reserve which meets the State's minimum requirements.

In connection with legislation adopted in connection with the State's fiscal year 2014-15 Budget ("**SB 858**"), the California Education Code was amended to provide that, beginning in fiscal year 2015-16, if a district's proposed budget includes a local reserve above the minimum recommended level, the Board of Trustees must provide the information for review at the annual public hearing on its proposed budget. In addition, SB 858 included a provision, which became effective upon the passage of Proposition 2 at the November 4, 2014 statewide election, which limits the amount of reserves which may be maintained at the District level. Specifically, the legislation, among other things, enacted Education Code Section 42127.01, which became operative December 15, 2014, and provides that in any fiscal year immediately after a fiscal year in which a transfer is made to the State's Public School System Stabilization Account (the Proposition 98 reserve), a school district may not adopt a budget that contains a reserve for economic uncertainties in excess of twice the applicable minimum recommended reserve for economic uncertainties established by the State Board (for school districts with ADA over 400,000, the limit is three times the amount). Exemptions can be granted by the County Superintendent under certain circumstances.

Effective January 1, 2018, Senate Bill 751, which was signed by the Governor on October 11, 2017, amends Section 42127.01 of the Education Code to raise the reserve cap to no more than 10% of a school district's combined assigned or unassigned ending general fund balance. In addition, the amendment provides that the reserve cap will be effective only if there is a minimum balance of 3% in the Proposition 98 reserve referenced in the preceding paragraph. Basic aid school districts and small districts with 2,500 or fewer ADA are exempted from the reserve cap contained in Education Code Section 42127.01.

The District cannot predict if or when the reserve cap enacted by SB 751 will be triggered, or when or how any additional changes to legal provisions governing the reserve cap would impact its reserves and future spending.

Attendance - District's Basic Aid Status

As previously described herein, the District is a Basic Aid District and as such, its revenues are not dependent on State funding based on average daily attendance. As a Basic Aid District, the District estimates that it receives approximately \$3 million over of what it would have been entitled to under the LCFF.

Unduplicated Count. The District's unduplicated pupil count for fiscal year 2021-22 is approximately 45.49%, which means that if the District were funded under the LCFF, supplemental funding would be based on such percentage, and the District would not qualify for concentration grant funding under LCFF.

Possible Impacts of COVID-19. As described herein, the short-term and long-term impact of COVID-19 on the District's attendance, revenues and local property values cannot be predicted. The Bonds described in this Official Statement are secured by *ad valorem* property taxes, and not the District's general fund. See "SECURITY FOR THE BONDS – *Ad Valorem* Taxes – Disclosure Relating to COVID-19 Global Pandemic."

Revenue Sources

The District categorizes its general fund revenues into four sources, being LCFF, Federal Revenues, Other State Revenues and Local Revenues. Each of these revenue sources is described below.

LCFF Sources. District funding is provided by a mix of (1) local property taxes and (2) State apportionments of funding. Because the District is a Basic Aid District, the District does not receive a general purpose entitlement grant from the State but does receive from the State certain minimum guaranteed amounts of State apportionments (referred to as “Minimum State Aid and Education Protection Account funding under Proposition 30).

Beginning in 1978-79, Proposition 13 and its implementing legislation provided for each county to levy (except for levies to support prior voter-approved indebtedness) and collect all property taxes, and prescribed how levies on county-wide property values are to be shared with local taxing entities within each county.

The principal component of local revenues is the school district’s property tax revenues, i.e., the district’s share of the local 1% property tax, received pursuant to Sections 75 and following and Sections 95 and following of the California Revenue and Taxation Code. Education Code Section 42238.03(c) itemizes the local revenues that are subtracted from the base entitlement to determine the amount of the State apportionment of funding.

Federal Revenues. The federal government provides funding for several District programs, including special education programs, programs under Every Student Succeeds Act, the Individuals with Disabilities Education Act, and specialized programs such as Drug Free Schools.

Other State Revenues. Other State Revenues consist primarily of apportionments for mandated costs reimbursements, special education master plan, and State lottery apportionments.

Other Local Revenues. In addition to property taxes, the District receives additional local revenues from items such as interest earnings and other local sources.

District Retirement Systems

Qualified employees of the District are covered under multiple-employer defined benefit pension plans maintained by agencies of the State. Certificated employees are members of the State Teachers’ Retirement System (“**STRS**”) and classified employees are members of the Public Employees’ Retirement System (“**PERS**”). Both STRS and PERS are operated on a Statewide basis. *The information set forth below regarding the STRS and PERS programs, other than the information provided by the District regarding its annual contributions thereto, has been obtained from publicly available sources which are believed to be reliable but are not guaranteed as to accuracy or completeness, and should not to be construed as a representation by either the District or the Underwriter.*

Implementation of GASB Nos. 68 and 71. Commencing with fiscal year ended June 30, 2015, the District implemented the provisions of GASB Statement Nos. 68 and 71 which require certain new pension disclosures in the notes to its audited financial statements commencing with the financial statements for fiscal year 2014-15. Statement No. 68 generally requires the District

to recognize its proportionate share of the unfunded pension obligation for STRS and PERS by recognizing a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. See “APPENDIX B - AUDITED FINANCIAL STATEMENTS OF THE DISTRICT FOR FISCAL YEAR ENDED JUNE 30, 2020” for further information.

STRS. All full-time certificated employees participate in STRS, a cost-sharing, multiple-employer contributory public employee retirement system. STRS provides retirement, disability and survivor benefits to plan members and beneficiaries under a defined benefit program. Benefit provisions and contribution amounts are established by State statutes, as legislatively amended. The program is funded through a combination of investment earnings and statutorily set contributions from three sources: employees, employers and the State. The District’s contribution to STRS for recent fiscal years are set forth in the following table.

**STRS Contributions
Mendocino Unified School District
Fiscal Years 2015-16 through 2021-22 (Projected)**

Fiscal Year	Amount
2015-16	\$340,205
2016-17	390,777
2017-18 ⁽¹⁾	444,563
2018-19	507,461
2019-20	555,935
2020-21	539,928
2021-22 ⁽²⁾	891,296

(1) Increase in fiscal years 2017-18 and after attributed to increase in contribution rates and modified accounting reporting requirements, which include reporting the District’s proportionate share of the plan’s net pension liability and recognizing on-behalf STRS contributions in governmental funds.

(2) First Interim Projection.

Source: Mendocino Unified School District.

Prior to fiscal year 2014-15, employee, employer and State contribution rates did not vary annually to account for funding shortfalls or surpluses in the STRS plan. School districts were required to contribute by statute 8.25% of eligible salary expenditures and participants contributed 8% of their respective salaries. However, in September 2013, STRS projected that the STRS Defined Benefit Program would be depleted in 31 years assuming contribution rates at that time continued and other actuarial assumptions were realized. This shortfall resulted from the combination of investment losses and insufficient statutory contribution rates. To address this problem, in connection with the State’s adoption of its fiscal year 2014-15 Budget, the Governor signed into law Assembly Bill 1469 (“**AB 1469**”). AB 1469 seeks to fully fund the unfunded actuarial obligation with respect to service credited to members of the STRS Defined Benefit Program before July 1, 2014 (the “**2014 Liability**”) within 32 years by increasing member, K-14 school district and State contributions to STRS. Under AB 1469, K-14 school districts’ contribution rates increased from fiscal year 2014-15 through 2020-21 as shown in the following table, along with projections for the employer rates for fiscal years 2021-22 through 2023-24.

STRS EMPLOYER CONTRIBUTION RATES
Fiscal Years 2014-15 through 2023-24

Fiscal Year	Employer Contribution Rate
2014-15	8.88%
2015-16	10.73
2016-17	12.58
2017-18	14.45
2018-19	16.28
2019-20	17.10 ⁽¹⁾
2020-21	16.15 ⁽²⁾
2021-22	16.92 ⁽³⁾
2022-23	19.10 ⁽³⁾
2023-24	19.10 ⁽³⁾

(1) Reduced from 18.13% under AB 1469 to 17.10% due to State supplemental payments to STRS under SB 90 and other State contributions to STRS.

(2) Reduced from 19.10% under AB 1469 to 16.15% due to State supplemental payments to STRS under SB 90 and other State contributions to STRS.

(3) Projected.

Source: AB 1469; STRS

The STRS unfunded liability, on a market value of assets basis, was approximately \$105.875 billion as of June 30, 2020.

PERS. All full-time and some part-time classified employees participate in PERS, an agent multiple-employer contributory public employee retirement system that acts as a common investment and administrative agent for participating public entities within the State. PERS provides retirement, disability, and death benefits to plan members and beneficiaries. The District is part of a cost-sharing pool within PERS known as the “Schools Pool.” Benefit provisions are established by State statutes, as legislatively amended. Contributions to PERS are made by employers and employees. Each fiscal year, the District is required to contribute an amount based on an actuarially determined employer rate. The District’s employer contributions to PERS for recent fiscal years are set forth in the following table.

PERS Contributions
Mendocino Unified School District
Fiscal Years 2015-16 through 2021-22 (Projected)

Fiscal Year	Amount
2015-16	\$263,301
2016-17	240,545
2017-18	267,326
2018-19	328,863
2019-20	531,258
2020-21	475,349
2021-22 ⁽¹⁾	435,542

(1) First Interim Projection.

Source: Mendocino Unified School District.

The PERS program has experienced an unfunded liability in recent years. The PERS unfunded liability, on a market value of assets basis, was approximately \$32.7 billion as of June 30, 2020 (the date of the last actuarial valuation). To address this issue, the PERS board has taken a number of actions. In April 2013, for example, the PERS board approved changes to the PERS amortization and smoothing policy intended to reduce volatility in employer contribution rates. In addition, in April 2014, PERS set new contribution rates, reflecting new demographic assumptions and other changes in actuarial assumptions. In November 2015, PERS adopted a funding risk mitigation policy intended to incrementally lower its discount rate (its assumed rate of investment return) in years of good investment returns, help pay down the pension fund's unfunded liability, and provide greater predictability and less volatility in contribution rates for employers. In December 2016, PERS voted to lower its discount rate from the current 7.5% to 7.0% over the next subsequent three years according to the following schedule.

PERS DISCOUNT RATE
Fiscal Years 2018-19 through 2020-21

Fiscal Year	Amount
2018-19	7.375%
2019-20	7.250
2020-21	7.000

Source: PERS.

The new rates and underlying assumptions, which are aimed at eliminating the unfunded liability of PERS in approximately 30 years, was implemented for school districts beginning in fiscal year 2016-17, with the costs spread over 20 years and the increases phased in over the first five years.

The District's employer contribution rates for the current and next two fiscal years are set forth in the following table.

EMPLOYER CONTRIBUTION RATES (PERS)
Fiscal Years 2021-22 through 2023-24⁽¹⁾

Fiscal Year	Employer Contribution Rate⁽²⁾
2021-22	22.910%
2022-23	26.100
2023-24	27.100

(1) The PERS board is expected to approve official employer contribution rates for each fiscal year shown during the immediately preceding fiscal year.

(2) Expressed as a percentage of covered payroll. Rates have been reduced following adoption of the fiscal year 2020-21 State Budget and SB 90 and AB 84.

Source: PERS

California Public Employees' Pension Reform Act of 2013. On September 12, 2012, the Governor signed into law the California Public Employees' Pension Reform Act of 2013 ("PEPRA"), which impacted various aspects of public retirement systems in the State, including the STRS and PERS programs. In general, PEPRA (i) increased the retirement age for public employees depending on job function, (ii) capped the annual pension benefit payouts for public

employees hired after January 1, 2013, (iii) required public employees hired after January 1, 2013 to pay at least 50% of the costs of their pension benefits (as described in more detail below), (iv) required final compensation for public employees hired after January 1, 2013 to be determined based on the highest average annual pensionable compensation earned over a period of at least 36 consecutive months, and (v) attempted to address other perceived abuses in the public retirement systems in the State. PEPPRA applies to all public employee retirement systems in the State, *except* the retirement systems of the University of California, and charter cities and charter counties whose pension plans are not governed by State law. PEPPRA's provisions went into effect on January 1, 2013 with respect to new State, school, and city and local agency employees hired on or after that date; existing employees who are members of employee associations, including employee associations of the District, have a five-year window to negotiate compliance with PEPPRA through collective bargaining.

PERS has predicted that the impact of PEPPRA on employees and employers, including the District and other employers in the PERS system, will vary, based on each employer's current level of benefits. As a result of the implementation of PEPPRA, new members must pay at least 50% of the normal costs of the plan, which can fluctuate from year to year. To the extent that the new formulas lower retirement benefits, employer contribution rates could decrease over time as current employees retire and employees subject to the new formulas make up a larger percentage of the workforce. This change would, in some circumstances, result in a lower retirement benefit for employees than they currently earn.

With respect to the STRS pension program, employees hired after January 1, 2013 will pay the greater of either (1) fifty percent of the normal cost of their retirement plan, rounded to the nearest one-quarter percent, or (2) the contribution rate paid by then-current members (i.e., employees in the STRS plan as of January 1, 2013). The member contribution rate could be increased from this level through collective bargaining or may be adjusted based on other factors. Employers will pay at least the normal cost rate, after subtracting the member's contribution.

The District is unable to predict the amount of future contributions it will have to make to PERS and STRS as a result of the implementation of PEPPRA, and as a result of negotiations with its employee associations, or, notwithstanding the adoption of PEPPRA, resulting from any legislative changes regarding the PERS and STRS employer contributions that may be adopted in the future.

Additional Information. Additional information regarding the District's retirement programs is available in Note 11 of the District's audited financial statements attached hereto as APPENDIX B. In addition, both STRS and PERS issue separate comprehensive financial reports that include financial statements and required supplemental information. Copies of such reports may be obtained from STRS and PERS, respectively, as follows: (i) STRS, P.O. Box 15275, Sacramento, California 95851-0275; and (ii) PERS, 400 Q Street, Sacramento, California 95811. More information regarding STRS and PERS can also be obtained at their websites, www.calstrs.com and www.calpers.ca.gov, respectively. *The references to these Internet websites are shown for reference and convenience only and the information contained on such websites is not incorporated by reference into this Official Statement. The information contained on these websites may not be current and has not been reviewed by the District or the Underwriter for accuracy or completeness.*

Other Post-Employment Retirement Benefits

The Plan Generally. The District's post-employment benefits plan (the "**Plan**") is a single-employer defined benefit healthcare plan administered by the District. Employees may retire and receive District-paid contributions towards healthcare upon attainment of age 55, completion of 5 years of service, and retiring under STRS. All retirees are subject to the limit on District-paid premiums effective in the first year of retirement. The cap is currently \$5,200 per year for retiree coverage and \$8,320 per year with a dependent. This limit is not expected to increase in future years. At age 65, full benefits stop, and a supplemental benefit of \$100 per month is paid to age 70.

Membership of the Plan as of the District's June 30, 2019 valuation (the most recent valuation date) consisted of 16 retirees and beneficiaries currently receiving benefits, and 96 active plan members.

For more information regarding the District's Plan and OPEB (defined below), see Note 10 in the District's 2020-21 Audit in Appendix B hereto under the heading "POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)".

Implementation of GASB 75. In June 2015, the Governmental Accounting Standards Board ("**GASB**") issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions ("**GASB 75**"). Other post-employment benefits (meaning other than pension benefits) ("**OPEB**") generally include post-employment health benefits (medical, dental, vision, prescription drug and mental health), life insurance, disability benefits and long term care benefits. The objective of GASB 75 is to improve accounting and financial reporting by the State and local governments for OPEB by requiring the recognition of entire OPEB liability, a more comprehensive measure of OPEB expense, new note disclosures and certain required supplementary information. In addition, GASB 75 sets forth additional accounting methods to improve the usefulness of information about OPEB included in the general purpose external financial reports of State and local governmental OPEB plans for making decisions and assessing accountability. GASB 75 results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. GASB 75 replaces GASB Statements Number 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and Number 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans. The District has implemented GASB 75 in its audited financial statements.

Contribution Information. The contribution requirements of Plan members and the District are established and may be amended by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. As set forth in the District's audit for year ending June 30, 2021, the District contributed \$127,737 to the Plan for said fiscal year, all of which was used for current premiums.

Actuarial Assumptions. The District's total OPEB liability of \$933,788 was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2019 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified: salary increases 3.00%, discount rate 2.45%, and 2020 trend rate of 5.90%. The discount rate was based on a yield or index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The actuary assumed contributions

would be sufficient to fully fund the obligation over a period not to exceed 30 years. Pre-retirement mortality rates were based on the CalSTRS Active Member Mortality (2015-2018) and the CalPERS Pre-Retirement Mortality Miscellaneous and School (1997-2015). Post-retirement mortality rates were based on the CalSTRS Retired Member Mortality (2015-2018) and the CalPERS Pre-Retirement Mortality Miscellaneous and School (1997-2015).

The actual assumptions used in the July 1, 2020 valuation were based on the results of an actual experience study for the period July 1, 2017 to June 30, 2019.

Changes in OPEB Liability of the District. The changes in OPEB liability of the District as of June 30, 2021 as shown in the District's audit, is shown in the following table:

**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY
Mendocino Unified School District
Fiscal Year 2020-21**

Total OPEB Liability

Service Cost	\$93,507
Interest	28,656
Changes of assumptions	53,971
Benefit payments	<u>(127,737)</u>
Net change in total OPEB liability	48,397
Total OPEB Liability at June 30, 2020	<u>885,391</u>
Total OPEB Liability at June 30, 2021	\$933,788
Covered-employee payroll	\$5,994,605
District's total OPEB liability as a % of covered employee payroll	15.58%

Source: Mendocino Unified School District.

OPEB Expense. For the year ended June 30, 2021, the District recognized an OPEB expense of \$111,498. For more information regarding the District's OPEB and assumptions used in the actuarial study, see Note 10 in the District's 2020-21 Audit in Appendix B hereto.

Long-Term Indebtedness

The District has never defaulted on the payment of principal or interest on any of its indebtedness.

General Obligation Bonds. The District has issued general obligation bonds and refunding general obligation bonds pursuant to voter approvals in previous years. The following table summarizes the District's outstanding general obligation bond indebtedness.

MENDOCINO UNIFIED SCHOOL DISTRICT Outstanding General Obligation Bonds

Issue Date	Original Principal Amount	Name of Issue	Final Maturity	Amount Outstanding February 2, 2022
04/05/2007	\$15,499,521.50	General Obligation Bonds Election of 2006, Series 2007	8/1/2031	\$ _____
05/22/2019	7,070,000.00	2019 Refunding Bonds*	8/1/2023	_____
06/04/2020	17,000,000.00	General Obligation Bonds Election of 2020, Series A	8/1/2049	_____
Total	\$39,569,521.50	--	--	\$ _____

* Private Placement.

Source: Mendocino Unified School District.

Investment of District Funds

In accordance with Government Code Section 53600 *et seq.*, the Mendocino County Treasurer manages funds deposited with it by the District. The County is required to invest such funds in accordance with California Government Code Sections 53601 *et seq.* In addition, counties are required to establish their own investment policies which may impose limitations beyond those required by the Government Code. See "APPENDIX G - Mendocino County Investment Policy and Recent Investment Report."

Effect of State Budget on Revenues

Public school districts which do not operate as Basic Aid Districts in California are dependent on revenues from the State for a large portion of their operating budgets. California school districts generally receive the majority of their operating revenues from various State sources. The primary source of funding for school districts which do not operate as Basic Aid Districts is LCFF funding, which is derived from a combination of State funds and local property taxes (see "—State Funding of Education; Recent State Budgets – Revenue Limits" above). State funds typically make up the majority of a district's LCFF funding. School districts also receive funding from the State for some specialized programs such as special education.

The availability of State funds for public education is a function of constitutional provisions affecting school district revenues and expenditures (see "CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS" below), the condition of the State economy (which affects total revenue available to the State general fund), and the annual State budget process. The District cannot predict how education funding may further be changed in the future, or the state of the economy which in turn can impact the amounts of funds available from the State for education funding. See "STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS" below.

Because the District is a Basic Aid District, it does not expect that material reductions in the availability of State revenues will have a material impact on its finances. However, the impacts of the current COVID-19 emergency on property values and the economy generally and the possible impact on District finances and operations cannot be predicted at this time.

STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS

State Funding of Education

General. The State requires that from all State revenues there first shall be set apart the moneys to be applied for support of the public school system and public institutions of higher education. Public school districts in California are dependent on revenues from the State for a large portion of their operating budgets. California school districts receive an average of about 55% of their operating revenues from various State sources. The primary source of funding for school districts are revenues under the LCFF, which are a combination of State funds and local property taxes (see “DISTRICT FINANCIAL INFORMATION - Education Funding Generally” above). State funds typically make up the majority of a district’s LCFF allocation, although Basic Aid school districts derive most of their revenues from local property taxes. School districts also receive substantial funding from the State for various categorical programs.

The availability of State funds for public education is a function of constitutional provisions affecting school district revenues and expenditures (see “CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS” below), the condition of the State economy (which affects total revenue available to the State general fund), and the annual State budget process. Decreases in State revenues may significantly affect appropriations made by the legislature to school districts.

As described below in the summaries of State budgeting documents, the COVID-19 pandemic is expected to have a material impact on State revenues and appropriations.

The following information concerning the State’s budgets for the current and most recent preceding years has been compiled from publicly-available information provided by the State. Neither the District, the Underwriters or the County is responsible for the information relating to the State’s budgets provided in this section. Further information is available from the Public Finance Division of the State Treasurer’s Office.

The Budget Process. The State’s fiscal year begins on July 1 and ends on June 30. The annual budget is proposed by the Governor by January 10 of each year for the next fiscal year (the “**Governor’s Budget**”). Under State law, the annual proposed Governor’s Budget cannot provide for projected expenditures in excess of projected revenues and balances available from prior fiscal years. Following the submission of the Governor’s Budget, the Legislature takes up the proposal.

Under the State Constitution, money may be drawn from the State Treasury only through an appropriation made by law. The primary source of the annual expenditure authorizations is the Budget Act as approved by the Legislature and signed by the Governor. The Budget Act must be approved by a majority vote of each house of the Legislature. The Governor may reduce or eliminate specific line items in the Budget Act or any other appropriations bill without vetoing the entire bill. Such individual line-item vetoes are subject to override by a two-thirds majority vote of each house of the Legislature.

Appropriations also may be included in legislation other than the Budget Act. Bills containing appropriations (including for K-14 education) must be approved by a majority vote in each house of the Legislature, unless such appropriations require tax increases, in which case they must be approved by a two-thirds vote of each house of the Legislature and be signed by the Governor. Continuing appropriations, available without regard to fiscal year, may also be provided by statute or the State Constitution.

Funds necessary to meet an appropriation need not be in the State Treasury at the time such appropriation is enacted; revenues may be appropriated in anticipation of their receipt.

Recent State Budgets

Certain information about the State budgeting process and the State budget (the “**State Budget**”) is available through several State of California sources. A convenient source of information is the State’s website, where recent official statements for State bonds are posted. *The references to internet websites shown below are shown for reference and convenience only, the information contained within the websites may not be current and has not been reviewed by the District or the Underwriter and is not incorporated herein by reference.*

- The California State Treasurer Internet home page at www.treasurer.ca.gov, under the heading “Bond Finance” and sub-heading “-Public Finance Division”, (1) posts various State of California Official Statements, many of which contain a summary of the current State Budget, past State Budgets, and the impact of those budgets on school districts in the State, and (2) also posts various financial documents for the State under the “-Financial Information” link.
- The California Department of Finance’s Internet home page at www.dof.ca.gov, under the heading “California Budget”, includes the text of proposed and adopted State Budgets.
- The State Legislative Analyst’s Office prepares analyses of the proposed and adopted State budgets. The analyses are accessible on the Legislative Analyst’s Internet home page at www.lao.ca.gov under the headings “The Budget” and “State Budget Condition.”

Prior Years’ Budgeting Techniques. Declining revenues and fiscal difficulties which arose in the State commencing in fiscal year 2008-09 led the State to undertake a number of budgeting strategies, which had subsequent impacts on local agencies within the State. These techniques included the issuance of IOUs in lieu of warrants (checks), the enactment of statutes deferring amounts owed to public schools until a later date in the fiscal year or even into the following fiscal year (known as statutory deferrals), trigger reductions, which were budget cutting measures which were implemented or could have been implemented if certain State budgeting goals were not met, and the dissolution of local redevelopment agencies in part to make available additional funding for local agencies. As a result of the COVID-19 pandemic and subsequent economic recession, budget-cutting strategies such as those used in recent years are being used and may continue to be used in the future during a period of budgetary strain.

2013-14 State Budget: Significant Change in Education Funding. As described previously herein, the 2013-14 State Budget and its related implementing legislation enacted significant reforms to the State's system of K-12 education finance with the enactment of the LCFF. Significant reforms such as the LCFF and other changes in law may have significant impacts on the District's finances.

The 2021-22 State Budget

On June 14, 2021 the State Legislature adopted the 2021-22 State Budget Act bill (the **"2021-22 State Budget Act"**), and on June 28, 2021 adopted certain changes and associated trailer bills. On July 12, 2021, the Governor signed the 2021-22 State Budget Act (as enacted, the **"2021-22 State Budget"**), a historic \$262.6 billion spending plan fueled by a \$76 billion state surplus and \$27 billion in aid from the federal government. The following is drawn from the Department of Finance (**"DOF"**) summary of the 2021-22 State Budget.

The 2021-22 State Budget indicates that revenues are up significantly from the forecast included in the Governor's proposed State budget for fiscal year 2021-22, resulting in a large budgetary surplus. This is a result of strong cash trends, two major federal relief bills since the beginning of 2021, continued stock market appreciation, and a significantly upgraded economic forecast from the prior fiscal year. The 2021-22 State Budget also reports that the State has received approximately \$285 billion in federal COVID-19 stimulus funding for State programs. Although the 2021-22 State Budget acknowledges that building reserves and paying down debts are critical, the 2021-22 State Budget allocates approximately 85% of discretionary funds to one-time spending. The multi-year forecast reflects a budget roughly in balance, although the 2021-22 State Budget assumes that risks remain to the economic forecast, including a stock market decline that could reduce State revenues.

For fiscal year 2020-21, the 2021-22 State Budget projects total general fund revenues and transfers of \$188.8 billion and authorizes expenditures of \$166.1 billion. The State is projected to end the 2020-21 fiscal year with total available reserves of \$39.8 billion, including \$25.1 billion in the traditional general fund reserve, \$12.3 billion in the State's Budget Stabilization Account (**"BSA"**), \$1.9 billion in the Public School System Stabilization Account (**"PSSSA"**) and \$450 million in the Safety Net Reserve Fund. For fiscal year 2021-22, the 2021-22 State Budget projects total general fund revenues and transfers of \$175.3 billion and authorizes expenditures of \$196.4 billion. The State is projected to end the 2021-22 fiscal year with total available reserves of \$25.2 billion, including \$4 billion in the traditional general fund reserve, \$15.8 billion in the BSA, \$4.5 billion in the PSSSA and \$900 million in the Safety Net Reserve Fund. The balance in the PSSSA in fiscal year 2021-22 is projected to trigger school district reserve caps under Education Code Section 42127.01 beginning in fiscal year 2022-23.

The 2021-22 State Budget sets the Proposition 98 minimum funding guarantee for fiscal year 2021-22 at \$93.7 billion. This results in per-pupil funding of \$13,976 from Proposition 98 funding, growing to \$21,555 when accounting for all funding sources. The Proposed 2021-22 State Budget also makes retroactive increases to the minimum funding guarantee in fiscal years 2019-20 and 2020-21, setting them at \$79.3 billion and \$93.4 billion, respectively. Collectively, this represents a three-year increase in the minimum funding guarantee of \$47 billion from the level projected by the 2020-21 State budget.

Other significant features relating to K-12 school district funding include the following:

- *Local Control Funding Formula* – The 2021-22 State Budget funds a compounded COLA of 4.05%, representing an adjustment of 2.31% allocable to fiscal year 2020-21 and a fiscal year 2021-22 adjustment of 1.7%. Additionally, to assist local educational agencies address ongoing fiscal pressures, the 2021-22 State Budget also includes \$520 million in Proposition 98 funding to provide a 1% increase in LCFF base funding. This discretionary increase, when combined with the compounded COLA, results in a 5.07% growth in LCFF funding over 2020-21 levels. In addition, to increase the number of adults providing direct services to students on school campuses, the 2021-22 State Budget includes an ongoing increase to the LCFF Concentration Grant of \$1.1 billion, an increase from 50% to 65%. See “– State Funding of Education – Local Control Funding Formula” herein. Local educational agencies that are recipients of these funds will be required to demonstrate in their LCAPs how these funds are used to increase the number of certificated and classified staff on their campuses, including school counselors, nurses, teachers, paraprofessionals, custodial staff, and other student support providers.
- *Deferrals* – The State budget for fiscal year 2020-21 deferred approximately \$1.9 billion in K-12 apportionments in fiscal year 2019-20, growing to more than \$11 billion in fiscal year 2020-21. The 2021-22 State Budget eliminates in its entirety all K-12 deferrals in fiscal year 2021-22.
- *Universal Transitional Kindergarten* – The 2021-22 State Budget includes a series of provisions intended to incrementally establish a universal transitional kindergarten for four-year-old children. Full implementation is expected by fiscal year 2025-26. Local educational agencies will be able to use fiscal year 2021-22 for planning and infrastructure development. The 2021-22 State Budget indicates that the costs to the State general fund of the plan are projected to be approximately \$600 million in fiscal year 2022-23, growing to approximately \$2.7 billion in fiscal year 2025-26. The 2021-22 State Budget includes \$200 million in one-time Proposition 98 funding for planning and implementation grants for all local educational agencies, and \$100 million in one-time Proposition 98 funding to train and increase the number of early childhood educators. To build on and enhance the quality of the existing transitional kindergarten program, the 2021-22 State Budget also proposes new ongoing Proposition 98 funding beginning in fiscal year 2022-23 to provide one additional certificated or classified staff person in each transitional kindergarten classroom, reducing adult-to-child ratios from 1:24 to 1:12.
- *Student Supports* – \$3 billion, available over several years, to expand and strengthen the implementation and use of community school models in communities with high levels of poverty. Community schools typically integrate health, mental health and other services for students and families and provide these services directly on school campuses. In addition, the 2021-22 State Budget provides \$547.5 million in one-time Proposition 98 funding to assist high school students, particularly those that are eligible for free and/or reduced priced meals, English learners or foster youth, to graduate having completed certain classes required for admission to the California State University and University of California systems.
- *County Offices of Education*. In recognition of the disproportionate impact of the COVID-19 pandemic on youth in foster care, the 2021-22 State Budget provides \$30

million in one-time Proposition 98 funding to county offices of education to work with local partners to coordinate and provide direct services to these students.

- *Expanded Learning Time* – \$1.8 billion of Proposition 98 funding as part of a multi-year plan to implement expanded-day, full-year instruction and enrichment for all elementary school students, with a focus on local educational agencies with the highest concentrations of low-income students, English language learners, and youth in foster care. Pursuant to this plan, all local educational agencies will receive funding for expanded learning opportunities based on their number of low-income students, English language learners, and youth in foster care, with local educational agencies with the highest concentrations of these students receiving a higher funding rate. All local educational agencies will be required to offer expanded learning opportunities to the students generating the funding, with the local educational agencies receiving the higher funding rate required to offer expanded learning opportunities to all students. Students will have access to no-cost after school and summer programs, which when combined with regular instructional time, is expected to provide these students with the opportunity for nine hours of developmentally appropriate academics and enrichment activities per instructional day and for six weeks each summer. Additionally, these programs will be required to maintain adult-to-student ratios of no less than 1:10 for transitional kindergarten and kindergarten students and 1:20 for students in first through sixth grades.
- *Educator Preparation, Retention and Training* – \$2.9 billion to support a variety of initiatives intended to further expand the State's educator preparation and training infrastructure, including meeting the needs of early childhood educators.
- *Nutrition* – \$54 million in additional Proposition 98 funding to reimburse all meals served to students, including those who would not normally qualify for reimbursement under the State's existing meal program. Beginning in fiscal year 2022-23, all public schools will be required to provide two free meals per day to any student who requests one, regardless of income eligibility. Further, all schools eligible for the federal universal meals provision program will be required to apply for it, and the State will cover any remaining unreimbursed costs up to the federal free per-meal rate, at an estimated annual cost of \$650 million in Proposition 98 funding. Additionally, the 2021-22 State Budget provides \$150 million in one-time Proposition 98 funding for school districts to upgrade kitchen infrastructure and equipment, and to provide training to food service employees.
- *Remote Learning* – The 2021-22 State Budget requires that all districts return to full-time in-person instruction for the 2021-22 school year. Consistent with all school years prior to fiscal year 2020-21, this mode of instruction will be the default for all students, and generally one of only two ways in which local educational agencies can earn State apportionment funding in fiscal year 2021-22. However, to give families a high-quality option for non-classroom based instruction, and to provide local educational agencies with an option to generate state funding by serving students outside the classroom in response to parent requests, the Budget requires school districts and county offices of education to provide students with an independent study option and includes a series of improvements to the state's existing independent study programs.

- *Special Education* – \$1.7 billion to invest in and improve instruction and services for students with disabilities to provide, among other things, learning recovery support, an increase in the State-wide base funding rate for special education funding, a 4.05% COLA to State special education funding, and early intervention services for preschool-aged children.
- *Career Technical Education (“CTE”)* – An increase of \$150 million in ongoing Proposition 98 funding to augment opportunities for local educational agencies to participate in the CTE Incentive Grant Program. The 2021-22 State Budget also provides an increase of \$86.4 million in one-time Proposition 98 funding for CTE regional occupational centers or programs operated by joint powers authorities to address costs associated with the COVID-19 pandemic.

For additional information regarding the 2021-22 State Budget, see the DOF website at www.dof.ca.gov. However, the information presented on such website is not incorporated herein by reference.

The 2022-23 Proposed State Budget

On January 10, 2022, the Governor outlined his proposed budget for fiscal year 2022-23 to the State legislature (the “**2022-23 Proposed State Budget**”). The State has a projected surplus of \$45.7 billion, which includes \$20.6 billion in General Fund for discretionary purposes, \$16.1 billion in additional Proposition 98 for K-14 education, and \$9 billion in reserve deposits and supplemental pension payments. The 2022-23 Proposed State Budget allocates 86% of the discretionary surplus to one-time investments, and is projected to be structurally balanced in 2025-26, the last year in the multi-year forecast.

The 2022-23 Proposed State Budget reflects \$34.6 billion in budgetary reserves. The Rainy Day Fund is now at the constitutional maximum (10% of General Fund revenues) requiring \$2.4 billion to be dedicated for infrastructure investments in 2022-23. The 2022-23 Proposed State Budget accelerates the paydown of State retirement liabilities as required by Proposition 2, with \$3.9 billion in additional payments in 2022-23 and nearly \$8.4 billion projected to be paid over the next three years. In addition, the 2022-23 Proposed State Budget projects the State Appropriations Limit or “Gann Limit” will likely be exceeded in the 2020-21 and 2021-22 fiscal years, and as such any funds above this limit are constitutionally required to be allocated evenly between schools and a tax refund. An updated calculation of this limit, and proposals to address it, will be included in the May Revision.

Highlights of the 2022-23 Proposed State Budget are:

- To address COVID-19, a request for early action to allocate an additional \$1.4 billion for the remainder of the 2021-22 fiscal year, and reflects \$1.3 billion for 2022-23 to continue COVID-19 efforts in the 2022-23 fiscal year.
- To permanently expand the State's ability to protect public health and address social determinants of health, includes \$300 million General Fund for the Department of Public Health and local health jurisdictions and also includes major ongoing investments to modernize public health data systems that have been critical during the COVID-19 pandemic.

- Total funding of \$119 billion for K-12 education, with K-12 per-pupil funding of \$15,261 Proposition 98 General Fund, its highest level ever, and \$20,855 per pupil when accounting for all funding sources.
- \$1 billion Proposition 98 General Fund to universal transitional Kindergarten to all four-year-olds, increasing access to at least 56,000 children and reducing student-to-adult ratios, with full implementation planned by 2025-26.
- \$309 million total funds to focus the State preschool program to better serve dual language learners and students with disabilities.
- \$3.4 billion Proposition 98 General Fund ongoing to support for after-school and summer program, with access to expanded-day, full-year instruction and enrichment for all elementary school students and an additional \$937 million Proposition 98 General Fund to support integrating arts and music into enrichment programs.
- \$500 million in additional tax relief over several years for the small business relief program through state conformity for qualified California recipients of federal relief grants in significantly impacted industries.
- \$150 million one-time General Fund to support small businesses previously waitlisted in prior rounds of the State's Small Business COVID-19 Relief Grant Program.
- \$3 billion General Fund over the next two years to reduce the Unemployment Insurance Trust Fund debt owed to the federal government. -
- \$1.7 billion to expand the State's health and human services workforce, including training strategies to increase the State's workforce of nurses, social workers, emergency medical technicians, behavioral health care providers, and community health care workers.
- \$35 million General Fund to create regional workforce development and training hubs focused on climate change and \$30 million General Fund over two years to train, develop, and certify forestry professional
- \$1.2 billion over two years to continue investments in forest health and fire prevention, including a major new reforestation effort.
- \$750 million General Fund to address immediate drought response needs, including \$250 million set aside as a contingency.
- \$9.1 billion (\$4.9 billion General Fund and \$4.2 billion Proposition 1A bond funds) to support the continued development of a first-in-the-nation, electrified high-speed rail system, regional transit and rail projects, bicycle and pedestrian projects, and climate adaptation projects, with a particular focus on aligning the State's transportation system with its climate goals.

- \$6.1 billion (General Fund, Proposition 98 General Fund, federal funds, and Greenhouse Gas Reduction Fund) over five years, which builds on last year's unprecedented zero-emission package, for a total of \$10 billion to advance California's climate and transportation goals.
- \$2 billion General Fund over two years to provide incentives for long-duration-storage projects, renewable hydrogen, and industrial decarbonization, including in the food processing sector.
- \$1.5 billion over two years to accelerate the development of affordable housing.
- \$30 million to create the Office of Health Care Affordability, charged with increasing the transparency of pricing, developing specific cost targets for different sectors of the health care industry, and imposing financial consequences for entities failing to meet these targets.
- \$2 billion General Fund over two years to continue the State's efforts to address homelessness by investing in behavioral health housing and encampment cleanup grants.
- \$285 million General Fund over three years for grants to bolster local law enforcement response to organized retail theft crime, as well as to assist local prosecutors in holding perpetrators accountable and \$18 million General Fund over three years for the Attorney General to prosecute organized retail theft crimes, and
- \$5 million ongoing General Fund for the Attorney General to continue leading anti-crime task forces throughout the State.

The next step in the 2022-23 State budget process is the Governor's May Revise, which updates the Governor's economic and revenue outlook and revises, supplements or withdraws initiatives included in the proposed budget.

Disclaimer Regarding State Budgets

The execution of State budgets, including proposed budgets, may be affected by numerous factors, including but not limited to: (i) shifts in costs from the federal government to the State, (ii) national, State and international economic conditions, (iii) litigation risks associated with proposed spending reductions, (iv) rising health care costs and/or other unfunded liabilities, such as pension or OPEB, and (v) numerous other factors, all or any of which could cause the revenue and spending projections included in such budgets to be unattainable. The District cannot predict the impact that the 2021-22 State Budget or subsequent State Budgets, will have on its own finances and operations. However, the Bonds are secured by *ad valorem* property taxes levied and collected on taxable property in the District, without limit as to rate or amount, and are not secured by a pledge of revenues of the District or its general fund.

The State has not entered into any contractual commitments with the District, the County, the Underwriter or the Owners of the Bonds to provide State Budget information to the District or the owners of the Bonds. Although they believe the sources of information listed below are

reliable, neither the District nor the Underwriter assume any responsibility for the accuracy of the State Budget information set forth or referred to in this Official Statement or incorporated herein.

Availability of State Budgets

The complete adopted State budgets and related information are available from the California Department of Finance website at www.ebudget.ca.gov. Impartial analyses of these documents are published by the LAO and can be accessed at www.lao.ca.gov/budget. The District can take no responsibility for the continued accuracy of internet addresses referenced herein or for the accuracy, completeness or timeliness of information posted on these sites, and such information is not incorporated in this Official Statement by these references. The information referred to above should not be relied upon when making an investment decision with respect to the Bonds.

Uncertainty Regarding Future State Budgets

The District cannot predict what actions will be taken in future years by the State legislature or the Governor to address the State's current or future revenues and expenditures or possible future budget deficits. Future State Budgets will be affected by national and State economic conditions and other factors over which the District has no control. The District cannot predict what impact any future budget proposals will have on the financial condition of the District. To the extent that the State Budget process results in reduced revenues to the District, the District will be required to make adjustments to its own budgets.

Legal Challenges to State Funding of Education

The application of Proposition 98 and other statutory regulations has been the subject of various legal challenges in the past. The District cannot predict if or when there will be changes to education funding or legal challenges which may arise relating thereto.

CONSTITUTIONAL AND STATUTORY PROVISIONS AFFECTING DISTRICT REVENUES AND APPROPRIATIONS

Principal of and interest on the Serie B Bonds are payable from the proceeds of an *ad valorem* property tax levied by the County for the payment thereof. Articles XIII A, XIII B, XIII C, and XIII D of the State Constitution, Propositions 62, 98, 111 and 218, and certain other provisions of law discussed below, are included in this section to describe the potential effect of these Constitutional and statutory measures on the ability of the District to levy taxes and spend tax proceeds for operating and other purposes, and it should not be inferred from the inclusion of such materials that these laws impose any limitation on the ability of the District to levy taxes for payment of the Bonds. The tax levied by the County for payment of the Bonds was approved by the District's voters in compliance with Article XIII A and all applicable laws.

Constitutionally Required Funding of Education

The State Constitution requires that from all State revenues, there shall be first set apart the moneys to be applied by the State for the support of the public school system and public institutions of higher education. School districts receive a significant portion of their funding from State appropriations. As a result, decreases and increases in State revenues can significantly affect appropriations made by the State Legislature to school districts.

Article XIII A of the California Constitution

Basic Property Tax Levy. On June 6, 1978, California voters approved Proposition 13 ("Proposition 13"), which added Article XIII A to the State Constitution ("**Article XIII A**"). Article XIII A limits the amount of any *ad valorem* property tax on real property to 1% of the full cash value thereof, except that additional *ad valorem* property taxes may be levied to pay debt service on (a) indebtedness approved by the voters prior to July 1, 1978, (b) (as a result of an amendment to Article XIII A approved by State voters on June 3, 1986) on bonded indebtedness for the acquisition or improvement of real property which has been approved on or after July 1, 1978 by two-thirds of the voters on such indebtedness, and (c) (as a result of an amendment to Article XIII A approved by State voters on November 7, 2000) bonded indebtedness incurred by a school district or community college district for the construction, reconstruction, rehabilitation or replacement of school facilities or the acquisition or lease of real property for school facilities, approved by 55% of the voters of the district, but only if certain accountability measures are included in the proposition. Article XIII A defines full cash value to mean "the county assessor's valuation of real property as shown on the 1975-76 tax bill under full cash value, or thereafter, the appraised value of real property when purchased, newly constructed, or a change in ownership have occurred after the 1975 assessment". This full cash value may be increased at a rate not to exceed 2% per year to account for inflation.

Article XIII A has subsequently been amended to permit reduction of the "full cash value" base in the event of declining property values caused by damage, destruction or other factors, to provide that there would be no increase in the "full cash value" base in the event of reconstruction of property damaged or destroyed in a disaster and in other minor or technical ways.

Legislation Implementing Article XIII A. Legislation has been enacted and amended a number of times since 1978 to implement Article XIII A. Under current law, local agencies are no longer permitted to levy directly any property tax (except to pay voter-approved indebtedness). The 1% property tax is automatically levied by the county and distributed according to a formula

among taxing agencies. The formula apportions the tax roughly in proportion to the relative shares of taxes levied prior to 1979.

Increases of assessed valuation resulting from reappraisals of property due to new construction, change in ownership or from the annual adjustment not to exceed 2% are allocated among the various jurisdictions in the "taxing area" based upon their respective "situs." Any such allocation made to a local agency continues as part of its allocation in future years.

Inflationary Adjustment of Assessed Valuation. As described above, the assessed value of a property may be increased at a rate not to exceed 2% per year to account for inflation. On December 27, 2001, the Orange County Superior Court, in *County of Orange v. Orange County Assessment Appeals Board No. 3*, held that where a home's taxable value did not increase for two years, due to a flat real estate market, the Orange County assessor violated the 2% inflation adjustment provision of Article XIII A, when the assessor tried to "recapture" the tax value of the property by increasing its assessed value by 4% in a single year. The assessors in most California counties, including the County, use a similar methodology in raising the taxable values of property beyond 2% in a single year. The State Board of Equalization has approved this methodology for increasing assessed values. On appeal, the Appellate Court held that the trial court erred in ruling that assessments are always limited to no more than 2% of the previous year's assessment. On May 10, 2004, a petition for review was filed with the California Supreme Court. The petition has been denied by the California Supreme Court. As a result of this litigation, the "recapture" provision described above may continue to be employed in determining the full cash value of property for property tax purposes.

Article XIII B of the California Constitution

Article XIII B ("**Article XIII B**") of the State Constitution, as subsequently amended by Propositions 98 and 111, respectively, limits the annual appropriations of the State and of any city, county, school district, authority or other political subdivision of the State to the level of appropriations of the particular governmental entity for the prior fiscal year, as adjusted for changes in the cost of living and in population and for transfers in the financial responsibility for providing services and for certain declared emergencies. For fiscal years beginning on or after July 1, 1990, the appropriations limit of each entity of government shall be the appropriations limit for the 1986-87 fiscal year adjusted for the changes made from that fiscal year under the provisions of Article XIII B, as amended.

The appropriations of an entity of local government subject to Article XIII B limitations include the proceeds of taxes levied by or for that entity and the proceeds of certain state subventions to that entity. "Proceeds of taxes" include, but are not limited to, all tax revenues and the proceeds to the entity from (a) regulatory licenses, user charges and user fees (but only to the extent that these proceeds exceed the reasonable costs in providing the regulation, product or service), and (b) the investment of tax revenues.

Appropriations subject to limitation do not include (a) refunds of taxes, (b) appropriations for debt service, (c) appropriations required to comply with certain mandates of the courts or the federal government, (d) appropriations of certain special districts, (e) appropriations for all qualified capital outlay projects as defined by the legislature, (f) appropriations derived from certain fuel and vehicle taxes and (g) appropriations derived from certain taxes on tobacco products.

Article XIIB includes a requirement that all revenues received by an entity of government other than the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be returned by a revision of tax rates or fee schedules within the next two subsequent fiscal years. However, in the event that a school district's revenues exceed its spending limit, the district may in any fiscal year increase its appropriations limit to equal its spending by borrowing appropriations limit from the State.

Article XIIB also includes a requirement that 50% of all revenues received by the State in a fiscal year and in the fiscal year immediately following it in excess of the amount permitted to be appropriated during that fiscal year and the fiscal year immediately following it shall be transferred and allocated to the State School Fund under Section 8.5 of Article XVI of the State Constitution.

Unitary Property

Some amount of property tax revenue of the District is derived from utility property which is considered part of a utility system with components located in many taxing jurisdictions ("**unitary property**"). Under the State Constitution, such property is assessed by the State Board of Equalization ("**SBE**") as part of a "going concern" rather than as individual pieces of real or personal property. State-assessed unitary and certain other property is allocated to the counties by SBE, taxed at special county-wide rates, and the tax revenues distributed to taxing jurisdictions (including the District) according to statutory formulae generally based on the distribution of taxes in the prior year.

Articles XIIC and XIID of the California Constitution

On November 5, 1996, the voters of the State of California approved Proposition 218, popularly known as the "Right to Vote on Taxes Act." Proposition 218 added to the California Constitution Articles XIIC and XIID (respectively, "**Article XIIC**" and "**Article XIID**"), which contain a number of provisions affecting the ability of local agencies, including school districts, to levy and collect both existing and future taxes, assessments, fees and charges.

According to the "Title and Summary" of Proposition 218 prepared by the California Attorney General, Proposition 218 limits "the authority of local governments to impose taxes and property-related assessments, fees and charges." Among other things, Article XIIC establishes that every tax is either a "general tax" (imposed for general governmental purposes) or a "special tax" (imposed for specific purposes), prohibits special purpose government agencies such as school districts from levying general taxes, and prohibits any local agency from imposing, extending or increasing any special tax beyond its maximum authorized rate without a two-thirds vote; and also provides that the initiative power will not be limited in matters of reducing or repealing local taxes, assessments, fees and charges. Article XIIC further provides that no tax may be assessed on property other than *ad valorem* property taxes imposed in accordance with Articles XIII and XIII A of the California Constitution and special taxes approved by a two-thirds vote under Article XIII A, Section 4.

On November 2, 2010, Proposition 26 was approved by State voters, which amended Article XIIC to expand the definition of "tax" to include "any levy, charge, or exaction of any kind imposed by a local government" except the following: (a) a charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or

granting the privilege; (b) a charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product; (c) a charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof; (d) a charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property; (e) a fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law; (f) a charge imposed as a condition of property development; and (g) assessments and property-related fees imposed in accordance with the provisions of Article XIID. Proposition 26 provides that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payor bear a fair or reasonable relationship to the payor's burdens on, or benefits received from, the governmental activity.

Article XIID deals with assessments and property-related fees and charges, and explicitly provides that nothing in Article XIIC or XIID will be construed to affect existing laws relating to the imposition of fees or charges as a condition of property development.

While the provisions of Proposition 218 may have an indirect effect on the District, such as by limiting or reducing the revenues otherwise available to other local governments whose boundaries encompass property located within the District (thereby causing such local governments to reduce service levels and possibly adversely affecting the value of property within the District), the District does not believe that Proposition 218 will directly impact the revenues available to pay debt service on the Bonds.

Proposition 98

On November 8, 1988, California voters approved Proposition 98, a combined initiative constitutional amendment and statute called the "Classroom Instructional Improvement and Accountability Act" (the "**Accountability Act**"). Certain provisions of the Accountability Act have, however, been modified by Proposition 111, discussed below, the provisions of which became effective on July 1, 1990. The Accountability Act changes State funding of public education below the university level and the operation of the State's appropriations limit. The Accountability Act guarantees State funding for K-12 school districts and community college districts (hereinafter referred to collectively as "K-14 school districts") at a level equal to the greater of (a) the same percentage of general fund revenues as the percentage appropriated to such districts in 1986-87, and (b) the amount actually appropriated to such districts from the general fund in the previous fiscal year, adjusted for increases in enrollment and changes in the cost of living. The Accountability Act permits the Legislature to suspend this formula for a one-year period.

The Accountability Act also changes how tax revenues in excess of the State appropriations limit are distributed. Any excess State tax revenues up to a specified amount would, instead of being returned to taxpayers, be transferred to K-14 school districts. Any such transfer to K-14 school districts would be excluded from the appropriations limit for K-14 school districts and the K-14 school district appropriations limit for the next year would automatically be increased by the amount of such transfer. These additional moneys would enter the base funding calculation for K-14 school districts for subsequent years, creating further pressure on other portions of the State budget, particularly if revenues decline in a year following an Article XIIB

surplus. The maximum amount of excess tax revenues which could be transferred to K 14 school districts is 4% of the minimum State spending for education mandated by the Accountability Act.

Proposition 111

On June 5, 1990, the voters approved Proposition 111 (Senate Constitutional Amendment No. 1) called the "Traffic Congestion Relief and Spending Limit Act of 1990" ("**Proposition 111**") which further modified Article XIII B and Sections 8 and 8.5 of Article XVI of the State Constitution with respect to appropriations limitations and school funding priority and allocation.

The most significant provisions of Proposition 111 are summarized as follows:

Annual Adjustments to Spending Limit. The annual adjustments to the Article XIII B spending limit were liberalized to be more closely linked to the rate of economic growth. Instead of being tied to the Consumer Price Index, the "change in the cost of living" is now measured by the change in California *per capita* personal income. The definition of "change in population" specifies that a portion of the State's spending limit is to be adjusted to reflect changes in school attendance.

Treatment of Excess Tax Revenues. "Excess" tax revenues with respect to Article XIII B are now determined based on a two-year cycle, so that the State can avoid having to return to taxpayers excess tax revenues in one year if its appropriations in the next fiscal year are under its limit. In addition, the Proposition 98 provision regarding excess tax revenues was modified. After any two-year period, if there are excess State tax revenues, 50% of the excess are to be transferred to K-14 school districts with the balance returned to taxpayers; under prior law, 100% of excess State tax revenues went to K-14 school districts, but only up to a maximum of 4% of the schools' minimum funding level. Also, reversing prior law, any excess State tax revenues transferred to K-14 school districts are not built into the school districts' base expenditures for calculating their entitlement for State aid in the next year, and the State's appropriations limit is not to be increased by this amount.

Exclusions from Spending Limit. Two exceptions were added to the calculation of appropriations which are subject to the Article XIII B spending limit. First, there are excluded all appropriations for "qualified capital outlay projects" as defined by the Legislature. Second, there are excluded any increases in gasoline taxes above the 1990 level (then nine cents per gallon), sales and use taxes on such increment in gasoline taxes, and increases in receipts from vehicle weight fees above the levels in effect on January 1, 1990. These latter provisions were necessary to make effective the transportation funding package approved by the Legislature and the Governor, which expected to raise over \$15 billion in additional taxes from 1990 through 2000 to fund transportation programs.

Recalculation of Appropriations Limit. The Article XIII B appropriations limit for each unit of government, including the State, is to be recalculated beginning in fiscal year 1990-91. It is based on the actual limit for fiscal year 1986-87, adjusted forward to 1990-91 as if Proposition 111 had been in effect.

School Funding Guarantee. There is a complex adjustment in the formula enacted in Proposition 98 which guarantees K-14 school districts a certain amount of State general fund revenues. Under prior law, K-14 school districts were guaranteed the greater of (a) 40.9% of State general fund revenues (the "**first test**") or (b) the amount appropriated in the prior year adjusted for changes in the cost of living (measured as in Article XIII B by reference to *per capita*

personal income) and enrollment (the “**second test**”). Under Proposition 111, schools will receive the greater of (a) the first test, (b) the second test, or (c) a third test, which will replace the second test in any year when growth in *per capita* State general fund revenues from the prior year is less than the annual growth in California per capita personal income (the “**third test**”). Under the third test, schools will receive the amount appropriated in the prior year adjusted for change in enrollment and *per capita* State general fund revenues, plus an additional small adjustment factor. If the third test is used in any year, the difference between the third test and the second test will become a “credit” to schools which will be paid in future years when State general fund revenue growth exceeds personal income growth.

Proposition 39

On November 7, 2000, California voters approved an amendment (commonly known as “**Proposition 39**”) to the California Constitution. This amendment (a) allows school facilities bond measures to be approved by 55% (rather than two-thirds) of the voters in local elections and permits property taxes to exceed the current 1% limit in order to repay the bonds and (b) changes existing statutory law regarding charter school facilities. As adopted, the constitutional amendments may be changed only with another Statewide vote of the people. The statutory provisions could be changed by a majority vote of both houses of the Legislature and approval by the Governor, but only to further the purposes of the proposition. The local school jurisdictions affected by this proposition are K-12 school districts, community college districts, including the District, and county offices of education. As noted above, the California Constitution previously limited property taxes to 1% of the value of property. Prior to the approval of Proposition 39, property taxes could only exceed this limit to pay for (a) any local government debts approved by the voters prior to July 1, 1978 or (b) bonds to acquire or improve real property that receive two-thirds voter approval after July 1, 1978.

The 55% vote requirement authorized by Proposition 39 applies only if the local bond measure presented to the voters includes: (a) a requirement that the bond funds can be used only for construction, rehabilitation, equipping of school facilities, or the acquisition or lease of real property for school facilities; (b) a specific list of school projects to be funded and certification that the school board has evaluated safety, class size reduction, and information technology needs in developing the list; and (c) a requirement that the school board conduct annual, independent financial and performance audits until all bond funds have been spent to ensure that the bond funds have been used only for the projects listed in the measure. Legislation approved in June 2000 places certain limitations on local school bonds to be approved by 55% of the voters. These provisions require that the tax rate levied as the result of any single election be no more than \$60 (for a unified school district), \$30 (for an elementary school district or high school district), or \$25 (for a community college district), per \$100,000 of taxable property value. These requirements are not part of this proposition and can be changed with a majority vote of both houses of the Legislature and approval by the Governor.

Proposition 1A and Proposition 22

On November 2, 2004, California voters approved Proposition 1A, which amended the State constitution to significantly reduce the State's authority over major local government revenue sources. Under Proposition 1A, the State cannot (a) reduce local sales tax rates or alter the method of allocating the revenue generated by such taxes, (b) shift property taxes from local governments to schools or community colleges, (c) change how property tax revenues are shared among local governments without two-thirds approval of both houses of the State Legislature or (d) decrease Vehicle License Fee revenues without providing local governments with equal replacement funding. Under Proposition 1A, beginning in 2008-09, the State may shift to schools

and community colleges a limited amount of local government property tax revenue if certain conditions are met, including: (a) a proclamation by the Governor that the shift is needed due to a severe financial hardship of the State, and (b) approval of the shift by the State Legislature with a two-thirds vote of both houses. Under such a shift, the State must repay local governments for their property tax losses, with interest, within three years. Proposition 1A does allow the State to approve voluntary exchanges of local sales tax and property tax revenues among local governments within a county. Proposition 1A also amended the State Constitution to require the State to suspend certain State laws creating mandates in any year that the State does not fully reimburse local governments for their costs to comply with the mandates. This provision does not apply to mandates relating to schools or community colleges or to those mandates relating to employee rights.

Proposition 22, a constitutional initiative entitled the “Local Taxpayer, Public Safety, and Transportation Protection Act of 2010,” approved on November 2, 2010, superseded many of the provision of Proposition 1A. This initiative amends the State constitution to prohibit the legislature from diverting or shifting revenues that are dedicated to funding services provided by local government or funds dedicated to transportation improvement projects and services. Under this proposition, the State is not allowed to take revenue derived from locally imposed taxes, such as hotel taxes, parcel taxes, utility taxes and sales taxes, and local public transit and transportation funds. Further, in the event that a local governmental agency sues the State alleging a violation of these provisions and wins, then the State must automatically appropriate the funds needed to pay that local government. This Proposition was intended to, among other things, stabilize local government revenue sources by restricting the State’s control over local property taxes. Proposition 22 did not prevent the California State Legislature from dissolving State redevelopment agencies pursuant to AB 1X26, as confirmed by the decision of the California Supreme Court decision in *California Redevelopment Association v. Matosantos* (2011).

Because Proposition 22 reduces the State’s authority to use or reallocate certain revenue sources, fees and taxes for State general fund purposes, the State will have to take other actions to balance its budget, such as reducing State spending or increasing State taxes, and school and college districts that receive Proposition 98 or other funding from the State will be more directly dependent upon the State’s general fund.

Proposition 30 and Proposition 55

The Guaranteed Local Public Safety Funding, Initiative Constitutional Amendment, also known as “**Proposition 30**”, temporarily increased the State Sales and Use Tax and personal income tax rates on higher incomes. Proposition 30 temporarily imposed an additional tax on all retailers, at the rate of 0.25% of gross receipts from the sale of all tangible personal property sold in the State from January 1, 2013 to December 31, 2016. Proposition 30 also imposed an additional excise tax on the storage, use, or other consumption in the State of tangible personal property purchased from a retailer on and after January 1, 2013 and before January 1, 2017. This excise tax was levied at a rate of 0.25% of the sales price of the property so purchased. For personal income taxes imposed beginning in the taxable year commencing January 1, 2012 and ending December 31, 2018, Proposition 30 increases for such period the marginal personal income tax rate by: (a) 1% for taxable income over \$250,000 but less than \$300,000 for single filers (over \$340,000 but less than \$408,000 for head of household filers and over \$500,000 but less than \$600,000 for joint filers), (b) 2% for taxable income over \$300,000 but less than \$500,000 for single filers (over \$408,000 but less than \$680,000 for head of household filers and over \$600,000 but less than \$1,000,000 for joint filers), and (c) 3% for taxable income over \$500,000 for single filers (over \$680,000 for head of household filers and over \$1,000,000 for joint

filers). Proposition 55 (described below) extended said increases to personal income rates through the end of 2030.

The revenues generated from the temporary tax increases will be included in the calculation of the Proposition 98 minimum funding guarantee for school districts and community college districts. See “Proposition 98” and “Proposition 111” above. From an accounting perspective, the revenues generated from the temporary tax increases will be deposited into the State account created pursuant to Proposition 30 called the Education Protection Account (the “**EPA**”). Pursuant to Proposition 30, funds in the EPA will be allocated quarterly, with 89% of such funds provided to schools districts and 11% provided to community college districts. The funds will be distributed to school districts and community college districts in the same manner as existing unrestricted per-student funding, except that no school district will receive less than \$200 per unit of ADA and no community college district will receive less than \$100 per full time equivalent student. The governing board of each school district and community college district is granted sole authority to determine how the moneys received from the EPA are spent, provided that, the appropriate governing board is required to make these spending determinations in open session at a public meeting and such local governing boards are prohibited from using any funds from the EPA for salaries or benefits of administrators or any other administrative costs.

The California Children’s Education and Health Care Protection Act of 2016, also known as Proposition 55, was a proposed constitutional amendment initiative that was approved on the November 8, 2016 general election ballot in California. Proposition 55 extends the increases to personal income tax rates for high-income taxpayers that were approved as part of Proposition 30 through the end of 2030, instead of the scheduled expiration date of December 31, 2018. The extensions did not apply to the sales tax and excise taxes imposed by Proposition 30. Tax revenue received under Proposition 55 is to be allocated 89% to K-12 schools and 11% to community colleges.

California Senate Bill 222

Senate Bill 222 (“**SB 222**”) was signed by the California Governor on July 13, 2015, and became effective on January 1, 2016. SB 222 amended Section 15251 of the California Education Code and added Section 52515 to the California Government Code to provide that voter approved general obligation bonds which are secured by *ad valorem* property tax collections are secured by a statutory lien on all revenues received pursuant to the levy and collection of the property tax imposed to service those bonds. Said lien shall attach automatically and is valid and binding from the time the bonds are executed and delivered. The lien is enforceable against the issuer, its successors, transferees, and creditors, and all others asserting rights therein, irrespective of whether those parties have notice of the lien and without the need for any further act. The effect of SB 222 is the treatment of general obligation bonds, such as the Bonds, as secured debt in bankruptcy due to the existence of a statutory lien.

Proposition 19

On November 3, 2020, State voters approved Proposition 19, a legislatively referred constitutional amendment (“**Proposition 19**”), which amends Article XIII A to (i) expand as of April 1, 2021 special rules that govern the transfer of a residential property’s tax base value to a replacement residence for homeowners that are over the age of 55, severely disabled, or whose property has been impacted by wildfire or natural disaster, when they buy a different home anywhere within the State, (ii) narrows as of February 16, 2021 existing special rules for the valuation of inherited real property due to a transfer between family members, and (iii) allocates

most resulting State revenues and savings (if any) to fire protection services and reimbursing local governments for taxation-related changes. The District cannot predict whether the implementation of Proposition 19 will increase, decrease or have no overall impact on the District's assessed values.

Future Initiatives

Article XIII A, Article XIII B, Article XIII C and Article XIII D of the California Constitution and Propositions 98, 22, 26, 30 and 39 were each adopted as measures that qualified for the ballot under the State's initiative process. From time to time other initiative measures could be adopted further affecting District revenues or the District's ability to expend revenues. The nature and impact of these measures cannot be anticipated by the District.

APPENDIX B

**AUDITED FINANCIAL STATEMENTS OF THE DISTRICT
FOR FISCAL YEAR ENDED JUNE 30, 2021**

APPENDIX C

GENERAL INFORMATION ABOUT MENDOCINO COUNTY

The Bonds are not a debt of Mendocino County (the “County”). The County, including its Board of Supervisors, officers, officials, agents and other employees, are required, only to the extent required by law, to: (i) levy and collect ad valorem taxes for payment of the Bonds in accordance with the law; and (ii) transmit the proceeds of such taxes to the paying agent for the payment of the principal of and interest on the Bonds at the time such payment is due. The historical data and results presented in the tables that follow may differ materially from future results as a result of economic or other factors. For more information on the impact of the COVID-19 global pandemic, see “SECURITY FOR THE BONDS – Disclosure Regarding COVID-19 Global Pandemic” herein. See also references to COVID-19 in the section entitled “PROPERTY TAXATION”, and in APPENDIX A under the heading “DISTRICT GENERAL INFORMATION” and “STATE FUNDING OF EDUCATION; RECENT STATE BUDGETS.”

Mendocino County

The County was created in 1850 by the State Legislature and was one of the State’s original 27 counties. Sonoma, Lake, Glenn, Tehama, Trinity and Humboldt counties all border Mendocino County on its inland side. The County spans an area of over 2 million acres, which is approximately 3,500 square miles and its coastline runs about 100 miles. U.S. Highway 101, which runs through the center of the County, and Coastal State Route 1, are important transportation routes. Smaller country roads connect the County’s five distinct regions, which are the Anderson Valley to the south, South Mendocino coast, North Mendocino coast, Northern Mendocino County and the Russian River Valley to the east. The City of Ukiah is the largest city in the County and is the County seat. The County is legislatively governed by a board of five supervisors, each with a separate district.

The County has nine Indian reservations within its borders, the fourth most of any county in the United States (after San Diego County, California; Sandoval County, New Mexico; and Riverside County, California).

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Population

The County's population at January 1, 2021, the most recent estimate, was 86,669 according to the State Department of Finance. The table below shows population estimates for the County and its four incorporated cities, for the last five years.

MENDOCINO COUNTY
Population Estimates
Calendar Years 2017 through 2021 as of January 1

Area	2017	2018	2019	2020	2021
Fort Bragg	7,457	7,540	7,494	7,451	7,409
Point Arena	442	438	430	438	435
Ukiah	15,937	16,081	15,942	15,951	15,526
Willits	5,057	5,133	5,107	5,065	5,040
Balance Of County	59,753	59,350	59,232	58,803	58,259
Total County	88,646	88,542	88,205	87,708	86,669

Source: State Department of Finance estimates.

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Largest Employers

The following table lists major employers within the County as of February 2022, being the most current date for which such information is available. The employers are listed in alphabetical order without regard to the number of employees.

MENDOCINO COUNTY Major Employers (Listed Alphabetically) As of February 2022

Employer Name	Location	Industry
Adventist Health Howard Meml	Willits	Hospitals
Adventist Health Mendocino Cst	Fort Bragg	Hospitals
Adventist Health Ukiah Vly	Ukiah	Outpatient Services
California Department-Forestry	Willits	Government Offices-State
Costco Wholesale	Ukiah	Wholesale Clubs
Coyote Valley Casino	Redwood Valley	Casinos
Dharma Realm Buddhist Assn	Ukiah	Associations
Fetzer Vineyards	Hopland	Wineries (mfrs)
Georgia-Pacific Corp	Fort Bragg	Sawmills (mfrs)
Little River Inn	Little River	Golf Courses
Mendocino Community Health	Ukiah	Clinics
Mendocino County Food Stamps	Ukiah	Government Offices-County
Mendocino County Office of Edu	Ukiah	Boards of Education
Mendocino County Sheriff	Point Arena	Government Offices-County
Mendocino County Social Svc	Ukiah	Government Offices-County
Mendocino Redwood Co LLC	Calpella	Restaurants
Metalfx Inc	Willits	Sheet Metal Fabricators (mfrs)
Oak Point Ranch	Potter Valley	Vineyards
Pacific Coast Farm Credit	Ukiah	Loans-Agricultural
Safeway	Fort Bragg	Grocers-Retail
Sawmill	Ukiah	Sawmills & Planing Mills-General (mfrs)
Ukiah City Civic Ctr	Ukiah	Government Offices-City/Village & Twp
Ukiah High School	Ukiah	Schools
Ukiah Valley Medical Ctr	Ukiah	Hospitals
Walmart	Ukiah	Department Stores

Source: State of California Employment Development Department, extracted from The America's Labor Market Information System (ALMIS) Employer Database, 2022 1st Edition.

The following table lists major employers within the County as of June 30, 2020, based on estimated number of employees.

MENDOCINO COUNTY
Major Employers (By Number of Employees)
As of June 30, 2020

Employer Name	Industry	Number of Employees
County of Mendocino	County Services	1,000-1,500
Adventist Health Ukiah Valley/UVMC	Hospital & Outpatient Services	500-999
Mendocino Redwood Co., LLC	Manufacturing/Sawmill	500-999
Ukiah Unified School District	Education	500-999
Fetzer Vineyards	Vineyard/Winery	250-499
Frank R. Howard Memorial Hospital	Hospitals	250-499
Mendocino Coast District Hospital	Hospitals	250-499
Mendocino Community Health	Hospitals	250-499
CA Dept. of Forestry/Cal Fire	Fire Protection Services	100-249
City of Ukiah	City Services	100-249
Costco Wholesale	Wholesale Clubs	100-249
Coyote Valley Tribe of Pomo Indians	Casinos	100-249
Mendocino College	Education	100-249
Safeway	Grocery	100-249
Wal-Mart Stores, Inc.	Retail	100-249

Source: County of Mendocino Annual Comprehensive Financial Report for fiscal year ended June 30, 2020.

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Employment and Industry

The following table shows the average annual estimated numbers of wage and salary workers by industry.

Mendocino County Annual Average Civilian Labor Force, Employment and Unemployment, Employment by Industry (March 2020 Benchmark)

	2016	2017	2018	2019	2020
Civilian Labor Force ⁽¹⁾	39,620	39,560	39,460	38,650	37,020
Employment	37,520	37,760	37,870	37,090	33,720
Unemployment	2,100	1,800	1,590	1,560	3,290
Unemployment Rate	5.3%	4.5%	4.0%	4.0%	8.9%
<u>Wage and Salary Employment: ⁽²⁾</u>					
Agriculture	1,360	1,380	1,450	1,460	1,410
Mining, Logging, and Construction	1,370	1,540	1,690	1,690	1,590
Manufacturing	2,550	2,540	2,470	2,430	2,360
Wholesale Trade	740	840	810	740	700
Retail Trade	4,730	4,760	4,820	4,810	4,480
Transportation, Warehousing, Utilities	710	710	730	720	840
Information	250	230	230	210	170
Financial Activities	1,050	1,060	1,070	1,050	980
Professional and Business Services	1,670	1,670	1,790	1,860	1,800
Educational and Health Services	5,580	5,750	5,780	5,840	5,530
Leisure and Hospitality	4,410	4,410	4,490	4,360	3,200
Other Services	790	810	810	750	700
Federal Government	280	270	270	270	290
State Government	570	560	580	600	640
Local Government	6,400	6,400	6,320	6,310	5,740
Total, All Industries ⁽³⁾	32,440	32,950	33,290	33,100	30,390

(1) Labor force data is by place of residence; includes self-employed individuals, unpaid family workers, household domestic workers, and workers on strike.

(2) Industry employment is by place of work; excludes self-employed individuals, unpaid family workers, household domestic workers, and workers on strike.

(3) Totals may not add due to rounding.

Source: State of California Employment Development Department.

Commercial Activity

A summary of historic taxable sales within the County during the past five years in which data is available is shown in the following table. Total taxable sales during the first three quarters of calendar year 2021 in the County were reported to be \$1,512,382,025, a 20.24% increase over the total taxable sales of \$1,257,779,710 reported during the first three quarters of calendar year 2020.

MENDOCINO COUNTY
Taxable Retail Sales
Number of Permits and Valuation of Taxable Transactions
Calendar Years 2016 through 2020
(Dollars in Thousands)

	Retail Stores		Total Outlets	
Year	Permits on July 1	Taxable Transactions	Permits on July 1	Taxable Transactions
2016	2,489	\$1,075,436	4,145	\$1,424,943
2017	2,529	1,111,403	4,460	1,467,165
2018	2,492	1,150,832	4,796	1,490,850
2019	2,472	1,245,092	5,046	1,602,968
2020	2,567	1,350,609	5,232	1,728,692

Source: State Department of Tax and Fee Administration.

Construction Trends

Provided below are the building permits and valuations for the County for calendar years 2016 through 2020.

MENDOCINO COUNTY
Total Building Permit Valuations
Calendar Years 2016 through 2020
(dollars in thousands)

	2016	2017	2018	2019	2020
<u>Permit Valuation</u>					
New Single-family	\$11,628.5	\$17,779.4	\$29,034.7	\$22,296.2	\$20,148.2
New Multi-family	8,400.0	224.9	0.0	1,630.7	3,526.4
Res. Alterations/Additions	10,523.7	7,241.9	10,268.4	9,095.0	9,570.8
Total Residential	30,552.2	25,246.2	39,303.1	33,021.9	33,245.4
New Commercial	3,937.5	14,404.3	16,366.2	17,698.0	20,058.6
New Industrial	78.2	775.3	5.0	14.6	20,158.6
New Other	4,008.9	2,859.7	7,987.7	5,738.3	4,898.0
Com. Alterations/Additions	6,652.3	2,240.8	7,387.6	8,771.3	5,546.0
Total Nonresidential	14,676.9	20,280.1	31,746.5	32,222.2	50,661.2
<u>New Dwelling Units</u>					
Single Family	70	91	157	137	102
Multiple Family	48	2	0	8	240
TOTAL	118	93	157	145	342

Source: Construction Industry Research Board, Building Permit Summary.

Effective Buying Income

“Effective Buying Income” is defined as personal income less personal tax and non-tax payments, a number often referred to as “disposable” or “after-tax” income. Personal income is the aggregate of wages and salaries, other labor-related income (such as employer contributions to private pension funds), proprietor’s income, rental income (which includes imputed rental income of owner-occupants of non-farm dwellings), dividends paid by corporations, interest income from all sources, and transfer payments (such as pensions and welfare assistance). Deducted from this total are personal taxes (federal, state and local), non-tax payments (fines, fees, penalties, etc.) and personal contributions to social insurance. According to U.S. government definitions, the resultant figure is commonly known as “disposable personal income.”

The following table summarizes the median household effective buying income for Mendocino, the County, the State and the United States for the period 2018 through 2022.

**MENDOCINO, MENDOCINO COUNTY,
STATE OF CALIFORNIA AND THE UNITED STATES
Median Household Effective Buying Income
For Calendar Years 2018 through 2022**

	2018	2019	2020	2021	2022
Mendocino	\$43,382	\$44,773	\$46,538	\$58,984	\$69,692
County of Mendocino	40,496	42,231	48,768	46,801	55,971
State of California	59,646	62,637	65,870	67,956	77,058
United States	50,735	52,841	55,303	56,790	64,448

Source: The Nielsen Company (US), Inc for 2018; Claritas, LLC for 2019 through 2022.

APPENDIX D

FORM OF OPINION OF BOND COUNSEL

LETTERHEAD OF JONES HALL APLC

_____, 2022

Board of Trustees
Mendocino Unified School District
44141 Little Lake Road #1154
Mendocino, California. 95460

OPINION: \$_____ Mendocino Unified School District (Mendocino County, California)
 General Obligation Bonds, Election of 2020, Series B

Members of the Board of Trustees:

We have acted as bond counsel to the Mendocino Unified School District (the "District") in connection with the issuance by the Board of Trustees of the District (the "Board") of the \$_____ principal amount of Mendocino Unified School District (Mendocino County, California) General Obligation Bonds, Election of 2020, Series B (the "Bonds") under the provisions of Article 4.5 of Chapter 3 of Part 1 of Division 2 of Title 5 of the California Government Code, and a resolution of the Board adopted on February 10, 2022 (the "Bond Resolution"). We have examined the law and such certified proceedings and other papers as we deemed necessary to render this opinion.

As to questions of fact material to our opinion, we have relied upon representations of the Board contained in the Bond Resolution and in the certified proceedings and other certifications furnished to us, without undertaking to verify such facts by independent investigation.

Based upon the foregoing, we are of the opinion, under existing law, as follows:

1. The District is a duly created and validly existing school district with the power to issue the Bonds and to perform its obligations under the Bond Resolution and the Bonds.
2. The Bond Resolution has been duly adopted by the Board and constitutes a valid and binding obligation of the District enforceable against the District in accordance with its terms.
3. The Bonds have been duly issued and sold by the District and are valid and binding general obligations of the District, and the County of Mendocino is obligated to levy *ad valorem* taxes for the payment of the Bonds and the interest thereon upon all property within the District subject to taxation by the District, without limitation as to rate or amount.
4. The interest on the Bonds is excluded from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax.

The opinions set forth in the preceding sentence are subject to the condition that the District comply with all requirements of the Internal Revenue Code of 1986, as amended, that must be satisfied subsequent to the issuance of the Bonds in order that the interest thereon be, and continue to be, excludable from gross income for federal income tax purposes. The District has made certain representations and covenants in order to comply with each such requirement. Inaccuracy of those representations, or failure to comply with certain of those covenants, may cause the inclusion of such interest in gross income for federal income tax purposes, which may be retroactive to the date of issuance of the Bonds.

5. The interest on the Bonds is exempt from personal income taxation imposed by the State of California.

We express no opinion regarding any other tax consequences arising with respect to the ownership, sale or disposition of, or the amount, accrual or receipt of interest on, the Bonds.

The rights of the owners of the Bonds and the enforceability of the Bonds are limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights generally, and by equitable principles, whether considered at law or in equity.

This opinion is given as of the date hereof, and we assume no obligation to revise or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention, or any changes in law that may hereafter occur.

Respectfully submitted,

A Professional Law Corporation

APPENDIX E

FORM OF CONTINUING DISCLOSURE CERTIFICATE

\$ _____
MENDOCINO UNIFIED SCHOOL DISTRICT
(Mendocino County, California)
General Obligation Bonds
Election of 2020, Series B

Continuing Disclosure Certificate

This Continuing Disclosure Certificate (the "Disclosure Certificate") is executed and delivered by the Mendocino Unified School District (the "District") in connection with the issuance of \$ _____ aggregate principal amount of Mendocino Unified School District School District (County of Mendocino, California) General Obligation Bonds, Election of 2020, Series B (the "Bonds"). The Bonds are being issued under a resolution adopted by the Board of Trustees of the District on February 10, 2022 (the "Bond Resolution"). The District covenants and agrees as follows:

Section 1. Purpose of the Disclosure Certificate. This Disclosure Certificate is being executed and delivered by the District for the benefit of the holders and beneficial owners of the Bonds and in order to assist the Participating Underwriter in complying with S.E.C. Rule 15c2-12(b)(5).

Section 2. Definitions. In addition to the definitions set forth in the Bond Resolution, which apply to any capitalized term used in this Disclosure Certificate unless otherwise defined in this Section, the following capitalized terms have the following meanings:

"*Annual Report*" means any Annual Report provided by the District under and as described in Sections 3 and 4.

"*Annual Report Date*" means the date that is nine months after the end of the District's fiscal year (currently by April 1 based on the District's fiscal year end of June 30).

"*Dissemination Agent*" means the District, or any successor Dissemination Agent designated in writing by the District and which has filed with the District a written acceptance of such designation.

"*Listed Events*" means any of the events listed in Section 5(a).

"*MSRB*" means the Municipal Securities Rulemaking Board, which has been designated by the Securities and Exchange Commission as the sole repository of disclosure information for purposes of the Rule.

"*Participating Underwriter*" means the original underwriter of the Bonds required to comply with the Rule in connection with offering of the Bonds.

"*Rule*" means Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as the same may be amended from time to time.

Section 3. Provision of Annual Reports.

(a) The District shall, or shall cause the Dissemination Agent to provide, not later than nine months after the end of the District's fiscal year, commencing no later than April 1, 2023 with the report for the 2021-22 Fiscal Year, provide to the MSRB, in an electronic format as prescribed by the MSRB, an Annual Report that is consistent with the requirements of Section 4. Not later than 15 Business Days prior to the Annual Report Date, the District shall provide the Annual Report to the Dissemination Agent (if other than the District). If by 15 Business Days prior to the Annual Report Date the Dissemination Agent (if other than the District) has not received a copy of the Annual Report, the Dissemination Agent shall contact the District to determine if the District is in compliance with the previous sentence. The Annual Report may be submitted as a single document or as separate documents comprising a package, and may include by reference other information as provided in Section 4; provided that the audited financial statements of the District may be submitted separately from the balance of the Annual Report, and later than the Annual Report Date, if not available by that date. If the District's fiscal year changes, it shall give notice of such change in the same manner as for a Listed Event under Section 5(c). The District shall provide a written certification with each Annual Report furnished to the Dissemination Agent to the effect that such Annual Report constitutes the Annual Report required to be furnished by the District hereunder.

(b) If the District does not provide (or cause the Dissemination Agent to provide) an Annual Report by the Annual Report Date, the District shall provide (or cause the Dissemination Agent to provide) notice to the MSRB in a timely manner, in an electronic format as prescribed by the MSRB.

(c) With respect to the Annual Report, the Dissemination Agent shall:

- (i) determine each year prior to the Annual Report Date the then-applicable rules and electronic format prescribed by the MSRB for the filing of annual continuing disclosure reports; and
- (ii) if the Dissemination Agent is other than the District, file a report with the District certifying that the Annual Report has been provided pursuant to this Disclosure Certificate, and stating the date it was provided.

Section 4. Content of Annual Reports. The Annual Report shall contain or incorporate by reference the following:

(a) Audited financial statements prepared in accordance with generally accepted accounting principles as promulgated to apply to governmental entities from time to time by the Governmental Accounting Standards Board. If the District's audited financial statements are not available by the Annual Report Date, the Annual Report shall contain unaudited financial statements in a format similar to the financial statements contained in the final Official Statement, and the audited financial statements shall be filed in the same manner as the Annual Report when they become available.

(b) Unless otherwise provided in the audited financial statements filed on or before the Annual Report Date, the following information for the most recently completed fiscal year, or, if available at the time of filing the Annual Report, the then-current fiscal year:

- (i) Assessed value of taxable property in the jurisdiction of the District as shown on the equalized assessment roll;
- (ii) Assessed valuation of the properties of the top twenty secured property taxpayers in the District as measured by secured assessed value;
- (iii) Property tax collection delinquencies for the District, if available from the County at the time of filing the Annual Report, and only if the District's *ad valorem* taxes securing general obligation bonds are no longer included on Mendocino County's Teeter Plan;
- (iv) The District's most recently adopted Budget or approved interim report with budgeted figures, which is available at the time of filing the Annual Report; and
- (v) Such further information, if any, as may be necessary to make the statements made pursuant to (a) and (b) of Section 4, in the light of the circumstances under which they are made, not misleading

(c) Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues of the District or related public entities, which are available to the public on the MSRB's internet web site or filed with the Securities and Exchange Commission. The District shall clearly identify each such other document so included by reference.

Section 5. Reporting of Significant Events.

(a) Pursuant to the provisions of this Section, the District shall give, or cause to be given, notice of the occurrence of any of the following events with respect to the Bonds:

- (1) Principal and interest payment delinquencies.
- (2) Non-payment related defaults, if material.
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties.
- (4) Unscheduled draws on credit enhancements reflecting financial difficulties.
- (5) Substitution of credit or liquidity providers, or their failure to perform.
- (6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security.
- (7) Modifications to rights of security holders, if material.
- (8) Bond calls, if material, and tender offers.
- (9) Defeasances.

- (10) Release, substitution, or sale of property securing repayment of the securities, if material.
- (11) Rating changes.
- (12) Bankruptcy, insolvency, receivership or similar event of the District.
- (13) The consummation of a merger, consolidation, or acquisition involving the District or the sale of all or substantially all of the assets of the District, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.
- (14) Appointment of a successor or additional trustee or the change of name of a trustee, if material.
- (15) Incurrence of a financial obligation of the District, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the District, any of which affect security holders, if material.
- (16) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the District, any of which reflect financial difficulties.

(b) Whenever the District obtains knowledge of the occurrence of a Listed Event, and, if the Listed Event is described in subsections (a)(2), (a)(6), (a)(7), (a)(8) (if the event is a bond call), (a)(10), (a)(13), (a)(14) or (a)(15) above, the District determines that knowledge of the occurrence of a Listed Event would be material under applicable Federal securities law, the District shall, or shall cause the Dissemination Agent (if not the District) to, file a notice of such occurrence with the MSRB, in an electronic format as prescribed by the MSRB, in a timely manner not in excess of 10 business days after the occurrence of the Listed Event. Notwithstanding the foregoing, notice of Listed Event described in subsection (a)(8) above need not be given under this subsection any earlier than the notice (if any) of the underlying event is given to holders of affected Bonds.

(c) The District acknowledges that the events described in subparagraphs (a)(2), (a)(7), (a)(8) (if the event is a bond call), (a)(10), (a)(13), (a)(14), and (a)(15) of this Section contain the qualifier "if material" and that subparagraph (a)(6) also contains the qualifier "material" with respect to certain notices, determinations or other events affecting the tax status of the Bonds. The District shall cause a notice to be filed as set forth in paragraph (b) above with respect to any such event only to the extent that it determines the event's occurrence is material for purposes of U.S. federal securities law. Whenever the District obtains knowledge of the occurrence of any of these Listed Events, the District will as soon as possible determine if such event would be material under applicable federal securities law. If such event is determined to be material, the District will cause a notice to be filed as set forth in paragraph (b) above.

(d) For purposes of this Disclosure Certificate, any event described in paragraph (a)(12) above is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent, or similar officer for the District in a proceeding under the United States Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the District, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or

governmental authority, or the entry of an order confirming a plan of reorganization, arrangement, or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the District.

(e) For purposes of Section 5(a)(15) and (16), “financial obligation” means a (i) debt obligation; (ii) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii). The term financial obligation shall not include municipal securities as to which a final official statement has been provided to the Municipal Securities Rulemaking Board consistent with the Rule.

Section 6. Identifying Information for Filings with the MSRB. All documents provided to the MSRB under the Disclosure Certificate shall be accompanied by identifying information as prescribed by the MSRB.

Section 7. Termination of Reporting Obligation. The District’s obligations under this Disclosure Certificate shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If such termination occurs prior to the final maturity of the Bonds, the District shall give notice of such termination in the same manner as for a Listed Event under Section 5(c).

Section 8. Dissemination Agent. The District may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Disclosure Certificate, and may discharge any such Agent, with or without appointing a successor Dissemination Agent.

Section 9. Amendment; Waiver. Notwithstanding any other provision hereof, the District may amend this Disclosure Certificate, and any provision of this Disclosure Certificate may be waived, provided that the following conditions are satisfied:

- (a) if the amendment or waiver relates to the provisions of Sections 3(a), 4 or 5(a), it may only be made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature, or status of an obligated person with respect to the Bonds, or type of business conducted;
- (b) the undertakings herein, as proposed to be amended or waived, would, in the opinion of nationally recognized bond counsel, have complied with the requirements of the Rule at the time of the primary offering of the Bonds, after taking into account any amendments or interpretations of the Rule, as well as any change in circumstances; and
- (c) the proposed amendment or waiver either (i) is approved by holders of the Bonds in the manner provided in the Bond Resolution for amendments to the Bond Resolution with the consent of holders, or (ii) does not, in the opinion of nationally recognized bond counsel, materially impair the interests of the holders or beneficial owners of the Bonds.

If the annual financial information or operating data to be provided in the Annual Report is amended under the provisions hereof, the first annual financial information filed pursuant hereto containing the amended operating data or financial information shall explain, in narrative form, the reasons for the amendment and the impact of the change in the type of operating data or financial information being provided.

If an amendment is made to the undertaking specifying the accounting principles to be followed in preparing financial statements, the annual financial information for the year in which the change is made shall present a comparison between the financial statements or information prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles. The comparison shall include a qualitative discussion of the differences in the accounting principles and the impact of the change in the accounting principles on the presentation of the financial information, in order to provide information to investors to enable them to evaluate the ability of the District to meet its obligations. To the extent reasonably feasible, the comparison shall be quantitative. A notice of the change in the accounting principles shall be filed in the same manner as for a Listed Event under Section 5(c).

Section 9. Additional Information. Nothing in this Disclosure Certificate prevents the District from disseminating any other information, using the means of dissemination set forth in this Disclosure Certificate or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Listed Event, in addition to that which is required by this Disclosure Certificate. If the District chooses to include any information in any Annual Report or notice of occurrence of a Listed Event in addition to that which is specifically required by this Disclosure Certificate, the District shall have no obligation under this Disclosure Certificate to update such information or include it in any future Annual Report or notice of occurrence of a Listed Event.

Section 10. Default. If the District fails to comply with any provision of this Disclosure Certificate, any holder or beneficial owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Disclosure Certificate. A default under this Disclosure Certificate shall not be deemed an Event of Default under the Bond Resolution, and the sole remedy under this Disclosure Certificate in the event of any failure of the District to comply with this Disclosure Certificate shall be an action to compel performance.

Section 11. Duties, Immunities and Liabilities of Dissemination Agent. The Dissemination Agent shall have only such duties as are specifically set forth in this Disclosure Certificate, and the District agrees to indemnify and save the Dissemination Agent, its officers, directors, employees and agents, harmless against any loss, expense and liabilities which it may incur arising out of or in the exercise or performance of its powers and duties hereunder, including the costs and expenses (including attorneys fees) of defending against any claim of liability, but excluding liabilities due to the Dissemination Agent's negligence or willful misconduct. The obligations of the District under this Section shall survive resignation or removal of the Dissemination Agent and payment of the Bonds.

Section 12. Beneficiaries. This Disclosure Certificate shall inure solely to the benefit of the District, the Dissemination Agent, the Participating Underwriters and holders and beneficial owners from time to time of the Bonds, and shall create no rights in any other person or entity.

Date: _____, 2022

**MENDOCINO UNIFIED SCHOOL
DISTRICT**

By: _____
Superintendent

APPENDIX F

DTC AND THE BOOK-ENTRY SYSTEM

The following description of the Depository Trust Company ("DTC"), the procedures and record keeping with respect to beneficial ownership interests in the Bonds, payment of principal, interest and other payments on the Bonds to DTC Participants or Beneficial Owners, confirmation and transfer of beneficial ownership interest in the Bonds and other related transactions by and between DTC, the DTC Participants and the Beneficial Owners is based solely on information provided by DTC. Accordingly, no representations can be made concerning these matters and neither the DTC Participants nor the Beneficial Owners should rely on the foregoing information with respect to such matters, but should instead confirm the same with DTC or the DTC Participants, as the case may be.

Neither the District nor the Paying Agent take any responsibility for the information contained in this Section.

No assurances can be given that DTC, DTC Participants or Indirect Participants will distribute to the Beneficial Owners (a) payments of interest, principal or premium, if any, with respect to the Bonds, (b) Bonds representing ownership interest in or other confirmation or ownership interest in the Bonds, or (c) redemption or other notices sent to DTC or Cede & Co., its nominee, as the registered owner of the Bonds, or that they will so do on a timely basis, or that DTC, DTC Participants or DTC Indirect Participants will act in the manner described in this Appendix. The current "Rules" applicable to DTC are on file with the Securities and Exchange Commission and the current "Procedures" of DTC to be followed in dealing with DTC Participants are on file with DTC.

1. The Depository Trust Company ("DTC") will act as securities depository for the securities (in this Appendix, the "Bonds"). The Bonds will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Bond will be issued for each maturity of the Bonds, in the aggregate principal amount of such maturity, and will be deposited with DTC. If, however, the aggregate principal amount of any maturity exceeds \$500 million, one certificate will be issued with respect to each \$500 million of principal amount and an additional certificate will be issued with respect to any remaining principal amount of such issue.

2. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding

company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at www.dtcc.com. *The information contained on this Internet site is not incorporated herein by reference.*

3. Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive Bonds representing their ownership interests in Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.

4. To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co. or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of the notices be provided directly to them.

6. Redemption notices will be sent to DTC. If less than all of the bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

7. Neither DTC nor Cede & Co. (nor such other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting

rights to those Direct Participants to whose accounts the Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Redemption proceeds, distributions, and interest payments on the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts, upon DTC's receipt of funds and corresponding detail information from District or Paying Agent on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC nor its nominee, Paying Agent, or District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of District or Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

9. DTC may discontinue providing its services as securities depository with respect to the Bonds at any time by giving reasonable notice to District or Paying Agent. Under such circumstances, in the event that a successor securities depository is not obtained, Bonds are required to be printed and delivered.

10. The District may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.

11. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that District believes to be reliable, but District takes no responsibility for the accuracy thereof.

APPENDIX G

MENDOCINO COUNTY INVESTMENT POLICY AND INVESTMENT REPORT

APPENDIX H

TABLE OF ACCRETED VALUES

Mendocino K-8 Preschool Proposal
February 10th, 2022

Background

Currently, there are no State preschools from Fort Bragg to Elk. The idea to start a State preschool at the Mendocino K-8 School would bring a few slots to Mendocino. We currently have 5 State preschool slots at Greenwood Preschool and as of this writing, we are using 3 of them. We are able to transfer slots to the K-8 preschool and we can also apply for additional State Preschool slots in the future. Many parents believe there is a need for an additional preschool in Mendocino. After discussions with Director of Early Learning and Care at MCOE, Kristin Hills, I have put together an idea of what the program might look like to give you a picture of what we are considering.

Program Considerations

- PreK/TK model
- Ages would be 4 and 5-year olds
 - Age 4: must turn 4 by December 2nd
 - Age 5 (TK): Eligible if they turn 5 between September 2 and February 2
- Student to Teacher ratio would be 1:8
- We would hire a certificated teacher with State preschool qualifications and an aide for a capacity of 16 students
- Teacher and program will be under the supervision of the superintendent
- State Preschool reimbursement: about \$27/day
- Private Pay Tuition: about \$32/day
- Hours: Monday-Friday, 8:30 – 2:30 or 3:30 (offer 2-3 additional hours at CCM to meet the 9-hour requirement of the ELO-P program)
- We are eligible for \$28,000 through the Preschool Planning Grant
- We do not need a childcare license
- Need to purchase materials and create an outside play space
- Priority for enrollment:
 - MUSD residents qualifying for State preschool
 - MUSD residents
 - Children of employees residing outside of MUSD boundaries
 - Children residing outside MUSD boundaries (possible lottery)
- Greenwood Preschool would remain open. Current enrollment is 6. Budgetary impact is about \$40,000.
- MUSD staff survey – 23 in favor, 5 against

2022-23 Budget

Revenue	Amount
Preschool Planning Grant	\$28,000
State Preschool (2 slots)	\$9,720
**Private Pay Tuition (estimate of 5)	\$28,800 – 20% (attendance) = \$23,040
Total Revenue	\$60,760
Expenditure	
1.0 FTE Teacher	\$80,000
1.0 Aide	\$35,000
Materials and Supplies	\$10,000
Outdoor Play Space	\$15,000
Total Expenditures	\$140,000
Budget Impact	(\$79,240)

Recommendation

This is an extremely difficult decision. I believe any new program will put more of a burden on staff, administration, and our budget. Every year I am being asked to review staffing and reduce whenever we can. That being said, California is moving toward universal preschool in the near future and we will need to provide this program soon. I do believe there is a need and we will be able to fill all of the available slots. I am recommending that we give this program a shot for the 2022-23 school year.

**This is essentially a wild guess. There are a lot of unknowns out there including how income eligible students would access the program if they can't pay a private pay tuition. I will explain more about this at the meeting.

Mendocino Unified School District

COVID-19 Safety Plan

This CPP is designed to control exposures to the SARS-CoV-2 virus that may occur in our workplace.

Date: February 10th, 2021

Authority and Responsibility

Jason Morse has overall authority and responsibility for implementing the provisions of this CPP in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment.

Introduction

The MUSD COVID-19 Safety Plan addresses both the Cal/OSHA COVID-19 Prevention Program requirements and the COVID-19 School Guidance Checklist requirements.

Schools will implement strategies to encourage behaviors that reduce the spread of COVID-19. Each school site will have a **COVID-19 School Site-Specific Protection Plan (SSPP)** outlining safety protocols and procedures that follow guidelines presented in this document.

This plan was developed after careful consideration and guidance from the Mendocino County Public Health Officer, the California Department of Public Health Guidance documents, and input from surveys and stakeholder groups including consultation with the Mendocino Teachers' Association, Classified Employees of Mendocino Unified, and parents. Additionally, it includes the necessary components of a COVID-19 Prevention Program (Cal/OSHA).

Identification and Evaluation of COVID-19 Hazards

We will implement the following in our workplace:

- Conduct workplace-specific evaluations using the Appendix A: Identification of COVID-19 Hazards form.
- Evaluate employees' potential workplace exposures to all persons at, or who may enter, our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections using the Appendix B: COVID-19 Inspections form as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with our COVID-19 policies and procedures.

Employee Participation

Employees and their authorized employees' representatives are encouraged to participate in the identification and evaluation of COVID-19 hazards.

MUSD has a designated COVID-19 Liaison for each campus. The COVID-19 Liaisons are listed below:

- MUSD – Jason Morse (707) 937-5868 jmorse@mcn.org
 - MHS, MAS, and MCHS – Tobin Hahn (707) 937-5871 thahn@mendocinoused.org
 - K-8, Albion, and Comptche Schools – Kim Humrichouse (707) 937-0515 khumrichouse@mcn.org
 - Greenwood Preschool – Jessica Ballard (707) 877-3361 jessiballa7@aol.com

Any employee, community member, parent, guardian or student may call or email the site COVID-19 Liaison to report any COVID-19 related issues, or through the California Safe Schools for All portal at:

<https://caschoolsopening.powerappsportals.us/comments-and-concerns/>

General Guidelines in Working with COVID-19

COVID-19 is mostly spread by respiratory droplets released when people talk, cough, or sneeze. It is thought that the virus may spread to hands from a contaminated surface and then to the nose, eyes, or mouth, causing infection. Therefore, personal prevention practices (such as handwashing, staying home when sick) and environmental cleaning and disinfection are important principles that are covered in this document. Fortunately, there are a number of actions schools can take to help reduce the risk of COVID-19 exposure and spread during school sessions and activities.

Supplies for School Sites and Classrooms to maintain an environment that is as safe as possible and mitigates various risks of transmission. (Cal/OSHA)

1. **Barriers** which include: Gloves, face masks, face shields, goggles, plastic/plexiglass barriers.
2. **Cleaning Supplies** which include: Soap, hand sanitizer with at least 60 percent alcohol (for staff and older children who can safely use hand sanitizer), paper towels, tissues, disinfectant wipes, and various custodial cleaning products.
3. **Infrared thermometers** for no touch screening. Procure enough for every classroom, front office, and health office.

Strategies to Prevent the Spread of COVID-19 - Infection Mitigation Strategies

1. Face Coverings and Personal Protective Equipment and Supplies (Cal/OSHA)

Face coverings are required for all persons (staff, students, parents, or community members) who are at any district property or school site. The mask must be worn over the nose and mouth at all times. This includes anyone dropping-off or picking-up children and on District transportation.

Staff and students with a documented medical contraindication to a face covering may be allowed to wear a face shield with a cloth drape below the chin and tucked into the shirt.

Speech and language therapists and staff working with younger or hard-of-hearing students may also use a face shield with a cloth drape if a face covering interferes with their ability to work with students.

Students with documented medical or behavioral contraindications to face coverings should be seated 6 feet away from other students with care taken to not stigmatize the student.

Schools must exclude from campus any adult or student who refuses to wear a face covering provided by the school, unless the student or adult are medically exempt. The District will engage in the interactive process with any employee who has medical limitations restricting their ability to wear a mask. Students who are excluded from campus because they will not wear a face covering will be offered Distance Learning.

Face coverings will not be required while students and staff are engaged in eating or drinking. Staff are not required to wear a mask when working alone in their classroom, however in higher trafficked areas and spaces where people come and go, face coverings are always required.

Participants in youth and adult sports should wear face coverings indoors when participating in the activity, even with heavy exertion as tolerated.

Training will be provided for students and staff in the proper use, removal, and washing of face coverings and etiquette of all face coverings (includes flyers, posters, accessible videos, and in-person training). The CDPH Guidance for the Use of Face coverings will be provided to staff and families of students.

The District will provide face masks for staff and students. The District will also provide schools a supply of face coverings for students who inadvertently fail to bring a face covering to school. Staff will also be provided with disposable 3-ply surgical masks and a face shield. Plexiglass barriers will be provided for instructional staff, high-traffic school site main office areas and district office locations.

The District will provide adequate supplies including soap, hand sanitizer with at least 60 percent alcohol (children under 9 years old should use hand sanitizer under adult supervision), paper towels, tissues, disinfectant wipes, gloves, face coverings or shields.

The District will continue to monitor and evaluate the need for PPE as required by CCR Title I, section 3380, and CCR Title 8, section 5144. The District will provide such PPE as needed.

2. Physical Distancing- Inside and Outside the Classroom (Cal/OSHA)

2a. Bathrooms

The number of persons allowed in the restrooms at one time will be established based on social distancing and on the size of the restroom, including available stalls and sinks. This may involve staff monitoring or limiting access to restrooms.

2b. School Bus Transportation

Measures will be implemented to reduce risk on the school bus. Student arrival times and onsite class times may be modified to comply with distancing guidelines. Students and staff will wear face coverings at all times on a bus. Bus windows shall be kept open whenever possible to maximize ventilation. A minimum of at least two windows on a bus should be opened fully. Each bus will be equipped with extra unused face coverings for students who may have inadvertently failed to bring one.

2c. Entrance, Egress, and Movement Within a School

As part of each school site's COVID-19 Safety Plan, schools will provide routes for entry and exit to the campus and classrooms. Congregate movement through hallways will be minimized as practicable and sites will create ways to enter and exit a campus and create staggered passing times when necessary.

2d. Common Spaces

Common or shared spaces such as cafeterias, libraries, and playgrounds will operate with staggered schedules that are determined by the site administrators. The schedules will promote physical distancing guidelines to ensure staff and student safety while in these areas.

School athletic activities and sports will follow the CDPH Outdoor and Indoor Youth and Adult Recreational Guidance.

2e. Food Services

Disposable food service items (e.g., utensils, dishes) will be used as much as possible. If disposable items are not feasible, items will be handled with gloves and washed with dish soap and hot water or in a dishwasher.

Divided mealtimes (for breakfast, snack, and lunch) will be implemented by site administrators. Staff members may assist with the monitoring of various eating locations.

Additional trash/recycling containers will be used to accommodate the various eating areas.

2f. Visual Cues

Signage and floor marking will be implemented for site wayfinding to delineate one-way halls and doorways.

3. Ventilation and Outdoor Spaces

Outdoor activities, including snacks/meal, active exercise, and instruction, will be encouraged. Students should come prepared for increased outdoor activities. They should wear layers of clothing or bring additional clothing.

Ventilation systems are continually monitored for proper operation. Heating, Ventilation & Air Conditioning (HVAC) Merv 8 and 10 filters are replaced on a scheduled replacement cycle. The district uses filters above industry standard at all of our school sites. Replacement cycles will be adjusted accordingly based on guidance or need. In addition to HVAC, when practicable classroom and office ventilation are to have windows and doors open to allow air flow to provide as much fresh air as possible.

4. Handwashing, Hygiene, and Etiquette (Ca/OSHA)

School sites will develop routines and schedules for staff and students in all grades to wash or sanitize their hands at staggered intervals, especially before and after eating, upon entering/re-entering a classroom, and before and after touching shared equipment such as a computer keyboard.

Videos, flyers, and onsite demonstrations will be used to teach and reinforce handwashing with soap and water for at least 20 seconds. Staff may monitor all school restrooms to ensure compliance, especially with younger students.

If soap and water are not readily available, hand sanitizer that contains at least 70% alcohol will be available in classrooms and offices. Children under 9 years old should use hand sanitizer under adult supervision.

Staff and students will be encouraged to cover coughs and sneezes with a tissue. Used tissues should be thrown in the trash and hands washed immediately with soap and water for at least 20 seconds. If soap and water are not available, hand sanitizer should be used.

Handwashing facilities will be continually evaluated and portable stations will be installed at a site if necessary.

4a. Glove Wearing

Wear gloves when appropriate. This is not a broad based strategy because it only protects the wearer.

Staff will wear gloves during the following activities:

- a. Food service workers and staff in routine contact with the public (front office) should wear gloves.
- b. Employees engaged in symptom screening, front office and food service personnel, custodial staff for cleaning and disinfecting, staff engaged in using disinfectant products for cleaning, and staff who care for children who require diapering, g-tube feeding, catheterization or any procedure with a child where there is the possibility of coming into contact with their blood or body fluids.
- c. Wear gloves when it can be reasonably anticipated that contact with respiratory, blood, gastrointestinal fluids or other potentially infectious materials, mucous membranes, non-intact (broken) skin, or potentially contaminated intact skin (e.g., of a student incontinent of stool, urine or vomit) could occur.
- d. Once a task is completed, gloves are removed and hands are washed between each contact or task. Gloves are never used for multiple sequential tasks or with the same patient/client.

5. Cleaning and Disinfection (Ca/OSHA)

Custodial staff have been thoroughly trained in the proper cleaning of frequently touched surfaces (e.g. door handles, desks, sink handles, drinking fountains, etc.) within the school. Buses will be cleaned daily. Adequate cleaning supplies will continue to be provided and stored away from children.

5a. Shared Objects

The use of shared objects (e.g., gym or physical education equipment, art supplies, toys, musical instruments, computers) will be limited, as applicable.

Items that employees come into regular contact with, such as phones, headsets, desks, keyboards, writing materials, instruments and tools must not be shared to the extent feasible. If there must be sharing, the items will be disinfected between uses. Disinfecting wipes and gloves have been provided for this use.

PPE must not be shared under any conditions, e.g., gloves, google and face shields.

Sharing of staff vehicles will be minimized to the extent feasible, and high-touch points (for example, steering wheel, door handles, seat belt buckles, armrests, shifters, etc.) will be disinfected between users.

5b. Water Systems

Staff and students will be encouraged to bring their own water bottles to minimize the use and touching of water fountains.

6. Checking for Signs, Symptoms and Exposures (Cal/OSHA)

6a. Staying Home When Appropriate

Families and employees will do COVID-19 self-checks before coming to school each day. Students and staff will be educated on when they should stay home and when they can return to work or school.

Employees and students who have tested positive or have covid symptoms should stay home.

- Students and staff will continue to notify the District and/or school site when they need to stay home.
 - For staff members, please contact the Human Resources Department if you need to stay home due to a COVID-19 exposure or have been diagnosed with COVID-19, or COVID-19 symptoms.

6b. Symptom Assessment

Parents or caregivers are strongly encouraged to monitor their children for signs of infectious illness every day and to keep students home when sick. Parents will be required to keep sick students or students who have had close contact with a person with COVID-19 at home. The same will hold for staff members.

Students, staff, and parents are required to follow a COVID-19 self-checklist protocol. The self-check will be given as a link and will also be posted at all schools and district work sites. For students who are unable to perform their own self-assessment, the parents will be required to assist with the assessment before the student arrives at the campus. Parents will receive the At Home Health Screening Questionnaire.

Anyone, staff or student, who shows symptoms of COVID-19 will be denied entry to MUSD facilities.

6c. Isolation and Quarantine (Symptoms at School)

Staff and students should self-monitor throughout the day for symptoms of illness. School site COVID-19 Liaisons will be provided training to recognize suspected signs and symptoms of COVID-19 in children and youth under 18 years old.

Each school site will identify an isolation area for staff to safely assess and monitor students awaiting pickup.

Persons exhibiting a fever of 100.4 degrees or higher, or who have a cough or any other COVID-19 symptoms, will be isolated on the campus in a secured isolation area. Students exhibiting symptoms will be required to wear a face covering and be required to wait in an isolation area until they can be transported home or to a healthcare facility. Any workspace and isolation areas occupied by students who have been sent home will be disinfected immediately.

Sick students or staff staying home or sent home with symptoms consistent with COVID-19 will be advised to contact their primary care provider for evaluation and possible testing.

6d. Visitors to Campus

Nonessential visitors, volunteers, and community members will be asked not to come to the school site unless a virtual option (e.g. video conferencing) is not available and their presence is necessary to the operations of the school. Anyone entering a school site will be subject to the same precautionary measures as outlined above.

7. Staff to Staff Interactions (Cal/OSHA)

Administration will ensure that all staff use face coverings in accordance with CDPH guidelines and Cal/OSHA standards.

The District will engage in the interactive process with employees who have limitations related to COVID.

8. Limit Sharing- See section 5a, 5b

9. Train All Staff and Educate Families

9a. Training for Staff

Staff will receive additional training in:

- o Proper use, removal, and washing of face coverings.
- o Physical distancing guidelines and their importance.
- o Symptoms screening practices.
- o COVID-19 specific symptom identification.
- o How COVID-19 is spread.
- o Enhanced sanitation practices.
- o The importance of staff and students not coming to work they have symptoms, or if they or someone they live with or they have had close contact with has been diagnosed with COVID- 19.
- o For staff, COVID-19 specific symptom identification and when to seek medical attention.
- o The employer's plan and procedures to follow when staff or students become sick at school.
- o The employer's plan and procedures to protect staff from COVID-19 illness.

9b. Education for Families

All parents and guardians will receive information regarding proper use, removal, and washing of face coverings, symptoms screening practices, COVID-19 specific symptom identification, how COVID-19 is spread, enhanced sanitation practices, the importance of staff and students not coming to work they have symptoms, or if they or someone they live with or they have had close contact with has been diagnosed with COVID- 19.

School sites will also provide education for families regarding school site specific safety practices.

9c. Signs and Messages

Signs that promote protective measures will be posted in visible locations throughout the District. These include, but are not limited to, self-assessment of possible COVID-19 symptoms/exposure, when to stay

home, proper use of PPE, access to training and where to obtain more information, and direction for hallways and common areas. Information will be provided in English and Spanish. Using communication systems, school sites and district office locations will provide regular announcements on reducing the spread of COVID-19.

10. Maintain Health Operations (Cal/OSHA)

10a. Designated Staff

COVID safety concerns should be directed to the site principal or appropriate administrator who will ensure that all possible exposures to COVID-19 are documented and tracked in order to notify local health officials, staff and families in a prompt and responsible manner.

In the event that students or staff have been exposed to an individual who has tested positive for COVID-19 those who have had contact with the individual will be contacted as soon as is practicable. Written notification of employees and union leadership will be in accordance with Labor Code 6409.6.

11. Confirmed COVID-19 Case

Parents are asked to notify the school site office if their student tests positive for COVID-19. Staff members that become aware of a student who has tested positive for COVID-19 are to contact their school site office immediately.

Staff members who test positive for COVID-19 are to contact the Human Resources Department and site administrator immediately. The Human Resource Department will conduct contact tracing in accordance with Cal/OSHA and Public Health guidance. This includes determining who the employee had contact with during their infectious period, and worksites where the employee was present.

All reported cases of students or staff who test positive for COVID-19 will be reported to Public Health within 24 hours in accordance with guidelines from CDPH and Mendocino County Public Health. If it is determined that there was potential exposure of COVID-19 on a school property, the circumstances of the exposure will be reviewed and corrective action will be taken.

12. School and District Closure Determinations

MUSD will consult with the Local Public Health Officer (LHO) in determining if a school closure is necessary.

13. Systems for Staff Communication Regarding COVID-19

The Districts goal is to ensure the effective two-way communication with employees that includes the following:

- Employees can report concerns regarding COVID safety without fear of reprisal.
- Employees determined to have had contact with a positive COVID case will be contacted in accordance with Labor Code 6409.6

The superintendent or designee will communicate with students, staff and parents/guardians about cases and exposures at the school consistent with privacy requirements, by notification letters for specific scenarios.

Correction of COVID-19 Hazards

Unsafe or unhealthy work conditions, practices or procedures will be documented on the Appendix B: COVID-19 Inspections form, and corrected in a timely manner based on the severity of the hazards, as follows:

Unsafe or unhealthy work conditions, practices or procedures will be documented on the MUSD COVID-19 Self Reporting form that may be accessed from any MUSD school or district website.

(www.mendocinoused.org) All safety hazards will be addressed within 24 hours. If a specific concern is not able to be mitigated within this time frame, the administration will provide an alternative to temporarily address the concern.

Mendocino Unified School District

**Resolution No. 2022-03
Continuing Board of Trustees Authority to Hold Virtual Meetings
Pursuant to AB 361**

WHEREAS, on March 4, 2020, Governor Gavin Newsom declared a statewide emergency arising from the coronavirus (COVID-19); and

WHEREAS, on March 17, 2020, Governor Newsom issued Executive Order N-29-20 suspending certain provisions of the Brown Act pertaining to teleconferenced meetings; and

WHEREAS, on June 11, 2021, Governor Newsom issued Executive Order N-08-21 which indicated that Executive Order N-29-20's authorization for holding virtual meetings would expire on September 30, 2021; and

WHEREAS, on September 16, 2021, Governor Newsom signed AB 361 (Rivas) as urgency legislation effective immediately, which provides that legislative bodies may continue to meet remotely during a declared State of Emergency subject to certain conditions; and

WHEREAS, AB 361 amends the Brown Act (Government Code section 54953) to add the following provision:

(e)(1) A local agency may use teleconferencing without complying with the requirements of paragraph (3) of subdivision (b) if the legislative body complies with the requirements of paragraph (2) of this subdivision in any of the following circumstances:

(B) The legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.; and

WHEREAS, AB 361 amends the Brown Act (Government Code section 54953) to add the following provision:

(3) If a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, in order to continue to teleconference without compliance with paragraph (3) of subdivision (b), the legislative body shall, not later than 30 days after teleconferencing for the first time pursuant to subparagraph (A), (B), or (C) of paragraph (1), and every 30 days thereafter, make the following findings by majority vote:

(A) The legislative body has reconsidered the circumstances of the state of emergency.

(B) Any of the following circumstances exist:

(i) The state of emergency continues to directly impact the ability of the members to meet safely in person.

THEREFORE, BE IT RESOLVED that the Board of Trustees of the Mendocino Unified School District finds that the Governor's March 4, 2020 declaration of a state of emergency due to the COVID-19 pandemic remains active.

BE IT FURTHER RESOLVED, the Board of Trustees of the Mendocino Unified School District finds that due to the state of emergency meeting in person would present imminent risks to the health or safety of attendees and/or the state of emergency continues to directly impact the ability of the members to meet safely in person due to the prevalence of the Delta and Omicron variants, the indoor setting of meeting facilities, the potential presence of unvaccinated individuals attending meetings, the potential for noncompliance with mask wearing requirements, and desire to protect the health of immuno-compromised trustee(s), staff and the public.

PASSED AND ADOPTED by the following vote of the Board of Trustees of the Mendocino Unified School District, County of Mendocino, State of California on January 20, 2022.

AYES: _____

NOES: _____

ABSENT:: _____

President, Board of Trustees

Business and Non-instructional Operations

Cell Phone Usage and Reimbursement

The Governing Board understands that cellular phones and other mobile communications devices are an efficient and important method of conducting district business and can help to ensure the safety and security of staff, students, and others, as well as helping to protect district property. To meet this business need, the district will provide a cell phone allowance to eligible employees or a two-way "push to talk" radio.

Employees may receive a cell phone allowance subject to supervisor or departmental approval for business use. Business use is any use in the course of performing specific job related duties on behalf and for the benefit of the district.

Eligible employees will be responsible for purchasing their own cell phone, establishing a service plan, and paying the monthly statement for their service plan. The district may provide "push to talk" radios to field employees, technical support staff, and emergency responders (Incident Command System command staff and general staff, primary and first alternates only).

The Internal Revenue Service (IRS) considers the allowance a taxable benefit to the employee. Therefore, the allowance is reportable to the IRS by the district and the employee. The allowance is not an increase in base pay and will not be included in calculations of salary increases or retirement benefits.

Options Which Comply With IRS Regulations

1. The district may provide an allowance to an employee for the use of his/her personally owned cellular phone or mobile communication device for district related business. The allowance shall be based on the business requirements of the employee. The allowance is given to the employee who is responsible for the payment to the service provider. The Internal Revenue Service may consider the allowance be taxable.

2. The district may provide "push to talk" radios to eligible employee that work off site in the field and emergency responders.

3. The district may purchase a restricted use cellular phone for use by employees for district-related business with prior approval by the Superintendent or designee. Such phones shall be assigned to a school and not to an individual employee. Use of such phones shall be limited to contacting parents/guardians for urgent reasons that cannot be accomplished using office phones. Purchases of a district cell phone with a district cal card or any other credit card is strictly prohibited. Personal use of such phones shall not be permitted. The school principal shall maintain a log of all calls made with district purchased phones and identify all personal calls. All personal use will be included in an employee's earnings reports to state and federal agencies.

(cf. [0450](#) - Comprehensive Safety Plan)

(cf. [3515](#) - Campus Security)

(cf. [3516](#) - Emergencies and Disaster Preparedness Plan)

(cf. [4040](#) - Employee Use of Technology)

(cf. [5131](#) - Conduct)

(cf. [3542](#) - School Bus Drivers)

(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)

Legal Reference:

EDUCATION CODE

[35213](#) Reimbursement for loss or damage of personal property

[44032](#) Travel expense payment

[48901.5](#) Electronic signaling devices

VEHICLE CODE

[23123](#) Wireless telephones in vehicles

[23125](#) Wireless telephones in school buses

CODE OF FEDERAL REGULATIONS, TITLE 26

1.132-5 Working conditions fringe benefit

Management Resources:

WEB SITES

Internal Revenue Service: <http://www.irs.gov>

Business and Non-instructional Operations

Cell Phone Usage and Reimbursement

When a district employee's position requires frequent use of a cell phone, the Superintendent or designee shall provide either a cell phone for the employee's use or an allowance to the employee for the business use of his/her personally owned cell phone, whichever is the most cost-effective. In determining whether an employee's position requires frequent use of a cell phone, the factors to be considered shall include, but not be limited to, whether the job responsibilities require:

- 1. An ability to communicate frequently but access to a district landline is not readily available*
- 2. An ability to communicate immediately to ensure the safety of district staff and students or the security of district property*
- 3. A level of accessibility which is impossible because of the employee's frequent job-related absence from the worksite*

(cf. [3542](#) - School Bus Drivers)

(cf. [4156.3/4256.3/4356.3](#) - Employee Property Reimbursement)

When an employee is paid an allowance for the use of his/her personally owned cell phone for district business, the Superintendent or designee shall, from time to time, verify that the employee's cell phone contract is active.

The Superintendent or designee shall develop a system for reviewing employees' use of district-owned cell phones and the reimbursement of costs for employees' business-related use of their personal cell phones. Employees shall be responsible for fees and charges associated with any misuse or overuse not attributable to district business.

If the Superintendent or designee determines that an employee no longer needs a cell phone or other mobile communications device to perform his/her job responsibilities, any fees or charges associated with cancellation of the service contract shall be the responsibility of the district.

Any employee who is not provided an allowance or a district-owned cell phone may be reimbursed for the actual expenses of business-related calls made on his/her personally owned cell phone, in accordance with the district's expense reimbursement procedures.

Legal Reference:

EDUCATION CODE

[35213](#) Reimbursement for loss or damage of personal property

[44032](#) Travel expense payment

[48901.5](#) Electronic signaling devices

VEHICLE CODE

[23123](#) Wireless telephones in vehicles

[23125](#) *Wireless telephones in school buses*

UNITED STATES CODE, TITLE 26

280F *Limitation on depreciation for luxury automobiles, etc.*

CODE OF FEDERAL REGULATIONS, TITLE 26

1.132-5 *Working conditions fringe benefit*

Management Resources:

WEB SITES

Internal Revenue Service: <http://www.irs.gov>



Mendocino Unified School District

Jason Morse, Superintendent

44141 Little Lake Road • PO Box 1154 • Mendocino, CA 95460

Phone: 707.937.5868 Fax: 707.937.0714 <http://www.mendocinoused.org>

CELLULAR PHONE/DATA DEVICE ALLOWANCE AUTHORIZATION AND REIMBURSEMENT FORM

All forms must be received in the District Office AP by the third week of December and by the third week of June.
To assure adequate time for processing, please submit forms to Tiffany Grant in the District Office.

Employee Name: _____ Dept: _____

Cellular Phone Number: _____ Time Period Covered: _____

REIMBURSEMENT ALLOWANCE: \$40.00 per month (cellular phone/data device)

Paid in January (July – December usage) and June (January – June usage) of each year for each 6-month period = \$440 - \$480 depending on length of employment contract. *

Employee Certification (Initial next to each statement)

☐ I certify that I do not have a Mendocino Unified School District provided cell phone data plan.

☐ I certify that I have read BP & AR 3513.1.

☐ I certify that the above allowance will be used toward incurred expenses for cellular phone and/or data required device usage for business purposes.

☐ I further certify that should the business usage significantly decline for a sustained period, I will notify my supervisor and the District Office in writing as soon as possible.

☐ I understand that this allowance will be nontaxable based on my personal cell phone being required for business reasons.

☐ I certify that I will provide my department manager and the District Office with my cellular phone number and carry my telecommunication equipment with me during working hours.

☐ I certify that I will not use my telecommunication equipment while driving unless in hands free mode.

☐ I acknowledge that use of my telecommunications equipment in any manner contrary to local, state or federal laws, or any policy of Mendocino Unified School District will constitute misuse and will result in immediate termination of the allowance.

☐ I have attached a copy of one month of my personal cell phone bill within this time period, which has documentation that my cell phone is used for MUSD business purposes and the monthly cost is in excess of the monthly stipend.

Employee Signature

Date

Rationale for this position's need for cell phone/data device: _____

Budget Coding:

FD (##)	RS (###)	Y (#)	OBJ (####)	SCH (###)	GL (####)	FC (####)	DD (####)

DEPARTMENT APPROVAL FOR CELLULAR/DATA USAGE COSTS:

Department Supervisor

Date

Superintendent

Date

Student Wellness

The Governing Board recognizes the link between student health and learning and desires to provide a comprehensive program promoting healthy eating and physical activity for district students. The Superintendent or designee shall coordinate and align district efforts to support student wellness through health education, physical education and activity, health services, nutrition services, psychological and counseling services, and a safe and healthy school environment. In addition, the Superintendent or designee shall develop strategies for promoting staff wellness and for involving parents/guardians and the community in reinforcing students' understanding and appreciation of the importance of a healthy lifestyle.

School Wellness Council

The Superintendent or designee shall encourage parents/guardians, students, food service employees, physical education teachers, school health professionals, Board members, school administrators, and members of the public to participate in the development, implementation, and periodic review and update of the district's student wellness policy. (42 USC 1758b; 7 CFR 210.30)

To fulfill this requirement, the Superintendent or designee may appoint a school wellness council or other district committee and a wellness council coordinator. The council may include representatives of the groups listed above, as well as health educators, curriculum directors, counselors, before- and after-school program staff, health practitioners, and/or others interested in school health issues.

The Superintendent or designee may make available to the public and school community a list of the names, position titles, and contact information of the wellness council members.

The wellness council shall advise the district on health-related issues, activities, policies, and programs. At the discretion of the Superintendent or designee, the duties of the council may also include the planning, implementation, and evaluation of activities to promote health within the school or community.

Goals for Nutrition, Physical Activity, and Other Wellness Activities

The Board shall adopt specific goals for nutrition promotion and education, physical activity, and other school-based activities that promote student wellness. In developing such goals, the Board shall review and consider evidence-based strategies and techniques. (42 USC 1758b; 7 CFR 210.30)

The district's nutrition education and physical education programs shall be based on research, shall be consistent with the expectations established in the state's curriculum frameworks and content standards, and shall be designed to build the skills and knowledge that all students need to maintain a healthy lifestyle.

The nutrition education program shall include, but is not limited to, information about the benefits of healthy eating for learning, disease prevention, and health promoting habits. Nutrition education shall be provided as part of the health education program and, as

appropriate, shall be integrated into other academic subjects in the regular educational program, before- and after-school programs, summer learning programs, and school garden programs.

All students shall be provided opportunities to be physically active on a regular basis. Opportunities for moderate to vigorous physical activity shall be provided through physical education and recess and may also be provided through school athletic programs, extracurricular programs, before- and after-school programs, summer learning programs, programs encouraging students to walk or bicycle to and from school, in-class physical activity breaks, and other structured and unstructured activities.

The Board may enter into a joint use agreement or memorandum of understanding to make district facilities or grounds available for recreational or sports activities outside the school day and/or to use community facilities to expand students' access to opportunity for physical activity.

Professional development may be regularly offered to the nutrition program director, managers, and staff, as well as health education teachers, physical education teachers, coaches, activity supervisors, and other staff as appropriate to enhance their knowledge and skills related to student health and wellness.

In order to ensure that students have access to comprehensive health services, the district may provide access to health services at or near district schools and/or may provide referrals to community resources.

The Board recognizes that a safe, positive school environment is also conducive to students' physical and mental health and thus prohibits bullying and harassment of all students, including bullying on the basis of physical differences, weight, or health condition.

Inclusive Physical Activity and Physical Education for All Students

Exclusion, stigma, and bullying based on size, weight, physical ability, gender, and/or sexual orientation can deter students from participating in physical education and physical activity opportunities. Consistent with state law and the school's anti-bullying policy, the District shall ensure that students participating in physical activities at school are not bullied. The District shall ensure that physical education and physical activities are inclusive and safe for all students. Physical education, and, to the extent possible, physical activity opportunities, shall emphasize games and activities that foster inclusive participation and skill development rather than competition and aggressive play. Instructors and facilitators shall use educationally sound standards for dividing students into groups and shall not allow students to pick teams publicly. Students shall not be permitted to engage in name-calling and taunting during activities and in locker and changing rooms. Teachers and other adult supervisors are responsible for informing and reminding students that these principles are in effect and will be enforced at all activity times, including, before, during, and after school. Students will be allowed to participate in

physical education and intramural and interscholastic sports in a manner consistent with their gender identity.

Promotion and Support of Healthy Eating and Weight Management for All Students

Stigma and bullying based on weight and size can impede students' efforts to eat healthy and maintain a healthy weight. Consistent with state law and the school's anti-bullying policy, the District shall ensure that students participating in nutrition education and healthy eating activities at school are not bullied. The District shall create an environment that supports a healthy body image, shape, and size among all students and staff members, and encourages healthy eating practices. Nutrition promotion and education materials will emphasize the adoption of healthy behaviors rather than the pursuit of weight goals.

The Superintendent or designee shall encourage staff to serve as positive role models for healthy eating and physical fitness. He/she shall promote work-site wellness programs and may provide opportunities for regular physical activity among employees.

Nutrition Guidelines for All Foods Available at School

For all foods and beverages available on each campus during the school day, the district shall adopt nutrition guidelines which are consistent with 42 USC 1758, 1766, 1773, and 1779 and federal regulations and which support the objectives of promoting student health and wellness. (42 USC 1758b)

In order to maximize the district's ability to provide nutritious meals and snacks, all district schools shall participate in available federal school nutrition programs, including the National School Lunch and School Breakfast Programs and after-school snack programs, to the extent possible. When approved by the California Department of Education, the district may sponsor a summer meal program.

The Superintendent or designee shall provide access to free, potable water in the food service area during meal times in accordance with Education Code 38086 and 42 USC 1758, and shall encourage students' consumption of water by educating them about the health benefits of water and by serving water in an appealing manner.

The Board believes that all foods and beverages sold to students at district schools, including those available outside the district's reimbursable food services program, should support the health curriculum and promote optimal health. Nutrition standards adopted by the district for foods and beverages provided through student stores, vending machines, or other venues shall meet or exceed state and federal nutrition standards.

The Superintendent or designee shall encourage school organizations to use healthy food items or non-food items for fundraising purposes.

He/she also shall encourage school staff to avoid the use of non-nutritious foods as a reward for

students' academic performance, accomplishments, or classroom behavior.

School staff shall encourage parents/guardians or other volunteers to support the district's nutrition education program by considering nutritional quality when selecting any snacks which they may donate for occasional class parties. Examples of healthy snacks include carrots and hummus, fruit kabobs, popcorn, fresh fruit, etc. Class parties or celebrations shall be held after the lunch period when possible.

To reinforce the district's nutrition education program, the Board prohibits the marketing and advertising of foods and beverages that do not meet nutrition standards for the sale of foods and beverages on campus during the school day. (7 CFR 210.30)

Program Implementation and Evaluation

The Superintendent designates the individual(s) identified below as the individual(s) responsible for ensuring that each school site complies with the district's wellness policy. (42 USC 1758b; 7 CFR 210.30)

*Jason Morse
Superintendent of Schools
707-937-5868
jmorse@mcn.org*

The Superintendent or designee shall assess the implementation and effectiveness of this policy at least once every three years. (42 USC 1758b; 7 CFR 210.30)

The assessment shall include the extent to which district schools are in compliance with this policy, the extent to which this policy compares to model wellness policies available from the U.S. Department of Agriculture, and a description of the progress made in attaining the goals of the wellness policy. (42 USC 1758b)

The Superintendent or designee shall invite feedback on district and school wellness activities from food service personnel, school administrators, the wellness council, parents/guardians, students, teachers, before- and after-school program staff, and/or other appropriate persons.

The Board and the Superintendent or designee shall establish indicators that will be used to measure the implementation and effectiveness of the district activities related to student wellness. Such indicators may include, but are not limited to:

- 1. Descriptions of the district's nutrition education, physical education, and health education curricula and the extent to which they align with state academic content standards and legal requirements*
- 2. An analysis of the nutritional content of school meals and snacks served in all district programs, based on a sample of menus and production records*
- 3. Student participation rates in all school meal and/or snack programs, including the*

number of students enrolled in the free and reduced-price meals program compared to the number of students eligible for that program

4. Extent to which foods and beverages sold on campus outside the food services program, such as through vending machines, student stores, or fundraisers, comply with nutrition standards

5. Extent to which other foods and beverages that are available on campus during the school day, such as foods and beverages for classroom parties, school celebrations, and rewards/incentives, comply with nutrition standards

6. Results of the state's physical fitness test at applicable grade levels

7. Number of minutes of physical education offered at each grade span, and the estimated percentage of class time spent in moderate to vigorous physical activity

8. A description of district efforts to provide additional opportunities for physical activity outside of the physical education program

9. A description of other districtwide or school-based wellness activities offered, including the number of sites and/or students participating, as appropriate

As feasible, the assessment report may include a comparison of results across multiple years, a comparison of district data with county, statewide, or national data, and/or a comparison of wellness data with other student outcomes such as academic indicators or student discipline rates.

In addition, the Superintendent or designee shall prepare and maintain the proper documentation and records needed for the administrative review of the district's wellness policy conducted by the California Department of Education (CDE) every three years.

The assessment results of both the district and state evaluations shall be submitted to the Board for the purposes of evaluating policy and practice, recognizing accomplishments, and making policy adjustments as needed to focus district resources and efforts on actions that are most likely to make a positive impact on student health and achievement.

Notifications

The Superintendent or designee shall inform the public about the content and implementation of the district's wellness policy and shall make the policy, and any updates to the policy, available the public on an annual basis. He/she shall also inform the public of the district's progress towards meeting the goals of the wellness policy, including the availability of the triennial district assessment. (Education Code 49432; 42 USC 1758b; 7 CFR 210.30)

The Superintendent or designee shall distribute this information through the most effective methods of communication, including district or school newsletters, handouts, parent/guardian meetings, district and school web sites, and other communications. Outreach to

parents/guardians shall emphasize the relationship between student health and wellness and academic performance.

Each school may post a summary of nutrition and physical activity laws and regulations prepared by the CDE.

Records

The Superintendent or designee shall retain records that document compliance with 7 CFR 210.30, including, but not limited to, the written student wellness policy, documentation of the triennial assessment of the wellness policy for each school site, and documentation demonstrating compliance with the community involvement requirements, including requirements to make the policy and assessment results available to the public. (7 CFR 210.30)

Legal Reference:

EDUCATION CODE

33350-33354 CDE responsibilities re: physical education

38086 Free fresh drinking water

49430-49434 Pupil Nutrition, Health, and Achievement Act of 2001

49490-49494 School breakfast and lunch programs

49500-49505 School meals

49510-49520 Nutrition

49530-49536 Child Nutrition Act

49540-49546 Child care food program

49547-49548.3 Comprehensive nutrition services

49550-49562 Meals for needy students

49565-49565.8 California Fresh Start pilot program

49570 National School Lunch Act

51210 Course of study, grades 1-6

51210.1-51210.2 Physical education, grades 1-6

51210.4 Nutrition education

51220 Course of study, grades 7-12

51222 Physical education

51223 Physical education, elementary schools

51795-51798 School instructional gardens

51880-51921 Comprehensive health education

CODE OF REGULATIONS, TITLE 5

15500-15501 Food sales by student organizations

15510 Mandatory meals for needy students

15530-15535 Nutrition education

15550-15565 School lunch and breakfast programs

UNITED STATES CODE, TITLE 42

1751-1769j National School Lunch Program, especially:

1758b Local wellness policy

1771-1793 Child Nutrition Act, especially:

1773 School Breakfast Program

1779 Rules and regulations, Child Nutrition Act

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.33 National School Lunch Program, especially:

210.30 Wellness policy

220.1-220.22 National School Breakfast Program

COURT DECISIONS

Frazer v. Dixon Unified School District, (1993) 18 Cal.App.4th 781

(7/11 4/13) 12/16

Student Wellness

The Governing Board recognizes the link between student health and learning and desires to provide a comprehensive program promoting healthy eating and physical activity for district students. The Superintendent or designee shall coordinate and align district efforts to support student wellness through health education, physical education and activity, health services, nutrition services, psychological and counseling services, and a safe and healthy school environment. In addition, the Superintendent or designee shall develop strategies for promoting staff wellness and for involving parents/guardians and the community in reinforcing students' understanding and appreciation of the importance of a healthy lifestyle.

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To fulfill this requirement, the Superintendent or designee may appoint a school wellness council or other district committee and a wellness council coordinator. The council may include representatives of the groups listed above, as well as health educators, curriculum directors, counselors, before- and after-school program staff, health practitioners, and/or others interested in school health issues.

The Superintendent or designee may make available to the public and school community a list of the names, position titles, and contact information of the wellness council members.

The wellness council shall advise the district on health-related issues, activities, policies, and programs. At the discretion of the Superintendent or designee, the duties of the council may also include the planning, implementation, and evaluation of activities to promote health within the school or community.

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The district's nutrition education and physical education programs shall be based on research, shall be consistent with the expectations established in the state's curriculum frameworks and content standards, and shall be designed to build the skills and knowledge that all students need to maintain a healthy lifestyle.

The nutrition education program shall include, but is not limited to, information about the benefits of healthy eating for learning, disease prevention, weight management, and oral health. Nutrition education shall be provided as part of the health education program and, as appropriate,

shall be integrated into other academic subjects in the regular educational program, before- and after-school programs, summer learning programs, and school garden programs.

All students shall be provided opportunities to be physically active on a regular basis. Opportunities for moderate to vigorous physical activity shall be provided through physical education and recess and may also be provided through school athletic programs, extracurricular programs, before- and after-school programs, summer learning programs, programs encouraging students to walk or bicycle to and from school, in-class physical activity breaks, and other structured and unstructured activities.

The Board may enter into a joint use agreement or memorandum of understanding to make district facilities or grounds available for recreational or sports activities outside the school day and/or to use community facilities to expand students' access to opportunity for physical activity.

Professional development may be regularly offered to the nutrition program director, managers, and staff, as well as health education teachers, physical education teachers, coaches, activity supervisors, and other staff as appropriate to enhance their knowledge and skills related to student health and wellness.

In order to ensure that students have access to comprehensive health services, the district may provide access to health services at or near district schools and/or may provide referrals to community resources.

The Board recognizes that a safe, positive school environment is also conducive to students' physical and mental health and thus prohibits bullying and harassment of all students, including bullying on the basis of weight or health condition.

The Superintendent or designee shall encourage staff to serve as positive role models for healthy eating and physical fitness. He/she shall promote work-site wellness programs and may provide opportunities for regular physical activity among employees.

Nutrition Guidelines for All Foods Available at School

For all foods and beverages available on each campus during the school day, the district shall adopt nutrition guidelines which are consistent with 42 USC 1758, 1766, 1773, and 1779 and federal regulations and which support the objectives of promoting student health and reducing childhood obesity. (42 USC 1758b)

In order to maximize the district's ability to provide nutritious meals and snacks, all district schools shall participate in available federal school nutrition programs, including the National School Lunch and School Breakfast Programs and after-school snack programs, to the extent possible. When approved by the California Department of Education, the district may sponsor a summer meal program.

The Superintendent or designee shall provide access to free, potable water in the food service area during meal times in accordance with Education Code 38086 and 42 USC 1758, and shall

encourage students' consumption of water by educating them about the health benefits of water and by serving water in an appealing manner.

The Board believes that all foods and beverages sold to students at district schools, including those available outside the district's reimbursable food services program, should support the health curriculum and promote optimal health. Nutrition standards adopted by the district for foods and beverages provided through student stores, vending machines, or other venues shall meet or exceed state and federal nutrition standards.

The Superintendent or designee shall encourage school organizations to use healthy food items or non-food items for fundraising purposes.

He/she also shall encourage school staff to avoid the use of non-nutritious foods as a reward for students' academic performance, accomplishments, or classroom behavior.

School staff shall encourage parents/guardians or other volunteers to support the district's nutrition education program by considering nutritional quality when selecting any snacks which they may donate for occasional class parties. Examples of healthy snacks include carrots and hummus, fruit kabobs, popcorn, fresh fruit, etc. Class parties or celebrations shall be held after the lunch period when possible.

To reinforce the district's nutrition education program, the Board prohibits the marketing and advertising of foods and beverages that do not meet nutrition standards for the sale of foods and beverages on campus during the school day. (7 CFR 210.30)

Program Implementation and Evaluation

The Superintendent designates the individual(s) identified below as the individual(s) responsible for ensuring that each school site complies with the district's wellness policy. (42 USC 1758b; 7 CFR 210.30)

Jason Morse
Superintendent of Schools
707-937-5868
jmorse@mcn.org

The Superintendent or designee shall assess the implementation and effectiveness of this policy at least once every three years. (42 USC 1758b; 7 CFR 210.30)

The assessment shall include the extent to which district schools are in compliance with this policy, the extent to which this policy compares to model wellness policies available from the U.S. Department of Agriculture, and a description of the progress made in attaining the goals of the wellness policy. (42 USC 1758b)

The Superintendent or designee shall invite feedback on district and school wellness activities from food service personnel, school administrators, the wellness council, parents/guardians, students, teachers, before- and after-school program staff, and/or other appropriate persons.

The Board and the Superintendent or designee shall establish indicators that will be used to measure the implementation and effectiveness of the district activities related to student wellness. Such indicators may include, but are not limited to:

1. Descriptions of the district's nutrition education, physical education, and health education curricula and the extent to which they align with state academic content standards and legal requirements
2. An analysis of the nutritional content of school meals and snacks served in all district programs, based on a sample of menus and production records
3. Student participation rates in all school meal and/or snack programs, including the number of students enrolled in the free and reduced-price meals program compared to the number of students eligible for that program
4. Extent to which foods and beverages sold on campus outside the food services program, such as through vending machines, student stores, or fundraisers, comply with nutrition standards
5. Extent to which other foods and beverages that are available on campus during the school day, such as foods and beverages for classroom parties, school celebrations, and rewards/incentives, comply with nutrition standards
6. Results of the state's physical fitness test at applicable grade levels
7. Number of minutes of physical education offered at each grade span, and the estimated percentage of class time spent in moderate to vigorous physical activity
8. A description of district efforts to provide additional opportunities for physical activity outside of the physical education program
9. A description of other districtwide or school-based wellness activities offered, including the number of sites and/or students participating, as appropriate

As feasible, the assessment report may include a comparison of results across multiple years, a comparison of district data with county, statewide, or national data, and/or a comparison of wellness data with other student outcomes such as academic indicators or student discipline rates.

In addition, the Superintendent or designee shall prepare and maintain the proper documentation and records needed for the administrative review of the district's wellness policy conducted by the California Department of Education (CDE) every three years.

The assessment results of both the district and state evaluations shall be submitted to the Board for the purposes of evaluating policy and practice, recognizing accomplishments, and making policy adjustments as needed to focus district resources and efforts on actions that are most likely to make a positive impact on student health and achievement.

Notifications

The Superintendent or designee shall inform the public about the content and implementation of the district's wellness policy and shall make the policy, and any updates to the policy, available the public on an annual basis. He/she shall also inform the public of the district's progress towards meeting the goals of the wellness policy, including the availability of the triennial district assessment. (Education Code 49432; 42 USC 1758b; 7 CFR 210.30)

The Superintendent or designee shall distribute this information through the most effective methods of communication, including district or school newsletters, handouts, parent/guardian meetings, district and school web sites, and other communications. Outreach to parents/guardians shall emphasize the relationship between student health and wellness and academic performance.

Each school may post a summary of nutrition and physical activity laws and regulations prepared by the CDE.

Records

The Superintendent or designee shall retain records that document compliance with 7 CFR 210.30, including, but not limited to, the written student wellness policy, documentation of the triennial assessment of the wellness policy for each school site, and documentation demonstrating compliance with the community involvement requirements, including requirements to make the policy and assessment results available to the public. (7 CFR 210.30)

Legal Reference:

EDUCATION CODE

33350-33354 CDE responsibilities re: physical education
38086 Free fresh drinking water
49430-49434 Pupil Nutrition, Health, and Achievement Act of 2001
49490-49494 School breakfast and lunch programs
49500-49505 School meals
49510-49520 Nutrition
49530-49536 Child Nutrition Act
49540-49546 Child care food program
49547-49548.3 Comprehensive nutrition services
49550-49562 Meals for needy students
49565-49565.8 California Fresh Start pilot program
49570 National School Lunch Act
51210 Course of study, grades 1-6
51210.1-51210.2 Physical education, grades 1-6
51210.4 Nutrition education
51220 Course of study, grades 7-12
51222 Physical education
51223 Physical education, elementary schools
51795-51798 School instructional gardens

51880-51921 Comprehensive health education
CODE OF REGULATIONS, TITLE 5
15500-15501 Food sales by student organizations
15510 Mandatory meals for needy students
15530-15535 Nutrition education
15550-15565 School lunch and breakfast programs
UNITED STATES CODE, TITLE 42
1751-1769j National School Lunch Program, especially:
1758b Local wellness policy
1771-1793 Child Nutrition Act, especially:
1773 School Breakfast Program
1779 Rules and regulations, Child Nutrition Act
CODE OF FEDERAL REGULATIONS, TITLE 7
210.1-210.33 National School Lunch Program, especially:
210.30 Wellness policy
220.1-220.22 National School Breakfast Program
COURT DECISIONS
Frazer v. Dixon Unified School District, (1993) 18 Cal.App.4th 781

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