Mendocino Unified School District

Agenda

Regular Board Meeting

MARCH 10, 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/89439560153?pwd=T3hnb0puSEVkVmUxWFl1UndnZjQ5QT09
Meeting ID: 894 3956 0153 Passcode: 067753

Dial by your location +1 669 900 9128 US (San Jose)
Meeting ID: 894 3956 0153 Passcode: 067753

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.mendocinousd.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

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/87444725900?pwd=NDhOajdOdzNERGxHWW1ZcjdMRGVSUT09
Meeting ID: 874 4472 5900 Passcode: 683102

Dial by your location +1 669 900 9128 US (San Jose)
Meeting ID: 874 4472 5900 Passcode: 683102

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. 2/10/22, 2/17/22, 2/24/22

5.2. Approval of Minutes
5.2.1. Board Meeting Minutes: 1/28/22, 2/2/22, 2/10/22

5.3. Approval of Employment/Personnel Changes
5.3.1. Resignation, Certificated Employee, 1.0 FTE, effective 6/10/22
5.3.2. Approve 4% Educational Increment, Classified Employee, 8.0 hrs/day, effective 3/1/22
5.3.3. Hire, Temporary Classified Employee, 4.5 hrs/week, effective 2/14/22

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 – January 2022

5.7. Approval of MCN Final Audit Report for Fiscal Year ending June 30, 2021

5.8. Approval of Winter Consolidated Application July 1, 2018 through September 30, 2021

5.9. Approval of School Site Safety Plans

5.10. Acknowledgment of donation of media equipment valued as $300 to the Mendocino High School Media Lab from Mr. Art Mielke

5.11. Approval of Mendocino Community Network (MCN) Financial Statements
5.11.1. Unaudited MCN Statement of Fund Net Position with GASB 68 adjustments separated for July 31, 2021, August 31, 2021, September 30, 2021, October 31, 2021, November 30, 2021, and December 31, 2021 with comparative totals as of June 30, 20201
5.11.2. Unaudited MCN Statement of Revenues, Expenses, and Changes in Fund Net Position with GASB 68 adjustments separated for the one-month period ending July 31, 2021, the two-month period ending August 31, 2021, the three-month period ending September 30, 2021, the four-month period ending October 31, 2021, the five-month period ending November 30, 2021, and the six-month period ending December 31, 2021, with comparative totals as of June 30, 2021

5.12. Acknowledge receipt of letter from MCOE regarding the County Office Review of the 2021-22 First Interim Report

5.13. Final Approval of Board Policies, Bylaws and Administrative Regulations
5.13.1. BP/AR/E 3513.1: Cell Phone Usage and Reimbursement (business)
5.13.2. BP 5030: Student Wellness (students)

6. REPORTS

6.1. Student Trustee – Olivia Jung

6.2. Administrative
6.2.1. Principal – Tobin Hahn
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. CA Mask Mandate Discussion/Update
The Board will discuss the changes to the CA Mask Mandate (discussion/action)

8.3. K8 Preschool
MUSD Superintendent, Jason Morse, will present the Board with information regarding having a State Preschool at the K8 School (action)

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

8.5. Deferred Maintenance Plan Update
Maintenance and Operations Supervisor, Paulo Andrade, will provide an update to the Deferred Maintenance Plan (action)

8.6. Cafeteria/Wellness Report
Superintendent, Jason Morse, will present the District Cafeteria report for the 2021-22 school year (information/discussion)

8.7. Smarter Balanced Assessment Report
Superintendent, Jason Morse, will present the Smarter Balanced Assessment report for 2021 (information/discussion)

8.8. Consideration of Leave Requests
8.8.1. Certificated Employee, currently working .50 FTE (on part-time leave of .50 FTE) requests continuing the leave of .50 FTE for the 2022-23 School Year (action)
8.8.2. Certificated Employee, 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)
8.8.3. Certificated Employee, 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)
8.8.4. Certificated Employee, currently working 1.0 FTE, requests a leave of .40 FTE for the 2022-23 school year (action)
8.8.5. Classified Employee, currently working 12 mos/8 hrs/day, requests an uncompensated leave of absence from January 1, 2023 through July 1, 2023 (action)

8.9. Resolution 2022-04: Continuing Board of Trustees Authority to Hold Virtual Meetings Pursuant to AB 61 (action)

8.10. Resolution 2022-05: Recycled Water System Reimbursement Resolution (action)

8.11. Resolution 2022-06: Recycled Water System Authorizing Resolution (action)

9. FUTURE AGENDA ITEMS

Establish class size limits, Quarterly Investment Reports, Employee/Staffing list, Initiate Proceedings for MAD, Specification of Election Orders, Williams Settlement

10. ADJOURNMENT

The next regular Board meeting is scheduled for **April 21, 2022 at Mendocino High School.**

Register 000198 - 02/10/2022 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 728863	01	Check Amt	222.65	Status	Printed	BENSON-MARTIN, MAY (001494 - Emp)	
EP22-00196		T-Shirt Supplies				01-0795-0-4300-150-1110-1000-0000	222.65
Check # 728864	01	Check Amt	305.90	Status	Cleared	A-Z BUS SALES INC (A-ZBUS/3)	
02P489487		Bus #1 Repair Parts				01-0740-0-4365-001-0000-3600-0000	305.90
Check # 728865	21	Check Amt	9,500.00	Status	Cleared	ALAMEIDA ARCHITECTURE (ALAMEI/1)	
MUSD 03-08		MHS Construction Administration				21-9010-0-5800-150-0000-8500-9911	9,500.00
Check # 728866	69	Check Amt	670.00	Status	Printed	ARROW BENEFITS GROUP (009731/1)	
DP22-00166		Vision Claims 1/31 - 2/4				69-0000-0-5800-000-0000-6000-0000	670.00
Check # 728867	01	Check Amt	4,721.91	Status	Cleared	FERRELL GAS (FERREL/1)	
1118015176		Heating Fuel, Multiple Sites				01-1100-0-5520-220-0000-8200-0000	851.68
1118020712		Heating Fuel, Multiple Sites				01-0000-0-5520-221-0000-8200-0000	155.43
1118073683		Heating Fuel, Multiple Sites				01-1100-0-5520-150-0000-8200-0000	1,104.62
2018519639		Heating Fuel, Multiple Sites				01-0000-0-5520-246-0000-8200-0000	1,612.67
78742179		Heating Fuel, Multiple Sites				01-0000-0-5520-246-0000-8200-0000	997.51
Check # 728868	01	Check Amt	173,099.60	Status	Printed	GHD INC. (000GHD/2)	
380-0000741		Recycled Water Project				01-9019-0-6170-001-0000-8500-0000	41,334.79
380-0002073A		Recycled Water Project				01-9019-0-6170-001-0000-8500-0000	53,271.31
380-0002682		Recycled Water Project				01-9019-0-6170-001-0000-8500-0000	58,970.50
380-0003174		Drinking Water Project				01-9017-0-6170-001-0000-8500-0000	10,042.00
380-0003437		Drinking Water Project				01-9017-0-6170-001-0000-8500-0000	9,481.00
Check # 728869	21	Check Amt	3,603.75	Status	Cleared	LACO ASSOCIATES (LACOAS/1)	
49554		Testing and Inspection				21-9010-0-5800-150-0000-8500-9911	3,603.75
Check # 728870	21	Check Amt	555,195.22	Status	Cleared	LATHROP CONSTRUCTION INC. (LATHRO/1)	
2-7-22		Phase 1 High School Construction				21-9010-0-6200-150-0000-8500-9913	555,195.22
Check # 728871	12	Check Amt	22.44	Status	Cleared	OFFICE DEPOT (OFFICD/2)	
220847425001		Classroom Supplies				12-6105-0-4300-222-7110-1000-0000	22.44
Check # 728872	01	Check Amt	1,100.79	Status	Cleared	PG&E (00PG&E/1)	
6905412483-4DEC2021		Electricity for District				01-0000-0-5510-006-0000-8200-0000	1,100.79
Check # 728873	01	Check Amt	19.38	Status	Cleared	PG&E (00PG&E/1)	
8658020613-3NOV2021		Electricity for District				01-0000-0-5510-246-0000-8200-0000	19.38
Check # 728874	01	Check Amt	5,434.25	Status	Cleared	REDWOOD COAST FUELS (RWCOAS/1)	
1361187		Diesel and Regular Fuel for Vehicles and Heating				01-0740-0-4361-001-0000-3600-0000	807.14
1361249		Diesel and Regular Fuel for Vehicles and Heating				01-1100-0-5520-150-0000-8200-0000	2,740.04
1361250		Diesel and Regular Fuel for Vehicles and Heating				01-1100-0-5520-220-0000-8200-0000	4,451.36
MFPD 4Q2021		Diesel and Regular Fuel for Vehicles and Heating				01-0740-0-4361-001-0000-3600-0000	2,564.29

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Register 000198 - 02/10/2022 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 728875	01	Check Amt	1,587.00	Status	Cleared	SILKE COMMUNICATIONS (SILKEC/1)	
118385		Consultation for Communications System				01-0740-0-5800-001-0000-3600-0000	1,587.00
Check # 728876	01	Check Amt	113,587.50	Status	Cleared	SISC MEDICAL (SISCME/1)	
FEBRUARY 21-22		Medical Insurance				01-0000-0-9514-000-0000-0000-0000	113,587.50
Check # 728877	12	Check Amt	65.14	Status	Cleared	SOLID WASTE OF WILLITS INC (SOLIDW/1)	
05-229943-1JAN2022		Waste Disposal at Greenwood				12-6105-0-5540-222-7110-8200-0000	65.14
Check # 728878	63	Check Amt	6,715.10	Status	Cleared	STREAKWAVE (STREAK/1)	
1005372		Supplies				63-0000-0-4300-001-0000-6000-0000	6,715.10
						63-0000-0-4300-001-0000-6000-0000	515.19
Check # 728879	01	Check Amt	479.97	Status	Printed	U.S. CELLULAR (USCELL/1)	
0488637181		High School Hot Spots				01-0000-0-5900-001-1110-2420-9890	479.97
Check # 728880	01	Check Amt	15,465.71	Status	Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2)	
0-023-478-639		Sales Tax Payable				63-0000-0-5800-001-0000-6000-0000	495.00
0223477		Thinq				63-0000-0-5800-001-0000-6000-0000	100.00
0225900		Thinq #2				63-0000-0-5800-001-0000-6000-0000	100.00
0225995		Thinq #3				63-0000-0-5800-001-0000-6000-0000	100.00
0226593		Thinq #4				63-0000-0-5800-001-0000-6000-0000	100.00
0477089200		Telephone Service				63-0000-0-5903-001-0000-6000-0000	106.23
0609650A-IN		Specialized Services				63-0000-0-5800-001-0000-6000-0000	115.64
1-26-22		Sales Tax Payable				63-0000-0-5800-001-0000-6000-0000	11.39
1000052880		Woodshop Equipment				01-9020-0-4400-150-3800-1000-0000	4,099.09
105872		Astronomy Software				01-6300-0-4100-150-1110-1000-0000	419.30
114-1022793-0159468		Face Masks				01-0794-0-4300-150-0000-2700-9987	105.30
						01-0794-0-4300-150-1110-1000-9987	70.19
114-1162364-9781815		Toner Cartridge				01-0794-0-4300-150-1110-1000-9009	39.90
114-2129418-3474626		Sweatshirts and Hoodies				01-0794-0-4300-150-0000-2700-9009	47.44
114-2182456-1825865		Textbook				01-6300-0-4100-150-1110-1000-0000	88.37
114-2794982-0855440		Face Masks				01-0794-0-4300-150-0000-2700-9987	88.34
						01-0794-0-4300-150-1110-1000-9987	58.88
114-2889026-4204253		Textbooks				01-6300-0-4100-150-1110-1000-0000	499.06
114-5335192-7584229		Power Strips				01-0794-0-4300-150-1110-1000-9009	35.59
114-6092981-2710645		Cables				01-0794-0-4300-199-1110-1000-9009	41.00
114-6685673-8513049		Volleyballs				01-0794-0-4300-150-1110-1000-9009	106.63
114-7425949-8848206		Textbook				01-6300-0-4100-150-1110-1000-0000	97.47
114-7484647-0467425		Face Masks				01-0794-0-4300-150-0000-2700-9987	63.39
						01-0794-0-4300-150-1110-1000-9987	42.25
114-7596987-1021857		Face Mask Supplies				01-0794-0-4300-150-0000-2700-9987	33.62
						01-0794-0-4300-150-1110-1000-9987	22.42

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 2/10/2022, Ending Check Date = 2/10/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000198 - 02/10/2022 Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # 728880	01	Check Amt	15,465.71	Status Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2) - continued
114-7643219-0896261	Woodshop Supplies			01-0794-0-4300-150-3800-1000-9009	214.52
114-9990281-2971409	Badminton Supplies			01-0794-0-4300-150-1110-1000-9009	18.32
11594372	California Labor Law Poster			01-0000-0-4300-001-0000-7200-0000	40.01
12-21-21	Specialized Services			63-0000-0-5800-001-0000-6000-0000	10.01
15804	Playground Sand for K8			01-8150-0-4300-220-0000-8110-0000	751.11
1612875	Woodshop Pens			01-0795-0-4300-150-3800-1000-0000	108.45
18332597009094718012	Tidal HiFi Plus Subscription			01-0794-0-5800-150-3800-1000-8167	29.99
1T982836MX9800836	Specialized Services			63-0000-0-5800-001-0000-6000-0000	38.00
2029285	Cables for Less			63-0000-0-4300-001-0000-6000-0000	410.78
				63-0000-0-4300-001-0000-6000-0000	27.42
22158910	Office Supplies			01-0794-0-4300-150-0000-2700-9009	59.95
22164928	Office Supplies			01-0794-0-4300-150-0000-2700-9009	106.79
22204091	Office Supplies			01-0794-0-4300-150-1110-1000-9009	23.72
26QRNRQM	Driver Check Service			01-0740-0-5800-001-0000-3600-0000	12.50
27009794	Art Supplies MUSE?			01-0794-0-4300-150-1110-1000-6666	1,533.93
3731	KivoTechnology, Diversity Tax			63-0000-0-4300-001-0000-6000-0000	656.24
				63-0000-0-4300-001-0000-6000-0000	48.69
42115	Compost for Horticulture Class			01-0001-0-4300-150-1110-1000-8315	275.01
432863068	Specialized Services			63-0000-0-5800-001-0000-6000-0000	236.00
902112240206	idotz.net			63-0000-0-5800-001-0000-6000-0000	1,000.00
9PADOA-12	cleanfeed Subscription			01-0794-0-5800-150-3800-1000-8167	22.00
DP22-00163	Securax, zoiper.com			63-0000-0-5800-001-0000-6000-0000	49.95
DP22-00164	Student Internet, Multiple Families			01-0000-0-5900-001-0000-2420-9987	1,837.10
DP22-00165	Snacks for Cemus Negotiations			01-0000-0-4300-001-0000-7200-0000	45.55
E9SVFBFTS2	Facebook Advertising			63-0000-0-5811-001-0000-6000-0000	27.46
G75KXAFTS2	Facebook Advertising			63-0000-0-5811-001-0000-6000-0000	50.00
INV126207394	Zoom Subscriptions			01-0794-0-5800-150-1110-1000-9987	311.71
INV126370230	Zoom Subscriptions			01-0794-0-5800-150-1110-1000-9987	310.48
INV127522497	Zoom Subscriptions			01-0794-0-5800-150-1110-1000-9987	100.62
V86856776125	Google Advertising			63-0000-0-5811-001-0000-6000-0000	99.01
Check # 728881	63	Check Amt	425.47	Status Printed	VERIZON WIRELESS (VERIZO/1)
9458777285	Phone Services			01-0000-0-5902-001-0000-7150-0000	168.24
				01-1100-0-5902-220-0000-2420-6500	44.91
				01-8150-0-5902-001-0000-8110-0000	40.52
				63-0000-0-5902-001-0000-6000-0000	171.80
Check # 728882	01	Check Amt	4,733.02	Status Cleared	WAXIE SANITARY SUPPLY (009737/1)
80622041	Air Filters			01-3213-0-4400-150-0000-8110-9987	2,366.51
				01-3213-0-4400-151-0000-8110-9987	2,366.51

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 2/10/2022, Ending Check Date = 2/10/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000198 - 02/10/2022 Bank Account COUNTY - AP Checks

Payment Id	Comment		
Number of Items	20	896,954.80	Totals for Register 000198

2022 FUND-OBJ Expense Summary / Register 000198

01-4100	1,104.20	
01-4300	4,154.96	
01-4361		1,757.15-
01-4365	305.90	
01-4400	8,832.11	
01-5510	1,120.17	
01-5520	11,913.31	
01-5800	2,374.30	
01-5900	2,317.07	
01-5902	253.67	
01-6170	173,099.60	
01-9110*		317,305.64-
01-9514	113,587.50	
Totals for Fund 01	**319,062.79**	**319,062.79-**
12-4300	22.44	
12-5540	65.14	
12-9110*		87.58-
Totals for Fund 12	**87.58**	**87.58-**
21-5800	13,103.75	
21-6200	555,195.22	
21-9110*		568,298.97-
Totals for Fund 21	**568,298.97**	**568,298.97-**
63-4300	8,373.42	
63-5800	2,355.99	
63-5811	176.47	
63-5902	171.80	
63-5903	106.23	
63-9110*		10,592.61-
63-9550*		591.30-
Totals for Fund 63	**11,183.91**	**11,183.91-**
69-5800	670.00	

Bank Account COUNTY - AP Checks

69-9110*		670.00-
Totals for Fund 69	**670.00**	**670.00-**
Totals for Register 000198	**899,303.25**	**899,303.25-**

* denotes System Generated entry

Net change to Cash 9110 **896,954.80-Credit**

Bank Account COUNTY - AP Checks

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Register 000199 - 02/17/2022 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 729327	01		Check Amt	90.00	Status	Printed	Alan E. Limbird, D.D.S. (Alan E. Lim - Payee)
DP22-00170		Hector Alanis				01-0001-0-5800-150-0000-3130-1137	90.00
Check # 729328	01		Check Amt	35.97	Status	Printed	ABBOTT, SAMANTHA (001551 - Emp)
EP22-00203		Milk and Water for FRC				01-0001-0-4300-001-0000-3130-1137	35.97
Check # 729329	01		Check Amt	77.73	Status	Printed	BENSON-MARTIN, MAY (001494 - Emp)
EP22-00212		Dye Supplies				01-0795-0-4300-150-1110-1000-0000	77.73
Check # 729330	01		Check Amt	258.06	Status	Printed	DU VIGNEAUD, MICHELLE A (000060 - Emp)
EP22-00202		Classroom Supplies				01-0794-0-4300-220-1110-1000-9009	143.06
EP22-00204		Classroom Supplies				01-0794-0-4300-220-1110-1000-9009	115.00
Check # 729331	63		Check Amt	58.26	Status	Printed	GRIFFEN, MATTHEW R (001535 - Emp)
EP22-00209		Mileage 1/31 - 2/3				63-0000-0-5200-001-0000-6000-0000	58.26
Check # 729332	01		Check Amt	105.95	Status	Printed	JIMENEZ, MARTHA C (001455 - Emp)
EP22-00210		Gas Card for Family				01-0001-0-4300-001-0000-3130-1137	105.95
Check # 729333	01		Check Amt	21.28	Status	Printed	LUCIER, LAURA E (000022 - Emp)
EP22-00205		Classroom Supplies				01-0794-0-4300-220-1110-1000-9009	21.28
Check # 729334	01		Check Amt	91.48	Status	Printed	MEUSCHKE, HANNAH ROSE M (001525 - Emp)
EP22-00208		Classroom Supplies				01-0794-0-4300-220-1110-1000-9009	91.48
Check # 729335	01		Check Amt	80.89	Status	Printed	PLOCHER, DARCIE A (000168 - Emp)
EP22-00206		Classroom Supplies				01-0794-0-4300-220-1110-1000-9009	80.89
Check # 729336	01		Check Amt	91.17	Status	Printed	PRICE, DIANE (000173 - Emp)
EP22-00197		Concrete, Work Gloves				01-0001-0-4300-220-1110-1000-1138	91.17
Check # 729337	01		Check Amt	153.27	Status	Printed	SKOWRON, SAMANTHA L (001537 - Emp)
EP22-00198		Comptche Mileage, Speech Services 1/4 & 1/7				01-6500-0-5200-221-5760-1191-0000	35.10
EP22-00199		Comptche Mileage, Speech Services 1/11 - 1/25				01-6500-0-5200-221-5760-1191-0000	105.30
EP22-00200		Albion Mileage, Speech Services, 1/13 & 1/20				01-6500-0-5200-246-5760-1191-0000	12.87
Check # 729338	01		Check Amt	44.91	Status	Printed	WEST, JORDAN G (001482 - Emp)
EP22-00201		Classroom Supplies				01-0794-0-4300-220-1110-1000-9009	17.69
EP22-00207		Classroom Supplies				01-0794-0-4300-220-1110-1000-9009	27.22
Check # 729339	01		Check Amt	134.07	Status	Printed	YANEZ, ANNA E (001530 - Emp)
EP22-00211		SEL Books, Comptche Mileage				01-0811-0-4100-001-5760-1120-0000	32.31
						01-0811-0-4200-001-5760-3110-0000	14.01
						01-0811-0-5200-221-5760-3110-0000	87.75
Check # 729340	01		Check Amt	1,259.77	Status	Printed	A-Z BUS SALES INC (A-ZBUS/3)
02P489488		Bus Repair Parts				01-0740-0-4365-001-0000-3600-0000	251.47
02P489795		Bus #1 Repair Parts				01-0740-0-4365-001-0000-3600-0000	358.11

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 2/17/2022, Ending Check Date = 2/17/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000199 - 02/17/2022 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 729340	01	Check Amt	1,259.77	Status	Printed	A-Z BUS SALES INC (A-ZBUS/3) - continued	
02P489813		Bus #1 Repair Parts				01-0740-0-4365-001-0000-3600-0000	650.19
Check # 729341	01	Check Amt	400.00	Status	Printed	ADAM VANWORMER MOBILE REPAIR (ADAMVA/1)	
000458		Bus #7 Repair				01-0740-0-5600-001-0000-3600-0000	400.00
Check # 729342	01	Check Amt	69.26	Status	Printed	ADVANCED SECURITY SYSTEMS (ADVSEC/1)	
595747		Security and Monitoring				01-8150-0-5800-001-0000-8110-2089	69.26
Check # 729343	01	Check Amt	706.00	Status	Printed	ARROW BENEFITS GROUP (009731/1)	
DP22-00169		Vision Claims 2/5 - 2/9				69-0000-0-5800-000-0000-6000-0000	117.50
FEBRUARY 21-22		Dental Benefits				01-0000-0-9514-000-0000-0000-0000	588.50
Check # 729344	01	Check Amt	432.86	Status	Printed	ASBURY ENVIRONMENTAL SERVICES (ASBURY/2)	
I500-00793009		Used Metal Oil and Gasoline Filters				01-0740-0-5800-001-0000-3600-0000	55.00
I500-00795091		Hazardous Waste Disposal				01-0740-0-5800-001-0000-3600-0000	377.86
Check # 729345	01	Check Amt	380.00	Status	Printed	ASCAP (0ASCAP/1)	
18291 2022		KAKX Annual Licence Fee				01-0794-0-5800-150-3800-1000-8167	380.00
Check # 729346	01	Check Amt	202.90	Status	Printed	BROADCAST SUPPLY WORLDWIDE (BROAD1/1)	
IN-SPE00353189		Radio Grant Supplies				01-6388-0-4300-150-3800-1000-0000	202.90
Check # 729347	01	Check Amt	1,000.00	Status	Printed	US POSTAL SERVICE (CMRS-FP) (CMRSFP/1)	
106000808076 FEB2022		Postage for District				01-0000-0-5904-001-0000-7200-0000	1,000.00
Check # 729348	01	Check Amt	738.00	Status	Printed	COLLEGE ENTRANCE EXAM BOARD (COLLEG/2)	
382283997A		PSAT Tests				01-0794-0-4300-150-1110-1000-9009	450.00
						01-0794-0-4300-150-1110-1000-9009	35.43
382283997B		PSAT Exams				01-0794-0-4300-150-1110-1000-9009	288.00
						01-0794-0-4300-150-1110-1000-9009	22.68
Check # 729349	63	Check Amt	111.92	Status	Printed	COMMIO (COMMIO/1)	
0229040		Services				63-0000-0-5800-001-0000-6000-0000	111.92
Check # 729350	01	Check Amt	1,735.00	Status	Printed	COMMUNITY CENTER OF MENDOCINO (COMMUN/1)	
DP22-00168		Scholarships Winter Session 3				01-7425-0-5800-001-1110-4900-8343	1,735.00
Check # 729351	63	Check Amt	1,959.68	Status	Printed	DELL MARKETING LP (DELLMA/2)	
10555596701		Support Contracts				63-0000-0-5800-001-0000-6000-0000	1,959.68
Check # 729352	01	Check Amt	3,048.07	Status	Printed	WASTE MANAGEMENT-UKIAH (0EMPWM/2)	
1942-2561-1		Garbage Collection				01-0000-0-5540-150-0000-8200-0000	912.64
						01-0000-0-5540-220-0000-8200-0000	1,606.76
1943-2561-9		Garbage Collection				01-0000-0-5540-001-0000-8200-0000	369.77
1950-2561-4		Garbage Collection				01-0000-0-5540-221-0000-8200-0000	58.65
2745831-2561-3		Garbage Collection				01-0000-0-5540-246-0000-8200-0000	100.25

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Register 000199 - 02/17/2022 Bank Account COUNTY - AP Checks

Payment Id		Comment				
Check # 729353	01	Check Amt	1,885.00	Status Printed	FEINER, DONNA (DFEINE/1)	
JANUARY 2022		Water Testing, Treatment		01-8150-0-5800-001-0000-8110-2096		1,885.00
Check # 729354	63	Check Amt	136.09	Status Printed	GOOD MORNING GRAPHICS (GOODMO/1)	
2052		Masks with MCN Logo		63-0000-0-4300-001-0000-6000-0000		136.09
Check # 729355	01	Check Amt	8,403.08	Status Printed	GREAT MINDS (GREATM/2)	
INV084193		Textbooks and Online Site License		01-0794-0-4300-220-1110-1000-9009		2,443.89
				01-6300-0-4100-220-1110-1000-0000		5,959.19
Check # 729356	01	Check Amt	373.15	Status Printed	HARE CREEK NURSERY & POWER (HARECR/1)	
629002		Groundskeeping Supplies		01-0000-0-4300-001-0000-8110-0000		373.15
Check # 729357	13	Check Amt	529.41	Status Printed	HOPPER DAIRY (HOPPER/1)	
67305654		Dairy for Cafeteria		13-5310-0-4700-001-0000-3700-0000		130.36
67305676		Dairy for Cafeteria		13-5310-0-4700-001-0000-3700-0000		155.53
67305733		Dairy for Cafeteria		13-5310-0-4700-001-0000-3700-0000		243.52
Check # 729358	01	Check Amt	245.31	Status Printed	MACARTHUR CO. (MACART/1)	
2022001371790		Metalbond for Comm School Roof		01-8150-0-4300-150-0000-8110-0000		245.31
Check # 729359	01	Check Amt	2,192.52	Status Printed	MENDOCINO CITY COMM. SERV'S (MCITYC/1)	
R08121		Sewer Service		01-0000-0-5530-001-0000-8200-0000		709.92
R08149		Sewer Service		63-0000-0-5530-001-0000-6000-0000		121.44
R08159		Sewer Service		01-0000-0-5530-001-0000-8200-0000		1,021.11
R08162		Sewer Service		01-0000-0-5530-001-0000-8200-0000		95.13
R08189		Sewer Service		01-0000-0-5530-001-0000-8200-0000		244.92
Check # 729360	13	Check Amt	203.00	Status Printed	MENDOCINO COAST PRODUCE (MCOPRO/2)	
26622		Produce for Cafeteria		13-5310-0-4700-001-0000-3700-0000		203.00
Check # 729361	01	Check Amt	132.00	Status Printed	MOUNTAIN FRESH SPRING WATER (MOUNTA/1)	
1-31-22 K-8		Drinking Water		01-0794-0-4300-220-1110-1000-9009		132.00
Check # 729362	01	Check Amt	287.13	Status Printed	OFFICE DEPOT (OFFICD/2)	
225403304001		Classroom Supplies		01-0794-0-4300-220-1110-1000-9009		91.31
225697889001		Office and Classroom Supplies		01-0794-0-4300-220-0000-2700-9009		2.73
				01-0794-0-4300-220-1110-1000-9009		4.50
225697890001		Office and Classroom Supplies		01-0794-0-4300-220-0000-2700-9009		22.99
				01-0794-0-4300-220-1110-1000-9009		37.87
225697894001		Office and Classroom Supplies		01-0794-0-4300-220-0000-2700-9009		48.25
				01-0794-0-4300-220-1110-1000-9009		79.48
Check # 729363	21	Check Amt	19,728.50	Status Printed	QUATTROCCHI KWOK ARCHITECTS (QUATTR/1)	
22905		MHS Bond Architectural Services		21-9010-0-6200-150-0000-8500-9911		12,170.68
22906		MHS Bond Architectural Services		21-9010-0-6200-150-0000-8500-9911		6,186.42

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Register 000199 - 02/17/2022 Bank Account COUNTY - AP Checks

Payment Id		Comment				
Check # 729363	21	Check Amt	19,728.50	Status Printed	QUATTROCCHI KWOK ARCHITECTS (QUATTR/1) - continued	
22907		MHS Bond Architectural Services		21-9010-0-6200-150-0000-8500-9911		1,371.40
Check # 729364	01	Check Amt	205.50	Status Printed	RHOADS AUTO PARTS INC. (RHOADS/1)	
DP22-00171		Auto Repair Parts		01-0740-0-4365-001-0000-3600-0000		205.50
Check # 729365	01	Check Amt	36.63	Status Printed	ROSSI BUILDING MATERIALS (ROSSIB/1)	
2201-167803		Custodial Supplies		01-0000-0-4300-001-0000-8200-0000		28.41
50320 JANUARY 2022		Maintenance Supplies		01-8150-0-4300-001-0000-8110-0000		8.22
Check # 729366	13	Check Amt	459.20	Status Printed	Roundman's (ROUNDM/1)	
27460		Grass Fed Beef		13-5310-0-4700-001-0000-3700-0000		459.20
Check # 729367	01	Check Amt	128.00	Status Printed	CA DEPT OF JUSTICE (STOFC2/1)	
559810		Fingerprinting		01-0000-0-5814-001-0000-7200-0000		128.00
Check # 729368	63	Check Amt	2,432.37	Status Printed	SUMO FIBER (SUMOFI/1)	
340044		Phone Services		63-0000-0-5903-001-0000-6000-0000		2,432.37
Check # 729369	13	Check Amt	817.06	Status Printed	SYSCO FOOD SERVICES OF SF INC (SYSCOF/1)	
450751838		Cafeteria Food		13-5310-0-4700-001-0000-3700-0000		604.82
				13-5310-0-4700-001-0000-3700-8634		212.24
Check # 729370	13	Check Amt	991.38	Status Printed	UKIAH PAPER SUPPLY INC (UKIAHP/1)	
530846		Paper Products for Cafeteria		13-5310-0-4300-001-0000-3700-0000		991.38
Check # 729371	13	Check Amt	1,285.16	Status Printed	WILD OAK DAIRY (UNNATU/2)	
014786419-003		Cafeteria Food and Snack		13-5310-0-4700-001-0000-3700-0000		1,285.16
Check # 729372	01	Check Amt	3,890.32	Status Printed	US BANK CORPORATE PAYMENT SYS (USBANK/2)	
03934919		Flower Seeds for Horticulture		01-0001-0-4300-150-1110-1000-8315		138.44
				01-0001-0-4300-150-1110-1000-8315		10.90
114-0633565-0459433		Woodshop Supplies		01-0795-0-4300-150-3800-1000-8168		26.40
114-1346461-3158635		Batteries and Charger for Radios		01-0795-0-4300-150-0000-2700-0000		180.00
114-2067496-8497804		First Aid Supplies		01-0794-0-4300-150-0000-2700-9009		110.65
114-4469030-2977803		Classroom Printer		01-0794-0-4300-150-1110-1000-9009		258.90
114-457102-2021854		Woodshop Supplies		01-0795-0-4300-150-3800-1000-8168		44.23
114-6557820-6005046		Site Council Radio Grant - Headphones		01-0795-0-4300-150-3800-1000-0000		483.64
114-7349913-6425020		Woodshop Supplies		01-0795-0-4300-150-3800-1000-8168		35.11
114-7643219-0896261A		Woodshop Supplies and Equipment		01-0795-0-4300-150-3800-1000-8168		240.35
				01-9020-0-4400-150-3800-1000-8168		701.00
114-8340152-3909011		Tripods		01-0794-0-5800-150-3800-1000-8167		25.87
114-8342075-9067459		Woodshop Supplies		01-0795-0-4300-150-3800-1000-8168		31.26
1142771558-0205863		Woodshop Supplies		01-0795-0-4300-150-3800-1000-8168		15.73
1146643383-4893050		T-Shirt Press		01-0795-0-4300-150-1110-1000-0000		233.95

Register 000199 - 02/17/2022 Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # 729372	01	Check Amt	3,890.32	Status Printed	US BANK CORPORATE PAYMENT SYS (USBANK/2) - continued
1156856	First Aid Supplies			01-0794-0-4300-150-0000-2700-9009	281.20
1159129	First Aid Supplies			01-0794-0-4300-150-0000-2700-9009	102.48
1160309	First Aid Supplies			01-0794-0-4300-150-0000-2700-9009	45.31
119181992	Face Masks			01-0794-0-4300-150-0000-2700-9987	215.54
18332597009094819122	TIDAL Subscription			01-0794-0-5800-150-3800-1000-8167	29.99
85483	Button Set			01-0795-0-4300-150-1110-1000-0000	42.27
9PADOA-11	cleanfeed Subscription			01-0794-0-5800-150-3800-1000-8167	22.00
DP22-00167	Button Maker			01-0795-0-4300-150-1110-1000-0000	54.00
				01-0795-0-4300-150-1110-1000-0000	3.46
MU0051366455	Model UN Fees			01-0795-0-5800-150-1110-1000-9048	572.00
Check # 729373	13	Check Amt	1,661.27	Status Printed	US FOODS INC. SAN FRANCISCO (USFOOD/2)
4520064	Cafeteria Food and Snack			13-5310-0-4700-001-0000-3700-0000	524.62
				13-5310-0-4700-001-0000-3700-8634	146.14
4664438	Cafeteria Food and Snack			13-5310-0-4700-001-0000-3700-0000	842.00
				13-5310-0-4700-001-0000-3700-8634	148.51
Check # 729374	01	Check Amt	1,543.86	Status Printed	WAXIE SANITARY SUPPLY (009737/1)
80634239	Custodial Supplies			01-0000-0-4300-001-0000-8200-0000	77.45
80660289	Custodial Supplies			01-0000-0-4300-001-0000-8200-0000	799.14
80660291	Custodial Supplies			01-0000-0-4300-001-0000-8200-0000	667.27
Check # 729375	63	Check Amt	25.50	Status Printed	WHISPERING PINES WATER (WHISPE/2)
20220131 MCN	Drinking Water			63-0000-0-5500-001-0000-6000-0000	25.50

Number of Items 49 **60,877.94** **Totals for Register 000199**

2022 FUND-OBJ Expense Summary / Register 000199

01-4100	5,991.50
01-4200	14.01
01-4300	9,422.24
01-4365	1,465.27
01-4400	701.00
01-5200	241.02
01-5530	2,071.08
01-5540	3,048.07
01-5600	400.00
01-5800	5,241.98
01-5814	128.00

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Register 000199 - Fund/Obj Expense Summary Bank Account COUNTY - AP Checks

2022 FUND-OBJ Expense Summary / Register 000199 (continued)

01-5904	1,000.00	
01-9110*		30,240.20-
01-9514	588.50	
01-9550*		72.47-
Totals for Fund 01	**30,312.67**	**30,312.67-**
13-4300	991.38	
13-4700	4,955.10	
13-9110*		5,946.48-
Totals for Fund 13	**5,946.48**	**5,946.48-**
21-6200	19,728.50	
21-9110*		19,728.50-
Totals for Fund 21	**19,728.50**	**19,728.50-**
63-4300	136.09	
63-5200	58.26	
63-5500	25.50	
63-5530	121.44	
63-5800	2,071.60	
63-5903	2,432.37	
63-9110*		4,845.26-
Totals for Fund 63	**4,845.26**	**4,845.26-**
69-5800	117.50	
69-9110*		117.50-
Totals for Fund 69	**117.50**	**117.50-**
Totals for Register 000199	**60,950.41**	**60,950.41-**

* denotes System Generated entry

Net change to Cash 9110 **60,877.94- Credit**

Register 000200 - 02/24/2022 Bank Account COUNTY - AP Checks

Payment Id		Comment					
Check # 729917	01	Check Amt	18.33	Status	Printed	BROWN, MARSHALL C (000028 - Emp)	
EP22-00214		Batteries for School Board Meetings				01-0000-0-4300-001-0000-7110-0000	18.33
Check # 729918	01	Check Amt	107.07	Status	Printed	GOLD, NOAH G (000078 - Emp)	
EP22-00215		Senior Roses and Mileage				01-0000-0-4300-150-1110-4200-0000	22.83
						01-0000-0-5200-150-1110-4200-0000	84.24
Check # 729919	01	Check Amt	89.50	Status	Cleared	MORSE, JASON J (000146 - Emp)	
EP22-00216		Ukiah and Greenwood Mileage				01-0000-0-5200-001-0000-7150-0000	89.50
Check # 729920	01	Check Amt	125.00	Status	Printed	ROBERTS, LORI D (000182 - Emp)	
EP22-00213		DMV Physical				01-0740-0-5813-001-0000-3600-0000	125.00
Check # 729921	01	Check Amt	411.27	Status	Printed	ADVANCED SECURITY SYSTEMS (ADVSEC/1)	
596255		Security and Monitoring				01-8150-0-5800-001-0000-8110-2089	411.27
Check # 729922	01	Check Amt	40.00	Status	Printed	ALPHA ANALYTICAL LABS INC (ALPHAA/1)	
2023268-MENUSD		Open P.O. Water Testing				01-8150-0-5800-246-0000-8110-2096	40.00
Check # 729923	63	Check Amt	206.20	Status	Printed	AT&T (00AT&T/1)	
707937-40496539JAN22		Telephone Services				63-0000-0-5903-001-0000-6000-0000	206.20
Check # 729924	63	Check Amt	1,562.98	Status	Printed	BANDWIDTH INC. (BANDWI/1)	
BWUS10586496		Open Purchase Order for Telephone Services				63-0000-0-5903-001-0000-6000-0000	1,562.98
Check # 729925	63	Check Amt	397.60	Status	Printed	CALL 48 (CALL48/1)	
6171		Telephone Services				63-0000-0-5903-001-0000-6000-0000	397.60
Check # 729926	01	Check Amt	180.00	Status	Printed	CMC (000CMC/1)	
DP22-00192		Basketball Pennants				01-0000-0-4300-150-1110-4200-0000	180.00
Check # 729927	01	Check Amt	46.54	Status	Printed	COLOR MILL (COLORM/1)	
220000085913		Labor Law Posters				01-0000-0-4300-001-0000-7200-0000	46.54
Check # 729928	01	Check Amt	70.00	Status	Printed	DALEY, MATT (MDALEY/1)	
DP22-00173		Referee 1 Game				01-0000-0-5800-220-1110-4200-9989	70.00
Check # 729929	01	Check Amt	400.00	Status	Printed	DIZIN, MARIE-CLAIRE (MDIZIN/1)	
DP22-00193		Pianist for Improv Club				01-0795-0-5800-150-1110-4100-0000	400.00
Check # 729930	12	Check Amt	240.46	Status	Printed	ELK CO. WATER DISTRICT (ELKCOW/1)	
21955		Water Monitoring, Greenwood				12-6105-0-5530-222-7110-8200-0000	240.46
Check # 729931	63	Check Amt	70.39	Status	Printed	FEDERAL EXPRESS CORP. (FEDEXC/1)	
7-651-32992		Shipping Services				63-0000-0-5904-001-0000-6000-0000	70.39
Check # 729932	01	Check Amt	1,831.72	Status	Printed	CYPRESS HOLDINGS INC (HARVES/2)	
49494 JANUARY 2022		Maintenance, Transportation, Cafeteria Supplies				01-0740-0-4365-001-0000-3600-0000	9.70
						01-8150-0-4300-001-0000-8110-0000	863.46

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 2/24/2022, Ending Check Date = 2/24/2022, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000200 - 02/24/2022 Bank Account COUNTY - AP Checks

Payment Id		Comment				
Check # 729932	01	Check Amt	1,831.72	Status Printed	CYPRESS HOLDINGS INC (HARVES/2) - continued	
49496 JANUARY 2022		Custodial Supplies		01-0000-0-4300-001-0000-8200-0000		17.45
DP22-00175		Discount Not Taken Last Month		01-0794-0-4300-150-0000-2700-9009		24.95-
DP22-00176		Discount Not Taken Last Month		01-9003-0-4300-150-3800-1000-8171		62.12-
DP22-00177		Discount Not Taken Last Month		01-0794-0-4300-150-1110-1000-9009		4.01-
DP22-00178		MUSE Culinary		01-9003-0-4300-150-3800-1000-8171		12.85
DP22-00179		MUSE Culinary		01-9003-0-4300-150-3800-1000-8171		172.60
DP22-00180		Office Supplies		01-0794-0-4300-150-0000-2700-9009		49.25
DP22-00181		MUSE Culinary		01-9003-0-4300-150-3800-1000-8171		11.45
DP22-00182		Office Supplies		01-0794-0-4300-150-0000-2700-9009		29.11
DP22-00183		MUSE Culinary		01-9003-0-4300-150-3800-1000-8171		45.00
DP22-00184		Card and Flowers		01-0000-0-4300-150-0000-2700-9075		15.48
DP22-00185		MUSE Culinary		01-9003-0-4300-150-3800-1000-8171		108.75
DP22-00186		Snacks		01-0000-0-4300-150-0000-2700-9075		32.74
DP22-00187		MUSE Culinary		01-9003-0-4300-150-3800-1000-8171		195.92
DP22-00188		MUSE Culinary		01-9003-0-4300-150-3800-1000-8171		18.39
DP22-00189		MUSE Culinary		01-9003-0-4300-150-3800-1000-8171		188.75
DP22-00190		WASC Meeting Snacks		01-0794-0-4300-150-0000-2700-9009		88.32
DP22-00191		MUSE Culinary		01-9003-0-4300-150-3800-1000-8171		63.58
Check # 729933	63	Check Amt	1,200.00	Status Printed	HELEN & CO. ADVERTISING, INC. (HELEN&/1)	
7159		Jan. and Feb. MTA Advertising		63-0000-0-5811-001-0000-6000-0000		1,200.00
Check # 729934	13	Check Amt	243.52	Status Printed	HOPPER DAIRY (HOPPER/1)	
67305778		Dairy for Cafeteria		13-5310-0-4700-001-0000-3700-0000		243.52
Check # 729935	63	Check Amt	1,120.00	Status Printed	INSIGHT PUBLIC SECTOR (INSIGH/1)	
1100910966		VM Software Support and Subscription		63-0000-0-5800-001-0000-6000-0000		1,120.00
Check # 729936	21	Check Amt	39,140.80	Status Printed	LATHROP CONSTRUCTION INC. (LATHRO/1)	
02-11-22		Phase 1 High School Construction		21-9010-0-6200-150-0000-8500-9913		39,140.80
Check # 729937	13	Check Amt	76.00	Status Printed	MENDOCINO COAST PRODUCE (MCOPRO/2)	
26655		Produce for Cafeteria		13-5310-0-4700-001-0000-3700-0000		76.00
Check # 729938	01	Check Amt	521.72	Status Printed	PG&E (00PG&E/1)	
0483535710-6 JAN 22		Electricity for District		01-0000-0-5510-150-0000-8200-0000		521.72
Check # 729939	01	Check Amt	7,737.21	Status Printed	REDWOOD COAST FUELS (RWCOAS/1)	
1361434		Diesel and Regular Fuel for Vehicles and Heating		01-0740-0-4361-001-0000-3600-0000		5,359.51
1361513		Diesel and Regular Fuel for Vehicles and Heating		01-0740-0-4361-001-0000-3600-0000		2,377.70
Check # 729940	21	Check Amt	19,723.90	Status Printed	RINCON CONSULTANTS INC. (RINCOC/1)	
37034		HS Bond Project		21-9010-0-5800-150-0000-8500-9911		19,723.90

Register 000200 - 02/24/2022 Bank Account COUNTY - AP Checks

Payment Id		Comment				
Check # 729941	21	Check Amt	362.50	Status	Printed	SAGE ENERGY CONSULTING (SAGEEN/2)
254549		January Services			21-9010-0-6200-150-0000-8500-9911	362.50
Check # 729942	01	Check Amt	75.00	Status	Printed	SCHOOL & COLLEGE LEGAL SVCS (SCHAND/1)
IN22-00692		Human Resources Workshop, Erin			01-0000-0-5200-001-0000-7200-0000	75.00
Check # 729943	63	Check Amt	2,352.65	Status	Printed	STREAKWAVE (STREAK/1)
1007696		Supplies			63-0000-0-4300-001-0000-6000-0000	2,352.65
Check # 729944	63	Check Amt	2,987.21	Status	Printed	TPX COMMUNICATIONS (TPXCOM/1)
152851356-0		Phone Services			63-0000-0-5903-001-0000-6000-0000	2,987.21
Check # 729945	63	Check Amt	2,004.00	Status	Printed	TUCOWS INTERNATIONAL CORP (TUCOWS/1)
DP22-00172		Annual User Maintenance Plan			63-0000-0-5800-001-0000-6000-0000	2,004.00
Check # 729946	13	Check Amt	698.51	Status	Printed	US FOODS INC. SAN FRANCISCO (USFOOD/2)
4815196		Cafeteria Food and Snack			13-5310-0-4700-001-0000-3700-0000	585.01
					13-5310-0-4700-001-0000-3700-8634	113.50
Check # 729947	01	Check Amt	162.75	Status	Printed	WHISPERING PINES WATER (WHISPE/2)
20220131 HIGH SCHOOL		Drinking Water			01-0794-0-4300-150-1110-1000-9009	162.75
Check # 729948	01	Check Amt	1,416.47	Status	Printed	XEROX CORPORATION (XEROXC/2)
015456640		Copy Machine Rental			01-0000-0-5600-155-0000-2700-0000	166.70
015456641		Copy Machine Rental			01-0000-0-5600-220-0000-2420-0000	249.75
015456642		Copy Machine Rental			01-0000-0-5600-150-0000-2420-0000	163.71
015456643		Copy Machine Rental			01-0000-0-5600-001-0000-7200-0000	209.18
015456644		Copy Machine Rental			01-0000-0-5600-150-0000-2700-0000	173.62
015456645		Copy Machine Rental			01-0000-0-5600-220-0000-2700-0000	292.40
015456646		Copy Machine Rental			01-0000-0-5600-246-0000-2700-0000	57.13
015456647		Copy Machine Rental			01-0000-0-5600-221-0000-2700-0000	54.81
015456648		Copy Machine Rental			12-6105-0-5600-222-7110-1000-0000	49.17
Check # 729949	63	Check Amt	110.30	Status	Printed	DexYP (0000YP/1)
2-1-22		Yellow Pages Advertising			63-0000-0-5811-001-0000-6000-0000	110.30

Number of Items 33 **85,729.60** **Totals for Register 000200**

2022 FUND-OBJ Expense Summary / Register 000200

01-4300	2,252.47
01-4361	7,737.21
01-4365	9.70
01-5200	248.74
01-5510	521.72

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Register 000200 - Fund/Obj Expense Summary Bank Account COUNTY - AP Checks

2022 FUND-OBJ Expense Summary / Register 000200 (continued)

01-5600	1,367.30	
01-5800	921.27	
01-5813	125.00	
01-9110*		13,183.41-
Totals for Fund 01	**13,183.41**	**13,183.41-**
12-5530	240.46	
12-5600	49.17	
12-9110*		289.63-
Totals for Fund 12	**289.63**	**289.63-**
13-4700	1,018.03	
13-9110*		1,018.03-
Totals for Fund 13	**1,018.03**	**1,018.03-**
21-5800	19,723.90	
21-6200	39,503.30	
21-9110*		59,227.20-
Totals for Fund 21	**59,227.20**	**59,227.20-**
63-4300	2,352.65	
63-5800	3,124.00	
63-5811	1,310.30	
63-5903	5,153.99	
63-5904	70.39	
63-9110*		12,011.33-
Totals for Fund 63	**12,011.33**	**12,011.33-**
Totals for Register 000200	**85,729.60**	**85,729.60-**

* denotes System Generated entry

Net change to Cash 9110 **85,729.60-Credit**

Mendocino Unified School District

MINUTES

SPECIAL BOARD MEETING

JANUARY 28, 2022

MENDOCINO HIGH SCHOOL
10700 FORD STREET
MENDOCINO, CA 95460

3:30 P.M. OPEN SESSION

http://www.mendocinousd.org

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*

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

1. 3:30 P.M. OPEN SESSION

1.1. Call to order and roll call

The meeting was called to order at 3:35PM. Present were Trustees Aum, Schaeffer, Morton, Gay.

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

MSA Aum/Morton (4/0).

2. PARENT/COMMUNITY COMMENT

Under the requirements of the Brown Act and open meeting laws, members of the community wishing to address an item on the agenda may do so at this time or when the item comes before the Board. 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 54952). 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.

3. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

3.1. Mendocino High School Phase II Walk-Thru
The Board will walk through the buildings that are a part of phase two of the high school modernization project. (information)

The Board was given a walk-thru were they discussed Phase II of the MHS Modernization Project. The handout from that walk-thu is attached.

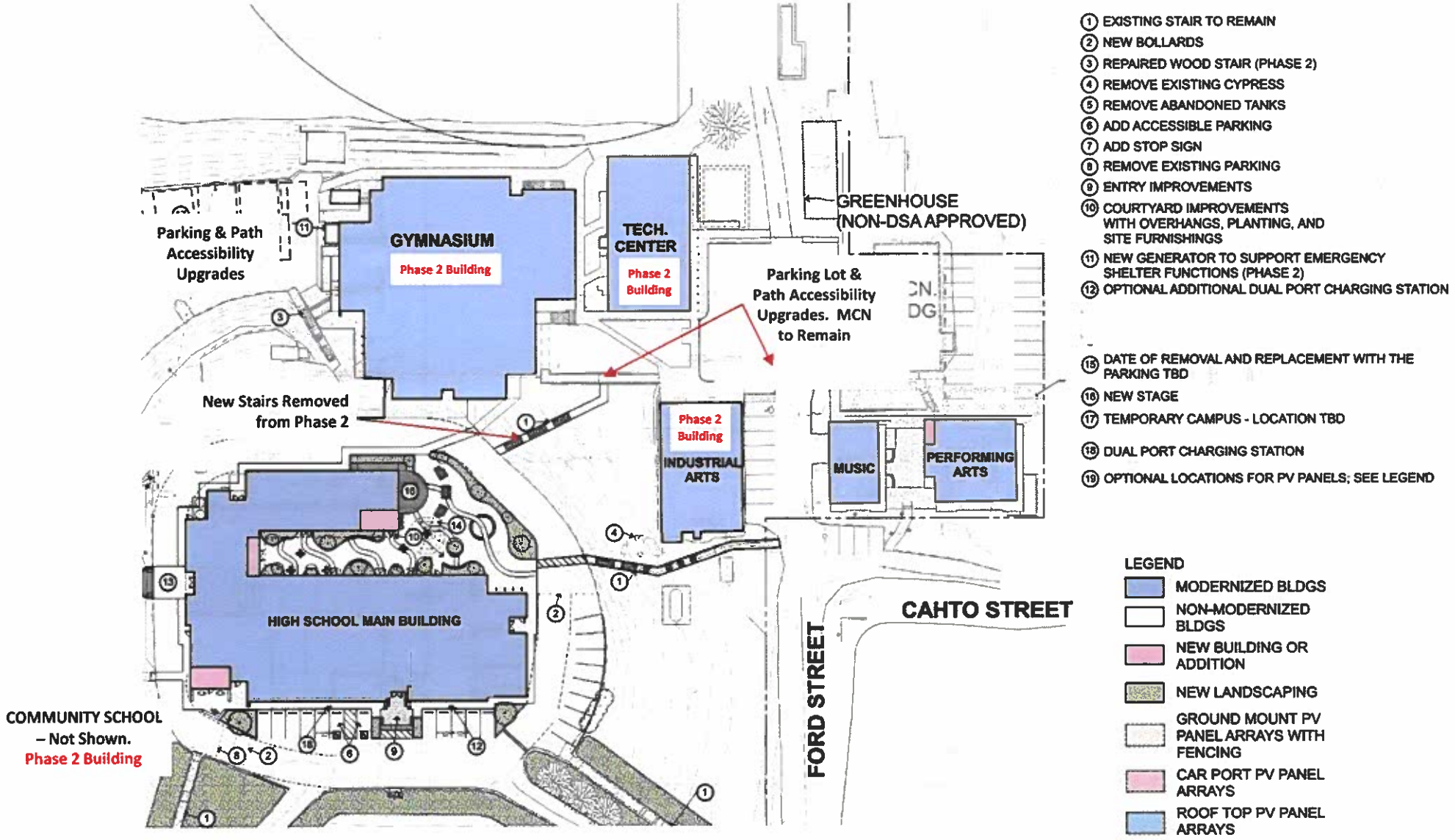
4. ADJOURNMENT

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

Board of Trustees Phase 2 Site Tour

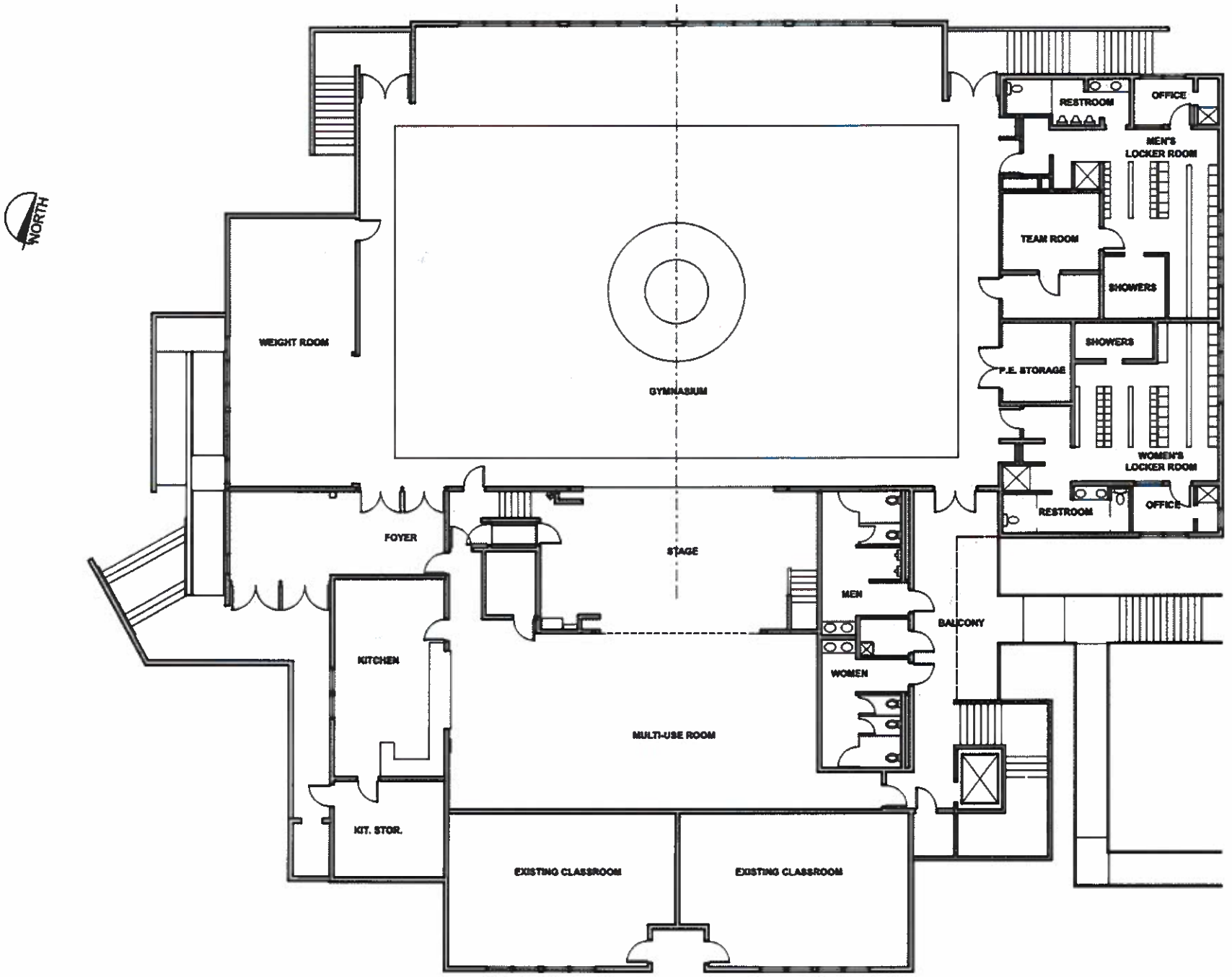
Mendocino High School

28 January 2022

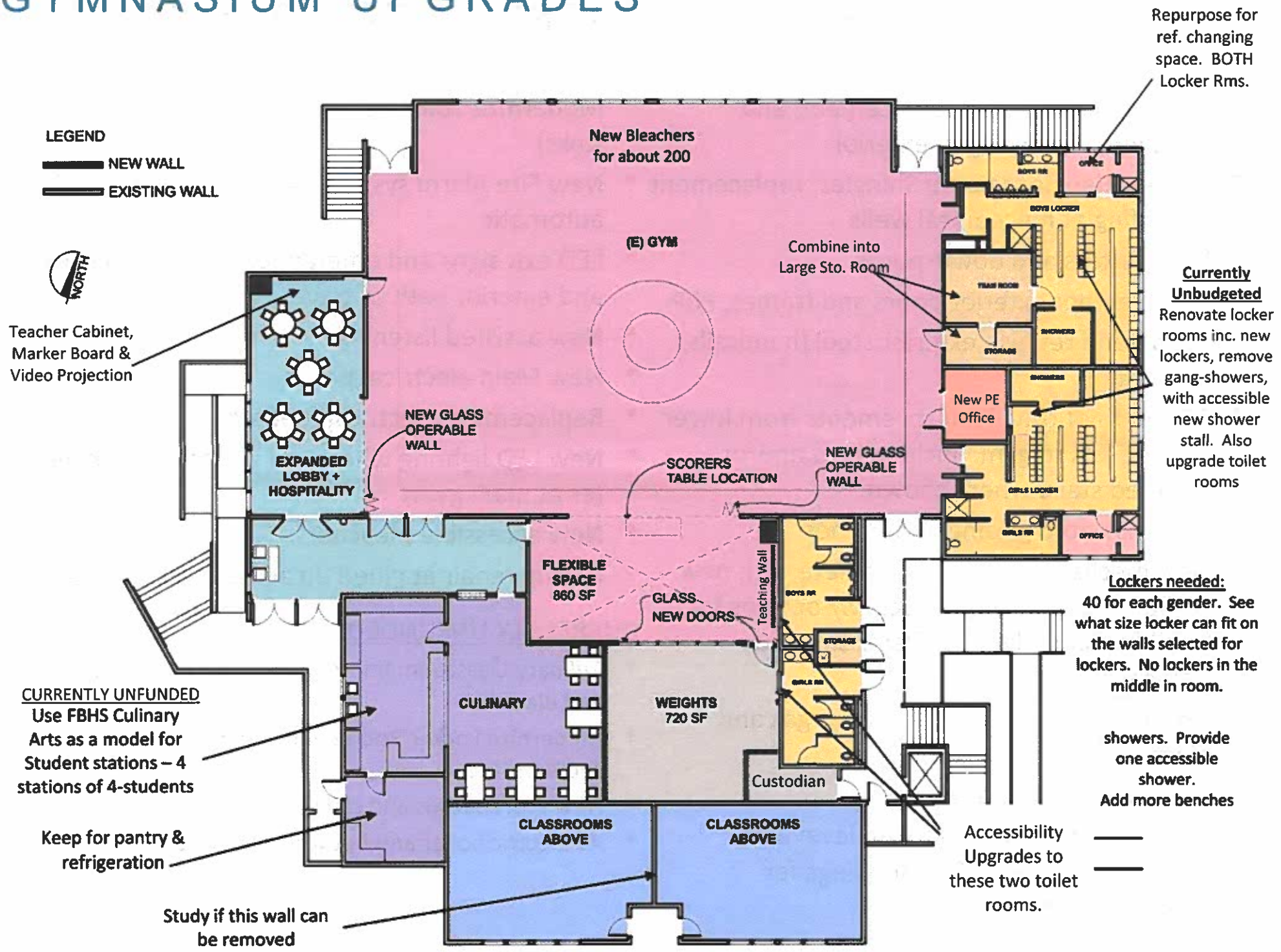


QUATTROCCHI KWOK ARCHITECTS

GYMNASIUM – EXISTING BUILDING



GYMNASIUM UPGRADES



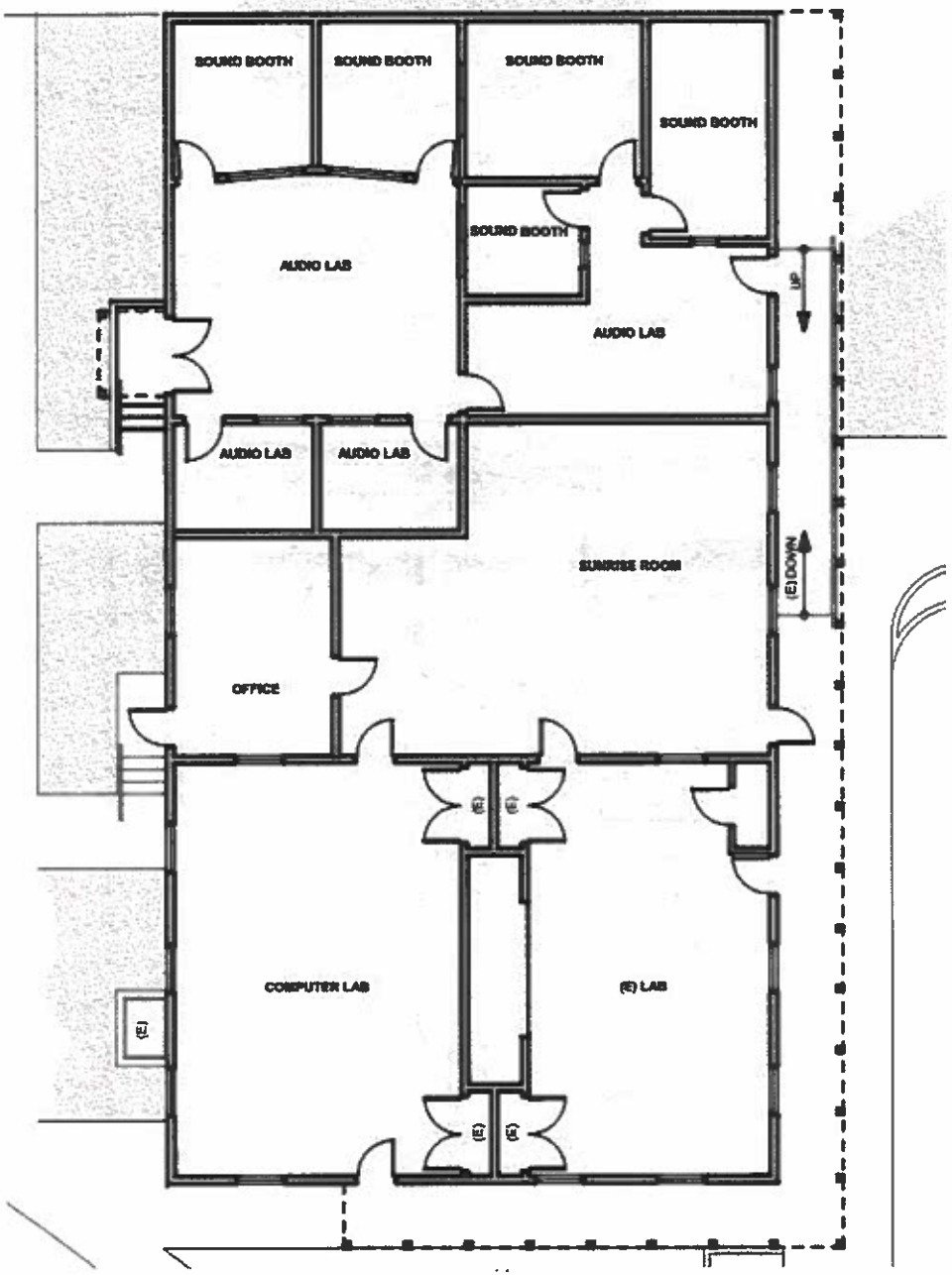
GYMNASIUM UPGRADES – MODERNIZATION OVERVIEW

- Rot repair and siding replacement, and complete repainting of exterior
- Roofing Repair at Comp Shingles; replacement of roofing at mechanical wells
- New gutters and downspouts
- Replacement exterior doors and frames, FRP
- Repair and refinish exterior steel (handrails, stairs etc.)
- ADA path of travel improvements from lower parking lots to gym. Include new and/or repaired stairs where shown.
- New insulated glazing and frames
- New mechanical system complete with new equipment and supply ducts w/ options for fossil fuel and electric. Elect. Currently unfunded.
- Options for hot water heaters as gas and electric.
- New exhaust fans and controls
- Lower the stage floor to gym level with operable glass wall (See drawings for reconfiguration)
- Modernize Toilet Rooms - New toilets, urinals, sinks)
- New Fire Alarm system. Addressable and fully automatic
- LED exit signs and emergency lighting, interior and exterior path of travel.
- New assisted listening system
- New Main electrical panel
- Replacement electrical feeders
- New LED lighting where not already complete (as at main gym)
- New accessible bleachers.
- Ceiling repair at glued up acoustic tile ceilings

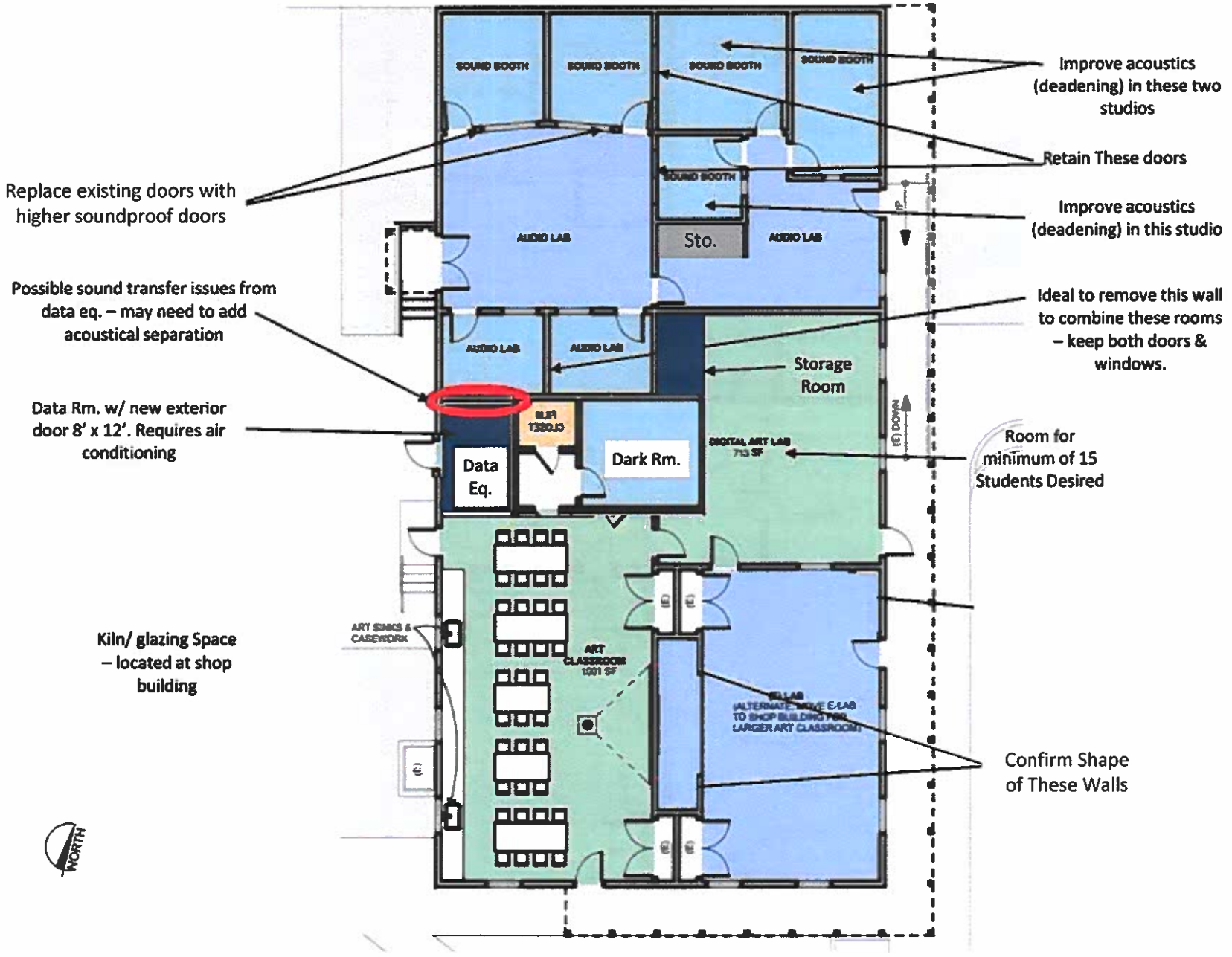
<u>CURRENTLY UNFUNDED</u>

- Culinary Classroom Improvements w/ Option for gas and electric
- Modernize Locker Rooms—including new lockers, showers, etc.
- New scoreboards and clocks
- All electric boiler and hot water heaters.

TECH CENTER – EXISTING BUILDING



TECH CENTER – MODERNIZATION OVERVIEW



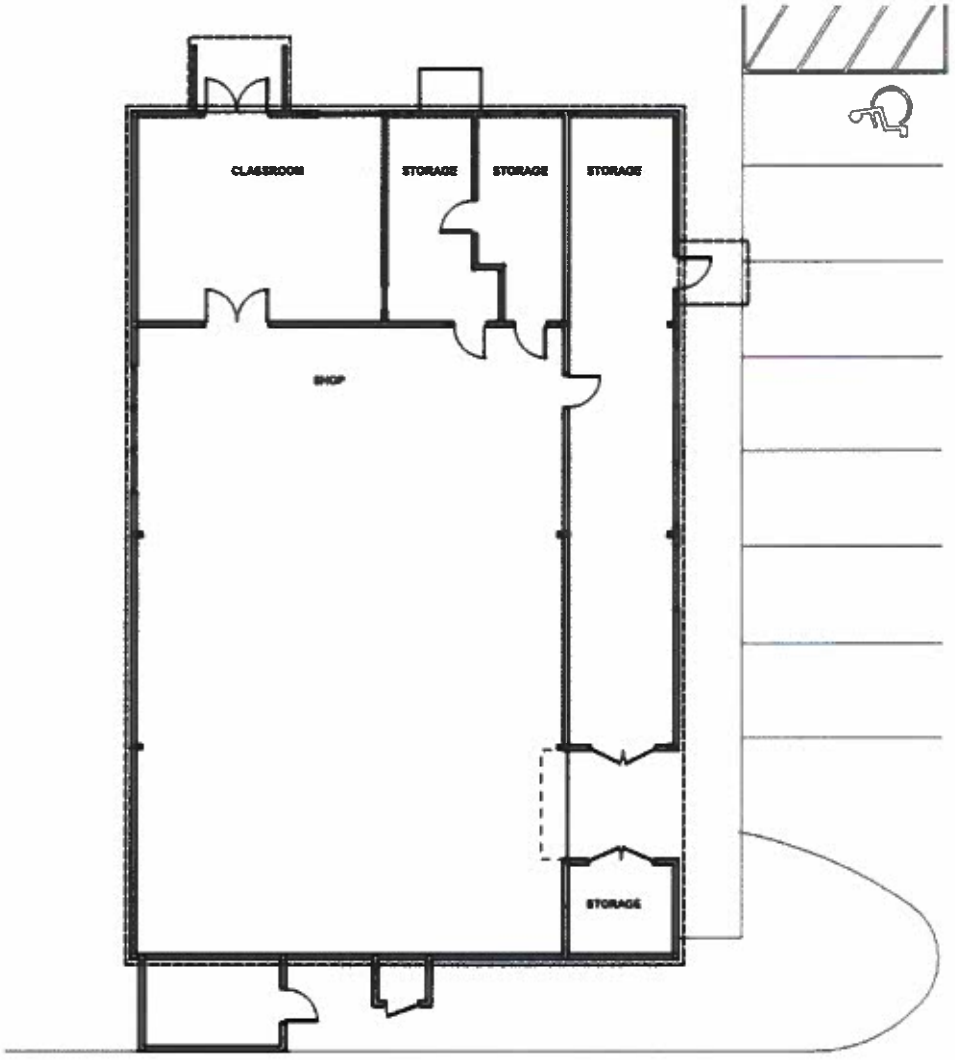
TECH CENTER – MODERNIZATION OVERVIEW

- Rot repair and siding replacement, and complete repainting of exterior
- Replace east walkway with new ADA compliant access
- Repair siding damage and repaint exterior
- Replacement asphalt shingle roofing and flashings
- Replacement arcade gutters
- Replacement Electrical Main panel with protective housing
- Replacement exterior doors
- New Fire Alarm system
- New LED lighting
- New Mechanical systems w/option for fossil fuel and electric – electric heating unfunded. Currently fed from gym boiler.
- New Art Classroom as shown in the FMP Drawings, complete with new sinks, casework, finishes and electrical.
- Data and low voltage system replacement
- Other miscellaneous improvements noted in the master plan.

<u>CURRENTLY UNFUNDED</u>

- All electric boiler and hot water heaters.
- Add radio station to emergency power

INDURSTRIAL ARTS– EXISTING BUILDING



QUATTROCCHI KWOK ARCHITECTS

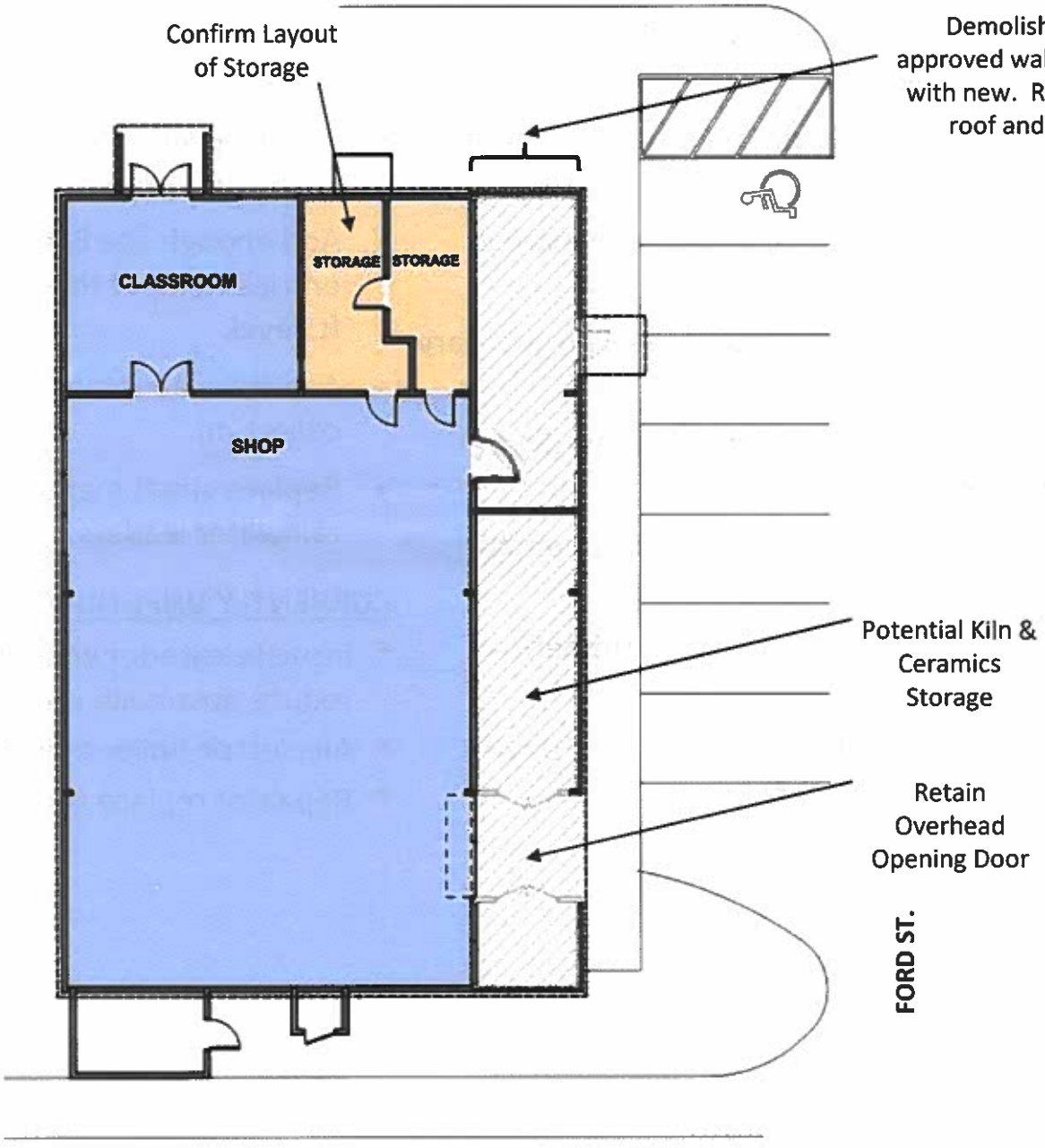
WORTH

INDURSTRIAL ARTS–MODERNIZATION UPGRADES

LEGEND

NEW WALL

EXISTING WALL



QUATTROCCHI KWOK ARCHITECTS

NORTH

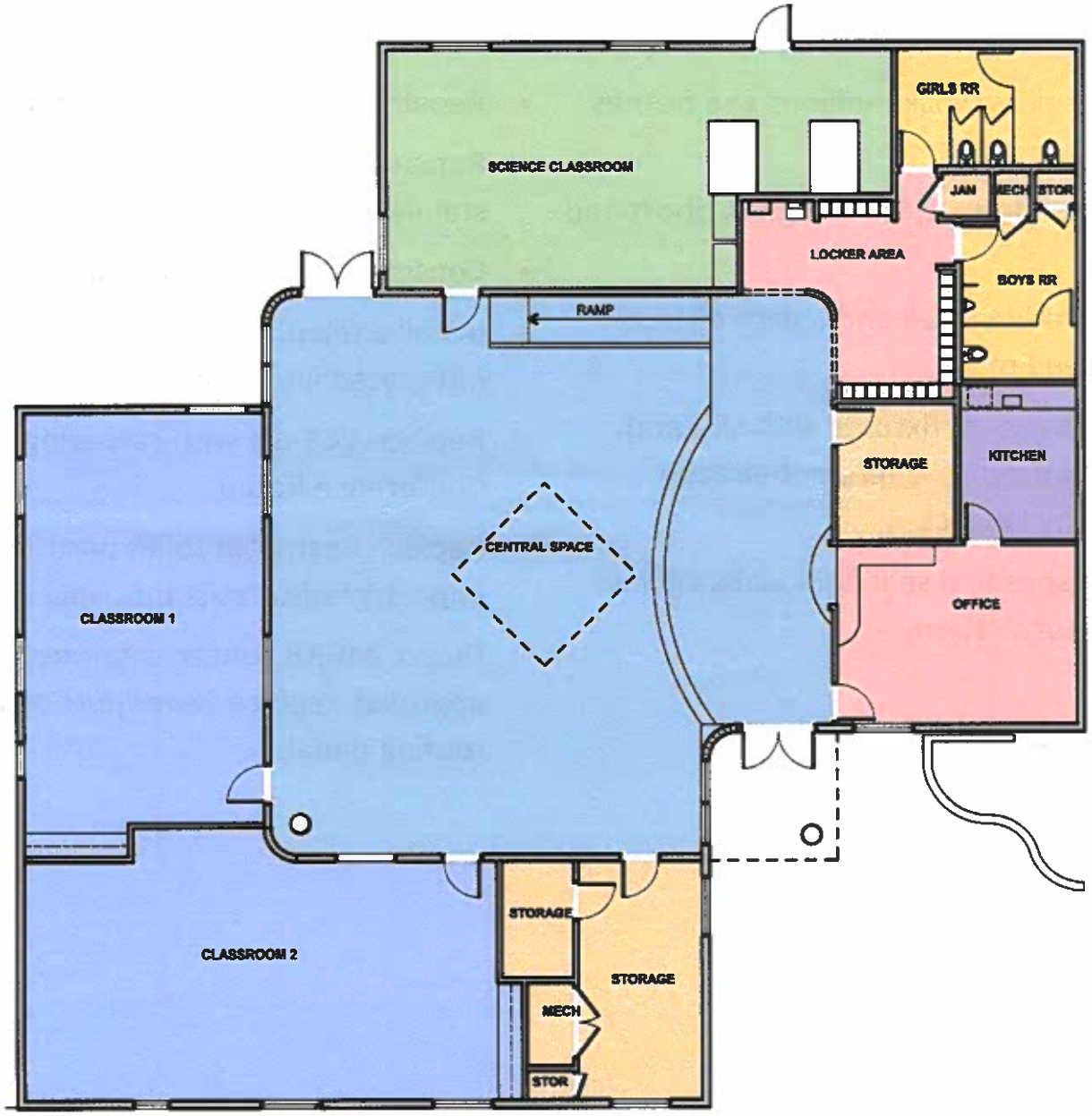
INDUSTRIAL ARTS – MODERNIZATION OVERVIEW

- Remove non-conforming wood walls and sheds; replace as required.
- Replace exterior doors with marine grade doors and frames.
- Replace wall penetration flashings with marine grade materials.
- Replace roof gutters with larger based on tributary roof area.
- Provide ADA compliant signage, door hardware and thresholds.
- Provide light switches in lieu of current switching by breaker panel.
- Treat wall panel corrosion and apply rubberized coating.
- Change interior and exterior lighting to LED with timers or occupancy sensors.
- Extend fire sprinkler system throughout the building – confirm code requirement.
- Install new underground telephone/ speaker/ clock/data service.
- Add enough site lighting along paths of travel, and entries to meet the minimum the 1-foot *candle*/sq. ft. level.
- Add fresh air intakes at shop space to aid dust collection.
- Replace sheet metal down spouts with 3" pipe rainwater leaders.

<u>CURRENTLY UNFUNDED</u>

- Insulate exterior walls and sheath with plywood to reduce dust build up.
- All electric boiler and hot water heaters.
- Repair or replace roof panels.

COMMUNITY SCHOOL–EXISTING BUILDING



QUATTROCCHI KWOK ARCHITECTS

NORTH

COMMUNITY SCHOOL – MODERNIZATION OVERVIEW

- Repair custom steel glass block mullions and frames at building entries.
- Replace exterior steel doors with fiberglass doors and compatible frames.
- Provide Accessible parking stall and a path of travel from Covelo street to Entry.
- Replace interior fluorescent fixtures with LED and occupancy sensor switching, where not already replaced with LEDs by District.
- Replace all floor finishes and seal floor slabs against further moisture transpiration.
- Paint interior
- Replace Restroom sanitary panels.
- Replace PG&E meter/main service panel
- Repair siding defects and repaint.
- Replace rusted galvanized retaining wall Reglet with stainless steel.
- Consider energy management system
- Install a telephone/data/clock and speaker system integrated into a campus system.
- Replace VCT tile with carpeting at Main Office and Conference Room.
- Replace Restroom toilet partitions with impact/graffiti resistant panels.
- Due of MHRB concerns for metal roof replacement approval, replace lower portion of damaged metal roofing panels.

Mendocino Unified School District

MINUTES

Closed Session Board Meeting

FEBRUARY 2, 2021
MENDOCINO K-8 SCHOOL
44261 LITTLE LAKE ROAD
MENDOCINO, CA 95460

5:30 P.M. PUBLIC HEARING FOR CLOSED SESSION

5:35 P.M. CLOSED SESSION

VIA TELECONFERENCE

Join Zoom Meeting

https://us02web.zoom.us/j/87988810521?pwd=UzJPc2FCZ2QxN20xQWJRTDVMREpVdz09

Meeting ID: 879 8881 0521 Passcode: 580327
Dial by your location
+1 669 900 9128 US (San Jose)
Meeting ID: 879 8881 0521 Passcode: 580327

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*

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

1. 5:30 P.M. OPEN MEETING, CALL TO ORDER AND ROLL CALL

1.1. Call to order and roll call

The meeting was called to order at 5:00PM. Present were Trustees Morton, Schaeffer, Aum.

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.

1.3. Closed session open hearing

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 laws, 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).

There were no members of the public present.

1.4. Adjourn to closed session

The meeting adjourned to closed session at 5:02PM

2. CLOSED SESSION

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962. Closed session attendees will include board members and Superintendent Jason Morse.

2.1. Public Employee Performance Evaluation (Government Code 54957)

Title: Superintendent

3. RECONVENE TO OPEN SESSION

3.1. Closed session disclosure

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

Nothing was reported out of Closed Session.

4. ADJOURNMENT

The next regular board meeting is set for **February 10, 2022 at the Mendocino K8 School.**

The meeting was adjourned at 7:03PM.

Mendocino Unified School District

MINUTES

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

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- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
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MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER

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

1.1. Call to order and roll call

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

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

The president verbally identified the agenda items to be discussed.

2. PUBLIC HEARING FOR CLOSED SESSION

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

Join Zoom Meeting
https://us02web.zoom.us/j/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

The meeting was called to order at 5:04PM. Present was Trustee Aum. Virtually present were Trustees Grinberg, Gay and Schaeffer.

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/Gay (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. 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)

MSA Grinberg/Gay (4/0) to approve the Consent Calendar

6. REPORTS

6.1. Student Trustee – Olivia Jung

Student Trustee Jung reported that exciting things are happening. The upper campus is completely bare. The architect on the modernization project came and spoke with a few staff and students for input on the Phase II design. The Improv Club performed last night and tonight. Basketball teams are still playing and it looks like our varsity teams will be going to the playoffs. Students are excited about the upcoming break and there are rumors of A.E. Week happening in April. Morale is currently high.

6.2. Administrative
6.2.1. Principal – Kim Humrichouse

Principal Humrichouse gave the attached presentation as it relates to PBIS.

6.2.2. Superintendent – Jason Morse

Superintendent Morse reported that COVID-19 cases are low comparatively with a few positives here and there. CDPH has not ruled on a mask mandate yet. Lori Roberts is retiring and has been an integral part of the District for a long time. She will be greatly missed. Generators are being installed this week in Comptche. Elk and Albion will follow in the coming months. Last Wednesday took a tour of MHS construction. It was a great tour and was very educational. Huge shout-out to Marshall Brown and his team. They continue to do a great job covering sports for the District. Superintendent Morse and the Superintendent from Covelo both watched the recent basketball game live on YouTube.

6.3. Bargaining Units
6.3.1. Mendocino Teachers Association (MTA)

President, Diana Dominguez, reported that there has been quite of bit of discussion among MTA regarding the possibility of a preschool at the K8. MTA has no formal position.

6.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

There was no report from CEMUS.

6.4. Board Trustee Reports

Trustee Grinberg asked if there is an update on the electric busses and an update from the Water District? Jason responded that there is currently an issue with PGE and the nearby pigmy forest stalling the installation of the charging station at the bus barn. The delivery of the bus has been delayed until 1st Quarter of 2023. There has been no word from the Water District.

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 was no one present for Parent/Community Comment.

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.

8.2. MCN 2021-22 Second Quarter Report
MCN Manager, Sage Statham, will present the MCN 2021-22 Second Quarter Report (action)

MSA Grinberg/Aum (5/0) to approve the MCN 2021-22 Second Quarter Report.

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)

MSA Morton/Grinberg (5/0) to approve the MUSD Final Audit Report for Fiscal Year 2020-21.

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)

No action was needed.

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)

MSA Grinberg/Morton (5/0) to approve the Leave Request.

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)

MSA Aum/Morton (5/0) to approve Resolution 2022-01.

8.7. K8 Preschool
MUSD Superintendent, Jason Morse, will present the Board with information regarding having a State Preschool at the K8 School (action)

No action was taken. Superintendent Morse to get additional data on financial impact. Board will discuss further at the March Board meeting.

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)

Superintendent Morse presented the updated safe return to school plan.

8.9. Resolution 2022-03: Continuing Board of Trustees Authority to Hold Virtual Meetings Pursuant to AB 61 (action)

MSA Aum/Grinberg (5/0) to approve Resolution 2022-03.

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)

MSA Morton/Grinberg (5/0) approve the Board Policies as a first reading.

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.**
The meeting was adjourned at 7:45PM.



Positive Behavior Interventions and Supports (PBIS)

- Clear Expectations
- Explicitly Taught
- A system for encouraging appropriate behavior
- A system for discouraging inappropriate behavior
- A data collection system

Clear Expectations

- School-wide Expectation Matrix
- Classroom Expectation Matrix

AREA	BE SAFE	BE RESPECTFUL	BE RESPONSIBLE
Everywhere/ All The Time	• Keep hands, feet, and objects to self • Use materials, and equipment as instructed • Be aware of your surroundings • Sit in chairs • Alert adult to strangers on campus • Leave all illegal items at home (pocket knives, look-alike weapons, drugs, etc.)	• Be polite: "please", "thank you", "excuse me" • Follow adult directions the first time • Touch property with permission only • Use positive & appropriate language • No violent gestures • Allow others to join activities • Honor personal space • Follow school dress code	• Help others follow the rules • Be honest and fair • Leave the area as clean or cleaner than you found it • Be punctual • Cell phones turned off and securely in backpack or turned into the office • Leave all distractions (electronics, toys, etc.) securely in backpack • Report problems to an adult • Enter classrooms only if an adult is present

Playground/ Field/ Gym	• Stay in assigned areas • Get adult if injury occurs • Walk to and from playground • No play fighting • Ask an adult for gym use • Use materials and equipment as instructed	• Be aware of your surroundings • Walk around organized games • Follow game and equipment rules • Listen to peers and adults • Take turns	• Use playground equipment for purpose intended • Return playground equipment to designated location when finished • Encourage peers to follow the school expectations
Cafeteria	• Enter and leave in an orderly fashion • Wait to be excused • Sit on chairs/benches • Eat your own food only	• Use an indoor voice • Use good table manners: eat with your mouth closed, no throwing food	• Eat your own food only • Leave the area as clean or cleaner than you found it
Library	• Walk inside • Use chairs and floor for sitting	• Use an indoor voice	• Treat books and materials with care • Return books by due date • Food and drinks outside • Ask adult for permission to go on the Internet
Hallways/ Breezeways	• Walk facing forward on the right side. • Backpacks lined up against a wall • Walk on pathways • Keep hands, feet, and objects to yourself	• Use an indoor voice • Walk directly to destination	• Touch property with permission only • Hold sports equipment • Stay in supervised areas • No loitering
Computer Lab & Chromebook Use	• Sit on chairs • Follow the "Internet Guidelines" • Keep food and drink away from all computers & Chromebooks • Only download something with the teacher's permission • Use the internet appropriately if and when instructed • Use the equipment carefully and according to the teachers instructions • Keep my feet under the desk and use the correct posture – sit up straight, feet on the floor!	• Use an indoor voice • Stop using computer equipment when a teacher or another student is talking • Leave all computer settings as they are • Respect other people privacy by leaving other people 's files and folders alone • Use the keyboard, mouse and trackpad appropriately	• Keep computer settings and hardware as is • Log off when done • Push chairs in when leaving • Food and drinks away from computers & Chromebooks • Stay on task at all times • Save my work regularly and in an appropriate place • Keep my files and folders organized • Ask questions if I am not sure how to do something • Help others around me if I can • Log off my computer and tidy up my work station, plug in my Chromebook before I leave • Keep my personal information secret when using the internet

AREA	BE SAFE	BE RESPECTFUL	BE RESPONSIBLE
Bus/ Bus Loading Zone	• Stay seated • Hands and feet inside the bus • Keep body out of aisle ways • Walk to and from bus • Stay behind yellow line • Bikes, scooters, skateboards, etc...walked on campus "walk your wheels" • Wear a helmet	• Use an indoor voice	• Encourage peers to follow school expectations • Include others • Report problems to an adult • Leave the area as clean or cleaner than you found it
Office	• Walk inside • Open and close the door carefully	• Hold the door for others • Wait patiently at front desk, until spoken to • Please, thank you, excuse me	• Once spoken to, state the reason you are in the office • Follow directions
Bathrooms	• Use towels, sink, toilet, and sink as instructed (knock, use, flush, wash exit) • Use bathroom for purpose intended	• Use an indoor voice • Respect privacy	• Leave doors unlocked when you leave • Keep water in sink • Report problems to adult • Leave the area as clean or cleaner than you found it.

Explicitly Taught

Expectation Stations

- First week of school
- Several times a year
- Taught in area it applies to
- Lesson plans for teachers in the PBIS Handbook

Systems For...

Encouraging Appropriate Behavior

- Tickets for following expectations
- Weekly drawing and name announced over loud speaker
- Rewards:
  - post a message on the marquee,
  - "purchase" items with tickets,
  - help in the office,
  - walk in the woods
- Positive feedback

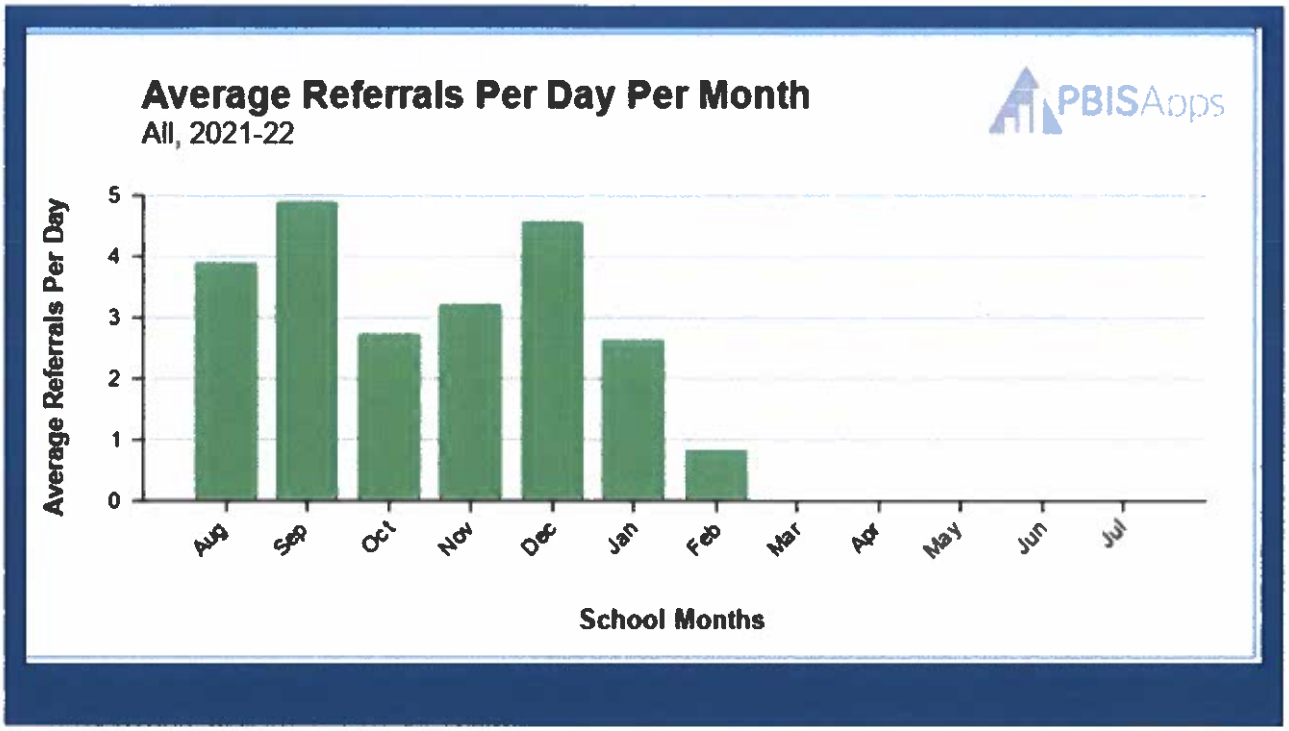
Discouraging Inappropriate Behavior

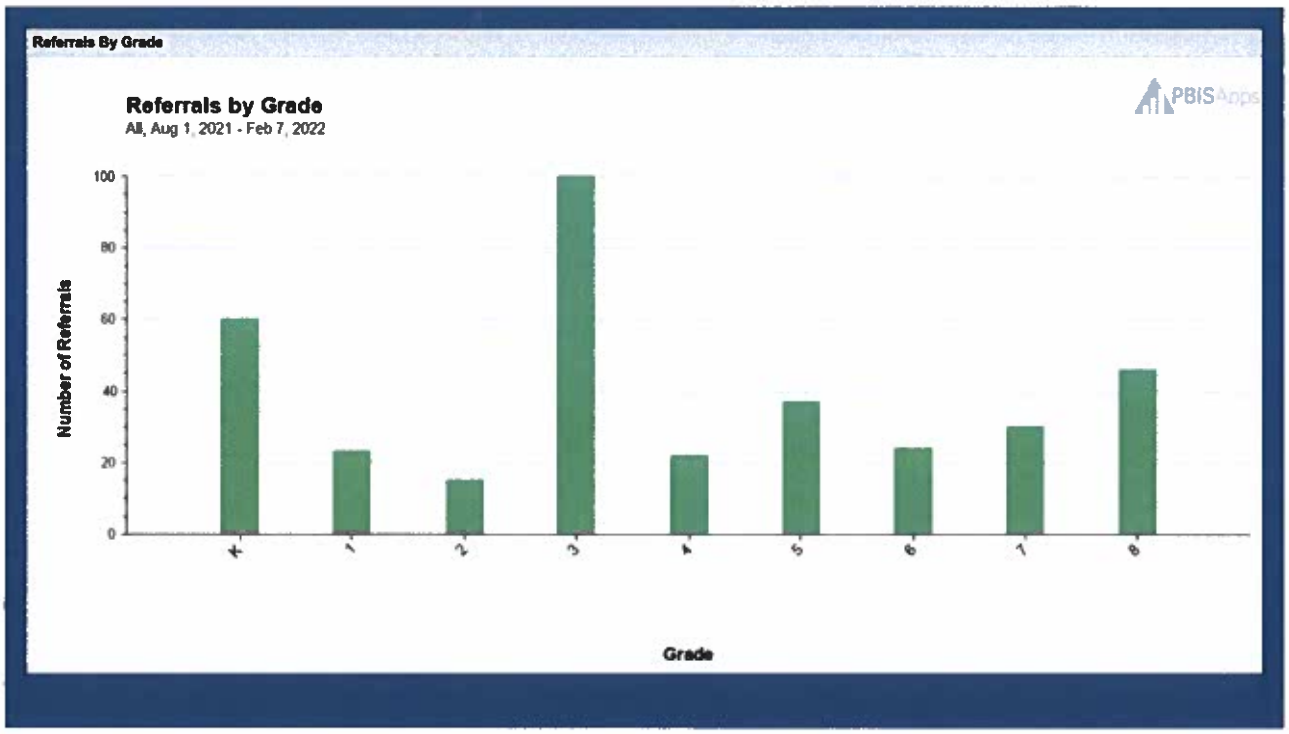
- "Rules School" - with school staff member, practice the expectation not followed
- Restitution: apology letter, meeting, cleaning
- Parent contact
- Loss of privilege
- Assignment Completion Class (ACC)
- Assertive Discipline

Data Collection System

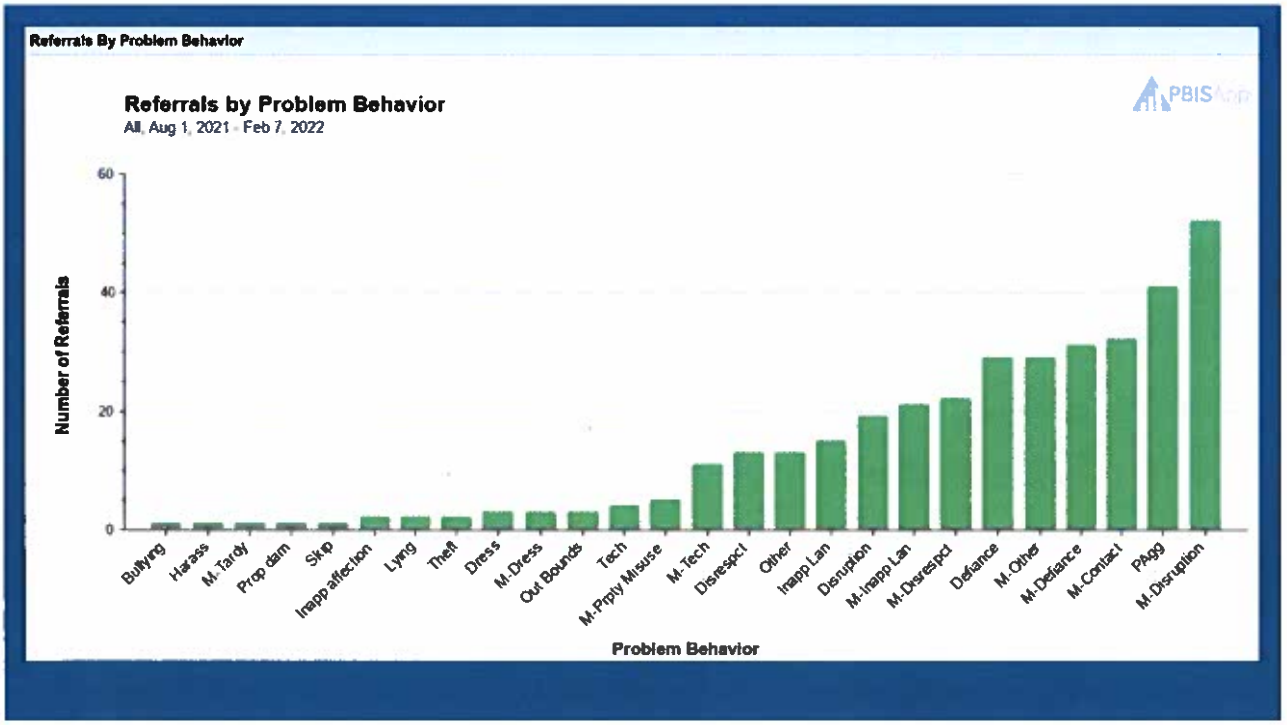
SWIS

- Enter Behavior Tracking Forms (BTFs)
- Student name, date, location, behavior, intervention

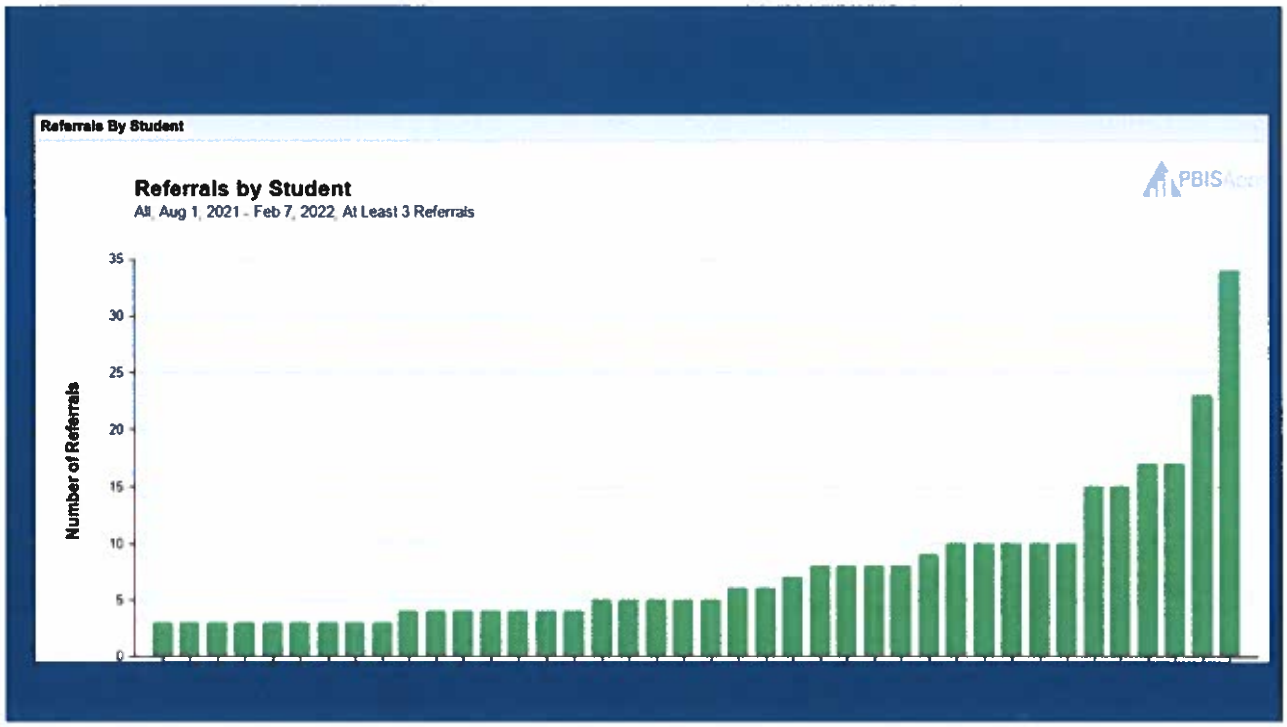

Average Referrals Per Day Per Month
All, 2021-22
PBISApps
Average Referrals Per Day
5
4
3
2
1
0
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
Jul
School Months


Referrals By Grade
Referrals by Grade
All, Aug 1, 2021 - Feb 7, 2022
PBISApps
Number of Referrals
100
80
60
40
20
0
K
1
2
3
4
5
6
7
8
Grade

Referrals By Problem Behavior



Referrals By Student



How is PBIS Going?

What's Working Well?

- The overall system
- Builds a K-8 school community
- 3rd Grade reward system
- 6th - 8th "store" style reward

What Do We Need to Work on?

- Sustaining a system already in place
  - Getting adults back in the routine
  - PBIS Team Meetings
  - Maybe time for another PD?

Mendocino Unified School District

BOND MEASURE
IMPROVEMENT BOND
PROGRAM
PHASE ONE PROJECT

MUSD BOARD MEETING – February 10, 2022

Alameida
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



Alameida
Architecture

Budget

M.U.S.D. PHASE ONE PROJECT

Source of Funds:

Source Code:		Available
	Series A Bond (less issuance cost)	18,884,464
	Interest to date	119,912
	Issuance cost and Interset 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	1,480,999	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

Mendocino Unified School District

2020 Bond Program

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 temporay temporary power necessary to power the Temporary Classrooms as well as the Gymnasium. Presently a definiitve timeline has not been presented by PG&E for when they will be complete with engineeringhowever 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 siginicant impact on the owners contingency.

Impact to the owner's contincgency 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.

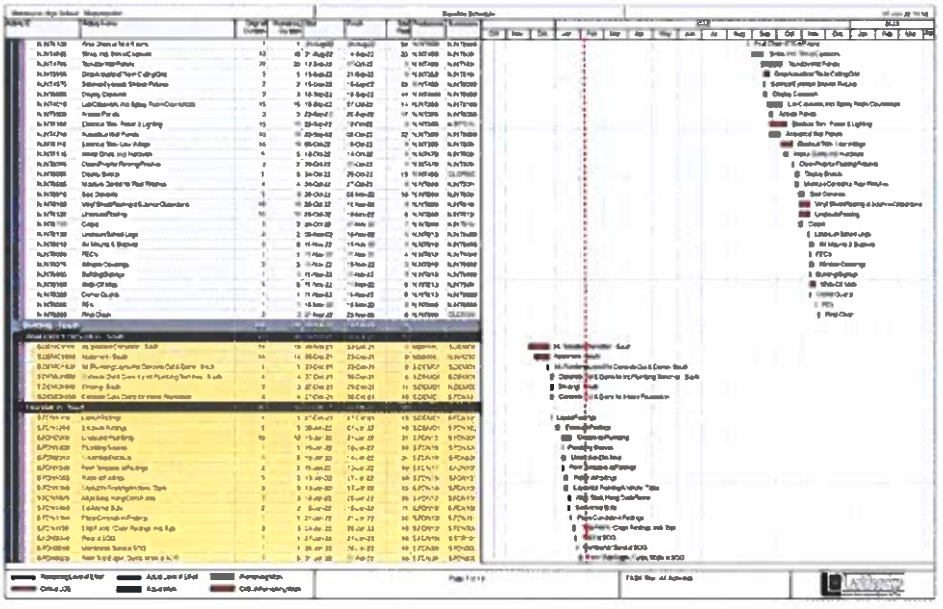
Begin to repair replace minumal dry rot discovered.

CHANGE EVENTS

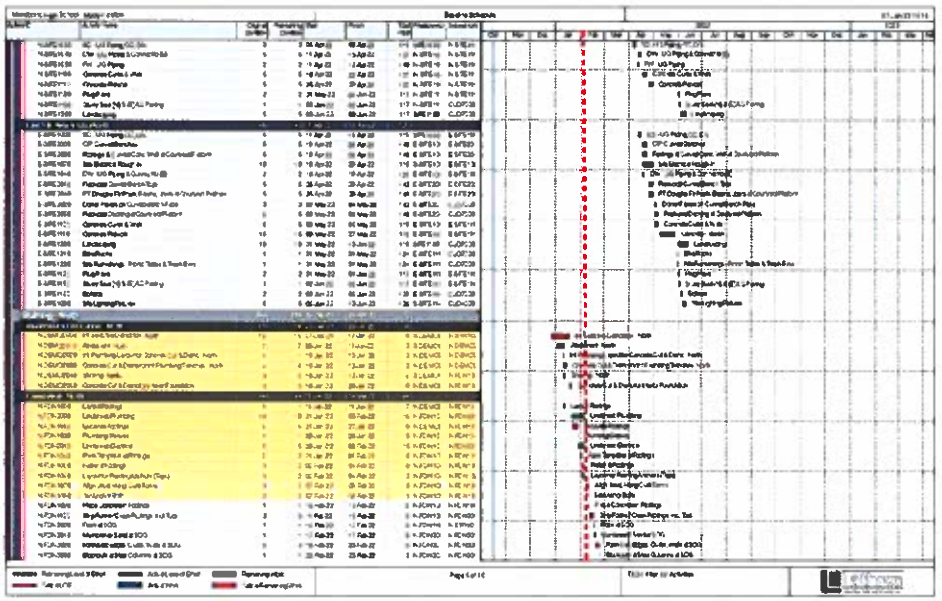
Change Events

#	Title	Scope	Type	Reason	Status	Origin	ROM	Price Totals	Commitment Status	RFQs	Commitment COs	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 (AS #064)	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 Cuttechan A136 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 Cuttechan A136 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	$12 017.85	$12 017.86	$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 r[1 Ceiling Tile Remove Replace with Drywall	$19 760.86	$19 760.86	$0.00			PCO #006
005	Connection of Telephone Service to the Main Building	Out of Scope	Contingency	Unforeseen/hidden condition	Pending	RFI-CON-001 Main Bldg - Will 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 A116 & A119 (RSI #001)	Out of Scope	Contingency	Unforeseen/hidden condition	Approved		$17 356.72	$17 356.72	$0.00			PCO #003
002	Salvage Boiler at top of Dome (RFI #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**						**$43,163.60**	**$49,162.44**	**$0.00**			

PHASE ONE SCHEDULE



PHASE ONE SCHEDULE



Mendocino Unified School District

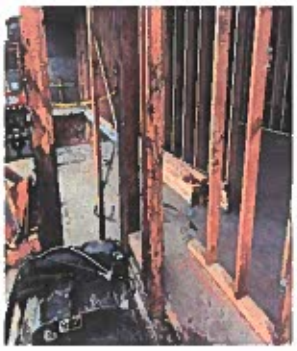
Framing and Dry Rot Repair – Fairly Minimal





Mendocino Unified School District

2020 Bond Program





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

REVENUES:		data as of:	February View 2/2/2022	March View 3/1/2022	Change	
REVENUE LIMIT SOURCES						
8011	State Aid - Current Year		1,702,531	1,669,156	(33,375)	District of Choice ADA 48.36 vs 66.38 PY
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	7,530,181	(33,375)	
					-	
FEDERAL REVENUES					-	
8181	Special Education Entitlement		84,474	96,629	12,155	Increase MCOE SPED estimates
8182	Discretionary Grants		2,645	2,645	-	
8285	Interagency Contracts		-	-	-	
8290	All other Federal Revenue		563,810	591,278	27,468	COVID ESSER per budgeted expense
Total Federal Revenues			650,929	690,552	39,623	
					-	
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	1,118,633	571,378	Water project ($293k); STRS on Behalf ($64.3k); Educator Eff ($175k); SWP ($39.1k)
Total Other State Revenues			660,810	1,232,188	571,378	
					-	
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	37,821	595	
8792	Transfer of Apportionment		209,565	232,638	23,073	Increase MCOE SPED estimates
Total Other Local Revenues			388,731	412,399	23,668	
					-	
TOTAL REVENUES			9,264,026	9,865,320	601,294	

EXPENDITURES:		February View	March View	Change	
	data as of:	2/2/2022	3/1/2022		
CERTIFICATED SALARIES					
1100	Teachers' Salaries	2,962,144	2,938,988	(23,156)	Reduce partial RTI
1200	Pupil Support Salaries	352,944	356,842	3,898	
1300	Supervisors' and Admin	387,305	387,305	-	
1900	Other Certificated Salaries	-	-	-	
Total Certificated Salaries		3,702,393	3,683,134	(19,259)	
				-	
CLASSIFIED SALARIES				-	
2100	Instructional Aides' Salaries	453,069	463,164	10,095	Athletic Stipends
2200	Support Salaries	630,803	595,501	(35,302)	Reduce maintenance staff
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	1,927,156	(25,208)	
				-	
EMPLOYEE BENEFITS				-	
310X	STRS	891,296	957,682	66,385	STRS on Behalf
320X	PERS	435,542	435,979	437	
33XX	OASDI/Medicare	196,537	197,910	1,374	
340X	Health & Welfare Benefits	898,014	893,275	(4,739)	
350X	Unemployment Insurance	32,977	32,288	(689)	
360X	Workers' Compensation	152,086	153,041	955	
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	2,779,145	63,723	
				-	
BOOKS AND SUPPLIES				-	
4100	Approved Textbooks & Core	-	28,207	28,207	Recode from 4200
4200	Books & Other Reference	46,000	1,870	(44,130)	Recode; actions moved
4300	Materials and Supplies	291,866	323,489	31,623	SWP; Athletics; Local funds as spent
4400	Noncapitalized Equipment	164,525	189,522	24,998	SWP; Krenov Grant; COVID ESSER
Total Books and Supplies		502,390	543,088	40,698	
				-	
SERVICES, OTHER OPERATING EXPENSES				-	
5100	Subagreements for Services	30,000	30,000	-	
5200	Travel & Conference	21,383	29,170	7,788	Educator Eff - to plan
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	43,549	4,950	
5700		-	-	-	
5800	Consulting Svcs and Op	447,583	360,667	(86,916)	Actions removed or moved to 22/23
5900	Communications	83,062	83,224	162	
Total Services and Other Operating		1,010,995	936,979	(74,016)	
				-	
CAPITAL OUTLAY				-	
6100	Land	3,994	296,404	292,410	Water projects
6400	Equipment / Equipment	150,845	150,845	-	
Total Capital Outlay		154,838	447,248	292,410	

OTHER OUTGO		February View	March View	Change
data as of:		2/2/2022	3/1/2022	
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**	**10,312,421**	278,347
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)**	**(588,715)**	322,946

-

FUND BALANCE, RESERVES				-
Beginning Fund Balance		2,813,323	2,813,323	-
Ending Fund Balance		**1,901,662**	**2,224,609**	322,946
				-
COMPONENTS OF ENDING FUND BALANCE				-
9711	Revolving Cash	10,000	10,000	-
9740	Restricted Balances	53,667	329,070	275,403
9789	Designated for Econ	408,627	419,761	11,134
9780	Other Designations:			-
9780	SLIP (Oct)/All Designations	84,663	74,650	(10,013)
9790	General (Undesignated)	**1,344,704**	**1,391,126**	46,422

9780 Other Designations:

Locally Defined (Site Accts)	27,039.83	27,039.83
Supplemental Concentratic	10,012.80	-
SLIP/LUMP	29,008.71	29,008.71
Lottery - Unrestricted	18,601.94	18,601.94
	84,663.28	74,650.48

2021-22 Year-To-Date ADA by District of Residence

Month: 4

		MUSD	FB	PA	AV	Ukiah	Other	Totals	21/22 CBEDS (Oct.)	20/21 CBEDS (Oct.)
Albion	TK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
	K	3.46	0.00	0.00	0.00	0.00	0.00	3.46	4	4
	1	3.61	0.00	0.00	0.00	0.00	0.00	3.61	4	3
	2	0.90	0.00	0.00	0.00	0.00	0.00	0.90	1	4
	3	4.94	0.00	0.00	0.00	0.00	0.00	4.94	5	4
	Total	12.91	0.00	0.00	0.00	0.00	0.00	12.91	14	15
Comptche	TK	0.90	0.00	0.00	0.00	0.00	0.00	0.90	0	0
	K	0.94	0.00	0.00	0.00	0.00	0.00	0.94	2	2
	1	4.61	0.00	0.00	0.00	0.00	0.00	4.61	5	4
	2	3.88	0.00	0.00	0.00	0.00	0.00	3.88	4	5
	3	3.00	0.00	0.00	0.00	0.00	0.00	3.00	4	0
	Total	13.33	0.00	0.00	0.00	0.00	0.00	13.33	15	11
MK-8	TK	1.92	0.00	0.00	0.00	0.00	0.00	1.92	2	1
	K	13.89	0.00	0.00	0.00	0.00	0.00	13.89	16	14
	1	14.13	1.79	0.00	0.00	0.00	0.00	15.92	18	13
	2	12.90	0.90	0.00	0.00	0.00	0.00	13.80	15	23
	3	19.43	3.77	0.00	0.00	0.00	0.00	23.20	25	26
	4	24.26	2.71	0.00	0.00	0.00	0.00	26.97	29	26
	5	21.04	3.82	0.00	0.00	0.00	0.00	24.86	27	39
	6	36.28	1.00	0.00	0.00	0.00	0.00	37.28	40	37
	7	24.37	2.96	0.90	0.00	0.00	0.00	28.23	30	31
	8	19.03	5.01	0.00	0.00	0.00	0.00	24.04	26	46
	Total	187.25	21.96	0.90	0.00	0.00	0.00	210.11	228	256
MHS	9	41.64	1.93	1.56	0.00	0.00	0.00	45.13	48	38
	10	22.53	6.47	0.00	2.00	0.00	0.00	31.00	34	51
	11	32.60	5.56	2.52	1.92	0.00	0.00	42.60	46	35
	12	22.01	6.41	0.92	0.97	0.00	0.00	30.31	32	41
	Total	118.78	20.37	5.00	4.89	0.00	0.00	149.04	160	165
MAS (I.S.)	TK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
	K	0.40	0.00	0.00	0.00	0.00	0.00	0.40	0	0
	1	0.92	0.00	0.00	0.00	0.00	0.00	0.92	1	2
	2	3.00	0.00	0.00	0.00	0.00	0.00	3.00	3	0
	3	2.83	0.00	0.00	0.00	0.00	0.00	2.83	3	1
	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
	5	0.93	0.00	0.00	0.00	0.00	0.00	0.93	1	0
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	2
	7	3.15	0.00	0.00	0.00	0.00	0.00	3.15	4	4
	8	4.74	0.00	0.00	0.00	0.00	0.00	4.74	5	4
	9	2.11	0.00	0.00	0.00	0.00	0.00	2.11	2	2
	10	1.86	0.72	0.00	0.00	0.00	0.00	2.58	3	2
	11	0.69	0.00	0.00	0.00	0.00	0.00	0.69	1	1
	12	0.00	0.00	0.46	0.00	0.00	0.00	0.46	0	2
	Total	20.63	0.72	0.46	0.00	0.00	0.00	21.81	23	20
SHS	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0
	10	0.00	0.42	0.00	0.00	0.00	0.00	0.42	1	1
	11	2.06	0.00	0.00	0.00	0.00	0.00	2.06	5	4
	12	0.92	0.00	0.27	0.00	0.00	0.00	1.19	3	5
	Total	2.99	0.42	0.27	0.00	0.00	0.00	3.68	9	10
TOTAL		**355.89**	**43.47**	**6.63**	**4.89**	**0.00**	**0.00**	**410.88**	**449**	**477**

1/5/22
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2021-22 Total ADA by Attendance Month

ADA for each attendance month

		Mo. 1	Mo. 2	Mo. 3	Mo. 4	21-22 P-1	20-21 P-1	Mo. 5	Mo. 6	Mo. 7	21-22 P-2	20-21 P-2	Mo. 8	Mo. 9	Mo. 10	21-22 Annual	20-21 Annual
Albion	TK	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	K	3.00	3.03	3.35	3.46	3.46		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	1	3.58	3.61	3.60	3.61	3.61		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	2	0.95	0.95	0.96	0.90	0.90		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	3	5.21	5.08	4.96	4.94	4.94		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	12.74	12.67	12.87	12.91	12.91	13.92	0.00	0.00	0.00	0.00	13.59	0.00	0.00	0.00	0.00	12.57
Comptche	TK	0.95	0.95	0.91	0.90	0.90		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	K	1.00	0.97	0.93	0.94	0.94		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	1	4.53	4.61	4.61	4.61	4.61		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	2	4.00	3.97	3.91	3.88	3.88		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	3	3.68	3.34	3.14	3.00	3.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	14.16	13.84	13.50	13.33	13.33	9.68	0.00	0.00	0.00	0.00	10.13	0.00	0.00	0.00	0.00	10.48
MK-8	TK	2.00	1.87	1.91	1.92	1.92		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	K	12.47	13.50	13.86	13.89	13.89		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	1	16.32	15.77	15.97	15.92	15.92		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	2	14.58	14.31	14.14	13.80	13.80		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	3	22.84	23.16	23.39	23.20	23.20		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	4	26.90	26.32	26.90	26.97	26.97		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	5	24.74	24.50	24.79	24.86	24.86		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	6	37.27	37.68	37.54	37.28	37.28		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	7	27.05	27.84	28.09	28.23	28.23		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	8	23.79	24.18	24.01	24.04	24.04		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	207.96	209.13	210.60	210.11	210.11	235.78	0.00	0.00	0.00	0.00	233.72	0.00	0.00	0.00	0.00	231.31
MHS	9	45.47	45.02	45.08	45.13	45.13		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	10	31.26	31.06	30.97	31.00	31.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	11	43.26	42.45	42.75	42.60	42.60		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	12	30.68	30.45	30.20	30.31	30.31		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	150.67	148.98	149.00	149.04	149.04	162.60	0.00	0.00	0.00	0.00	159.61	0.00	0.00	0.00	0.00	157.47
MAS	TK	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	K	1.00	0.76	0.51	0.40	0.40		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	1	0.68	0.84	0.89	0.92	0.92		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	2	3.00	3.00	3.00	3.00	3.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	3	2.37	2.68	2.79	2.83	2.83		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	4	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	5	0.74	0.87	0.91	0.93	0.93		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	6	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	7	2.32	2.92	3.19	3.15	3.15		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	8	4.00	4.50	4.67	4.74	4.74		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	9	2.42	2.21	2.14	2.11	2.11		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	10	1.58	2.08	2.33	2.58	2.58		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	11	1.00	1.00	0.88	0.69	0.69		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	12	0.00	0.00	0.32	0.46	0.46		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	19.11	20.86	21.63	21.81	21.81	19.82	0.00	0.00	0.00	0.00	20.45	0.00	0.00	0.00	0.00	19.86
SHS	9	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	10	0.32	0.36	0.41	0.42	0.42		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	11	3.14	2.81	2.31	2.06	2.06		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	12	1.01	1.48	1.30	1.19	1.19		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	4.46	4.65	4.02	3.68	3.68	4.48	0.00	0.00	0.00	0.00	4.63	0.00	0.00	0.00	0.00	4.82
TOTAL ADA		**409.10**	**410.13**	**411.62**	**410.88**	**410.88**	**446.28**	**0.00**	**0.00**	**0.00**	**0.00**	**442.13**	**0.00**	**0.00**	**0.00**	**0.00**	**436.51**

1/5/22
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2021-22 Enrollment by District of Residence

Month: 4

		MUSD	FB	PA	AV	Ukiah	Other	21-22 Totals To Date		21/22 CBEDS (Oct.)	20/21 CBEDS (Oct.)
Albion	TK	0	0	0	0	0	0	0		0	0
	K	4	0	0	0	0	0	4		4	4
	1	4	0	0	0	0	0	4		4	3
	2	1	0	0	0	0	0	1		1	4
	3	5	0	0	0	0	0	5		5	4
	Total	14	0	0	0	0	0	14		14	15
Comptche	TK	1	0	0	0	0	0	1		0	0
	K	1	0	0	0	0	0	1		2	2
	1	5	0	0	0	0	0	5		5	4
	2	4	0	0	0	0	0	4		4	5
	3	3	0	0	0	0	0	3		4	0
	Total	14	0	0	0	0	0	14		15	11
MK-8	TK	2	0	0	0	0	0	2		2	1
	K	15	0	0	0	0	0	15		16	14
	1	16	2	0	0	0	0	18		18	13
	2	13	1	0	0	0	0	14		15	23
	3	19	4	0	0	0	0	23		25	26
	4	27	3	0	0	0	0	30		29	26
	5	23	4	0	0	0	0	27		27	39
	6	40	1	0	0	0	0	41		40	37
	7	26	3	1	0	0	0	30		30	31
	8	22	5	0	0	0	0	27		26	46
	Total	203	23	1	0	0	0	227		228	256
MHS	9	45	2	2	0	0	0	49		48	38
	10	24	7	0	2	0	0	33		34	51
	11	35	6	3	2	0	0	46		46	35
	12	23	7	1	1	0	0	32		32	41
	Total	127	22	6	5	0	0	160		160	165
MAS (I.S.)	TK	0	0	0	0	0	0	0		0	0
	K	0	0	0	0	0	0	0		0	0
	1	1	0	0	0	0	0	1		1	2
	2	3	0	0	0	0	0	3		3	0
	3	3	0	0	0	0	0	3		3	1
	4	0	0	0	0	0	0	0		0	0
	5	1	0	0	0	0	0	1		1	0
	6	0	0	0	0	0	0	0		0	2
	7	4	0	0	0	0	0	4		4	4
	8	5	0	0	0	0	0	5		5	4
	9	2	0	0	0	0	0	2		2	2
	10	3	1	0	0	0	0	4		3	2
	11	1	0	0	0	0	0	1		1	1
	12	0	0	1	0	0	0	1		0	2
	Total	23	1	1	0	0	0	25		23	20
SHS	9	0	0	0	0	0	0	0		0	0
	10	0	1	0	0	0	0	1		1	1
	11	4	0	0	0	0	0	4		5	4
	12	2	0	0	0	0	0	2		3	5
	Total	6	1	0	0	0	0	7		9	10
TOTAL		**387**	**47**	**8**	**5**	**0**	**0**	**447**		**449**	**477**

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2021-22 Total Enrollment by Attendance Month

		Mo. 1	Mo. 2	Mo. 3	Mo. 4	Mo. 5	Mo. 6	Mo. 7	Mo. 8	Mo. 9	Mo. 10	21-22 Annual Avg
Albion	TK	0	0	0	0	0	0	0	0	0	0	0
	K	3	4	4	4	0	0	0	0	0	0	4
	1	4	4	4	4	0	0	0	0	0	0	4
	2	1	1	1	1	0	0	0	0	0	0	1
	3	5	5	5	5	0	0	0	0	0	0	5
	Total	13	14	14	14	0	0	0	0	0	0	14
Comptche	TK	1	1	1	1	0	0	0	0	0	0	1
	K	1	1	1	1	0	0	0	0	0	0	1
	1	5	5	5	5	0	0	0	0	0	0	5
	2	4	4	4	4	0	0	0	0	0	0	4
	3	4	3	3	3	0	0	0	0	0	0	3
	Total	15	14	14	14	0	0	0	0	0	0	14
MK-8	TK	2	2	2	2	0	0	0	0	0	0	2
	K	15	16	16	15	0	0	0	0	0	0	16
	1	18	18	18	18	0	0	0	0	0	0	18
	2	15	15	15	14	0	0	0	0	0	0	15
	3	25	25	25	23	0	0	0	0	0	0	25
	4	29	28	30	30	0	0	0	0	0	0	29
	5	26	27	28	27	0	0	0	0	0	0	27
	6	39	40	40	41	0	0	0	0	0	0	40
	7	30	30	30	30	0	0	0	0	0	0	30
	8	26	26	26	27	0	0	0	0	0	0	26
	Total	225	227	230	227	0	0	0	0	0	0	227
MHS	9	48	48	49	49	0	0	0	0	0	0	49
	10	32	34	33	33	0	0	0	0	0	0	33
	11	46	46	43	46	0	0	0	0	0	0	45
	12	32	32	32	32	0	0	0	0	0	0	32
	Total	158	160	157	160	0	0	0	0	0	0	159
MAS	TK	0	0	0	0	0	0	0	0	0	0	0
	K	1	0	0	0	0	0	0	0	0	0	0
	1	1	1	1	1	0	0	0	0	0	0	1
	2	3	3	3	3	0	0	0	0	0	0	3
	3	3	3	3	3	0	0	0	0	0	0	3
	4	0	0	0	0	0	0	0	0	0	0	0
	5	1	1	1	1	0	0	0	0	0	0	1
	6	0	0	0	0	0	0	0	0	0	0	0
	7	3	4	4	4	0	0	0	0	0	0	4
	8	4	5	5	5	0	0	0	0	0	0	5
	9	2	2	2	2	0	0	0	0	0	0	2
	10	2	3	4	4	0	0	0	0	0	0	3
	11	1	1	1	1	0	0	0	0	0	0	1
	12	0	0	1	1	0	0	0	0	0	0	1
	Total	21	23	25	25	0	0	0	0	0	0	24
SHS	9	0	0	0	0	0	0	0	0	0	0	0
	10	1	1	1	1	0	0	0	0	0	0	1
	11	5	5	5	4	0	0	0	0	0	0	5
	12	2	3	2	2	0	0	0	0	0	0	2
	Total	8	9	8	7	0	0	0	0	0	0	8
TOTAL Enroll		**440**	**447**	**448**	**447**	**0**	**0**	**0**	**0**	**0**	**0**	**446**

1/5/22
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MENDOCINO GRAMMAR SCHOOL
STUDENT BODY ACCOUNT
2021-2022 MONTHLY SUMMARY
PERIOD: JANUARY 2022

	BALANCE	INCOME	EXPENSE	NEW BALANCE
KINDERGARDEN	35.10			35.10
1st GRADE	20.00			20.00
2nd GRADE	-72.84			-72.84
3rd GRADE	122.50			122.50
4-5 GRADES	151.34			151.34
COMPTCHE SCHOOL	0.78			0.78
GENERAL STUDENT BODY	3.55			3.55
MULTI-PURPOSE STAGE	55.78			55.78
To be Reimbursed MUSD	-225.00			-225.00
TOTAL	91.21	0.00	0.00	91.21

MENDOCINO MIDDLE SCHOOL
STUDENT BODY ACCOUNT
2021-22 MONTHLY SUMMARY
PERIOD: JANUARY 2022

DESCRIPTION	Beginning Balance	Income	Expenses	Ending Balance
6-8 Art Field Trips	$ 829.98			$ 829.98
6-8 Boys Free Throw	$ -			$ -
6-8 Girls Free Throw	$ -			$ -
6th Grade Class	$ -			$ -
6th Grade Trips	$ 6,290.48			$ 6,290.48
6-8 Trips	$ -			$ -
7-8 Boy's BB	$ (68.20)			$ (68.20)
7-8 Girl's BB	$ 211.35			$ 211.35
7th Grade Class	$ 2,619.17			$ 2,619.17
8th Grade Class	$ -			$ -
8th Grade Trip	$ 64.95			$ 64.95
Art Fund	$ 2,567.18			$ 2,567.18
Athletics	$ 1,314.41			$ 1,314.41
AVID	$ -			$ -
Chess Club	$ -			$ -
Chorus	$ -			$ -
Cooking Club	$ 273.93			$ 273.93
Film Club	$ 89.00			$ 89.00
Grad Dance	$ -			$ -
Maker Faire	$ -			$ -
Outdoor Survival	$ -			$ -
PE Fund	$ -			$ -
School Supplies	$ -			$ -
Science	$ 309.48			$ 309.48
Student Council	$ 1,574.91	$0.97		$ 1,575.88
Volleyball	$ 6,288.96			$ 6,288.96
Yearbook	$ 588.62			$ 588.62
Yearend Activities	$ -			$ -
TOTAL	**$ 22,954.22**	**$0.97**	**$0.00**	**$ 22,955.19**

MENDOCINO HIGH SCHOOL
STUDENT BODY ACCOUNT
2021-2022 MONTHLY SUMMARY
PERIOD: JANUARY 2022

	DESCRIPTION	Begin Balance	Income	Expenses	Ending Balance
GENERAL FUNDS					
	Athletic Travel/Requests	1199.68			1199.68
	Athletics - Officials only	4142.80			4142.80
	CTE Art	854.00			854.00
	CTE Media	0.00			0.00
	CTE Woodshop	849.83			849.83
	Facilities (key dep)	1908.05			1908.05
	Library	96.20			96.20
	MCHS General	769.70	500.00		1269.70
	MCHS Outdoor Leadership	493.15			493.15
	MCHS Yearbook	560.00			560.00
	PACT Testing	525.00			525.00
	PSAT/SAT workbooks	1050.00			1050.00
	Request (donations/interest)	137.92	1.95		139.87
	Sober Grad	2164.49			2164.49
	Skate Ramp Fund	500.87			500.87
	SONAR	4273.34			4273.34
	Store	160.33			160.33
	Student Council	2096.54	20.00	300.00	1816.54
	Youth Prevention	92.50			92.50
CLASSES					
	Class of 16	500.00			500.00
	Class of 19	306.26			306.26
	Class of 20	0.00			0.00
	Class of 21	327.48			327.48
	Class of 22	1066.75			1066.75
	Class of 23	980.00			980.00
	Class of 24	67.00			67.00
	Class of 25	888.30	276.11		1164.41
FALL SPORTS					
	Boys Soccer	238.76			238.76
	Football	134.12			134.12
	Girls Soccer	25.00			25.00
	Volleyball	801.85			801.85
WINTER SPORTS					
	Boys Basketball	1291.85			1291.85
	Girls Basketball	2389.73			2389.73
SPRING SPORTS					
	Baseball	500.00			500.00
	Golf	0.00			0.00
	Softball	367.73			367.73
	Tennis	64.97			64.97
	Track	0.00			0.00
CLUB					

	Amnesty	387.87			387.87
	Art Club	542.85			542.85
	Body Positive	0.00			0.00
	Chorus	152.21			152.21
	CSF	220.84			220.84
	Culinary	2574.40			2574.40
	Electronics	1121.69			1121.69
	Horticulture/Botany Club	1964.35			1964.35
	Improv club	-3.10			-3.10
	Interact Club-Activity	4203.36			4203.36
	Interact Club-Administrative	2793.10			2793.10
	Leadership	56.44			56.44
	Model U.N.	684.28			684.28
	Multi-Cultural Club	305.00			305.00
	Radio	1103.27	106.50		1209.77
	Science Club	71.09			71.09
	S.E.A. Club	30.00			30.00
	Workability/Cardinal Express	146.41			146.41
	Yearbook	-8979.29			-8979.29
	Yoga Club	0.00			0.00
A/E WEEK					0.00
	AE WEEK Art Center	25.00			25.00
	AE WEEK Ashland	0.00			0.00
	AE WEEK Biking	0.00			0.00
	AE WEEK Celebration of Self	303.44			303.44
	AE WEEK Coastal Adventures	0.00			0.00
	AE WEEK College Tours	7.75			7.75
	AE WEEK Creative Writing	0.00			0.00
	AE WEEK Culinary	94.31			94.31
	AE WEEK Drivers Ed Class	0.00			0.00
	AW WEEK E-Lab	45.00			45.00
	AE WEEK Engineering Extravaganza	857.30			857.30
	AE WEEK First Responder Academy	1403.29			1403.29
	AE WEEK Learning in La-La Land	237.27			237.27
	AE WEEK Media Film	0.00			0.00
	AE WEEK San Francisco	634.00			634.00
	AE WEEK Sierra Adventure	0.00			0.00
	AE WEEK Top Sail	0.00			0.00
	AE WEEK Volunteer Crew	76.14			76.14
	AE WEEK Washington DC	1392.67			1392.67
	AE WEEK Wind Surfing	181.07			181.07
	AW WEEK Woodworking	0.00			0.00
	AE WEEK Yosemite Institute	0.00			0.00
	AE WEEK Reserve	99.84			99.84
TO BE REFUNDED		0.00			0.00
TOTAL		44556.05	904.56	300.00	45160.61

MENDOCINO UNIFIED SCHOOL DISTRICT

AUDIT REPORT
JUNE 30, 2021

MENDOCINO UNIFIED SCHOOL DISTRICT
TABLE OF CONTENTS
JUNE 30, 2021

FINANCIAL SECTION

Independent Auditors' Report 1
Management's Discussion and Analysis 4
Basic Financial Statements
Government-wide Financial Statements
Statement of Net Position 11
Statement of Activities 12
Fund Financial Statements
Governmental Funds – Balance Sheet 13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position 14
Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances 15
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities 16
Proprietary Funds – Statement of Net Position 18
Proprietary Funds – Statement of Revenues, Expenses, and Changes in Net Position 19
Proprietary Funds – Statement of Cash Flows 20
Notes to Financial Statements 21

REQUIRED SUPPLEMENTARY INFORMATION

General Fund – Budgetary Comparison Schedule 54
Schedule of Changes in Total OPEB Liability and Related Ratios 55
Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS 56
Schedule of the District's Proportionate Share of the Net Pension Liability - CalPERS 57
Schedule of District Contributions - CalSTRS 58
Schedule of District Contributions - CalPERS 59
Notes to Required Supplementary Information 60

SUPPLEMENTARY INFORMATION

Schedule of Expenditures of Federal Awards 62
Schedule of Instructional Time 63
Schedule of Financial Trends and Analysis 64
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements 65
Schedule of Charter Schools 66
Combining Statements – Non-Major Governmental Funds
Combining Balance Sheet 67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances 68
Local Education Agency Organization Structure 69
Notes to Supplementary Information 70

MENDOCINO UNIFIED SCHOOL DISTRICT
TABLE OF CONTENTS
JUNE 30, 2021

OTHER INDEPENDENT AUDITORS' REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 71
Report on Compliance For Each Major Federal Program; and Report on Internal Control Over Compliance Required by the Uniform Guidance 73
Report on State Compliance 75

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditors' Results 77
Financial Statement Findings 78
Federal Award Findings and Questioned Costs 79
State Award Findings and Questioned Costs 80
Summary Schedule of Prior Audit Findings 81

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Governing Board
Mendocino Unified School District
Mendocino, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Mendocino Unified School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Mendocino Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mendocino Unified School District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter

Change in Accounting Principle

As described in Note 15 to the basic financial statements, the Mendocino Unified School District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which established accounting and financial reporting standards for the identification and reporting of fiduciary activities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of District contributions for pensions be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mendocino Unified School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of Federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2022 on our consideration of Mendocino Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Mendocino Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mendocino Unified School District's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
January 25, 2022

MENDOCINO UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

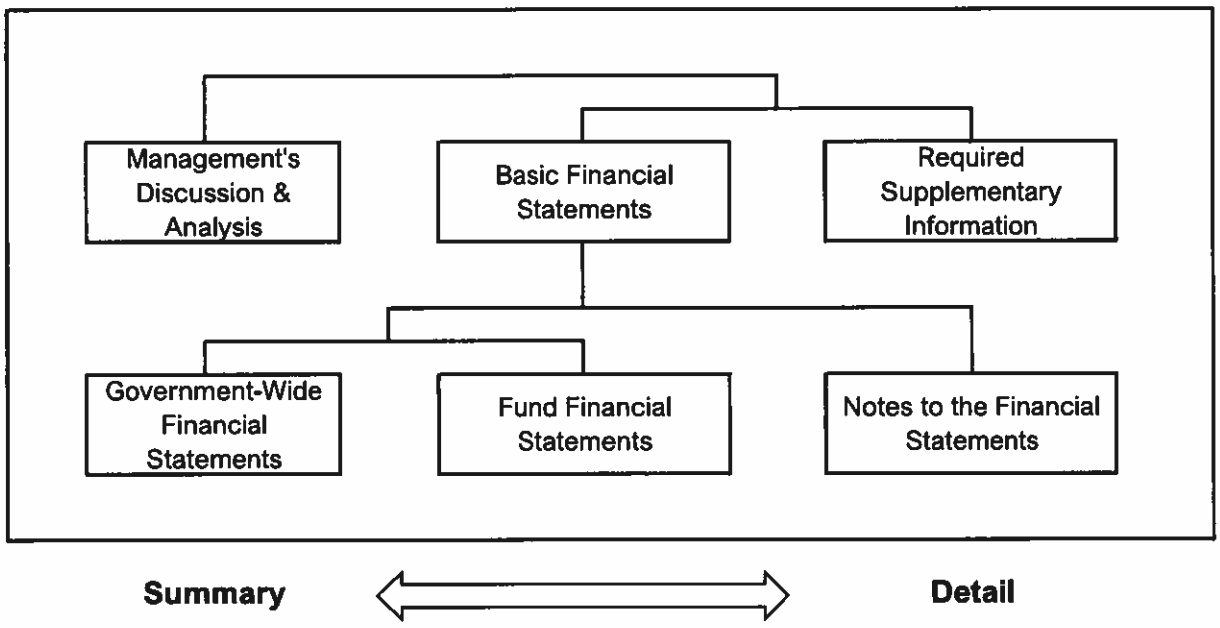
Our discussion and analysis of Mendocino Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2021. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's combined net position was $9,109,516 at June 30, 2021. This was an increase of $94,841 from the prior year after restatement.
- Overall revenues were $13,712,978 which exceeded expenses of $13,618,137.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section



OVERVIEW OF FINANCIAL STATEMENTS (continued)

Components of the Financials Section (continued)

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.

- **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.

    - **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

    - **Proprietary Funds** report services for which the District charges customers a fee. Like the government-wide statements, they provide both long- and short-term financial information.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Property taxes and federal and state grants finance most of these activities.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was $9,826,255 for governmental activities and $(716,739) for business-type activities at June 30, 2021, as reflected in the table below. Of this amount, $(10,147,163) was unrestricted for governmental activities and $(737,836) was unrestricted for business-type activities. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities			Business-Type Activities		
	2021	2020	Net Change	2021	2020	Net Change
ASSETS						
Current and other assets	$ 23,137,338	$ 23,920,551	$ (783,213)	$ 232,847	$ 306,371	$ (73,524)
Capital assets	29,941,808	28,916,540	1,025,268	79,762	15,439	64,323
Total Assets	53,079,146	52,837,091	242,055	312,609	321,810	(9,201)
DEFERRED OUTFLOWS OF RESOURCES	2,413,946	2,319,271	94,675	244,342	264,648	(20,306)
LIABILITIES						
Current liabilities	3,215,576	1,819,258	1,396,318	60,083	43,520	16,563
Long-term liabilities	41,715,497	42,684,572	(969,075)	1,190,906	1,055,558	135,348
Total Liabilities	44,931,073	44,503,830	427,243	1,250,989	1,099,078	151,911
DEFERRED INFLOWS OF RESOURCES	735,764	1,204,088	(468,324)	22,701	53,395	(30,694)
NET POSITION						
Net investment in capital assets	16,976,402	15,864,381	1,112,021	21,097	15,439	5,658
Restricted	2,997,016	1,555,386	1,441,630	-	-	-
Unrestricted	(10,147,163)	(7,971,323)	(2,175,840)	(737,836)	(581,454)	(156,382)
Total Net Position	$ 9,826,255	$ 9,448,444	$ 377,811	$ (716,739)	$ (566,015)	$ (150,724)

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges slightly, so you can see our total revenues, expenses, and transfers and special items for the year.

	Governmental Activities			Business-Type Activities		
	2021	2020	Net Change	2021	2020	Net Change
REVENUES						
Program revenues						
Charges for services	$ 176,076	$ 148,818	$ 27,258	$ -	$ -	$ -
Operating grants and contributions	1,939,690	882,870	1,056,820	260	1,448	(1,188)
General revenues						
Property taxes	7,214,351	7,180,882	33,469	-	-	-
Unrestricted federal and state aid	1,943,862	1,956,400	(12,538)	-	-	-
Other	111,820	185,887	(74,067)	2,326,919	2,224,733	102,186
Total Revenues	11,385,799	10,354,857	1,030,942	2,327,179	2,226,181	100,998
EXPENSES						
Instruction	5,500,713	5,644,319	(143,606)	-	-	-
Instruction-related services	1,188,785	1,105,994	82,791	-	-	-
Pupil services	1,453,134	1,291,021	162,113	-	-	-
General administration	839,820	751,106	88,714	-	-	-
Plant services	905,287	1,304,754	(399,467)	-	-	-
Ancillary and community services	143,225	164,377	(21,152)	-	-	-
Debt service	1,140,076	644,053	496,023	-	-	-
Other outgo	-	177,853	(177,853)	-	-	-
Enterprise activities	-	-	-	2,447,097	2,338,145	108,952
Total Expenses	11,171,040	11,083,477	87,563	2,447,097	2,338,145	108,952
Transfers & special items	30,806	31,635	(829)	(30,806)	(31,635)	829
Change in net position	245,565	(696,985)	942,550	(150,724)	(143,599)	(7,125)
Net Position - Beginning, as Restated*	9,580,690	10,145,429	(564,739)	(566,015)	(422,416)	(143,599)
Net Position - Ending	$ 9,826,255	$ 9,448,444	$ 377,811	$ (716,739)	$ (566,015)	$ (150,724)

**Beginning net position was restated for governmental activities for the 2021 year only.*

The cost of all our governmental activities this year was $11,171,040 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only $7,214,351, because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

In the table below, we have presented the net cost of each of the District's governmental functions. Net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2021	2020
Instruction	$ 4,179,921	$ 5,073,439
Instruction-related services	1,038,636	1,069,348
Pupil services	997,769	1,025,174
General administration	804,862	733,987
Plant services	767,308	1,164,959
Ancillary and community services	126,702	162,976
Debt service	1,140,076	644,053
Transfers to other agencies	-	177,853
Total Expenses	$ 9,055,274	$ 10,051,789

FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of $22,430,987, which is less than this year's restated beginning fund balance of $23,534,610. The District's General Fund had $680,844 more in operating revenues than expenditures for the year ended June 30, 2021. The District's Building Fund had a decrease in fund balance of $1,244,478 for the year ended June 30, 2021. The District's Bond Interest and Redemption Fund had a decrease in fund balance of $482,416 for the year ended June 30, 2021.

CURRENT YEAR BUDGET 2020-2021

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2020-2021 the District had invested $29,941,808 in capital assets, net of accumulated depreciation for governmental activities and $79,762 for business-type activities.

	Governmental Activities			Business-Type Activities		
	2021	2020	Net Change	2021	2020	Net Change
CAPITAL ASSETS						
Land	$ 3,109,699	$ 3,109,699	$ -	$ -	$ -	$ -
Construction in progress	2,004,029	100,551	1,903,478	-	-	-
Land improvements	756,368	756,368	-	-	-	-
Buildings & improvements	37,489,494	37,489,494	-	66,234	66,234	-
Furniture & equipment	1,018,061	1,217,007	(198,946)	235,343	145,290	90,053
Accumulated depreciation	(14,435,843)	(13,756,579)	(679,264)	(221,815)	(196,085)	(25,730)
Total Capital Assets	$ 29,941,808	$ 28,916,540	$ 1,025,268	$ 79,762	$ 15,439	$ 64,323

Long-Term Liabilities

At year-end, the District had $41,715,497 in long-term liabilities for governmental activities, a decrease of 2% from last year's balance – as shown in the table below. The District also had $1,190,906 in long-term liabilities for business-type activities, an increase of 13% from last year. (More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.)

	Governmental Activities			Business-Type Activities		
	2021	2020	Net Change	2021	2020	Net Change
LONG-TERM LIABILITIES						
Total general obligation bonds	$ 33,076,178	$ 34,001,701	$ (925,523)	$ -	$ -	$ -
Capital leases	-	-	-	58,665	-	58,665
Compensated absences	43,068	40,201	2,867	32,209	31,223	986
Total OPEB liability	933,788	885,391	48,397	-	-	-
Net pension liability	10,051,548	9,116,364	935,184	1,128,573	1,024,335	104,238
Less: current portion of long-term liabilities	(2,389,085)	(1,359,085)	(1,030,000)	(28,541)	-	(28,541)
Total Long-term Liabilities	$ 41,715,497	$ 42,684,572	$ (969,075)	$ 1,190,906	$ 1,055,558	$ 135,348

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

In its March 2021 and June 2021 quarterly reports, the UCLA Anderson Forecast anticipated a robust recovery from the COVID-19–induced recession that began in March 2020. However, in its September 2021 quarterly report, hopes for blockbuster economic growth have been tempered by the spread of the delta variant and stagnating vaccination rates, which in turn have led to consumer caution and supply constraints. As a result, what could have been a couple of years of blockbuster economic performance will now likely feature solid but unspectacular growth. The economy is currently down 5.3 million payroll jobs from its pre-COVID peak, and there is little evidence to suggest that the expiration of enhanced unemployment benefits will lead to a surge in job applications.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)

Fiscal policy for the funding of public education changes annually based on fluctuations in State revenues. Governor Gavin Newsom's "California Comeback Plan" includes a mix of ongoing and one-time investments of $100 billion made possible by an unanticipated surge in state revenues and robust federal stimulus funding.

Landmark legislation passed in year 2013 reformed California school district finance by creating the Local Control Funding Formula (LCFF). The LCFF is designed to provide a flexible funding mechanism that links student achievement to state funding levels. The LCFF provides a per-pupil base grant amount, by grade span, that is augmented by supplemental funding for targeted student groups in low-income brackets, those that are English language learners and foster youth.

Factors related to LCFF that the District is monitoring include: (1) estimates of funding in the next budget year and beyond; (2) the Local Control and Accountability Plan (LCAP) that aims to link student accountability measurements to funding allocations; (3) ensuring the integrity of reporting student data through the California Longitudinal Pupil Achievement Data System (CALPADS); and (4) meeting annual compliance and audit requirements.

The May 2021 Budget Revision provides additional funding to further reduce the funding deferrals that were included in the 2020-21 Enacted Budget. The Governor's Budget in January proposed paying down $9.2 billion of the K–12 deferrals. The May 2021 Budget Revision proposes paying down an additional $1.1 billion, leaving a balance of $2.6 billion at the end of the 2021–22 fiscal year.

The District participates in state employee pensions plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2021. The amount of the liability is material to the financial position of the District. Beginning in 2021-22, the CalSTRS Board has limited authority to increase or decrease rates by a maximum of 1% annually (not to exceed 20.25% of creditable compensation), the projected employer contribution rate for 2021-22 is 16.92%. The CalPERS Board adopted an employer contribution rate of 22.91% for 2021-22. The projected increased pension costs to school employers remain a significant fiscal factor.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2021-22 fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Meg Kailikole, Business Manager, Mendocino Unified School District, P.O. Box 1154, Mendocino, CA 95460.

MENDOCINO UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	$ 22,125,836	$ 206,530	$ 22,332,366
Accounts receivable	998,106	26,317	1,024,423
Inventory	4,423	-	4,423
Prepaid expenses	8,973	-	8,973
Capital assets, not depreciated	5,113,728	-	5,113,728
Capital assets, net of accumulated depreciation	24,828,080	79,762	24,907,842
Total Assets	53,079,146	312,609	53,391,755
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	2,221,735	244,342	2,466,077
Deferred outflows related to OPEB	136,505	-	136,505
Deferred amount on refunding	55,706	-	55,706
Total Deferred Outflows of Resources	2,413,946	244,342	2,658,288
LIABILITIES			
Deficit cash	22,109	-	22,109
Accrued liabilities	672,962	16,811	689,773
Unearned revenue	131,420	14,731	146,151
Long-term liabilities, current portion	2,389,085	28,541	2,417,626
Long-term liabilities, non-current portion	41,715,497	1,190,906	42,906,403
Total Liabilities	44,931,073	1,250,989	46,182,062
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	554,861	22,701	577,562
Deferred inflows related to OPEB	180,903	-	180,903
Total Deferred Inflows of Resources	735,764	22,701	758,465
NET POSITION			
Net investment in capital assets	16,976,402	21,097	16,997,499
Restricted:			
Capital projects	311,854	-	311,854
Debt service	2,373,562	-	2,373,562
Educational programs	245,640	-	245,640
Food service	325	-	325
Associated student body	65,635	-	65,635
Unrestricted	(10,147,163)	(737,836)	(10,884,999)
Total Net Position	$ 9,826,255	$ (716,739)	$ 9,109,516

The accompanying notes are an integral part of these financial statements.

MENDOCINO UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-Type Activities	Net (Expenses) Revenues and Changes in Net Position: Total
GOVERNMENTAL ACTIVITIES						
Instruction	$ 5,500,713	$ 133,189	$ 1,187,603	$ (4,179,921)		
Instruction-related services						
Instructional supervision and administration	82,732	-	17,774	(64,958)		
Instructional library, media, and technology	314,973	-	122,461	(192,512)		
School site administration	791,080	73	9,841	(781,166)		
Pupil services						
Home-to-school transportation	389,742	-	1,939	(387,803)		
Food services	457,539	1,406	291,767	(164,366)		
All other pupil services	605,853	16,893	143,360	(445,600)		
General administration						
Centralized data processing	28,834	-	-	(28,834)		
All other general administration	810,986	27	34,931	(776,028)		
Plant services	905,287	24,488	113,491	(767,308)		
Ancillary services	123,729	-	10,986	(112,743)		
Community services	19,496	-	5,537	(13,959)		
Interest on long-term debt	1,140,076	-	-	(1,140,076)		
Total Governmental Activities	$ 11,171,040	$ 176,076	$ 1,939,690	(9,055,274)		
BUSINESS-TYPE ACTIVITIES						
Enterprise activities	2,447,097	-	260		$ (2,446,837)	
Total Business-Type Activities	2,447,097	-	260		(2,446,837)	
Total School District	$ 13,618,137	$ 176,076	$ 1,939,950			$ (11,502,111)
General revenues						
Taxes and subventions						
Property taxes, levied for general purposes				5,807,025	-	5,807,025
Property taxes, levied for debt service				1,316,894	-	1,316,894
Property taxes, levied for other specific purposes				90,432	-	90,432
Federal and state aid not restricted for specific purposes				1,943,862	-	1,943,862
Interest and investment earnings				38,851	532	39,383
Interagency revenues				5,090	-	5,090
Miscellaneous				67,879	2,326,387	2,394,266
Subtotal, General Revenue				9,270,033	2,326,919	11,596,952
Change in net position before transfers & special items				214,759	(119,918)	94,841
Internal transfers				30,806	(30,806)	-
Total Transfers & Special Items				30,806	(30,806)	-
CHANGE IN NET POSITION				245,565	(150,724)	94,841
Net Position - Beginning, as Restated				9,580,690	(566,015)	9,014,675
Net Position - Ending				$ 9,826,255	$ (716,739)	$ 9,109,516

The accompanying notes are an integral part of these financial statements.

MENDOCINO UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	$ 3,113,287	$ 15,649,387	$ 2,697,787	$ 460,834	$ 21,921,295
Accounts receivable	974,535	-	-	23,491	998,026
Due from other funds	12,500	-	-	-	12,500
Stores inventory	-	-	-	4,423	4,423
Prepaid expenditures	5,587	-	-	3,386	8,973
Total Assets	$ 4,105,909	$ 15,649,387	$ 2,697,787	$ 492,134	$ 22,945,217
LIABILITIES					
Deficit cash	$ -	$ -	$ -	$ 22,109	$ 22,109
Accrued liabilities	216,775	128,750	-	2,676	348,201
Due to other funds	-	12,500	-	-	12,500
Unearned revenue	131,420	-	-	-	131,420
Total Liabilities	348,195	141,250	-	24,785	514,230
FUND BALANCES					
Nonspendable	15,587	-	-	7,809	23,396
Restricted	245,640	15,508,137	2,697,787	368,314	18,819,878
Committed	-	-	-	90,468	90,468
Assigned	72,931	-	-	758	73,689
Unassigned	3,423,556	-	-	-	3,423,556
Total Fund Balances	3,757,714	15,508,137	2,697,787	467,349	22,430,987
Total Liabilities and Fund Balances	$ 4,105,909	$ 15,649,387	$ 2,697,787	$ 492,134	$ 22,945,217

The accompanying notes are an integral part of these financial statements.

MENDOCINO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2021

Total Fund Balance - Governmental Funds		$ 22,430,987
Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:		
Capital assets:		
In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:		
Capital assets	$ 44,377,651	
Accumulated depreciation	(14,435,843)	29,941,808
Deferred amount on refunding:		
In governmental funds, the net effect of refunding bonds is recognized when debt is issued, whereas this amount is deferred and amortized in the government-wide financial statements:		55,706
Unmatured interest on long-term debt:		
In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:		(324,225)
Long-term liabilities:		
In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:		
Total general obligation bonds	$ 33,076,178	
Compensated absences	43,068	
Total OPEB liability	933,788	
Net pension liability	10,051,548	(44,104,582)
Deferred outflows and inflows of resources relating to pensions:		
In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.		
Deferred outflows of resources related to pensions	$ 2,221,735	
Deferred inflows of resources related to pensions	(554,861)	1,666,874
Deferred outflows and inflows of resources relating to OPEB:		
In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.		
Deferred outflows of resources related to OPEB	$ 136,505	
Deferred inflows of resources related to OPEB	(180,903)	(44,398)
Internal service funds:		
Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:		204,085
Total Net Position - Governmental Activities		$ 9,826,255

The accompanying notes are an integral part of these financial statements.

MENDOCINO UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
LCFF sources	$ 7,545,107	$ -	$ -	$ 75,000	$ 7,620,107
Federal sources	683,457	-	-	150,374	833,831
Other state sources	1,017,154	-	6,403	23,188	1,046,745
Other local sources	567,431	134,879	1,327,117	105,830	2,135,257
Total Revenues	9,813,149	134,879	1,333,520	354,392	11,635,940
EXPENDITURES					
Current					
Instruction	4,739,099	-	-	46,906	4,786,005
Instruction-related services					
Instructional supervision and administration	80,034	-	-	-	80,034
Instructional library, media, and technology	300,386	-	-	-	300,386
School site administration	747,561	-	-	150	747,711
Pupil services					
Home-to-school transportation	347,266	-	-	-	347,266
Food services	121,534	-	-	306,709	428,243
All other pupil services	611,724	-	-	-	611,724
General administration					
Centralized data processing	28,834	-	-	-	28,834
All other general administration	761,842	-	-	6,000	767,842
Plant services	1,046,769	882	-	66,249	1,113,900
Facilities acquisition and maintenance	238,624	1,378,475	-	-	1,617,099
Ancillary services	103,095	-	-	16,757	119,852
Community services	5,537	-	-	-	5,537
Debt service					
Principal	-	-	1,295,000	-	1,295,000
Interest and other	-	-	520,936	-	520,936
Total Expenditures	9,132,305	1,379,357	1,815,936	442,771	12,770,369
Excess (Deficiency) of Revenues Over Expenditures	680,844	(1,244,478)	(482,416)	(88,379)	(1,134,429)
Other Financing Sources (Uses)					
Transfers in	40,000	-	-	160,791	200,791
Transfers out	(169,985)	-	-	-	(169,985)
Net Financing Sources (Uses)	(129,985)	-	-	160,791	30,806
NET CHANGE IN FUND BALANCE	550,859	(1,244,478)	(482,416)	72,412	(1,103,623)
Fund Balance - Beginning, as Restated	3,206,855	16,752,615	3,180,203	394,937	23,534,610
Fund Balance - Ending	$ 3,757,714	$ 15,508,137	$ 2,697,787	$ 467,349	$ 22,430,987

The accompanying notes are an integral part of these financial statements.

MENDOCINO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Net Change in Fund Balances - Governmental Funds		$ (1,103,623)
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:		
Capital outlay:		
In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:		
Expenditures for capital outlay:	$ 1,903,478	
Depreciation expense:	(878,210)	1,025,268
Debt service:		
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:		1,295,000
Deferred amounts on refunding:		
In governmental funds, deferred amounts on refunding are recognized in the period they are incurred. In the government-wide statements, the deferred amounts on refunding are amortized over the life of the debt. The net effect of the deferred amounts on refunding during the period was:		(27,853)
Unmatured interest on long-term debt:		
In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:		(221,810)
Accreted interest on long-term debt:		
In governmental funds, accreted interest on capital appreciation bonds is not recorded as an expenditure from current sources. In the government-wide statement of activities, however, this is recorded as interest expense for the period.		(433,562)
Compensated absences:		
In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:		(2,867)

(continued on following page)

The accompanying notes are an integral part of these financial statements.

MENDOCINO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, continued
FOR THE YEAR ENDED JUNE 30, 2021

Postemployment benefits other than pensions (OPEB):		
In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:		16,136
Pensions:		
In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:		(408,865)
Amortization of debt issuance premium or discount:		
In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is:		64,085
Internal Service Funds:		
Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:		43,656
Change in Net Position of Governmental Activities	$	245,565

The accompanying notes are an integral part of these financial statements.

MENDOCINO UNIFIED SCHOOL DISTRICT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2021

	Business-Type Activities	Governmental Activities
	Mendocino Community Network	Internal Service Fund
ASSETS		
Current assets		
Cash and investments	$ 206,530	$ 204,541
Accounts receivable	26,317	80
Total current assets	232,847	204,621
Non-current assets		
Capital assets, net of accumulated depreciation	79,762	-
Total non-current assets	79,762	-
Total Assets	312,609	204,621
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	244,342	-
Total Deferred Outflows of Resources	244,342	-
LIABILITIES		
Current liabilities		
Accrued liabilities	16,811	536
Unearned revenue	14,731	-
Capital leases, current portion	28,541	-
Total current liabilities	60,083	536
Non-current liabilities		
Compensated absences	32,209	-
Net pension liability	1,128,573	-
Capital leases, non-current portion	30,124	-
Total non-current liabilities	1,190,906	-
Total Liabilities	1,250,989	536
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	22,701	-
Total Deferred Inflows of Resources	22,701	-
NET POSITION		
Net investment in capital assets	21,097	-
Restricted	-	204,085
Unrestricted	(737,836)	-
Total Net Position	$ (716,739)	$ 204,085

The accompanying notes are an integral part of these financial statements.

MENDOCINO UNIFIED SCHOOL DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

	Business-Type Activities	Governmental Activities
	Mendocino Community Network	Internal Service Fund
OPERATING REVENUES		
Charges for services	$ 2,326,387	$ 112,059
Other state revenues	260	-
Total operating revenues	2,326,647	112,059
OPERATING EXPENSES		
Salaries and benefits	931,603	-
Supplies and materials	78,909	-
Professional services	1,410,855	69,409
Depreciation	25,730	-
Total operating expenses	2,447,097	69,409
Operating income/(loss)	(120,450)	42,650
NON-OPERATING REVENUES/(EXPENSES)		
Interest income	532	1,006
Transfers in	9,194	-
Transfers out	(40,000)	-
Total non-operating revenues/(expenses)	(30,274)	1,006
CHANGE IN NET POSITION	(150,724)	43,656
Net Position - Beginning	(566,015)	160,429
Net Position - Ending	$ (716,739)	$ 204,085

The accompanying notes are an integral part of these financial statements.

MENDOCINO UNIFIED SCHOOL DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

	Business-Type Activities	Governmental Activities
	Mendocino Community Network	Internal Service Fund
Cash flows from operating activities		
Cash received from user charges	$ 2,329,837	$ 112,059
Cash payments for payroll, insurance, and operating costs	(2,338,605)	(68,991)
Net cash provided by (used for) operating activities	(8,768)	43,068
Cash flows from non-capital financing activities		
Interfund transfers in (out)	(30,806)	-
Net cash provided by (used for) non-capital financing activities	(30,806)	-
Cash flows from capital and related financing activities		
Capital lease payments	(31,388)	
Net cash provided by (used for) in capital and related financing activities	(31,388)	-
Cash flows from investing activities		
Interest received	532	1,006
Net cash provided by (used for) investing activities	532	1,006
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(70,430)	44,074
CASH AND CASH EQUIVALENTS		
Beginning of year	276,960	160,467
End of year	$ 206,530	$ 204,541
Reconciliation of operating income (loss) to cash provided by (used for) operating activities		
Operating income/(loss)	$ (120,450)	$ 42,650
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	25,730	-
Changes in assets and liabilities:		
(Increase) decrease in accounts receivables	3,094	-
(Increase) decrease in deferred outflows related to pensions	20,306	-
Increase (decrease) in accrued liabilities	(12,074)	418
Increase (decrease) in unearned revenue	96	-
Increase (decrease) in compensated absences	986	-
Increase (decrease) in net pension liability	104,238	-
Increase (decrease) in deferred inflows related to pensions	(30,694)	-
Net cash provided by (used for) operating activities	$ (8,768)	$ 43,068

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Mendocino Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual.* The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its proprietary funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the District, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting.

Major Governmental Funds

General Fund: The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code Section* 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code Section* 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code Section* 41003).

Bond Interest and Redemption Fund: This fund is used for the repayment of bonds issued for the District (*Education Code Sections* 15125–15262). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

Non-Major Governmental Funds

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

Student Activity Fund: This fund may be used to account for student body activities that do not meet the fiduciary criteria established in GASB Statement No. 84.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

Special Revenue Funds: (continued)

Child Development Fund: This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code Section* 8200 et seq.) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code Section* 8328).

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections* 38090–38093). The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections* 38091 and 38100).

Deferred Maintenance Fund: This fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes (*Education Code Sections* 17582–17587). In addition, whenever the state funds provided pursuant to *Education Code Sections* 17584 and 17585 (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the District (*Education Code Sections* 17582 and 17583).

Capital Project Funds: Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections* 17620–17626). The authority for these levies may be county/city ordinances (*Government Code Sections* 65970–65981) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section* 66006).

Proprietary Funds

Enterprise Funds: Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services.

Mendocino Community Network: This fund is used to account for revenue and expenses for self-supporting entities. The Mendocino Community Network (MCN) provides internet access and related services to users on a cost-recovery basis.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Proprietary Funds (continued)

Internal Service Funds: Internal service funds are created principally to render services to other organizational units of the District on a cost-reimbursement basis. These funds are designed to be self-supporting with the intent of full recovery of costs, including some measure of the cost of capital assets, through user fees and charges.

Self-Insurance Fund: Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of the District.

D. Basis of Accounting – Measurement Focus

Government-Wide and Proprietary Fund Financial Statements
The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Proprietary funds distinguish operating revenues and expenses from non operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund are charges to other funds for self insurance costs. Operating expenses for internal service funds include the costs of insurance premiums and claims related to self-insurance. The principal operating revenues and expenses for Mendocino Community Network relate to providing internet access and related services to users on a cost-recovery basis.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

Governmental Funds
Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions
Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue
Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures
On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

Cash and Cash Equivalents
The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Investments
Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

Inventories
Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

Capital Assets
The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of $5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over an estimated useful life of 5 to 50 years depending on the asset class.

Interfund Balances
On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Compensated Absences
Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Accrued Liabilities and Long-Term Obligations
All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

Postemployment Benefits Other Than Pensions (OPEB)
For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary using the Alternative Measurement Method. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	July 1, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 through June 30, 2020

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Premiums and Discounts
In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

Deferred Outflows/Deferred Inflows of Resources
In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Pensions
For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Balance
Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

Restricted - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Fund Balance (continued)

Assigned - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

F. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Budgetary Data (continued)

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

I. Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

J. New Accounting Pronouncements

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This standard's primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2019. The District has implemented this Statement as of June 30, 2021.

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has not yet determined the impact on the financial statements.

GASB Statement No. 91 – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This standard's primary objectives are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2021. The District has not yet determined the impact on the financial statements.

GASB Statement No. 92 – In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. This standard's primary objectives are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. A portion of this statement was effective upon issuance, while the majority of this statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has implemented the requirements that were effective upon issuance but has not yet determined the impact on the financial statements for the requirements of this statement that are not yet effective.

GASB Statement No. 95 – In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. This standard's primary objective is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The statement is effective immediately. The District has implemented GASB Statement No. 95.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements (continued)

GASB Statement No. 97 – In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. This standard's primary objectives are to increase consistency and comparability related to reporting fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; to mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and to enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The statement is effective for periods beginning after June 15, 2021. The District has not yet determined the impact on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Funds	Internal Service Fund	Governmental Activities	Business-Type Activities
Investment in county treasury*	$ 21,760,456	$ 204,541	$ 21,964,997	$ 73,317
Cash on hand and in banks	128,730	-	128,730	118,213
Cash in revolving fund	10,000	-	10,000	15,000
Total	$ 21,899,186	$ 204,541	$ 22,103,727	$ 206,530

*net of deficit cash

B. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section* 41001. The Mendocino County Treasurer's pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County's investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District's investment in the pool is based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

NOTE 2 – CASH AND INVESTMENTS (continued)

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately $22,211,450 and an amortized book value of $22,038,314. The average weighted maturity for this pool is 442 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2021, the pooled investments in the County Treasury were not rated.

NOTE 2 – CASH AND INVESTMENTS (continued)

F. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2021, the District's bank balance was not exposed to custodial credit risk.

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Mendocino County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at $1.00 net asset value per share.

The District's fair value measurements at June 30, 2021 were as follows:

	Uncategorized
Investment in county treasury	$ 22,211,450
Total	$ 22,211,450

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2021 consisted of the following:

	General Fund	Non-Major Governmental Funds	Internal Service Fund	Governmental Activities	Business-Type Activities
Federal Government					
Categorical aid	$ 155,767	$ 22,396	$ -	$ 178,163	$ -
State Government					
Apportionment	433,090	-	-	433,090	-
Categorical aid	71,204	1,095	-	72,299	-
Lottery	71,256	-	-	71,256	-
Local Government					
Other local sources	243,218	-	80	243,298	26,317
Total	$ 974,535	$ 23,491	$ 80	$ 998,106	$ 26,317

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance July 01, 2020	Additions	Deletions	Balance June 30, 2021
Governmental Activities				
Capital assets not being depreciated				
Land	$ 3,109,699	$ -	$ -	$ 3,109,699
Construction in progress	100,551	1,903,478	-	2,004,029
Total Capital Assets not Being Depreciated	3,210,250	1,903,478	-	5,113,728
Capital assets being depreciated				
Land improvements	756,368	-	-	756,368
Buildings & improvements	37,489,494	-	-	37,489,494
Furniture & equipment	1,217,007	-	198,946	1,018,061
Total Capital Assets Being Depreciated	39,462,869	-	198,946	39,263,923
Less Accumulated Depreciation				
Land improvements	410,825	34,555	-	445,380
Buildings & improvements	12,180,140	836,169	-	13,016,309
Furniture & equipment	1,165,614	7,486	198,946	974,154
Total Accumulated Depreciation	13,756,579	878,210	198,946	14,435,843
Governmental Activities				
Capital Assets, net	$ 28,916,540	$ 1,025,268	$ -	$ 29,941,808
Business-Type Activities				
Capital assets being depreciated				
Buildings & improvements	$ 66,234	$ -	$ -	$ 66,234
Furniture & equipment	145,290	90,053	-	235,343
Total Capital Assets Being Depreciated	211,524	90,053	-	301,577
Less Accumulated Depreciation				
Buildings & improvements	66,234	-	-	66,234
Furniture & equipment	129,851	25,730	-	155,581
Total Accumulated Depreciation	196,085	25,730	-	221,815
Business-Type Activities				
Capital Assets, net	$ 15,439	$ 64,323	$ -	$ 79,762

NOTE 4 – CAPITAL ASSETS (continued)

Depreciation expense was charged to governmental activities as follows:

Instruction	$	840,666
School site administration		10,593
Home-to-school transportation		9,632
All other general administration		1,621
Plant services		1,739
Community services		13,959
Total	$	878,210

Depreciation expense for business-type activities of $25,730 was charged to enterprise activities.

NOTE 5 – INTERFUND TRANSACTIONS

A. Interfund Receivables/Payables (Due From/Due To)

Individual interfund receivable and payable balances at June 30, 2021 consisted of the following:

	Due From Other Funds	
Due To Other Funds	**General Fund**	**Total**
Building Fund	$ 12,500	$ 12,500
Total	$ 12,500	$ 12,500

Due from the Building Fund to the General Fund for issuance costs and audit fees.	$ 12,500
Total	$ 12,500

B. Operating Transfers

Interfund transfers for the year ended June 30, 2021 consisted of the following:

	Interfund Transfers In			
Interfund Transfers Out	**General Fund**	**Non-Major Governmental Funds**	**Enterprise Fund - Mendocino Community Network**	**Total**
General Fund	$ -	$ 160,791	$ 9,194	$ 169,985
Enterprise Fund - Mendocino Community Network	40,000	-	-	40,000
Total	$ 40,000	$ 160,791	$ 9,194	$ 209,985

Transfer from the General Fund to the Child Development Fund for contribution to the program.	$ 27,792
Transfer from the General Fund to the Cafeteria Fund for contribution to the program.	132,999
Transfer from the General Fund to the Enterprise Fund for voice telephone services provided.	9,194
Transfer from the Enterprise Fund to the General Fund for District overhead.	40,000
Total	$ 209,985

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2021 consisted of the following:

	General Fund	Building Fund	Non-Major Governmental Funds	Internal Service Fund	District-Wide	Governmental Activities	Business-Type Activities
Payroll	$ 41,163	$ -	$ 1,078	$ -	$ -	$ 42,241	$ 6,307
Construction	-	128,750	-	-	-	128,750	-
Vendors payable	175,612	-	1,598	536	-	177,746	10,504
Unmatured interest	-	-	-	-	324,225	324,225	-
Total	$ 216,775	$ 128,750	$ 2,676	$ 536	$ 324,225	$ 672,962	$ 16,811

NOTE 7 – UNEARNED REVENUE

Unearned revenue at June 30, 2021 consisted of the following:

	Governmental Activities	Business-Type Activities
Federal sources	$ 22,167	$ -
State categorical sources	109,253	-
Local sources	-	14,731
Total	$ 131,420	$ 14,731

NOTE 8 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2021 consisted of the following:

	Balance July 01, 2020	Additions	Deductions	Balance June 30, 2021	Balance Due In One Year
Governmental Activities					
General obligation bonds	$ 26,287,889	$ 433,562	$ -	$ 26,721,451	$ 925,000
Unamortized premium	1,863,812	-	64,085	1,799,727	64,085
Subtotal general obligation bonds	28,151,701	433,562	64,085	28,521,178	989,085
Direct placement general obligation bonds	5,850,000	-	1,295,000	4,555,000	1,400,000
Total general obligation bonds	34,001,701	433,562	1,359,085	33,076,178	2,389,085
Compensated absences	40,201	2,867	-	43,068	-
Total OPEB liability	885,391	48,397	-	933,788	-
Net pension liability	9,116,364	935,184	-	10,051,548	-
Total	$ 44,043,657	$ 1,420,010	$ 1,359,085	$ 44,104,582	$ 2,389,085
Business-Type Activities					
Capital leases	$ -	$ 90,053	$ 31,388	$ 58,665	$ 28,541
Compensated absences	31,223	986	-	32,209	-
Net pension liability	1,024,335	104,238	-	1,128,573	-
Total	$ 1,055,558	$ 195,277	$ 31,388	$ 1,219,447	$ 28,541

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for capital leases are made in the Enterprise Fund for the Mendocino Community Network.
- Payments for compensated absences are typically liquidated in the General Fund and the Enterprise Fund for the Mendocino Community Network.

NOTE 8 – LONG-TERM LIABILITIES (continued)

A. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2021 amounted to $43,068 for governmental activities and $32,209 for business-type activities. These amounts are included as part of long-term liabilities in the statement of net position.

B. General Obligation Bonds

On April 5, 2007, the District issued $15,499,521 of General Obligation Bonds, which were authorized at an election held in the District on November 7, 2006. The issue was comprised of $10,325,000 Current Interest Bonds and $5,174,521 of Capital Appreciation Bonds. The proceeds of the bonds were used for construction and modernization projects at the Little Lake Campus, the downtown grammar school and to qualify for $4 million in State aid.

On May 22, 2019, the District issued 2019 General Obligation Refunding Bonds in the amount of $7,070,000. The refunding resulted in a savings to the District of $232,016 and a net present value of savings of $220,450. The bonds were a direct placement issuance.

On May 20, 2020, the District issued $17,000,000 of General Obligation Bonds, which were authorized at an election held in the District on March 3, 2020. The proceeds of the bonds will be used for the purpose of financing the renovation, construction and improvement of school facilities.

The outstanding bonded debt of Mendocino Unified School District at June 30, 2021 is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 01, 2020	Additions	Deductions	Bonds Outstanding June 30, 2021
General obligation bonds:							
2007	8/1/2031	4.5-7.0%	$ 15,499,521	$ 9,287,889	$ 433,562	$ -	$ 9,721,451
2020	8/1/2049	2.0-4.0%	17,000,000	17,000,000	-	-	17,000,000
		Subtotal general obligation bonds		26,287,889	433,562	-	26,721,451
Direct placement general obligation bonds:							
2019	8/1/2023	2.20%	7,070,000	5,850,000	-	1,295,000	4,555,000
				$ 32,137,889	$ 433,562	$ 1,295,000	$ 31,276,451

The following table summarizes the annual debt service requirements of the District for the general obligation bonds:

Year Ended June 30,	Principal	Interest	Total
2022	$ 925,000	$ 616,300	$ 1,541,300
2023	950,000	597,800	1,547,800
2024	495,000	578,800	1,073,800
2025	694,370	1,329,580	2,023,950
2026	714,274	1,328,080	2,042,354
2027 - 2031	4,017,100	7,699,346	11,716,446
2032 - 2036	2,278,777	5,134,103	7,412,880
2037 - 2041	2,755,000	2,217,150	4,972,150
2042 - 2046	4,345,000	1,550,800	5,895,800
2047 - 2050	5,000,000	519,000	5,519,000
Accretion	4,546,930	(4,546,930)	-
Total	$ 26,721,451	$ 17,024,029	$ 43,745,480

NOTE 8 – LONG-TERM LIABILITIES (continued)

B. General Obligation Bonds (continued)

The following table summarizes the annual debt service requirements of the District for the direct placement general obligation bonds:

Year Ended June 30,	Principal	Interest	Total
2022	$ 1,400,000	$ 84,810	$ 1,484,810
2023	1,515,000	52,745	1,567,745
2024	1,640,000	18,040	1,658,040
Total	$ 4,555,000	$ 155,595	$ 4,710,595

C. Capital Leases

The District has entered into a lease that extend beyond the current fiscal year for networking and storage devices under an agreement which provides for title to pass upon expiration of the lease period. Future minimum lease payments at June 30, 2021were as follows:

Year Ended June 30,	Lease Payment
2022	$ 31,794
2023	31,795
Total minimum lease payments	63,589
Less amount representing interest	(4,924)
Present value of minimum lease payments	$ 58,665

D. Other Postemployment Benefits

The District's beginning total OPEB liability was $885,391 and increased by $48,397 during the year ended June 30, 2021. The ending total OPEB liability at June 30, 2021 was $933,788. See Note 10 for additional information regarding the total OPEB liability.

E. Net Pension Liability

The District's beginning net pension liability was $10,140,699 and increased by $1,039,422 during the year ended June 30, 2021. The ending net pension liability at June 30, 2021 was $11,180,121. See Note 11 for additional information regarding the net pension liability.

NOTE 9 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2021:

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	$ 10,000	$ -	$ -	$ -	$ 10,000
Stores inventory	-	-	-	4,423	4,423
Prepaid expenditures	5,587	-	-	3,386	8,973
Total non-spendable	15,587	-	-	7,809	23,396
Restricted					
Educational programs	245,640	-	-	-	245,640
Food service	-	-	-	325	325
Associated student body	-	-	-	65,635	65,635
Capital projects	-	15,508,137	-	302,354	15,810,491
Debt service	-	-	2,697,787	-	2,697,787
Total restricted	245,640	15,508,137	2,697,787	368,314	18,819,878
Committed					
Deferred maintenance	-	-	-	90,468	90,468
Total committed	-	-	-	90,468	90,468
Assigned					
Supplemental and concentration	18,861	-	-	-	18,861
SLIP	19,286	-	-	-	19,286
Other assignments	34,784	-	-	758	35,542
Total assigned	72,931	-	-	758	73,689
Unassigned	3,423,556	-	-	-	3,423,556
Total Fund Balance	$ 3,757,714	$ 15,508,137	$ 2,697,787	$ 467,349	$ 22,430,987

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than 4 percent of General Fund expenditures and other financing uses.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description and Benefits Provided

The Mendocino Unified School District's defined benefit OPEB plan, the Mendocino Unified School District's Retiree Benefit Plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Certificated, Certificated Management, and Classified Management employees are eligible to retire and receive District-paid health benefits after attaining age 55, completing at least 5 years of full-time service, and retiring under CalSTRS. 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 is provided. The monthly supplemental amount of $100 per month will be provided to these retirees at age 65 for a maximum of five years. Employees with full time employment status (FTE) less than 50% are not eligible for District-paid healthcare benefits, either before or after retirement. Benefits are prorated for employees working between 50% FTE and less than 75% FTE. Employees working 75% FTE or greater are treated as full time employees.

Classified employees may continue on any of the District health plans at their own expense. While the District does not directly contribute towards the cost of premiums for these retirees, the ability to obtain coverage at the active employee rate constitutes a significant economic benefit to the retirees, called an "implicit subsidy" under GASB 75. The inclusion of the retirees increases the District's overall health insurance rates, therefore is included in this valuation.

B. Contributions

For the measurement period, the District contributed $127,737 to the Plan, all of which was used for current premiums.

C. Plan Membership

Membership of the Plan consisted of the following:

	Number of participants
Inactive employees receiving benefits	16
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	96
Total number of participants**	112

*Information not provided
**As of the July 1, 2019 valuation date

D. Total OPEB Liability

The Mendocino Unified School 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. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

E. Actuarial Assumptions and Other Inputs

The total OPEB liability was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2019. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Economic assumptions:	
Salary increases	3.00%
Discount rate	2.45%
2020 trend rate	5.90%

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). Actuarial assumptions used in the July 1, 2020 valuation were based on a review of plan experience during the period July 1, 2017 to June 30, 2019. 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 thirty years.

F. Changes in Total OPEB Liability

	June 30, 2021
Total OPEB Liability	
Service cost	$ 93,507
Interest on total OPEB liability	28,656
Changes of assumptions	53,971
Benefits payments	(127,737)
Net change in total OPEB liability	48,397
Total OPEB liability - beginning	885,391
Total OPEB liability - ending	$ 933,788
Covered-employee payroll	$ 5,994,605
District's total OPEB liability as a percentage of covered-employee payroll	15.58%

G. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Mendocino Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.45 percent) or one percentage point higher (3.45 percent) than the current discount rate:

	1% Decrease (1.45%)	Valuation Discount Rate (2.45%)	1% Increase (3.45%)
Total OPEB liability	$ 1,018,556	$ 933,788	$ 855,458

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

H. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Mendocino Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower (4.90 percent) or one percentage point higher (6.90 percent) than the current healthcare cost trend rate:

	1% Decrease (4.90%)	Valuation Trend Rate (5.90%)	1% Increase (6.90%)
Total OPEB liability	$ 841,933	$ 933,788	$ 1,044,439

I. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the Mendocino Unified School District recognized OPEB expense of $111,498. At June 30, 2021, the Mendocino Unified School District reported the following deferred outflows and deferred inflows of resources related to OPEB:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 148,290
Changes in assumptions	104,947	32,613
District contributions subsequent to the measurement date	31,558	-
Total	$ 136,505	$ 180,903

The $31,558 resulting from District contributions subsequent to the measurement date that will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2022	$ 13,235	$ 23,900
2023	13,235	23,900
2024	13,235	23,900
2025	13,235	23,900
2026	13,235	23,900
Thereafter	38,772	61,403
Total	$ 104,947	$ 180,903

NOTE 11 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
STRS Pension	$ 5,940,296	$ 1,448,007	$ 525,622	$ 637,152
PERS Pension	5,239,825	1,018,070	51,940	880,839
Total	$ 11,180,121	$ 2,466,077	$ 577,562	$ 1,517,991

A. California State Teachers' Retirement System (CalSTRS)

Plan Description
The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

Benefits Provided
The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.

2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2021, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2021 was 19.10% of annual payroll reduced to 16.15% pursuant to California Senate Bill 90 (SB 90). The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were $539,928 for the year ended June 30, 2021.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately $346,567 to CalSTRS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	$	5,940,296
State's proportionate share of the net pension liability associated with the District		3,062,198
Total	$	9,002,494

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2019 and rolling forward the total pension liability to June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2020, the District's proportion was 0.006 percent, which did not change from its proportion measured as of June 30, 2019.

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2021, the District recognized pension expense of $637,152. In addition, the District recognized pension expense and revenue of $96,426 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual earnings on plan investments	$ 141,107	$ -
Differences between expected and actual experience	10,482	167,526
Changes in assumptions	579,263	-
Changes in proportion and differences between District contributions and proportionate share of contributions	177,227	358,096
District contributions subsequent to the measurement date	539,928	-
Total	$ 1,448,007	$ 525,622

The $539,928 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2022	$ 132,283	$ 204,830
2023	266,525	193,058
2024	314,582	69,257
2025	123,273	25,622
2026	39,970	24,580
2027	31,446	8,275
Total	$ 908,079	$ 525,622

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Actuarial Assumptions
The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2020, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
	100%	

*20-year geometric average

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	$ 8,974,960	$ 5,940,296	$ 3,434,754

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS)

Plan Description
The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

Benefits Provided
The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions
Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2021 was 22.68% of annual payroll reduced to 20.70% pursuant to California Senate Bill 90 (SB 90). Contributions to the plan from the District were $475,349 for the year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
At June 30, 2021, the District reported a liability of $5,239,825 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2019 and rolling forward the total pension liability to June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2020, the District's proportion was 0.017 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2019.

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2021, the District recognized pension expense of $880,839. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual earnings on plan investments	$ 109,076	$ -
Differences between expected and actual experience	259,879	-
Changes in assumptions	19,215	-
Changes in proportion and differences between District contributions and proportionate share of contributions	154,551	51,940
District contributions subsequent to the measurement date	475,349	-
Total	$ 1,018,070	$ 51,940

The $475,349 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2022	$ 187,904	$ 51,940
2023	166,811	-
2024	135,920	-
2025	52,086	-
Total	$ 542,721	$ 51,940

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Discount Rate	7.15%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS' membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

The actuarial assumptions used in the June 30, 2019, valuation were based on the results of an actuarial experience study for the period from 1997 to 2015.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Actuarial Assumptions (continued)
The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*	Real Return Years 11+**
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.0%	-0.92%
	100.0%		

*An expected inflation of 2.00% used for this period.
**An expected inflation of 2.92% used for this period.

Discount Rate
The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS' website.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate
The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension liability	$ 7,533,204	$ 5,239,825	$ 3,336,436

Pension Plan Fiduciary Net Position
Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2021.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2021.

C. Construction Commitments

As of June 30, 2021, the District had commitments with respect to unfinished capital projects of $17,355,984.

NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District participates in four joint ventures under joint powers authorities (JPAs), the Northern California Schools Insurance Group, the Schools Insurance Group Northern Alliance, the Schools Excess Liability Fund, and the Mendocino County Youth Project. The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

A. Refunded Debt

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities,* the District recognized deferred outflows or inflows of resources in the District-wide financial statements. The deferred outflow of resources pertains to the difference in the carrying value of the refunded debt and its reacquisition price (deferred amount on refunding). Previous financial reporting standards require this to be presented as part of the District's long-term debt. This deferred outflow of resources is recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the new debt, whichever is shorter. At June 30, 2021, the deferred amount on refunding was $55,706.

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (continued)

B. Pension Plans

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2021, total deferred outflows related to pensions was $2,466,077 and total deferred inflows related to pensions was $577,562.

C. Other Postemployment Benefits

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the District recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2021, total deferred outflows related to other postemployment benefits was $136,505 and total deferred inflows related to other postemployment benefits was $180,903.

NOTE 15 – RESTATEMENT OF NET POSITION AND FUND BALANCE

The amounts previously reported at June 30, 2020 as the ending net position for Governmental Activities and the Private-Purpose Trust Fund, and the ending fund balance for the General Fund and Student Activity Fund have been restated due to the implementation of GASB Statement No. 84, *Fiduciary Activities*. Based on the clarifications provided by GASB Statement No. 84 and California Education Code regarding associated student body (ASB) and scholarship accounts, it has been determined that the District's ASB and scholarship accounts are not fiduciary because they do not meet the criteria established by GASB Statement No. 84, paragraph 11(c)(2) regarding administrative involvement. The June 30, 2020 ending balances have been restated as follows:

	Governmental Activities	Private-Purpose Trust Fund
Net Position - Beginning, as Previously Reported	$ 9,448,444	$ 60,220
Restatement	132,246	(60,220)
Net Position - Beginning, as Restated	$ 9,580,690	$ -

	General Fund	Student Activity Fund
Fund Balance - Beginning, as Previously Reported	$ 3,146,635	$ -
Restatement	60,220	72,026
Fund Balance - Beginning, as Restated	$ 3,206,855	$ 72,026

REQUIRED SUPPLEMENTARY INFORMATION

MENDOCINO UNIFIED SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
LCFF sources	$ 7,170,139	$ 7,454,646	$ 7,545,107	$ 90,461
Federal sources	176,980	457,791	701,052	243,261
Other state sources	493,068	525,497	1,027,482	501,985
Other local sources	476,892	502,084	529,865	27,781
Total Revenues	8,317,079	8,940,018	9,803,506	863,488
EXPENDITURES				
Certificated salaries	3,452,999	3,372,381	3,532,839	(160,458)
Classified salaries	1,779,117	1,649,359	1,620,093	29,266
Employee benefits	2,552,355	2,464,736	2,482,031	(17,295)
Books and supplies	321,355	610,563	448,268	162,295
Services and other operating expenditures	812,152	755,073	815,950	(60,877)
Capital outlay	-	-	238,624	(238,624)
Other outgo				
Transfers of indirect costs	(6,000)	(6,000)	(6,000)	-
Total Expenditures	8,911,978	8,846,112	9,131,805	(285,693)
Excess (Deficiency) of Revenues Over Expenditures	(594,899)	93,906	671,701	577,795
Other Financing Sources (Uses)				
Transfers in	40,000	40,000	48,207	8,207
Transfers out	(181,831)	(190,420)	(178,192)	12,228
Net Financing Sources (Uses)	(141,831)	(150,420)	(129,985)	20,435
NET CHANGE IN FUND BALANCE	(736,730)	(56,514)	541,716	598,230
Fund Balance - Beginning	1,829,201	2,271,607	2,271,607	-
Fund Balance - Ending	$ 1,092,471	$ 2,215,093	$ 2,813,323	$ 598,230

* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- The amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects and Private-Purpose Trust Fund in accordance with the fund type definitions promulgated by GASB Statements No. 54 and No. 84.
- Audit adjustments of $9,500 are not included in this schedule.
- Revenues for Medi-Cal Billing Option and Medi-Cal Administrative Activities are presented as federal revenues in this schedule, while these amounts have been reclassified as local revenues in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

See accompanying note to required supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2021

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB Liability				
Service cost	$ 93,507	$ 71,923	$ 64,096	$ 62,151
Interest on total OPEB liability	28,656	33,809	26,697	25,369
Changes of benefit terms	-	50,967	-	-
Difference between expected and actual experience	-	(187,834)	-	-
Changes of assumptions	53,971	71,765	(44,997)	-
Benefits payments	(127,737)	(34,214)	(39,190)	(50,934)
Net change in total OPEB liability	48,397	6,416	6,606	36,586
Total OPEB liability - beginning	885,391	878,975	872,369	835,783
Total OPEB liability - ending	$ 933,788	$ 885,391	$ 878,975	$ 872,369
Covered-employee payroll	$ 5,994,605	$ 5,770,884	$ 5,470,137	$ 3,215,612
District's total OPEB liability as a percentage of covered-employee payroll	15.58%	15.34%	16.07%	27.13%

See accompanying note to required supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2021

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.006%	0.006%	0.006%	0.006%	0.006%	0.007%	0.006%
District's proportionate share of the net pension liability	$ 5,940,296	$ 5,345,552	$ 5,361,321	$ 5,493,330	$ 5,120,771	$ 4,536,357	$ 3,506,220
State's proportionate share of the net pension liability associated with the District	3,062,198	2,916,380	3,069,621	3,249,834	2,915,593	2,399,226	2,090,442
Total	$ 9,002,494	$ 8,261,932	$ 8,430,942	$ 8,743,164	$ 8,036,364	$ 6,935,583	$ 5,596,662
District's covered payroll	$ 3,321,128	$ 3,193,217	$ 3,145,267	$ 3,159,346	$ 3,174,056	$ 2,742,880	$ 2,659,697
District's proportionate share of the net pension liability as a percentage of its covered payroll	178.9%	167.4%	170.5%	173.9%	161.3%	165.4%	131.8%
Plan fiduciary net position as a percentage of the total pension liability	71.8%	72.6%	71.0%	69.5%	70.0%	74.0%	76.5%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

See accompanying note to required supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS
FOR THE YEAR ENDED JUNE 30, 2021

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.017%	0.016%	0.016%	0.017%	0.018%	0.019%	0.017%
District's proportionate share of the net pension liability	$ 5,239,825	$ 4,795,147	$ 4,370,373	$ 4,167,306	$ 3,682,090	$ 2,803,902	$ 1,958,852
District's covered payroll	$ 2,459,327	$ 2,279,850	$ 2,163,202	$ 2,226,041	$ 2,154,416	$ 2,242,514	$ 1,803,111
District's proportionate share of the net pension liability as a percentage of its covered payroll	213.1%	210.3%	202.0%	187.2%	170.9%	125.0%	108.6%
Plan fiduciary net position as a percentage of the total pension liability	70.0%	70.0%	70.8%	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

See accompanying note to required supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2021

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	$ 539,928	$ 553,964	$ 507,461	$ 444,563	$ 390,777	$ 340,205	$ 271,558
Contributions in relation to the contractually required contribution*	(539,928)	(553,964)	(507,461)	(444,563)	(390,777)	(340,205)	(271,558)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 3,350,746	$ 3,321,128	$ 3,193,217	$ 3,145,267	$ 3,159,346	$ 3,174,056	$ 2,742,880
Contributions as a percentage of covered payroll	16.11%	16.68%	15.89%	14.13%	12.37%	10.72%	9.90%

*Amounts do not include on-behalf contributions

See accompanying note to required supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2021

	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	$ 475,349	$ 389,222	$ 328,863	$ 267,326	$ 240,545	$ 263,301	$ 251,527
Contributions in relation to the contractually required contribution*	(475,349)	(389,222)	(328,863)	(267,326)	(240,545)	(263,301)	(251,527)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 2,297,891	$ 2,459,327	$ 2,279,850	$ 2,163,202	$ 2,226,041	$ 2,154,416	$ 2,242,514
Contributions as a percentage of covered payroll	20.69%	15.83%	14.42%	12.36%	10.81%	12.22%	11.22%

*Amounts do not include on-behalf contributions

See accompanying note to required supplementary information.

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule
This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of Changes in Total OPEB Liability and Related Ratios
This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

Changes in Benefit Terms
There were no changes in benefit terms since the previous valuation.

Changes in Assumptions
The discount rate was changed from 3.13% to 2.45% since the previous measurement. The healthcare cost trend rate was changed from 6.00% to 5.90% for 2020 since the previous measurement.

Schedule of the District's Proportionate Share of the Net Pension Liability
This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms
There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

Changes in Assumptions
There were no changes in economic assumptions since the previous valuations for CalSTRS and CalPERS.

Schedule of District Contributions
This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2021, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Certificated salaries	$ 3,372,381	$ 3,532,839	$ 160,458
Employee benefits	$ 2,464,736	$ 2,482,031	$ 17,295
Services and other operating expenditures	$ 755,073	$ 815,950	$ 60,877
Capital outlay	$ -	$ 238,624	$ 238,624

SUPPLEMENTARY INFORMATION

MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
Passed through California Department of Education:			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	$ 64,755
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	15,617
Rural Energy for America Program	84.358A	*	45,288
Special Education Cluster			
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	96,834
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	2,724
Subtotal Special Education Cluster			99,558
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:			
Governor's Emergency Education Relief (GEER) Fund	84.425C	15517	32,661
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	32,220
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	113,679
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	24,082
Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	84.425	15535	10,328
Subtotal Education Stabilization Fund Discretionary Grants			212,970
Total U. S. Department of Education			438,188
U. S. DEPARTMENT OF AGRICULTURE:			
Passed through California Department of Education:			
COVID-19 Emergency Acts Funding/Extending Summer Food Service Program and SSO:			
Child Nutrition Cluster			
School Breakfast Program - Needy	10.553	13526	49,232
National School Lunch Program	10.555	13391	78,421
USDA Commodities	10.555	*	22,720
Subtotal Child Nutrition Cluster			150,373
Total U. S. Department of Agriculture			150,373
U. S. DEPARTMENT OF THE TREASURY:			
Passed through California Department of Education:			
COVID-19 Emergency Acts Funding:			
Coronavirus Relief Fund (CRF): Learning Loss Mitigation	21.019	25516	235,270
Total U. S. Department of the Treasury			235,270
Total Federal Expenditures			$ 823,831

* - Pass-Through Entity Identifying Number not available or not applicable

See accompanying note to supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2021

Grade Level	2020-21 Number of Days	Status
Kindergarten	180	Complied
Grade 1	180	Complied
Grade 2	180	Complied
Grade 3	180	Complied
Grade 4	180	Complied
Grade 5	180	Complied
Grade 6	180	Complied
Grade 7	180	Complied
Grade 8	180	Complied
Grade 9	180	Complied
Grade 10	180	Complied
Grade 11	180	Complied
Grade 12	180	Complied

See accompanying note to supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

	2022 (Budget)	2021	2020	2019
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	$ 9,248,079	$ 9,851,713	$ 8,962,520	$ 9,171,291
Expenditures And Other Financing Uses	9,830,473	9,309,997	9,207,920	9,238,628
Net change in Fund Balance	$ (582,394)	$ 541,716	$ (245,400)	$ (67,337)
Ending Fund Balance	$ 2,230,929	$ 2,813,323	$ 2,271,607	$ 2,517,007
Available Reserves*	$ 2,971,046	$ 3,423,556	$ 3,003,915	$ 3,276,775
Available Reserves As A Percentage Of Outgo	30.22%	36.77%	32.62%	35.47%
Long-term Liabilities	$ 41,715,497	$ 44,104,582	$ 44,043,657	$ 26,653,046
Average Daily Attendance At P-2***	454	488	488	497

The General Fund balance has increased by $296,316 over the past two years. The fiscal year 2021-22 budget projects a decrease of $582,394. For a District this size, the State recommends available reserves of the greater of 4% of General Fund expenditures, transfers out, and other uses (total outgo) or $67,000.

The District has incurred operating deficits in two of the past three years and anticipates incurring an operating deficit during the 2021-22 fiscal year. Total long-term obligations have increased by $17,451,536 over the past two years.

Average daily attendance has decreased by 9 ADA over the past two years. An additional decrease of 34 ADA is anticipated during the 2021-22 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects.

**The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects and Private-Purpose Trust Fund, in accordance with the fund type definitions promulgated by GASB Statements No. 54 and No. 84. Amounts in this schedule also do not include audit adjustments.

***Due to the COVID-19 pandemic, Average Daily Attendance at P-2 was not reported in 2021. Funding was based on Average Daily Attendance at P-2 as reported in 2020.

See accompanying note to supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund	Enterprise Fund-Mendocino Community Network
June 30, 2021, annual financial and budget report fund balance	$ 2,813,323	$ 872,121	$ 15,517,637	$ (643,439)
Adjustments and reclassifications:				
Increase (decrease) in total fund balances:				
Year-end closing entries	-	-	-	20,550
Allocation of liability for employee pensions (GASB 68)	-	-	-	(93,850)
Fund balance transfer (GASB 84)	62,770	-	-	-
Bond issuance costs	9,500	-	(9,500)	-
Fund balance transfer (GASB 54)	872,121	(872,121)	-	-
Net adjustments and reclassifications	944,391	(872,121)	(9,500)	(73,300)
June 30, 2021, audited financial statement fund balance	$ 3,757,714	$ -	$ 15,508,137	$ (716,739)

See accompanying note to supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2021

There were no charter schools sponsored by the District for the year ended June 30, 2021.

See accompanying note to supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2021

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Non-Major Governmental Funds
ASSETS						
Cash and investments	$ 65,635	$ 2,052	$ 325	$ 90,468	$ 302,354	$ 460,834
Accounts receivable	-	-	23,491	-	-	23,491
Stores inventory	-	-	4,423	-	-	4,423
Prepaid expenditures	-	242	3,144	-	-	3,386
Total Assets	$ 65,635	$ 2,294	$ 31,383	$ 90,468	$ 302,354	$ 492,134
LIABILITIES						
Deficit cash	$ -	$ -	$ 22,109	$ -	$ -	$ 22,109
Accrued liabilities	-	1,294	1,382	-	-	2,676
Total Liabilities	-	1,294	23,491	-	-	24,785
FUND BALANCES						
Non-spendable	-	242	7,567	-	-	7,809
Restricted	65,635	-	325	-	302,354	368,314
Committed	-	-	-	90,468	-	90,468
Assigned	-	758	-	-	-	758
Total Fund Balances	65,635	1,000	7,892	90,468	302,354	467,349
Total Liabilities and Fund Balance	$ 65,635	$ 2,294	$ 31,383	$ 90,468	$ 302,354	$ 492,134

See accompanying note to supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2021

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Non-Major Governmental Funds
REVENUES						
LCFF sources	$ -	$ -	$ -	$ 75,000	$ -	$ 75,000
Federal sources	-	-	150,374	-	-	150,374
Other state sources	-	-	23,188	-	-	23,188
Other local sources	10,366	28,884	1,433	(291)	65,438	105,830
Total Revenues	10,366	28,884	174,995	74,709	65,438	354,392
EXPENDITURES						
Current						
Instruction	-	46,906	-	-	-	46,906
Instruction-related services						
School site administration	-	150	-	-	-	150
Pupil services						
Food services	-	-	306,709	-	-	306,709
General administration						
All other general administration	-	-	6,000	-	-	6,000
Plant services	-	8,620	-	51,723	5,906	66,249
Ancillary services	16,757	-	-	-	-	16,757
Total Expenditures	16,757	55,676	312,709	51,723	5,906	442,771
Excess (Deficiency) of Revenues Over Expenditures	(6,391)	(26,792)	(137,714)	22,986	59,532	(88,379)
Other Financing Sources (Uses)						
Transfers in	-	27,792	132,999	-	-	160,791
Net Financing Sources (Uses)	-	27,792	132,999	-	-	160,791
NET CHANGE IN FUND BALANCE	(6,391)	1,000	(4,715)	22,986	59,532	72,412
Fund Balance - Beginning, as Restated	72,026	-	12,607	67,482	242,822	394,937
Fund Balance - Ending	$ 65,635	$ 1,000	$ 7,892	$ 90,468	$ 302,354	$ 467,349

See accompanying note to supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2021

The Mendocino Unified School District was established in 1964 and is comprised of an area of approximately 420 square miles located in Mendocino County. There were no changes in the boundaries of the District during the current year. The District is operating three elementary schools, one high school, one continuation high school, one preschool and one alternative education K-12.

GOVERNING BOARD

Member	Office	Term Expires
Windspirit Aum	President	November 2022
Michael Schaeffer	Clerk	November 2024
Jim Gay	Member	November 2024
Jessica Grinberg	Member	November 2022
Mark Morton	Member	November 2024

DISTRICT ADMINISTRATORS

Jason Morse
Superintendent/Secretary to the Board

Meg Kailikole
Business Manager

Sage Statham
MCN Manager

See accompanying note to supplementary information.

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards
The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The following schedule provides reconciliation between revenues reported on the Statement of Revenue, Expenditures, and Changes in Fund Balance, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues in a prior year that have been expended by June 30, 2021 or Federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2021.

	AL Number	Amount
Total Federal Revenues reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance		$ 833,831
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	(10,000)
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		$ 823,831

The District has not elected to use the 10 percent de minimis indirect cost rate.

Schedule of Instructional Time
This schedule presents information on the amount of instructional time offered by the District and whether the District complied with article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

Schedule of Financial Trends and Analysis
This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Schedule of Charter Schools
This schedule lists all charter schools chartered by the District, and displays information for each charter school on whether or not the charter school is included in the District audit.

Combining Statements – Non-Major Funds
These statements provide information on the District's non-major funds.

Local Education Agency Organization Structure
This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

OTHER INDEPENDENT AUDITORS' REPORTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

Governing Board
Mendocino Unified School District
Mendocino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Mendocino Unified School District's basic financial statements, and have issued our report thereon dated January 25, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mendocino Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mendocino Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Mendocino Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mendocino Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
January 25, 2022

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

Governing Board
Mendocino Unified School District
Mendocino, California

Report on Compliance for Each Major Federal Program

We have audited Mendocino Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Mendocino Unified School District's major federal programs for the year ended June 30, 2021. Mendocino Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Mendocino Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Mendocino Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Mendocino Unified School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Mendocino Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

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Report on Internal Control Over Compliance

Management of Mendocino Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Mendocino Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Mendocino Unified School District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
January 25, 2022

REPORT ON STATE COMPLIANCE

Independent Auditors' Report

Governing Board
Mendocino Unified School District
Mendocino, California

Report on State Compliance

We have audited Mendocino Unified School District's compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Mendocino Unified School District's state programs for the fiscal year ended June 30, 2021, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Mendocino Unified School District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Mendocino Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Mendocino Unified School District's compliance with those requirements.

Opinion on State Compliance

In our opinion, Mendocino Unified School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2021.

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Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is described in the accompanying schedule of findings and questioned costs as Finding #2021-001. Our opinion on state compliance is not modified with respect to this matter.

Mendocino Unified School District's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Mendocino Unified School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine Mendocino Unified School District's compliance with the state laws and regulations applicable to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Yes
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools	
Independent Study-Course Based; for charter schools	Not Applicable
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Charter School Facility Grant Program	Not Applicable

Christy White, Inc.

San Diego, California
January 25, 2022

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

MENDOCINO UNIFIED SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2021

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Non-compliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	No
Identification of major programs:	

AL Number(s)	Name of Federal Program or Cluster
84.425, 84.425C, 84.425D, 84.425U	Education Stabilization Fund Discretionary Grants
21.019	Coronavirus Relief Fund (CRF): Learning Loss Mitigation

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	No

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	No
Significant deficiency(ies) identified?	Yes
Type of auditors' report issued on compliance for state programs:	Unmodified

MENDOCINO UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

FIVE DIGIT CODE	AB 3627 FINDING TYPE
20000	Inventory of Equipment
30000	Internal Control

There were no financial statement findings for the year ended June 30, 2021.

MENDOCINO UNIFIED SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

FIVE DIGIT CODE	AB 3627 FINDING TYPE
50000	Federal Compliance

There were no federal award findings or questioned costs for the year ended June 30, 2021.

MENDOCINO UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

FIVE DIGIT CODE	AB 3627 FINDING TYPE
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

FINDING #2021-001: DISTRICT OF CHOICE (40000)

Criteria: As set forth in California's Education Code section 48301(a)(1) the governing board of a school district that elects to operate as a school district of choice, shall, by resolution, determine and adopt the number of transfers it is willing to accept. Additionally, as set forth in California's Education Code section 48301(a)(2), if the number of transfer applications exceeds the number of transfers the governing board of a school district of choice elects to accept, approval for transfer shall be determined by a random drawing held in public at a regularly scheduled meeting of the governing board.

Condition: The District did not determine and adopt the number of transfers it was willing to accept during for the 2020-21 school year nor did they hold a random drawing at a public board meeting to determine transfers to accept.

Effect: The District is not in compliance with applicable State requirements.

Cause: The District was unaware of the requirement to have a resolution to adopt the number of transfers the District is willing to accept until after the 2020-21 date had passed.

Questioned Costs: There are no questioned costs related to District of Choice.

Repeat Finding: This is a repeat finding for the District, see Finding #2020-003.

Recommendation: We recommend that the District determines and adopts the number of transfers it is willing to accept through District of Choice and holds a random drawing at a public board meeting if the number of District of choice applications exceeds the number of transfers to accept.

Corrective Action Plan: The actions to meet the requirements of the District of Choice program have been added to the Annual Board Calendar, and will be considered at the regularly scheduled board meeting in May of each year. The action item will include the resolution to determine and adopt the number of transfer students MUSD is willing to accept. As necessary, a random drawing will be held to determine the transfers to accept.

MENDOCINO UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

FINDING #2020-001: INSTRUCTIONAL MATERIALS (70000)

Criteria: As set forth in California's Education Code section 60119, the governing board of a school district shall provide 10 days' notice of the public hearing for instructional materials.

Condition: The District provided 6 days' notice of the public hearing for instructional materials. The notice was provided on September 6, 2019 and the public hearing occurred on September 12, 2019.

Effect: The District is not in compliance with applicable State requirements.

Cause: Administrative oversight.

Questioned Costs: Funding for this program has ended, thus there are no questioned costs related to instructional materials.

Repeat Finding: This is not a repeat finding for the District.

Recommendation: We recommend that the District comply with state regulation in the future and ensure that the notice for public hearing for instructional materials occurs a minimum of 10 days before the actual hearing.

Corrective Action Plan: New staff responsible for these notices has been trained on this requirement and has incorporated reminders into her calendar to make sure this is completed with the proper notice.

Current Status: Implemented.

FINDING #2020-002: SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Criteria: School Accountability Report Cards (SARCs), should contain information regarding the availability of sufficient textbooks and other instructional materials pursuant to Education Code section 33126(b)(6)(B) with the information in the resolution and the determinations pursuant to Education Code section 60119 for the year applicable to the School Accountability Report Card(s) selected.

Condition: The District inadvertently excluded the instructional materials section in Albion Elementary's SARC.

Cause: Clerical oversight error.

Effect: The District is not in compliance with the related sections of California Education Code.

Context: Three (3) of the six (6) district school sites were selected for SARC compliance testing: Albion Elementary, Mendocino K-8, and Mendocino High. The District did not provide a SARC including the resolution of instructional materials for Albion Elementary School.

Questioned Cost: There are no questioned costs associated with this finding.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the District retain required reports and paperwork.

Corrective Action Plan: Staff responsible for the SARC will be sure to double check that all the required materials are included in future SARC reports.

Current Status: Implemented.

FINDING #2020-003: DISTRICT OF CHOICE (40000)

Criteria: As set forth in California's Education Code section 48301(a)(1) the governing board of a school district that elects to operate as a school district of choice, shall, by resolution, determine and adopt the number of transfers it is willing to accept. Additionally, as set forth in California's Education Code section 48301(a)(2), if the number of transfer applications exceeds the number of transfers the governing board of a school district of choice elects to accept, approval for transfer shall be determined by a random drawing held in public at a regularly scheduled meeting of the governing board.

Condition: The District denied eleven (11) students who had district of choice applications for the 2019-20 school year. The District did not determine and adopt the number of transfers it was willing to accept during for the 2019-20 school year nor did they hold a random drawing at a public board meeting to determine transfers to accept.

Effect: The District is not in compliance with applicable State requirements.

Cause: The District was unaware of the requirement to have a resolution to adopt the number of transfers the District is willing to accept.

Questioned Costs: There are no questioned costs related to District of Choice.

Repeat Finding: This is not a repeat finding for the District.

Recommendation: We recommend that the District determines and adopts the number of transfers it is willing to accept through District of Choice and holds a random drawing at a public board meeting if the number of District of choice applications exceeds the number of transfers to accept.

Corrective Action Plan: The District will pass a resolution to adopt the number of transfers the District is willing to accept.

Current Status: Not implemented, see Finding #2021-001.

FINDING #2020-004: UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000)

Criteria: Students classified as free or reduced-price meal eligible (FRPM) and who are not directly certified on the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report must have supporting documentation that indicates the student was eligible for the determination. Auditors are required to verify compliance with Education Code Section 42238.02(b)(3)(b) in Section W of the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.

Condition: Two (2) out of the two (2) students tested from the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report who were classified as FRPM and attended Albion Elementary School did not have documentation to support their status. The sample of this school site was increased to four (4) students. These four (4) students represent 100% of the population. The additional two (2) students tested also did not have documentation to support their FRPM status.

Effect: The District is not in compliance with applicable State requirements.

Cause: The District did not realize that Community Eligibility Provision (CEP) schools are required to obtain alternative household income forms every four years and during intervening years, the District should collect data from newly enrolled students.

Questioned Costs: The questioned cost is $1,810 as calculated:

Total Adjusted Enrollment from the UPP exhibit as of P-2	1,570
Total Adjusted Unduplicated Pupil Count from the UPP exhibit as of P-2	734
Audit Adjustment - Number of Enrollment	-
Audit Adjustment - Number of Unduplicated Pupil Count	(4)
Revised Adjusted Enrollment	1,570
Revised Adjusted Unduplicated Pupil Count	730
UPP calculated as of P-2	0.4675
Revised UPP for audit finding	0.4650
Charter Schools Only: Determinative School District Concentration Cap	
Revised UPP adjusted for Concentration Cap	0.4650
Supplemental and Concentration Grant TK/K-3 ADA	114.99
Supplemental and Concentration Grant 4-6 ADA	105.02
Supplemental and Concentration Grant 7-8 ADA	71.67
Supplemental and Concentration Grant 9-12 ADA	129.40
Adjusted Base Grant per TK/K-3 ADA	$8,503
Adjusted Base Grant per 4-6 ADA	$7,818
Adjusted Base Grant per 7-8 ADA	$8,050
Adjusted Base Grant per 9-12 ADA	$9,572
Supplemental Grant Funding calculated as of P-2	$338,095
Revised Supplemental Grant Funding for audit finding	$336,285
Supplemental Grant Funding audit adjustment	($1,810)
Concentration Grant Funding calculated as of P-2	$0
Revised Concentration Grant Funding for audit finding	$0
Concentration Grant Funding audit adjustment	$0
Total Supplemental and Concentration audit adjustment	($1,810)

FINDING #2020-004: UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (continued)

Repeat Finding: This is not a repeat finding for the District.

Recommendation: We recommend that the District immediately obtains the alternative household income forms for all students currently reported as FRPM on the CALPADS 1.18 FRPM/English Learner/Foster Youth – Student List Report. Moving forward, the District should obtain the alternative household income forms for all newly enrolled students and during the scheduled base years.

Corrective Action Plan: The District will begin collecting the necessary information to meet this requirement and will also begin including the necessary form in the enrollment packet for new students.

Current Status: Implemented.

2018-19 Title II, Part A Fiscal Year Expenditure Report, Closeout 39 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2018 through September 30, 2021.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov , 916-323-4636
Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2018-19 Title II, Part A allocation	$8,266
2018-19 Title II, Part A total apportionment issued	$8,266
Transferred-in amount	$0
Transferred-out amount	$0
2018-19 Total allocation	$8,266

Professional Development Expenditures

Professional development for teachers	
Professional development for administrators	
All other professional development expenditures	

Recruitment, Training, and Retention Expenditures

Recruitment activities	
Training activities	
Retention activities	
All other recruitment, training, and retention expenditures	

Miscellaneous Expenditures

Class size reduction	$8,266
Administrative and indirect costs	
Equitable services for nonprofit private schools	
All other allowable expenditures and encumbrances	
Total expenditures and encumbrances	$8,266
2018-19 Unspent funds Note: CDE will invoice the LEA for the unspent 2018-19 total allocation.	$0

Warning
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2020-21 Title I, Part A LEA Carryover

Report only expenditures and obligations for fiscal year (FY) 2020-21 allocation to determine funds to be carried over.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDerose@cde.ca.gov, 916-323-0472

Carryover Calculation

2020-21 Title I, Part A LEA allocation	$86,755
Transferred-in amount	$10,000
2020-21 Title I, Part A LEA available allocation	$96,755
Expenditures and obligations through September 30, 2021	$89,090
Carryover as of September 30, 2021	$7,665
Carryover percent as of September 30, 2021	7.92%

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2021-22 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Uses of Funds Authority governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B Alternative Uses of Funds Authority are not to be included on this form.

CDE Program Contact:

Lisa Fassett, Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963
Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

2021-22 Title II, Part A allocation	$12,768
Transferred to Title I, Part A	
Transferred to Title I, Part C	
Transferred to Title I, Part D	
Transferred to Title III English Learner	
Transferred to Title III Immigrant	
Transferred to Title IV, Part A	
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	
Total amount of Title II, Part A funds transferred out	$0
2021-22 Title II, Part A allocation after transfers out	$12,768

Title IV, Part A Transfers

2021-22 Title IV, Part A allocation	$10,000
Transferred to Title I, Part A	$10,000
Transferred to Title I, Part C	
Transferred to Title I, Part D	
Transferred to Title II, Part A	
Transferred to Title III English Learner	
Transferred to Title III Immigrant	
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	
Total amount of Title IV, Part A funds transferred out	$10,000
2021-22 Title IV, Part A allocation after transfers out	$0

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2021-22 Title I, Part A School Student Counts

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDerose@cde.ca.gov, 916-323-0472

School ranking options	Within the LEA
Select the highest to lowest school ranking method	
Select a low income measure	FRPM

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students ages 5-17 counts, were pre-populated with PRIOR year (Fiscal Year 2020–21) certified data from CALPADS Fall 1 data submission.

Note: The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students Ages 5-17
Albion Elementary	6116149	K	3	1	14	9
Comptche Elementary	6025142	K	3	1	15	10
Mendocino Alternative	2330306	K	12	3	23	10
Mendocino High	2333185	9	12	3	160	68
Mendocino K-8	6025167	K	8	1	228	116
Mendocino Sunrise High	2330090	9	12	3	9	6

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2021-22 Title I, Part A LEA Allocation and Reservations

To report LEA required and authorized reservations before distributing funds to schools.

CDE Program Contact:
Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
Rina DeRose, Title I Policy, Program, and Support Office, RDerose@cde.ca.gov, 916-323-0472

2021-22 Title I, Part A LEA allocation (+)	$82,059
Transferred-in amount (+)	$10,000
Nonprofit private school equitable services proportional share amount (-)	$0
2021-22 Title I, Part A LEA available allocation	$92,059

Required Reservations

Parent and family engagement (If the allocation is greater than $500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	$0
School parent and family engagement	$0
LEA parent and family engagement	$0
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	
Direct or indirect services to homeless children, regardless of their school of attendance	$100

Authorized Reservations

Public school Choice transportation	
Other authorized activities	
2021-22 Approved indirect cost rate	6.64%
Indirect cost reservation	$5,732
Administrative reservation	$0

Reservation Summary

Total LEA required and authorized reservations	$5,832
School parent and family engagement reservation	$0
Amount available for Title I, Part A school allocations	$86,227

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2021-22 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

CDE Program Contact:

Title I Policy, Program, and Support Office , TitleI@cde.ca.gov, -
Rina DeRose, Title I Policy, Program, and Support Office, RDerose@cde.ca.gov, 916-323-0472

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:
Is a single school LEA
Has enrollment total for all schools less than 1,000

If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes
a - Below LEA average and at or above 35% student low income
d - Waiver for a desegregation plan on file
e - Grandfather provision
f - Feeder pattern

Low income measure	FRPM
Ranking Schools Highest to Lowest	Within the LEA
LEA-wide low income %	48.78%
Available Title I, Part A school allocations	$86,227
Available parent and family engagement reservation	$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students Ages 5-17	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	$ Per Low Income Student	TIA School Allocation	2020-21 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Comptche Elementary	6025142	1	15	10	66.67	*	*	1	0.00	0.00			0.00	

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2021-22 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students Ages 5-17	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	$ Per Low Income Student	TIA School Allocation	2020-21 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Mendocino Sunrise High	2330090	3	9	6	66.67	*	*	2	0.00	0.00			0.00	
Albion Elementary	6116149	1	14	9	64.29	*	*	3	3769.69	33927.21			33927.21	
Mendocino K-8	6025167	1	228	116	50.88	*	*	4	329.31	38199.96			38199.96	
Mendocino Alternative	2330306	3	23	10	43.48	*	*	5	0.00	0.00			0.00	
Mendocino High	2333185	3	160	68	42.50	*	*	6	207.35	14099.80			14099.80	

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2021-22 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program.

CDE Program Contact:

Title I Policy, Program, and Support Office , TitleI@cde.ca.gov, -
Rina DeRose, Title I Policy, Program, and Support Office, RDerose@cde.ca.gov, 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)	SIG Approval Date (MM/DD/YYYY)
Albion Elementary	6116149	N				
Comptche Elementary	6025142	N				
Mendocino Alternative	2330306	N				
Mendocino High	2333185	N				
Mendocino K-8	6025167	N				
Mendocino Sunrise High	2330090	N				

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2021-22 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov , 916-323-4636
Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2021-22 Title II, Part A allocation	$12,768
Transferred-in amount	$0
Total funds transferred out of Title II, Part A	$0
Allocation after transfers	$12,768
Repayment of funds	
2021-22 Total allocation	$12,768
Administrative and indirect costs	
Equitable services for nonprofit private schools	
2021-22 Title II, Part A adjusted allocation	$12,768

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2021-22 Title IV, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title IV, Part A and to report reservations.

CDE Program Contact:
Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2021-22 Title IV, Part A LEA allocation	$10,000
Funds transferred-in amount	$0
Funds transferred-out amount	$10,000
2021-22 Title IV, Part A LEA available allocation	$0
Indirect cost reservation	
Administrative reservation	
Equitable services for nonprofit private schools	
2021-22 Title IV, Part A LEA adjusted allocation	$0

Warning
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2021-22 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	No
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	No
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

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Comprehensive School Safety Plan

Effective March 2022 – February 2023

Mendocino K8 Schools
Mendocino Unified School District

Kim Humrichouse, Principal

44261 Little Lake Road
Mendocino, CA 95460
(707) 937 – 0515
khumrichouse@mcn.org

This plan was reviewed by the following entities on the dates listed:

School Site Council: January 24, 2022

K8 Staff Meeting: February 2, 2022

MUSD School Board: March 10, 2022

Date of last SARC: January 2022

Safe School Vison and Core Values

At Mendocino K8 School, 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.

Data Analysis

California Health Kids Survey

Social Emotional Health 5th Grade

	2020-21
Frequent sadness	8%
Self-efficacy	73%
Problem solving	52%
Wellness	76%
Cyberbullying	8%

School Engagement 5th Grade

	2016-17	2018-19	2020-21
School Connectedness	55%	89%	X
Academic Motivation	36%	95%	76%
Caring Adult Relationship	55%	82%	79%
High Expectations	52%	86%	88%
Meaningful Participation	12%	56%	X
Parent Involvement	X	89%	66%

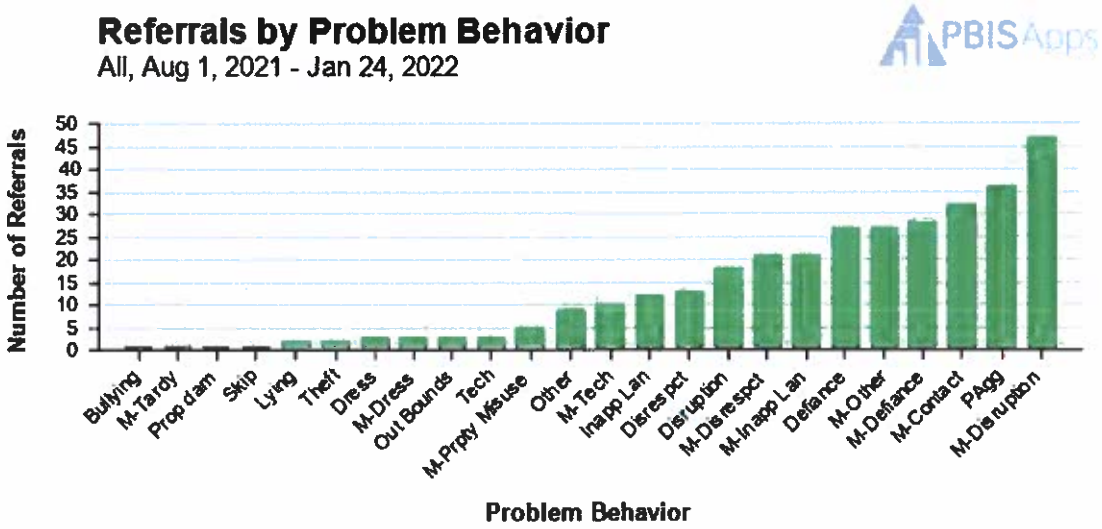
School Engagement 7th Grade

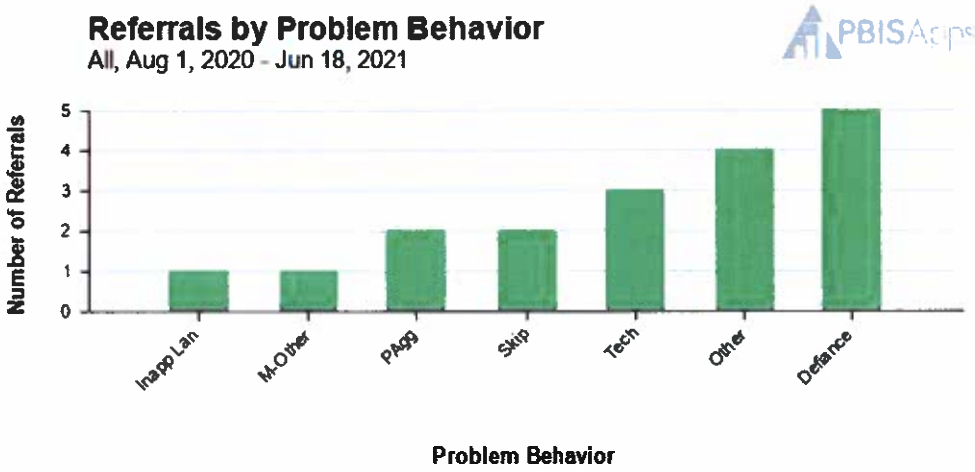
	2014-15	2016-17	2018-19	2020-21
School Connectedness	71%	61%	55%	---
Academic Motivation	13%	29%	58%	57%
Chronic Truancy	6%	3%	2%	---
Caring Adult Relationship	48%	42%	61%	67%
High Expectations	58%	58%	70%	76%
Meaningful Participation	6%	13%	20%	---
Facilities Upkeep	---	58%	29%	---
Parent Involvement	---	67%	46%	57%

Mental and Physical Health 7th Grade

	2014-15	2016-17	2018-19	2020-21
Current Alcohol/Drug Use	13%	29%	32%	11%
Current Marijuana Use	6%	23%	22%	7%
Current Binge Drinking	0%	6%	2%	0%
Very Drunk or High 7+ times	3%	10%	2%	4%
Drunk/High at School	6%	10%	5%	0%
Cigarette Smoking	3%	6%	3%	7%
Electronic Cigarette Use	---	13%	18%	4%
Chronic Sadness/Hopelessness	23%	23%	48%	44%
Considered Suicide	---	---	27%	22%

Positive Behavior Interventions and Supports Data



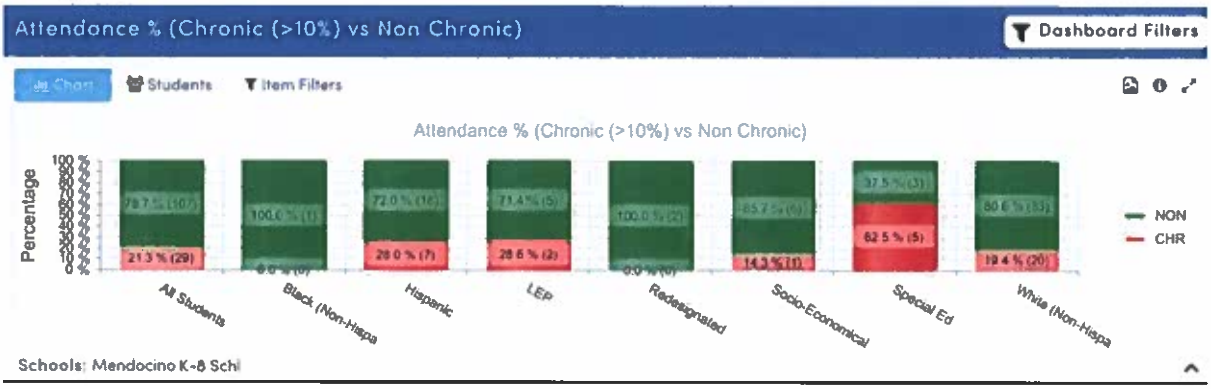


Site Data

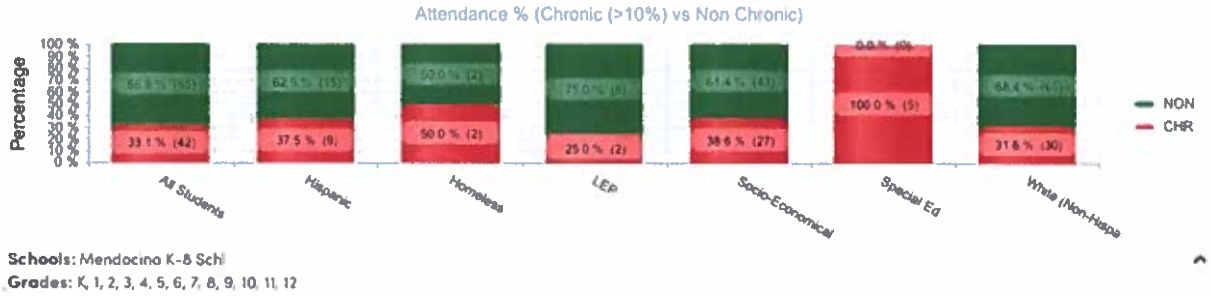
	2018-19	2019-20	2020-21 Distance Learning	2021-22 (through 1/24/22)
Referrals	2,212	912	18	326
Suspension Rate	7.1%	3.9%	0%	0.4%
Expulsions	1	0	0	0

Chronic Absenteeism Data

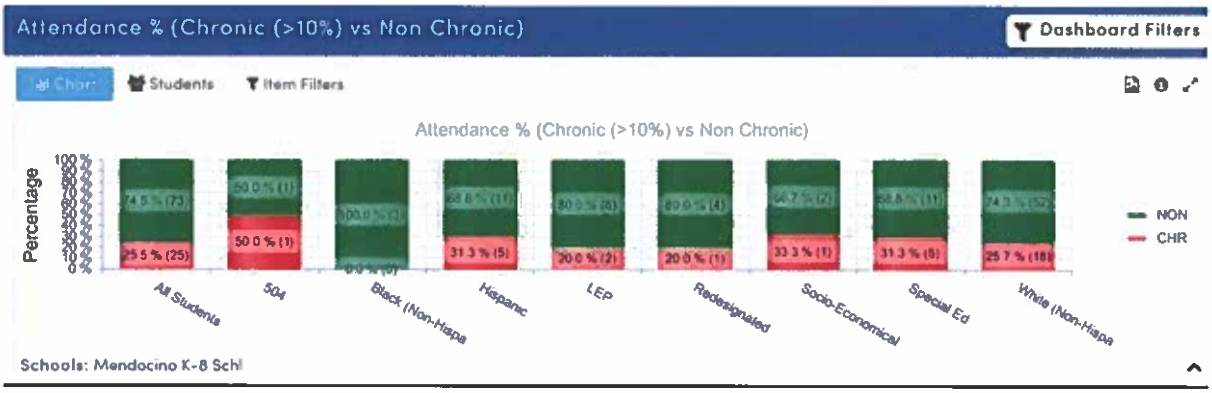
TK – 5th Grade 2020-21



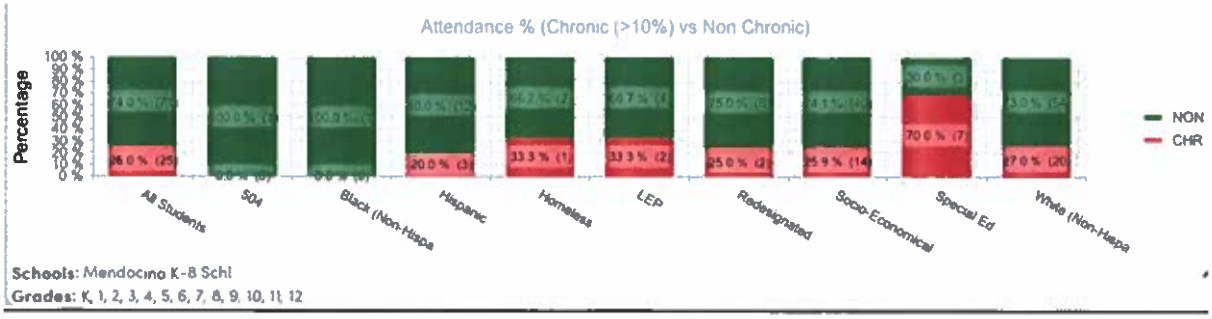
TK – 5th Grade 2021-22



6th – 8th Grade 2020-21

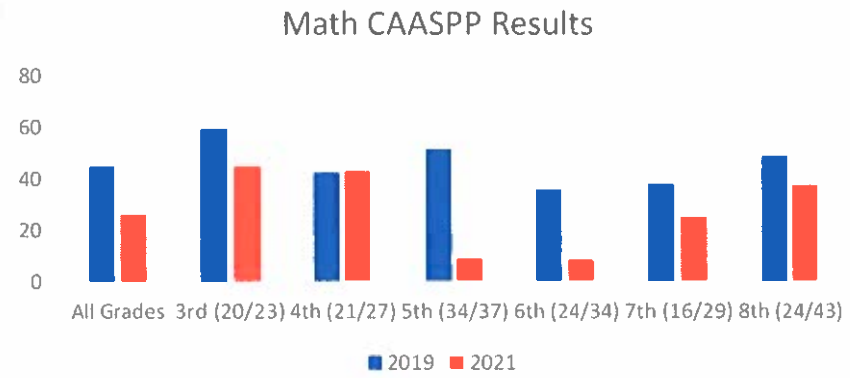


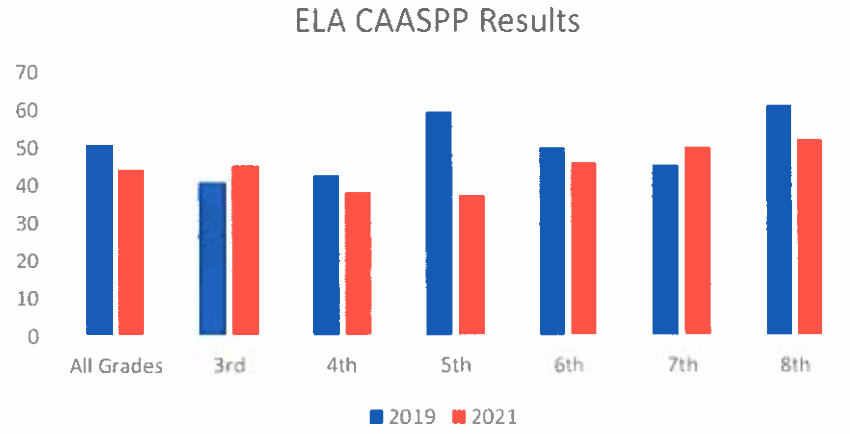
6th – 8th Grade 2021-22



Chronic Absenteeism	
Year	**% Chronically Absent**
2019-20	23%
2020 – 21	23%
2021 – 22 (through 1/24/22)	31%

Test Results:





Conclusions From Data:

Distance learning during the 2020-2021 school year was very challenging for our students, families, and teachers. Even though a return to in-person learning for the 2021-2022 school year has shown to have a positive overall effect on our students and their learning, chronic absenteeism remains to be an issue due to COVID-19, mental health issues, and a sense that families want to keep their young children close to home.

Behavior data shows that it has taken longer for students to adjust to being back to in-person learning and meeting the social-emotional demands, stamina requirements, and structured environment demanded by learning together in a

group setting. We have seen an increase in behaviors and the need to teach routines and expectations for longer periods of time than we typically see. This takes away from the academic learning within the classroom.

Data shows that teaching and learning math at the TK-8th grade levels via Zoom was difficult during the 2020-21 school year. We had a low number of students participate in the 2021 CAASPP testing and for many of them it was the only time they were on school campus since the beginning of the pandemic.

Teachers have reported that lower numbers of students are completing and returning homework and assignments. It appears that student and family mental health and pandemic recovery play a big part in the lower priority of school among our families.

Areas of Pride and Strength:

- **Addition of a "Flex" period within the 7th/8th grade schedule to allow structured support of students needing extra help in math and ELA.**
- **Addition of a tutor program focusing on 3rd and 6th grade students.**
- **Experienced mental health team and services.**
- **Parent and student compliance in adhering to COVID protocols on campus, keeping our numbers relatively low.**
- **Positive Behavior Interventions and Supports (PBIS) implementation**
- **Staff teams working together and collaborating for student success.**

Areas to work on:

- **Attendance: reinstitute our systems to help support families to get their children to attend school, as much as the pandemic will allow. (Student at Risk meetings, attendance letters, short-term independent study process, ACC.)**
- **Rebuild elective offerings for our 7th & 8th grade students while balancing this with providing in-school support for struggling students.**
- **Continue to work toward "rebooting" our systems and structures to pre-pandemic levels (Student at Risk meetings, assemblies, cross-aged buddy class activities, ACC, school spirit/student government)**
- **Build a school-wide community service program, including grade level standards/hours of service.**
- **Analyze our math program and provide professional development to staff.**

A. Child Abuse Reporting Procedures

Board Policies/Administrative Regulations: 5141.4 Child Abuse Prevention and Reporting

All school staff are required to participate in a Mandated Reporter Training through Keenan. All school staff monitor the health and safety of students on a daily basis. If child abuse is suspected school staff file a child abuse report via phone to Child Protective Services and follow it up by faxing the report to CPS.

B. Disaster Response Procedures

BP/AR: 3516 Emergencies and Disaster Preparedness

Emergency Preparedness Brochure

The Mendocino Unified School District maintains and Emergency Operations Plan (EOP) at each school site. Site specific information is included and updated annually. Safety procedures are taught in the classroom each year. Students and staff participate in emergency drills (frequency listed below). Maps and procedures are reviewed with the staff each year at our September staff meeting. A site-specific Emergency Preparedness Brochure is available to families to offer more information about our emergency procedures and practices (See Appendix A).

Type of Drill	Frequency
Fire	Monthly
Earthquake (Drop and Cover)	Quarterly
Lockdown	Annually

Mitigation/Preparedness Before

- Assess existing or potential hazards on campus
- Practice Earthquake Drills with students and staff including, Drop and Cover procedures and evacuation procedures.
- Conduct evacuation drills for students and staff
- Coordinate and plan with Law Enforcement and Fire

During an Earthquake

- Command to Drop and Cover is given
- Move away from windows and other hazards
- Get under desk or table or against an inside wall
- Assume Drop and Cover position and remain silent so directions can be heard
- Remain in Drop and Cover position until earthquake is over or all clear is given
- Evacuate building and proceed to designated area on the playground

After Earthquake

- Render first aid, as necessary
- Assist physically handicapped or injured individuals
- Take Roll: account for all students and staff
- Initiate search and rescue as needed
- Contact emergency services as needed
- Handle triage, medical aid, and mental health emergencies as needed
- Assess building and campus for safety and damage
- Initiate safe release of student procedures

Mendocino K8 School site is an American Red Cross shelter and is equipped with the necessary materials and equipment for mass care during an emergency.

C. Suspension & Expulsion Policies

BP/AR: 5144.1 Suspensions and Expulsion/Due Process, 5144 Student Discipline
(See Student Handbook)

It is the intent of the governing board to maintain a safe learning environment for all students. Student behavior management is conducted in a manner consistent with federal law, the Education Code of California, governing board policies and district administrative regulations. School staff members adhere to the procedures set forth in the Student Handbook.

D. Procedures for Notifying Teachers of Dangerous Pupils

BP/AR 4258.1 Teacher Notification of Dangerous Student

In accordance with EC 49079 the Superintendent informs the teacher of any student in his/her class who has engaged in, or is suspected of, any act during the previous three years which could constitute grounds for suspension or expulsion under EC 48900.

E. Discrimination & Harassment Policy

BP/AR 5145.3 Nondiscrimination/Harassment/Anti-bullying

Student Handbook

MUSD and Mendocino K8 Schools are committed to maintain a safe school environment that is free from discrimination and harassment. Discrimination against any student or employee and/or sexual harassment of any student or employee by another person is prohibited.

F. School-wide Dress Code

Student Handbook

Mendocino K8 School has a dress code that ensures attire does not interfere with the health and safety of our students and does not interrupt the learning environment.

G. Safe Ingress and Egress

Student Handbook

Mendocino K8 Schools annually review practices for safe ingress and egress of pupils, parents, and school employees to and from the school site. Campus visitors must check into the office, sign in, complete a health screening, and wear a visitor's badge. School staff report any unidentified visitors immediately to the office. Traffic at pick up and drop off is monitored daily to see if any issues need to be addressed.

H. Ensuring a Safe & Orderly Environment

Strategy/Activity 1

Students to be served by this strategy:

All Students with a focus on Hispanic students and students with disabilities

- Mendocino K8 School's Student at Risk Team will review absenteeism data quarterly to identify students who are chronically absent and offer support. The team will use the following strategies to re-engage students and families:
- Arrange a meeting with the guardian and student (6^{th} – 8^{th}) to discuss absenteeism and come up with a system of support,
- Complete home visits as needed to help trouble shoot situations (deliver food and other resources, communicate with families, identify barriers to attendance)
- Refer to counseling,
- Refer to parenting classes,
- Refer student to Assignment Completion Class (ACC), 6^{th} -8^{th},
- Refer to Saturday School,
- Regular check-ins and communication from school staff.

Strategy/Activity 2

Students to be served by this strategy:

All Students

- Review current 7^{th}/8^{th} grade class schedule and resources.
- Survey students about elective interest.
- Recruit staff to meet those elective interests.
- Look into changing schedule to maximize elective offerings while still providing a "Flex" period to support struggling students.

Strategy/Activity 3

Students to be served by this strategy:

All Students

- Work with staff to evaluate current math programs.
- Identify areas of need
- Provide professional development opportunities
- Continue to find time within the school day to support students struggling in math (RtI, Tutoring, ACC, Flex period)
- Fill 6^{th} -8^{th} grade RtI position

Strategy/Activity 4

Students to be served by this strategy:

All Students

- Schedule school-wide assemblies
- Structure buddy class activities
- Create student government elective or club to promote school spirit and activities

I. Rules and Procedures on School Discipline

Student Handbook

Mendocino K8 School implements expectations and procedures around site discipline. These are reviewed annually with school staff to ensure equitable implementation of school site expectations. Parents and students receive a copy of the Student Handbook that contains expectations and rules of conduct. Students review expectations in class quarterly. Mendocino K8 School implements Positive Behavior Interventions and Supports (PBIS) as an approach to behavioral and discipline issues.

J. Tactical Responses

Mendocino Unified School District, in consultation with law enforcement officials, has developed tactical responses to criminal incidents at the school site that may result in death or serious bodily injury. In accordance with EC 32281 (f) the district elects not to disclose the tactical response portions in the publicly viewed copy of the plan. General procedures for Shelter-in-Place, Lockdown and Evacuation, and Run-Hide-Fight are contained in the Emergency Operations Plan.

K. Bullying Prevention Policies & Procedures

BP/AR: 1312.3 Complaints and Investigation Procedures, 5144.0 Discipline Policies and Procedures, 5145 Policies and Procedures Against Retaliation, 4231 Staff Training Policies and Procedures, 6163.4 District Board Policies and Administrative Regulations for Student Use of Technology, 5145.3 Discrimination and Harassment including procedures for offenses involving hate-crime characteristics, Student Handbook

Mendocino K8 School recognize the harmful effects of bullying and harassment on students and the learning environment. Verbal, physical, and written harassment and bullying have no place in our learning environment. These behaviors violate an individual's rights, undermine the integrity of the school environment, and adversely affect students, teachers, parents and other school personnel whether they are direct subjects of the harassment or bullying or not.

L. Monitoring and Communicating the Plan

This plan is reviewed, evaluated and amended each year by the school site council and the Board of Trustees, local Law Enforcement and the local Fire Agency. It is also shared and reviewed with school staff annually at a staff meeting. This plan is available for public review during school hours.

APPENDIX

K-8 SCHOOL EMERGENCY OPERATIONS CENTER (EOC)
ORGANIZATIONAL CHART

MANAGEMENT

INCIDENT COMMANDER:
Kim Humrichouse
ALTERNATE:
Jason Morse

PIO:
Erin Placido
ALTERNATE:
Jason Morse

SAFETY OFFICER:
Jason Morse
ALTERNATE:
Erin Placido

LIAISON:
Tiffany Grant
ALTERNATE:
Meg Kailikole

OPERATIONS

Section Chief:
Laura Lucier

Alternate: Megan Perry

Communication Team:
1. * Tracy Elo
2. Jeanne Sullivan

Search & Rescue Team:
1. * John Moran
2. ** Alex Fosse
3. Sara Fries
4. Darcie Plocher

First Aid Team:
1. * Linda Freeling
2. Seneca Reynolds
3. Molly Root
4. Eric Triplett

Student Release/Staff Accting
1. Laura Lucier
2. Megan Perry
3. Kim Bratton
4. Hannah Grinberg

Assembly/Shelter:
1. * Trish Evans
2. ** Diane Price
3. Barb Mueller

LOGISTICS

Section Chief:
Jeanne Sullivan

Alternate: Tracy Elo

Staffing and Supplies
1. * Barbara Mueller
2. ** Diane Price
3. Ruben Villegas
4. Fernando Martinez

Transportation Team:
1. * Ceil McDonell
2. Lori Roberts
3. Lindsey Decker
4. Christine Kenton

Crisis Intervention Team:
1. **Cheyenne Davis
2. Anna Levy
3. Cecilia Jimenez
4. Anna Yanez

Maintenance/Fire/Site Security
(Reports to Operations)
1. * Paulo Felipe Andrade
2. ** Barbara Mueller
3. Ruben Villegas
4. Fernando Martinez
5. Travis
6. Kiva Myers
7. Kyle Rodriguez

PLANNING/INTELLIGENCE

Section Chief:
Kim Humrichouse

Alternative: Laura Lucier

Situation Status Team:
1. Tiffany Grant
2. ** Michele Sheldon
3. _____

Documentation Team:
1. * Tiffany Grant
2. ** Michele Sheldon
3.

Student Security:
1. Mark Oatney
2. Josh Potter
3. Jessica Drayer
4. Beth Renslow
5. Iana Porter
6. Jesse Meuschke
7. Jordan West
8. Mimi Sawyer
9. Rose Meuschke
8. Sasha Blaser
9. Aimee Frederick
10. All Instructional/Integrative Aides

FINANCE/ADMIN

Section Chief:
Meg Kailikole

Alternate: Jason Morse

Recordkeeping Team:
1. * Tiffany Grant
2. ** _____
3. _____

Other:
1. * _____
2. ** _____
3. _____

Mendocino K-8 School works diligently to ensure the safety of all members of the school community. Each year school staff participate in training and evaluation of our safety and emergency procedures. We review and check our emergency supplies each year and order replacements.

Mendocino K-8 School works with district personnel to align our safety plans with the district's efforts as well as other schools within the district.

We work with local agencies to improve our practice and review how we might work together in the event they need to be involved.

We plan and prepare for many types of emergencies, both at our site and in the larger community.

One of our most effective tools is our tight-knit school community. Students, staff and families are alert, caring and willing to help and be involved.

Keep yourself informed of school safety procedures by attending parent information meetings, getting information from weekly teacher letters, The Paw Print, informational brochures and the student handbook, and checking the school website periodically.

Types of Emergency Drills

During the course of the school year several emergency drills are practiced with the entire school community. The state requires different amounts of practice for different drills. As a school site we also look at which drills need more practice in a given year.

Fire Drill

Fire drills are practiced monthly. Teachers evacuate their classes to an open, secured area away from buildings. Each teacher has a designated area and ensures that all students are accounted for.

Earthquake Drill

Earthquake drills are practiced quarterly. Students and staff will duck and cover until the shaking stops. Once the shaking stops, teachers help any injured students and evacuate everyone to the designated open, secured area where all students are accounted for.

Lockdown Drill

Lockdown drills are practiced annually. Students are kept inside for their safety due to a threat to the well-being of the students. Lockdowns are initiated for a for a variety of reasons: dangerous animal, disruptive community incident, intruder on campus, police action in the area. School building are used to protect students from an outside threat. During a lockdown, school and district administrators work closely with law enforcement to ensure student safety. Lockdowns can be very frightening and intense for students and are implemented only when a real, imminent threat is determined.

Shelter in Place

During a shelter in place, students are moved inside for their safety due to an environmental/chemical threat such as: a chemical spill, brush fires, airborne contaminants, swarm of bees. Shelter in place uses school buildings to protect students from the outdoor environment. School and district administrators work closely with government agencies to maximize student safety.

Tsunami

In the event of a tsunami and it is determined that students need to be evacuated from the school campus, students will be evacuated to a pre-determined safe location further inland. You will be notified via automated call, ParentSquare, and the website of the location and reunification procedures for your student.

Long Term Situations

In the rare event of a long term situation, there are plans in place for emergency food, medical and restroom needs. Classrooms are equipped with emergency supplies and emergency toilet systems.

In the event of a local disaster, The Mendocino K-8 School is a Red Cross Emergency Shelter Site. We are equipped with food, water and blankets to accommodate people for extended periods of time.

COMPREHENSIVE SCHOOL SAFETY PLAN

Effective Dates March 2022 – February 2023

Mendocino High Schools
Mendocino Unified School District

Tobin Hahn, Principal

10700 Ford Street
Mendocino, CA 95460
(707) 937-5871
thahn@mendocinousd.org

This Plan is Available for public inspection during regular business hours.

Public Input Meeting Held:	2/17/2022
Adoption by Governing Board:	3/10/2022
Scheduled for Review On:	September 2022
Date of last SARC:	January 2022

TABLE OF CONTENTS

Committee Members 2
Safe School Vision Statement 3
Data Analysis 4
Student and parent survey data 4
A. Child Abuse Reporting Procedures 12
B. Disaster Response Procedures 12
C. Suspension & Expulsion Policies 13
D. Procedures for Notifying Teachers of Dangerous Pupils 13
E. Discrimination & Harassment Policy 13
F. School-wide Dress Code 14
G. Safe Ingress and Egress 14
H. Ensuring a Safe & Orderly Environment 15
Component I – SOCIAL ENVIRONMENT (People and Programs) 15
Goal 1 15
Component II – PHYSICAL ENVIRONMENT (Facilities) 18
Goal 2 18
I. Rules and Procedures on School Discipline 18
J. Tactical Responses 18
K. Bullying Prevention Policies & Procedures 19
Monitoring and Communicating the Plan 20
APPENDIX 22
Traffic Flow 24
Safe Driving Policy 25
Skateboards, Bike, Scooters, etc. Use Policy 25

Committee Members

The undersigned members of the Mendocino High School Site Council have met in the development of the following Comprehensive School Safety Plan. (Signatures were not collected due to remote meeting format)

Signatures:

Tobin Hahn, Principal	Date
Marshall Brown, Teacher's Association Representative	Date
Meghan Smithyman, Classified Employee Association Representative	Date
Penny Haas, Teacher	Date
Laura Leavitt, Teacher	Date
Genevieve Schaner, Student	Date
Arete Gagnon, Student	Date
Jim Gagnon, Parent	Date
Jen Garofolo, Parent	Date
Crystal Leatherwood, Parent	Date
Shiilia Stewart, Parent	Date

Safe School Vision Statement

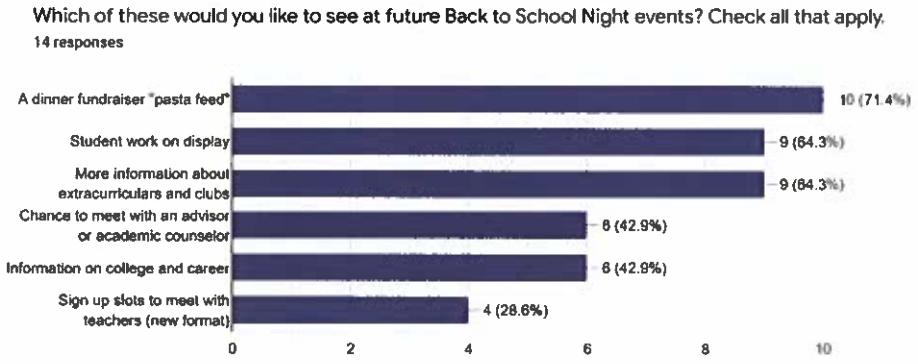
Located in a small town of great natural beauty and cultural awareness, the Mendocino High Schools are based on a foundation of strong personal relationships and a regard for the wholeness of each student. Through meaningful and engaging learning experiences, students are challenged to be critical and 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.

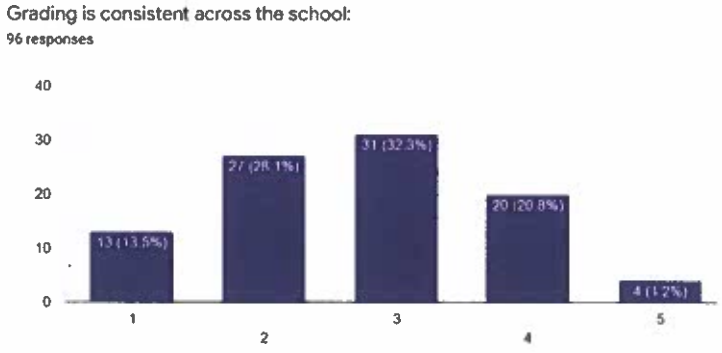
Data Analysis

Assessment of current status of school environment and crime

Available Data Sources	2018/19	2019/20	2020/21	2021/22
California Health Kids Survey (CHKS)	X			X
CHKS Staff Survey	X			
CHKS or other Parent Survey	X		X	X
Other Student Survey	X	X	X	X
Truancy	X	X	X	X
Student Referrals/Discipline	X	X	X	X
Suspensions/ Expulsions	X	X	X	X
DataQuest	X	X	X	X

Student and parent survey data





5 – strongly agree

California Healthy Kids Survey 2021

Key Indicators of School Climate and Substance Use

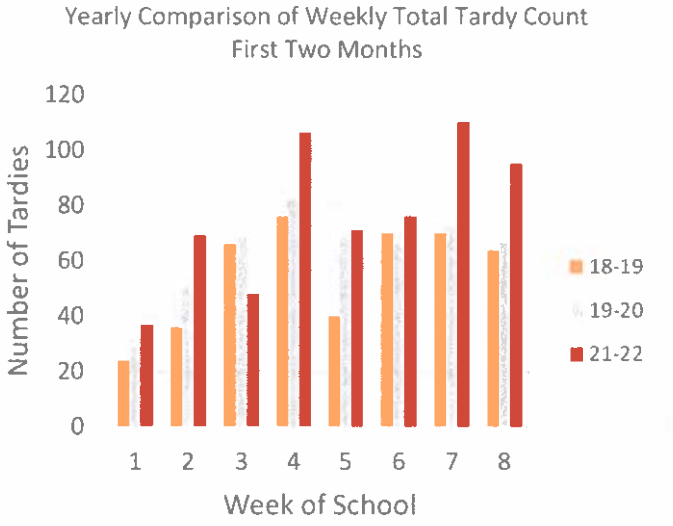
	Grade 7 %	Grade 9 %	Grade 11 %	NT %	Table
School Engagement and Supports					
School connectedness[†Φ]				–	A6.7
Academic motivation[†]	57	43	55	–	A6.7
Monthly Absences (3 or more)[Φ]				–	A6.2
Maintaining focus on schoolwork[†]	21	26	13	–	A6.13
Caring adult relationships[†]	67	60	73	–	A6.7
High expectations-adults in school[†]	76	72	77	–	A6.7
Meaningful participation[†Φ]				–	A6.7
Facilities upkeep[†Φ]				–	A6.16
Promotion of parent involvement in school[†]	57	42	67	–	A6.7
Substance Use					
Current alcohol or drug use[¶]	11	33	52	–	A9.5
Current marijuana use[¶]	7	29	39	–	A9.5
Current binge drinking[¶]	0	13	26	–	A9.5
Very drunk or "high" 7 or more times, ever	4	33	39	–	A9.7
Been drunk or "high" on drugs at school, ever	0	21	39	–	A9.9
Current cigarette smoking[¶]	7	13	13	–	A10.3
Current vaping[¶]	4	4	39	–	A10.3

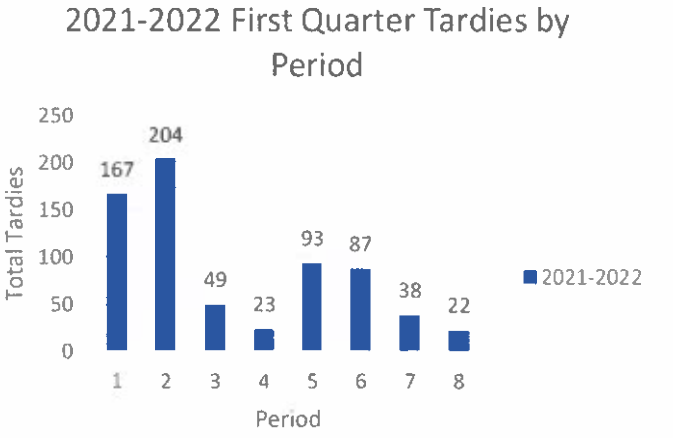
Notes: Cells are empty if there are less than 10 respondents.

Adult and Peer Relationships					
Adult supports[‡]	79	65	78	–	A7.7
Peer supports[‡]	74	65	62	–	A7.6
Virtual peer interactions (4 days or more)[‖]	89	75	65	–	A4.3
Cyberbullying[§]	33	29	29	–	A8.3
Social and Emotional Health					
Social emotional distress[‡]	36	41	45	–	A7.10
Experienced chronic sadness/hopelessness[§]	44	50	45	–	A7.1
Considered suicide[§]	22	29	19	–	A7.2
Self-Efficacy[‡]	74	81	73	–	A7.3
Self-Awareness[‡]	67	51	62	–	A7.4
Problem Solving[‡]	53	44	45	–	A7.5
Optimism[‡]	59	36	39	–	A7.8
Gratitude[‡]	69	58	56	–	A7.9

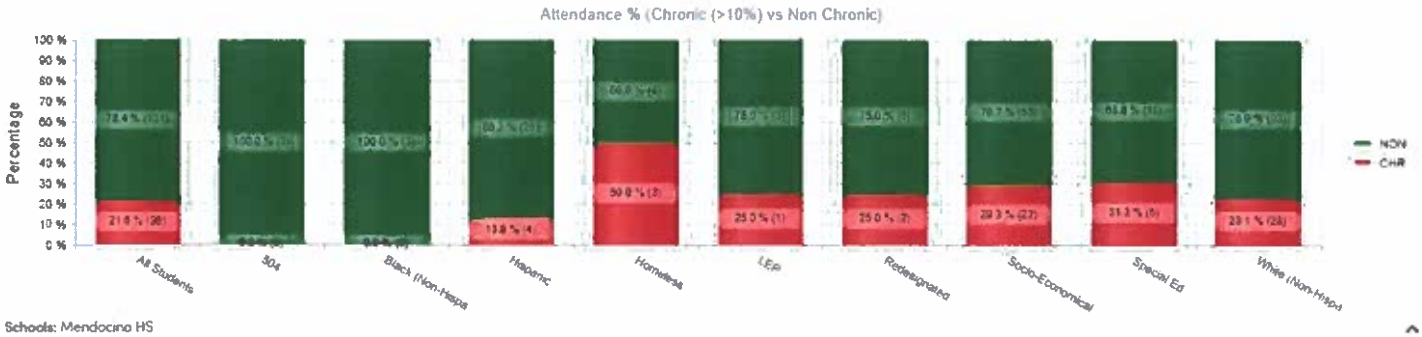
Data Analysis continued

ATTENDANCE:





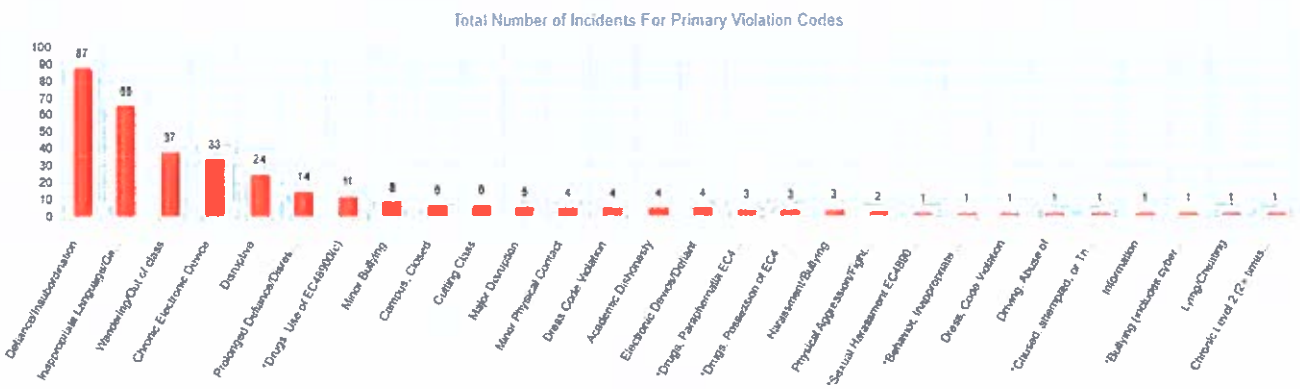
2021-2022 Chronic Absentee Data (missed 10% or more days of school) – as of 2/15/22



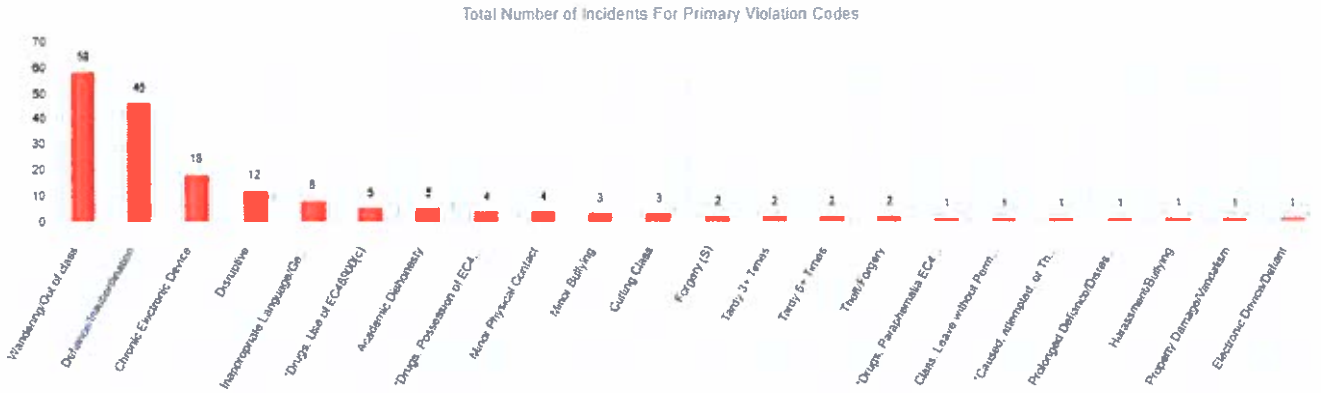
Data Analysis continued

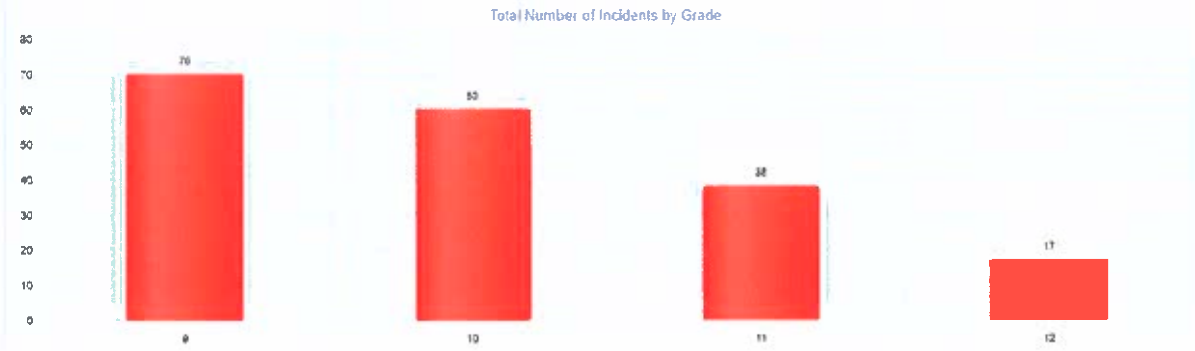
BEHAVIOR

2018-2019 Behavior Data by Incident (Pre-COVID Baseline)



2021-2022 Behavior Data by Incident – as of 2/15/2022

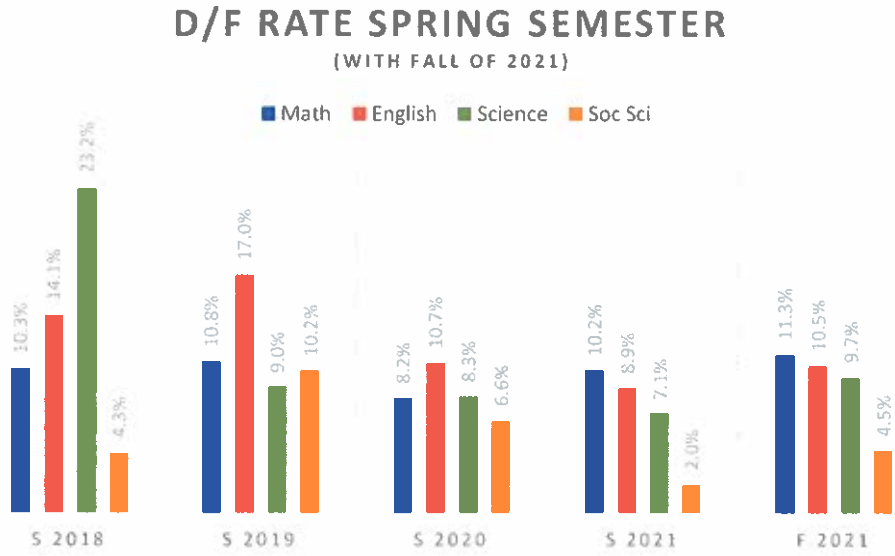






GRADES:

D/F Rate



CTE Completers:

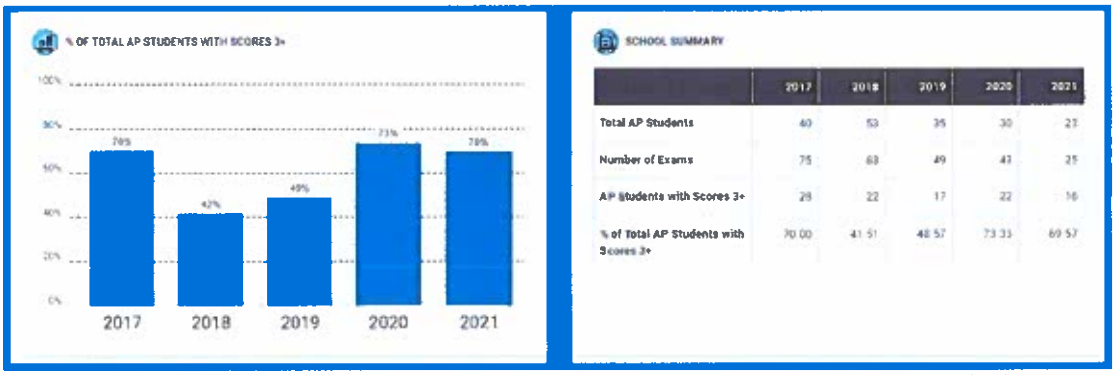
- 2017: 30%
- 2018: 22%
- 2019: 43%
- 2020: 65%
- 2021: 73%

A-G Readiness:

- 2017: 53.8%
- 2018: 44.4%
- 2019: 60.5%
- 2020: 55.9%
- 2021: 61.9%

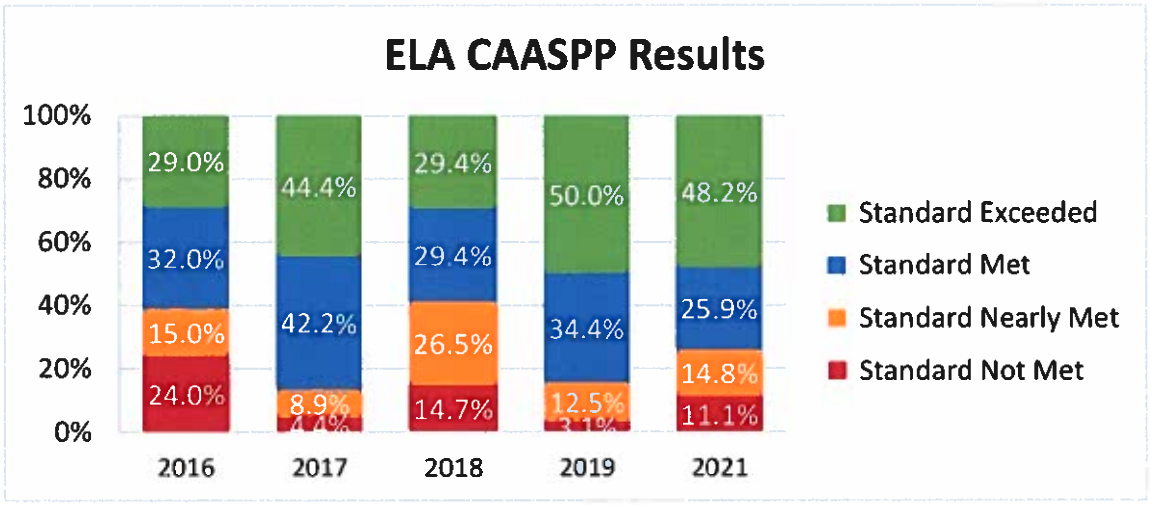
TESTING:

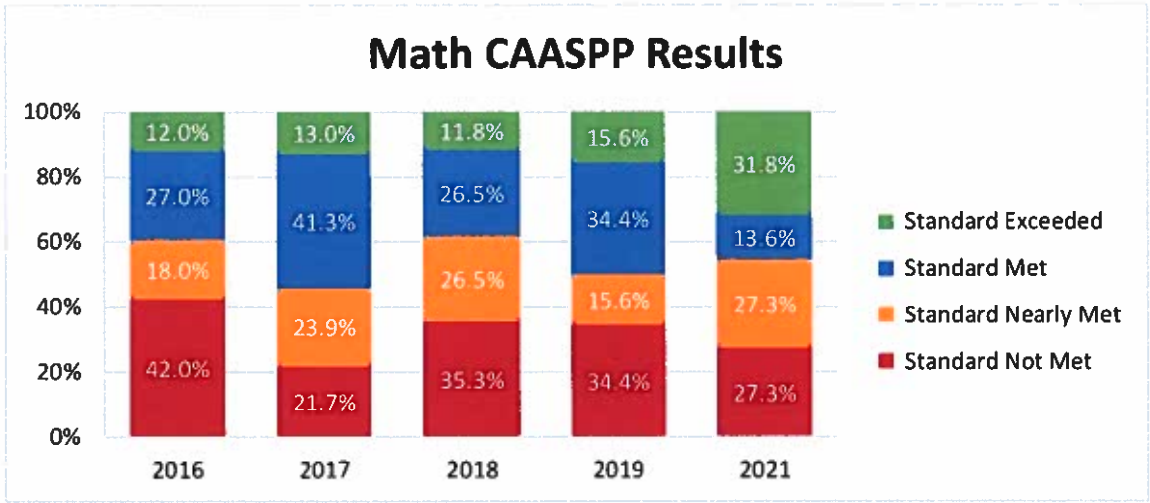
AP Test Results



	2017	2018	2019	2020	2021
Total AP Students	40	53	35	30	23
Number of Exams	75	69	49	43	29
AP Students with Scores 3+	28	22	17	22	16
% of Total AP Students with Scores 3+	70.00	41.51	48.57	73.33	69.57

Decrease in tests taken: partially due to pandemic and partially due to a shift toward dual enrollment (Statistics)





Data Analysis continued

Site data:

	2018/19	2019/20	2020/21	2021/22
Referrals (total primary violations)	332	250*	22	181 as of 2/22
Suspension rate	5.9	6.0	0	-
Expulsions	0	0	0	-

Conclusions from Data:

While last year, 35-45% of students reported a sense of decline in academic achievement during distance learning, metrics, including D/F rate, state testing, and AP testing, were within the range of the pre-COVID baseline. This suggest that there was not significant learning loss on average, though does not mean there were not individuals adversely affected. CTE and A-G completers also remained at higher levels.

However, upon return to in-person learning, we have seen an increase in the D/F rate and a range of behavioral and mental health issues. The general feeling is that being back in-person is beneficial for most, but for a few, the return has resulted in heightened mental health issues. Wandering during class has become the top reason for referrals, lending to the sense that students are not used to being back in school. Freshmen and sophomores have the most discipline referrals, which is not unusual, but also suggests a developmental lag due to missing formative transitional years.

Adding to this, attendance has been poor compared to the last five years. Tardiness and chronic absenteeism are up. Students are missing school for mental health reasons, COVID, and from an uptick in family trips during school time.

Areas of Pride and Strength (include school programs and practices that promote a positive learning environment).

- **Increasing number of college and dual enrollment courses.**
- **Strong student and parent cooperation around COVID safety measures and relative success in managing COVID safety and minimizing disruption.**
- **CTE department developed a work-based learning program.**
- **Providing athletic seasons and running events like AE Week. These are challenging and require vigilance and extra planning with COVID, but allow for some normalcy.**
- **High school students working with K8 students.**
- **Opportunities for community service.**
- **After school tutoring available in English and Math.**

- **Strong mental health team and resources**
- **Physical location in a beautiful environment**
- **Programs like AE Week that are unique and expand opportunities to explore.**
- **1:1 and access to technology and wireless hubs.**

Areas we wish to change:

1. **Continue Positive Behavioral Interventions and Supports (PBIS) including ways to recognize positive behaviors.**
2. **Student health center – provide students with basic care through a visiting nurse**
3. **Health education beyond freshman seminar.**
4. **Increase education around environmental sustainability and health, including energy and climate change.**
5. **Provide counseling groups (Boys groups, general support, reproductive health, junior and senior health programs etc.)**
6. **Explore master schedule to look at shorter class periods and more teacher collaboration time.**
7. **More opportunities for students to engage in music performance arts (band)**
8. **Technology education – computer and internet/social-media literacy and safety, and etiquette**
9. **Define our goals around the use of technology (laptops, cell phones etc)**

A. Child Abuse Reporting Procedures

(EC 32282(a)[2](A); EC 44691; PC PC11165.5; PC11165.7; PC11166)

All school staff are trained in Child Abuse Reporting Procedures annually through Keenan. All school staff actively monitor the safety and welfare of all students, and all school and district employees are mandated reporters. Staff members understand their responsibility as childcare custodians and immediately report all cases of known and suspected child abuse to Child Protective Services and the school principal.

- **BP/AR* 5141.4 Child Abuse Prevention and Reporting**

*BP = Board Policy, AR = Administrative Regulation, EC = Education Code, PC = Penal Code

B. Disaster Response Procedures

(EC 32282(a)[2](B); GC 8607; GC 3100)

The Mendocino Unified School District maintains an Emergency Operations Plan (EOP) at each school site. Site specific information is included and updated annually. Students are instructed in their classrooms each year about safety procedures. Student and Staff Drills are conducted as listed below. Maps and procedures and more information are included in our full Emergency Operations Plan (EOP).

Under Government Code 3100, all school personnel are Disaster Services Workers and are required to assist during a disaster until they are released by the Incident Commander/District Superintendent.

Type of Drill	Frequency
Fire	2
Earthquake (Drop, Cover, Hold On)	1
Evacuation	3
Intruder/Lockdown	1
Student release procedure	1

These protective measures are taken before, during and following an earthquake

Mitigation	• Assess existing or potential hazards on and off campus • Identify nonstructural hazards on campus and develop a plan of action to address the hazards
Preparedness	• Establish and Train in NIMS/SEMS and ICS • Conduct Drills for Students and Staff in Drop/Cover/Hold • Conduct Evacuation Drills for Students and Staff • Conduct Drills for Students, Staff and Family in the Student Release Procedures • Coordinate, plan and train with Law Enforcement and Fire • Acquire emergency equipment and supplies
Response	• Evacuate buildings and the school campus if necessary • Release students as needed

	• Initiate search and rescue efforts as needed • Handle triage, medical aid, and mental health emergencies as needed
Recovery and Reconstruction	• Assess building and campus safety and damage • Identify contacts for support as needed • Make plans to relocate classes and other academic business at an alternate site as needed • Track costs to delineate expenditures • Debrief • Update plan as needed

- **BP/AR 3516 Emergencies and Disaster Preparedness**

C. Suspension & Expulsion Policies

(EC 32282(a)[2](C))

It is the intent of the governing board to maintain a safe learning environment for all students. Student behavior management is conducted in a manner consistent with federal law, the Education Code of California, governing board policies and district administrative regulations. School staff members adhere to the procedures set forth in the Student and Parent Handbook.

- **BP/AR 5144.1 Suspension and Expulsion; Due Process**
- **Parent/Student Handbook**

D. Procedures for Notifying Teachers of Dangerous Pupils

(EC 32282(a)[2](D); EC 49079)

In accordance with EC 49079 the Superintendent informs the teacher of any student in his/her class who has engaged in, or is suspected of, any act during the previous three years which could constitute grounds for suspension or expulsion under EC 48900.

- **BP/AR 4258.1 Teacher Notification of Dangerous Student**

E. Discrimination & Harassment Policy

(EC 32282(a)[2](E); EC 234.4)

MUSD and MHS are committed to maintaining a safe school environment that is free from discrimination and harassment. Discrimination against any student or employee and/or sexual harassment of any student or employee by another person is prohibited.

- **BP/AR 5145.3 Nondiscrimination/Harassment/Anti-bullying**
- **Parent/Student Handbook**

F. School-wide Dress Code

(EC 32282(a)[2](F))

The school district is responsible for seeing that attire does not interfere with the health or safety of any student, that student attire does not contribute to a hostile or intimidating atmosphere for any student, and that dress code enforcement does not reinforce or increase marginalization or oppression of any group.

- **Parent/Student Handbook**

G.Safe Ingress and Egress

(EC 32282(a)[2](G))

MHS annually defines procedures for safe ingress and egress of pupils as well as details regarding the nature and hours of campus supervision, locations of safe drop-off and pick-up of students and the safe ingress and egress to the campus. Safety procedures and expectations are described for those students who drive cars, ride the bus, ride their bikes, and walk to and from school.

- **Student and Parent Handbook**

H. Ensuring a Safe & Orderly Environment

Goals, Objectives and Activities

Component I – SOCIAL ENVIRONMENT (People and Programs)

Goal 1

In order to foster appropriate behavior, increase personal responsibility, and create positive culture, the Mendocino High Schools will utilize Positive Behavioral Interventions and Supports (PBIS), social-emotional learning strategies, and make the campus more inviting for all members of the school community.

Identified Need

LEA Goal: NA for 2020-2021

Learning Outcomes addressed: 3. Self-Directed Learners; 4. Responsible Citizens

Annual Measurable Outcomes

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
1. A. Number of Behavior Intervention Forms (BIF) and suspension rates	Total BIFs 2017-2018: 368, 2.15/student 2018-2019: 332, 1.99/student 2019-2020: 250, 1.51/student (2020-2021 Distance learning) 1st Quarter 2021-2022: 45 Suspension rates 2018: 5.9% (11.4% Economically Disadvantaged) 2019: 6.0% (8.6% Economically Disadvantaged) 2020: 6.5% (7.6% Economically Disadvantaged; 15.4% Disabilities) 2021: 0% (distance learning)	By 2022, we will reduce the number of BIFs from '18-'19 levels and keep suspension rates under 6% for all groups.
1. B. Counseling referral rate, caseloads, and modules given	Caseloads: IEP: Non-IEP:	We will increase access to social emotional counseling for all students through counseling services and PSP.
2. Substance use at school (alcohol and other drugs – AOD)	CHKS current AOD use on campus 2017: 9th/11th: 23%/26% 2019: 9th/11th: 13%/10% 2021: NA, Any AOD use 33%/52%, (31%/61% in 2019, 86%/74% in 2017)	By 2022, we will reduce substance use at school as measured by CHKS.
3. School Climate Index (SCI) percentile on the California Healthy Kids Survey (CHKS).	SCI Score, similar school percentile 2015: 306, 54th percentile 2017: 315, 62nd percentile 2019: 352, 89th percentile 2021: NA	By 2022, we will increase SCI score to 350 or similar schools percentile to at least 90% on the CHKS survey.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
4. Chronic absenteeism rate (miss 10% or more of school days).	Chronic Absenteeism Rate 2017-2018: 19.4% 2018-2019: 14.8% 2019-2020: 18.1% (from Aeries) 2020-2021: 5.1% (distance learning, from Aeries) Current as of 2/22: 22%	By 2020, we will reduce the chronic absenteeism rate as measured by the state to below 10% as a total population.

Strategy/Activity 1.1

Students to be Served by this Strategy/Activity

All Students

Strategy/Activity

Actions
a. Utilize Engagement Team to oversee PBIS sustainability.
b. Utilize acknowledgements (cardinal credits, student of the month etc.) to celebrate the positive.
c. Plan mini spirit events and assemblies to promote class and school spirit and positive culture.
d. Implement SRSS-IE universal screening to identify and provide interventions to at-risk students.
e. Refer students to counseling groups when they receive multiple BIFs or marks of 1 on Cit.
f. Promote daily social emotional check-ins:
    Tier 1 in-class strategies
    Advisor phones calls home
    Informational flyer on how to access social-emotional supports and counseling
    Posters with wellness information
    Curriculum for PSP teachers

Strategies/Best Practices
a. Accountability and oversight
b. Positive reinforcement
c. Universal screenings
d. Behavior intervention support

Evidence
a. Meeting minutes
b. PBIS Data on total BIFs
c. Screening Data
d. State suspension data
e. Grade report marks

Strategy/Activity 1.2

Students to be Served by this Strategy/Activity

All Students

Strategy/Activity

Actions

a. Educate (parent nights, mailings) the community on the high rate of youth substance use and strategies for talking to teens about drugs.
b. Explore TUPE (Tobacco Use Prevention Education) and other resources for tobacco (nicotine) cessation.
c. Use Mendocino County Youth Project workers to provide substance use counseling.

Strategies/Best Practices
a. Education programs
b. Counseling
c. Parent and community outreach

Evidence
a. California Healthy Kids Survey – on campus data
b. Number of students counseled
c. Copies of communications

Strategy/Activity 1.3

Students to be Served by this Strategy/Activity

All Students

Strategy/Activity

Actions
a. Schedule regular school lunchtime activities, assemblies, and after school activities.
b. Use yearly theme to explicitly teach positive citizenship.

Strategies/Best Practices
a. Student engagement
b. Social emotional and trauma informed practices

Evidence
a. CHKS survey

Strategy/Activity 1.4

Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

All Students

Strategy/Activity

Actions
a. Educate parents at back to school night and through newsletters; Send chronic absenteeism letters to parents.
b. Engagement Team analyzes data at bi-weekly attendance meetings.
c. Review barriers to attendance and refer to district social worker.
d. Utilize short term independent study for COVID quarantines.

Strategies/Best Practices

a. Parent awareness and engagement
b. Attendance data tracking
c. Students' basic needs
d. In-school relationships

Evidence
a. State chronic absentee data and attendance tracking data
b. Number of social worker and counselor contacts

ENSURING A SAFE AND ORDERLY ENVIRONMENT
Goals, Objectives and Activities

Component II – PHYSICAL ENVIRONMENT (Facilities)

Goal 2

Working with the Board of Trustees, administration will help facilitate the design and building of the new and renovated campus and ensure that the facility meets the needs of students and programs.

Identified Need

LEA Goal: NA for 2020-2021
Learning Outcomes addressed: All

Annual Measurable Outcomes

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
1. Completed project timeline	Project is progressing	By 2023, the project should be complete.

I. Rules and Procedures on School Discipline

(EC 32282(a)[2](I))

In order to provide a positive and safe learning environment for students, Mendocino High School has created school wide expectations for behavior and discipline.

- **Student and Parent Handbook**

J. Tactical Responses

(EC 32282(a)[2](J))

Mendocino Unified School District, in consultation with law enforcement officials, has developed tactical responses to criminal incidents at the school site that may result in death

or serious bodily injury. In accordance with EC 32281(f) the district elects not to disclose the tactical response portions in the publicly viewed copy of the plan. General procedures for Shelter-in-Place, Lockdown and Evacuation, and Run-Hide-Fight are contained in the Emergency Operations Plan.

- **Procedures for School Site Specific Shelter-in-Place, Lockdown and Evacuation from the Emergency Operations Plan (see appendix)**

K. Bullying Prevention Policies & Procedures

(EC 234.4)

Mendocino Unified School District and Mendocino High School recognize the harmful effects of bullying on student learning and school attendance and desire to provide learning environments that protect students from physical and emotional harm. Mendocino High School has developed strategies to support a safe and orderly environment free from bullying and intimidation.

No individual or group shall, through physical, written, verbal or other means, harass, sexually harass, threaten, intimidate, retaliate, cyberbully, cause bodily injury to, or commit hate violence against any other student or site personnel.

- **Complaints and Investigation Procedures BP/AR 1312.3**
- **Discipline Policies and Procedures – BP/AR 5144.0**
- **Policies and Procedures Against Retaliation – BP/AR 5145.**
- **Staff Training Policies and Procedures – BP/AR 4231.0**
- **District Board Policies and Administrative Regulations for student use of technology – BP/AR 6163.4**
- **Discrimination and Harassment including procedures for offenses involving hate-crime characteristics – BP/AR 5145.3**
- **Student/Parent Handbook**

Monitoring and Communicating the Plan

(EC 32286-32288)

This plan is reviewed, evaluated, and amended (as needed) each school year by the School Site Council and Board of Trustees, local Law Enforcement and the local Fire Agency. The revised plan is placed on the March regular meeting of the Board of Trustees for public hearing to allow public input before it is adopted. It is available for public inspection at the District Office and school site during regular business hours.

How was the previous plan monitored? *Goals are monitored yearly by school staff and Site Council through the Focus on Learning Process.*
Were changes made to Disaster Reporting Crisis Response or to the SEMS/ICS Chart? If so, reference where these are found. *Some minor staffing changes were made to the SEMS/ICS Chart.*
Were changes made to Ingress and Egress? If so, reference where these are found. *A new plan was created for evacuation routes and traffic flow to accommodate construction and the temporary campus. .*
What progress was made on Section H: Component I (Social Environment)? *The return to in-person learning has been a challenge in both getting systems up and running and in the amount and severity of mental health issues. We have been juggling reinstituting aspects of PBIS while juggling COVID responsibilities.*
What progress was made on Section H: Component II (Physical Environment)? *Phase I of construction is underway and planning for Phase II has begun. Staff and students have had opportunities to provide input. The project is currently running on schedule, but is over budget. The challenge will be to try and improve the facility for all programs while staying in budget.*

Record the Dates of Drills or Staff Training in Past 12 months:

	Drills	Training
Fire	12/17/21	
Earthquake		
Evacuation		
Lockdown		
Student Release		

MONITORING AND COMMUNICATING THE PLAN

(EC 32286-32288)

Method for Communicating Plan and Notifying Public: *EC 32288*	**Date of Public Hearing** February 17, 2022 The School site council or school safety planning committee shall notify, in writing, the following persons and entities, if available, of the public meeting: • Representative of the local school employee organization • A representative of each teacher organization at the school site • A representative of the student body government • All persons who have indicated they want to be notified	
	In order to ensure compliance with this article, each School District or County Office of Education shall annually notify the State Department of Education by October 15 of any schools that have not complied with EC 32281	
Review of Progress for Last Year	Name	Date
Site Council Approval		
School Board Approval		
Most Recent SARC	Date: January 2022	

APPENDIX

MANAGEMENT

9-12 SCHOOLS EMERGENCY OPERATIONS CENTER (EOC)
ORGANIZATIONAL CHART

INCIDENT COMMANDER:
Tobin Hahn
ALTERNATE:
Jason Morse

PIO:
Erin Placido
ALTERNATE:
Meg Kaililoole

SAFETY OFFICER:
Jason Morse
ALTERNATE:
Erin Placido

LIAISON:
Tiffany Grant
ALTERNATE:
Meg Kaililoole

OPERATIONS

Section Chief:
Marci Arter
Alternate: Liz Newkirk

Communication Team:

1. * Marshall Brown
2. ** Liz Newkirk
3. James Wroble

Search & Rescue Team:

1. May Martin- lead
2. James Eastman
3. Tom Sosnovec

First Aid/Medical Team:

1. * Derek Hutchinson - lead
2. Noah Gold
3. Lora Barnett-Tuomala

Student Security

1. *Sam Stump – lead
2. Meghan Miller
3. Ryan Olson Day
4. Laura Leavitt

LOGISTICS

Section Chief:
Megan Smithyman
Alternate: Derek Hutchinson

Staffing and Supplies

1. * Barbara Mueller
2. ** Diane Price
3. Rogelio Munoz
4. Vince Tuomala

Transportation Team:

1. * Ceil McDonell - lead
2. Lori Roberts
3. Sara Kain
4. Christine Kenton

Crisis Intervention Team:

1. * Cheyenne Davis
2. ** Anna Levy
3. Anna Yanez
4. Cecilia Jimenez

Maintenance/Fire/Site Security
(Reports to Operations)

1. * Paulo Andrade
2. ** Kyle Rodrigues
3. Kiya Myers
4. Travis Yolles

PLANNING/INTELLIGENCE

Section Chief:
Erin Placido
Alternate: Paulo Andrade

Situation Status Team:

1. * Tiffany Grant
2. ** Michele Sheldon
3. _____

Documentation Team:

1. * Tiffany Grant
2. ** Michele Sheldon

Student Release/Staff Accounting
(Reports to Operations)

1. * Marci Arter
2. Liz Newkirk (Alt)
3. Meredith Fredrick

[redacted]

Section Chief:
Meg Kaililoole
Alternate: Jason Morse

Recordkeeping Team:

1. * Tiffany Grant
2. **
3. _____

Other:

1. * _____
2. ** _____
3. _____

Assembly/Shelter:
(Reports to Operations)

1. *Kamala Lance – lead
2. Pamela Duncan
3. Erik Rain
4. Taimi Barty

FIRE DRILL (during class time)

1. Fire alarm sounds. (Buzzer)
2. If you see a fire – attempt to extinguish it only if it is small.
3. Teachers and staff shall:
   A. Line students up at the door.
   B. Take emergency back pack. Lock classroom door. Hang ALL CLEAR sign on your door knob. Evacuate students to the soccer field.
   C. Line students up in a single file line on the soccer field.
   D. Take roll. Write any missing or extra students names on the NEED HELP sign.
   E. Hold the appropriate laminated card above your head until the Incident Commander has accounted for your class. (OK if everyone is present or NEED HELP if someone is missing or if you have extra students).
4. Remain in designated fire drill area until released by the "All Clear" signal.

FIRE DRILL (before/after school, lunch, non-class time)

1. Fire alarm sounds. (Buzzer)
2. Students make their way to the soccer field in a calm and orderly fashion.
3. Once students arrive at the soccer field they will line up by their Advisor.
4. Teachers and staff shall:
   A. Evacuate your classrooms or work areas.
   B. Take your emergency back pack. Lock your classrooms or work areas and evacuate to the soccer field. Hang ALL CLEAR sign on door knob.
   C. Escort all persons to the soccer field from your classrooms, work areas and any one you pass on your way to the soccer field.
   D. Line up at your designated location on the soccer field and take roll for your Advisory.
   E. Hold OK or NEED HELP card above your head until the Incident Commander has accounted for your class. (OK if everyone is present or NEED HELP if someone is missing or if you have extra students).
5. Remain in designated fire drill area until released by the "All Clear" signal.

LOCKDOWN

1. Imminent danger alarm sounds. (Siren)
2. Immediately stay/move inside nearest building.
3. Check immediate area outside your classroom for stray students. Pull any students who may be outside into your room.
4. Shut and lock all doors and windows. DO NOT OPEN FOR ANYONE.
5. Close drapes and blinds. Cover door window if possible.
6. Turn off lights.
7. Move away from windows and stay low and out of sight.
8. Keep students quiet, do not teach class, watch movies, etc. REMAIN SILENT
9. Post OK sign in window if all students are OK and accounted for.
10. Post NEED HELP sign if students are missing or injured or if you need help.
11. Do not open doors or windows until "All Clear" signal has been given.

EARTHQUAKE

When shaking begins immediately DROP, COVER & HOLD ON.

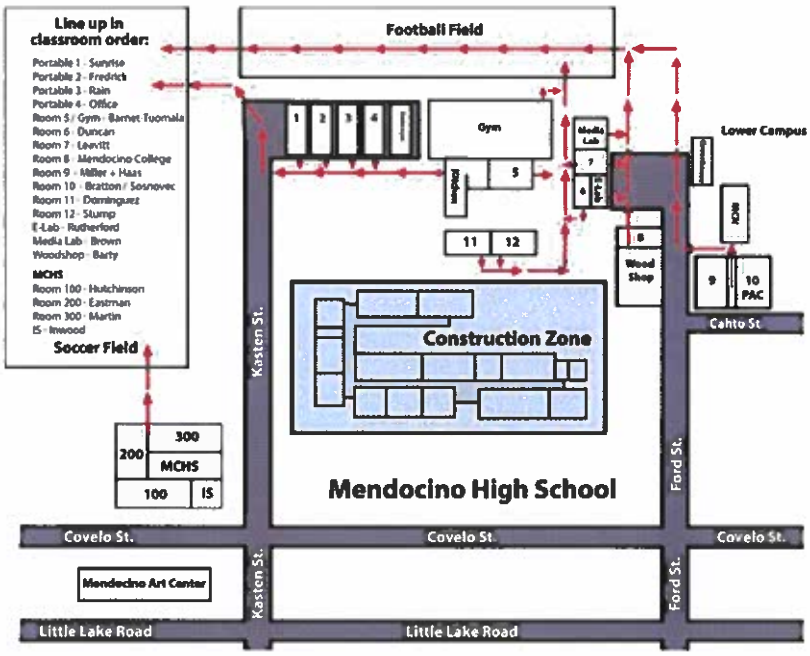
INSIDE:

1. Make sure that all students and visitors move away from windows and drop down to the floor quickly.
2. Find the closest piece of sturdy furniture and place as much of the body under it as possible.
3. Hold on to the furniture and place your free hand over the back of your neck to protect it.
4. Don't come out from under protection until the shaking has completely stopped or until instructed.

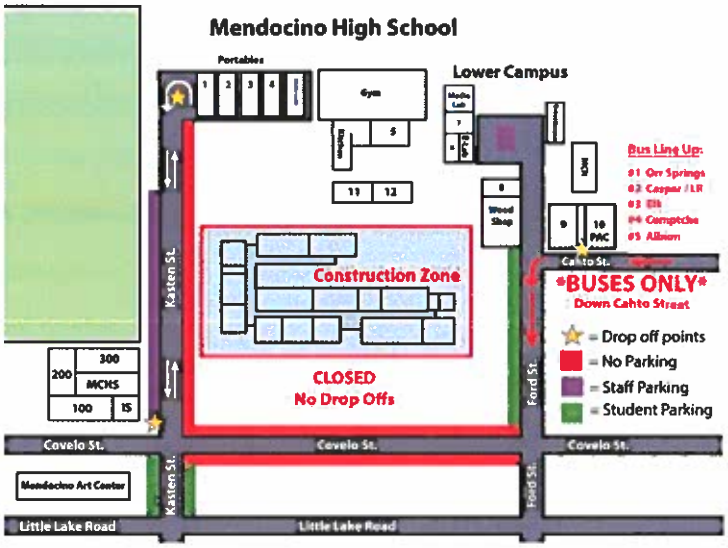
OUTSIDE:

1. Move away from buildings, trees and wires.
2. Drop down to the ground and wait for shaking to stop.
3. Proceed to soccer field if directed.

Evacuation Routes for Temporary Campus



Traffic Flow



Safe Driving Policy

Expectation: In an effort to increase safety for students and community members, encourage environmentally responsible behavior, and repair and improve on community relations, the following Safe Driving Policy has been adopted: Student driving is restricted between the hours of 8:15 am and 3:20 pm (2:30 pm on Wednesdays). **Students are prohibited from driving and riding in cars during school hours** unless leaving campus for a school approved reason (i.e. Community Involvement, Work Experience, Workability), in which case the student must keep a letter of permission from school administration in the glove box for purposes of verification.

Correctives and Consequences: Consequences for any student in violation of the safe driving policy may include, but are not limited to

- One day of in-house suspension.
- Loss of open campus privileges for at least two weeks.
- Turning in car keys to the office upon arrival at school.

Skateboards, Bike, Scooters, etc. Use Policy

Expectation: These vehicles may be used as a means of transportation to and from school. They may not be ridden to and from class or in the corridors or parking lots on campus before, during or after school hours. **Vehicles may not be ridden down the hills from the upper campus and must obey all laws while in town during open campus.** This is a safety and maintenance issue. **Skateboarding is allowed in the fenced basketball court area during lunch time** as long as the cleanliness of the area is maintained.

Correctives and Consequences:

- Violators may have their vehicle confiscated and retained in the office until the end of the school day.
- Repeat violators will have their vehicle returned only to a parent or guardian.
- Students who do not comply with a staff member's corrective may face additional consequences for defiance.

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.mendocinousd.org

February 14th, 2022

Dear Mr. Mielke,

Thank you so much for your recent donation of equipment valued at $300.00 to the Mendocino High School Media Lab. We are very proud of the growth and student interest in our Media programs and donations like yours continue to make it possible for us to offer the very best learning opportunities for our students.

Our federal tax ID number is 87-2115222.

Again, thanks for your support!

Sincerely,

Jason Morse
Superintendent
Mendocino Unified School District

Donation of Equipment to the Media Lab

Donated by Art Mielke
Received by Marshall Brown
Date: Monday, February 7th, 2022

x2 Rack-Mountable Nady Systems 140 MOSFET Guitar Amp

x1 JVC Power Amp R-X330V

x1 Mitsubishi Power Amp DA-U156

Equipment will be used to power speakers for passive speakers and additional amplification for guitars when recording on site.

The total amount of equipment received: $300

MENDOCINO COMMUNITY NETWORK
UNAUDITED STATEMENT OF FUND NET POSITION WITH GASB 68 ADJUSTMENTS SEPARATED
July 31, 2021 WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021

	July 31, 2021	June 30, 2021
ASSETS		
Current Assets:		
Cash and Investments	$ 193,558	$ 206,530
Accounts Receivable	24,964	26,317
Prepaid Expense	0	0
Total Current Assets	218,522	232,847
Noncurrent Assets:		
Capital assets net of accumulated depreciation	79,762	79,762
Total Assets	$ 298,284	$ 312,609
LIABILITIES		
Current Liabilities:		
Accounts Payable	25,273	16,811
Unearned Revenues	16,552	14,731
Capital Leases, current portion	58,665	58,665
Total Current Liabilities	100,490	90,207
Non Current Liabilities		
Compensated absences	32,209	32,209
Total non-current liabilities	32,209	32,209
Total Liabilities	132,699	122,416
NET POSITION		
Net investment in capital assets	21,098	21,098
Unrestricted	144,487	169,095
Total Net Position	$ 165,585	$ 190,193

GASB 68 Information (see notes on page 2)

Total GASB 68 entries at 6/30/21 per auditors	(906,932)
Total Net Postion with GASB 68 entries included	(741,347)

GASB 68 Notes

1. In October 2015, MCN's auditors completed the FY 14-15 audit report. In this report, MCN's statement of n position for both FY 13-14 and FY 14-15 were restated in order to reflect required changes under GASB 68 in deferred penison liabilities which are required to be shown in audit financial statements when an enterprise involved.
2. The changes resulted in a decrease of the fund position of $537,439 for FY 13-14. Further adjustments by auditor reduced the change in FY 14-15 to a derease of $526,362 in the net fund assets .
3.The changes to the net fund position were recorded through a set of journal entries to the general ledger c in categories 9490,9663,9690,and 9793 which were recorded in January of 2016 based on information provic auditors. All GASB 68 adjustments are beyond the technical skill of MCN staff and are wholly provided by the
4. Further adjustments to these categories have been made by the district's new audit team every year since of 2016 resulting in an increase of the total of GASB pension adjustments to to $906,932 at 6/30/21.
5. The auditor's recommendation to MCN staff is that GASB 68 liabilities should be separated out when prese unaudited monthly financials statements. GASB 68 entries do not represent an acutal amount owed to any e the auditor, separating them out will give a better view for MCN staff, MUSD staff and the MUSD Board to m accurate judgements regarding MCN's fiscal position while at the same time representing the GASB 68 adjust that will continue to appear on current and future audit reports.

MENDOCINO COMMUNITY NETWORK
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION BASED ON AUDIT REPORT
(MINUS GASB ADJUSTMENTS)
FOR THE ONE MONTH PERIOD ENDING July 31, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	One Month Period Ended July 31, 2021	Twelve Month Period Ended June 30, 2021
OPERATING REVENUES		
Charges for services	$ 188,789	$ 2,326,386
Other Revenues	0	942
Total operating revenues	188,789	2,327,328
OPERATING EXPENSES:		
Salaries and Benefits	68,536	838,434
Supplies and Materials	19,731	78,909
Professional Services	122,572	1,410,856
Depreciation	0	25,730
Total Operating Expenses	210,839	2,353,929
Operation Income/(loss)	(22,050)	(26,601)
Non Operating Revenues and (Donation)		
Interest Income	0	532
Transfers In	775	9,194
Donation to District	(3,333)	(40,000)
Total Non Operating Revenues/Expenses	(2,558)	(30,274)
CHANGE IN NET POSITION	(24,608)	(56,875)
Net Position Beginning	190,193	247,068
Net Position Ending	$ 165,585	$ 190,193

MENDOCINO COMMUNITY NETWORK
UNAUDITED STATEMENT OF FUND NET POSITION WITH GASB 68 ADJUSTMENTS SEPARATED
August 31, 2021 WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021

	August 31, 2021	June 30, 2021
ASSETS		
Current Assets:		
Cash and Investments	$ 154,989	$ 206,530
Accounts Receivable	21,740	26,317
Prepaid Expense	0	0
Total Current Assets	176,729	232,847
Noncurrent Assets:		
Capital assets net of accumulated depreciation	61,752	79,762
Total Assets	$ 238,481	$ 312,609
LIABILITIES		
Current Liabilities:		
Accounts Payable	22,088	16,811
Unearned Revenues	16,195	14,731
Capital Leases, current portion	30,124	58,665
Total Current Liabilities	68,407	90,207
Non Current Liabilities		
Compensated absences	32,209	32,209
Total non-current liabilities	32,209	32,209
Total Liabilities	100,616	122,416
NET POSITION		
Net investment in capital assets	31,628	21,098
Unrestricted	106,237	169,095
Total Net Position	$ 137,865	$ 190,193

GASB 68 Information (see notes on page 2)

Total GASB 68 entries at 6/30/21 per auditors	(906,932)
Total Net Postion with GASB 68 entries included	(769,067)

GASB 68 Notes

1. In October 2015, MCN's auditors completed the FY 14-15 audit report. In this report, MCN's statement of r position for both FY 13-14 and FY 14-15 were restated in order to reflect required changes under GASB 68 in deferred penison liabilities which are required to be shown in audit financial statements when an enterprise involved.
2. The changes resulted in a decrease of the fund position of $537,439 for FY 13-14. Further adjustments by auditor reduced the change in FY 14-15 to a derease of $526,362 in the net fund assets .
3. The changes to the net fund position were recorded through a set of journal entries to the general ledger c in categories 9490,9663,9690,and 9793 which were recorded in January of 2016 based on information provic auditors. All GASB 68 adjustments are beyond the technical skill of MCN staff and are wholly provided by the
4. Further adjustments to these categories have been made by the district's new audit team every year since of 2016 resulting in an increase of the total of GASB pension adjustments to to $906,932 at 6/30/21.
5. The auditor's recommendation to MCN staff is that GASB 68 liabilities should be separated out when prese unaudited monthly financials statements. GASB 68 entries do not represent an acutal amount owed to any e the auditor, separating them out will give a better view for MCN staff, MUSD staff and the MUSD Board to m accurate judgements regarding MCN's fiscal position while at the same time representing the GASB 68 adjust that will continue to appear on current and future audit reports.

MENDOCINO COMMUNITY NETWORK
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION BASED ON AUDIT REPORT
(MINUS GASB ADJUSTMENTS)
FOR THE TWO MONTH PERIOD ENDING August 31, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	Two Month Period Ended August 31, 2021	Twelve Month Period Ended June 30, 2021
OPERATING REVENUES		
Charges for services	$ 374,098	$ 2,326,386
Other Revenues	0	942
Total operating revenues	374,098	2,327,328
OPERATING EXPENSES:		
Salaries and Benefits	141,095	838,434
Supplies and Materials	29,017	78,909
Professional Services	233,186	1,410,856
Depreciation	18,011	25,730
Total Operating Expenses	421,309	2,353,929
Operation Income/(loss)	(47,211)	(26,601)
Non Operating Revenues and (Donation)		
Interest Income	0	532
Transfers In	1,550	9,194
Donation to District	(6,667)	(40,000)
Total Non Operating Revenues/Expenses	(5,117)	(30,274)
CHANGE IN NET POSITION	(52,328)	(56,875)
Net Position Beginning	190,193	247,068
Net Position Ending	$ 137,865	$ 190,193

MENDOCINO COMMUNITY NETWORK
UNAUDITED STATEMENT OF FUND NET POSITION WITH GASB 68 ADJUSTMENTS SEPARATED
September 30, 2021 WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021

	September 30, 2021	June 30, 2021
ASSETS		
Current Assets:		
Cash and Investments	$ 156,842	$ 206,530
Accounts Receivable	17,056	26,317
Prepaid Expense	0	0
Total Current Assets	173,898	232,847
Noncurrent Assets:		
Capital assets net of accumulated depreciation	61,752	79,762
Total Assets	$ 235,650	$ 312,609
LIABILITIES		
Current Liabilities:		
Accounts Payable	23,611	16,811
Unearned Revenues	15,782	14,731
Capital Leases, current portion	30,124	58,665
Total Current Liabilities	69,517	90,207
Non Current Liabilities		
Compensated absences	32,209	32,209
Total non-current liabilities	32,209	32,209
Total Liabilities	101,726	122,416
NET POSITION		
Net investment in capital assets	31,628	21,098
Unrestricted	102,296	169,095
Total Net Position	$ 133,924	$ 190,193

GASB 68 Information (see notes on page 2)

Total GASB 68 entries at 6/30/21 per auditors	(906,932)
Total Net Postion with GASB 68 entries included	(773,008)

GASB 68 Notes

1. In October 2015, MCN's auditors completed the FY 14-15 audit report. In this report, MCN's statement of n position for both FY 13-14 and FY 14-15 were restated in order to reflect required changes under GASB 68 in deferred penison liabilities which are required to be shown in audit financial statements when an enterprise involved.
2. The changes resulted in a decrease of the fund position of $537,439 for FY 13-14. Further adjustments by auditor reduced the change in FY 14-15 to a derease of $526,362 in the net fund assets.
3. The changes to the net fund position were recorded through a set of journal entries to the general ledger c in categories 9490,9663,9690,and 9793 which were recorded in January of 2016 based on information provic auditors. All GASB 68 adjustments are beyond the technical skill of MCN staff and are wholly provided by the
4. Further adjustments to these categories have been made by the district's new audit team every year since of 2016 resulting in an increase of the total of GASB pension adjustments to to $906,932 at 6/30/21.
5. The auditor's recommendation to MCN staff is that GASB 68 liabilities should be separated out when prese unaudited monthly financials statements. GASB 68 entries do not represent an acutal amount owed to any e the auditor, separating them out will give a better view for MCN staff, MUSD staff and the MUSD Board to m accurate judgements regarding MCN's fiscal position while at the same time representing the GASB 68 adjust that will continue to appear on current and future audit reports.

MENDOCINO COMMUNITY NETWORK
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION BASED ON AUDIT REPORT
(MINUS GASB ADJUSTMENTS)
FOR THE THREE MONTH PERIOD ENDING September 30, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	Three Month Period Ended September 30, 2021	Twelve Month Period Ended June 30, 2021
OPERATING REVENUES		
Charges for services	$ 586,124	$ 2,326,386
Other Revenues	0	942
Total operating revenues	586,124	2,327,328
OPERATING EXPENSES:		
Salaries and Benefits	214,112	838,434
Supplies and Materials	38,724	78,909
Professional Services	363,939	1,410,856
Depreciation	18,011	25,730
Total Operating Expenses	634,786	2,353,929
Operation Income/(loss)	(48,662)	(26,601)
Non Operating Revenues and (Donation)		
Interest Income	0	532
Transfers In	2,393	9,194
Donation to District	(10,000)	(40,000)
Total Non Operating Revenues/Expenses	(7,607)	(30,274)
CHANGE IN NET POSITION	(56,269)	(56,875)
Net Position Beginning	190,193	247,068
Net Position Ending	$ 133,924	$ 190,193

MENDOCINO COMMUNITY NETWORK
UNAUDITED STATEMENT OF FUND NET POSITION WITH GASB 68 ADJUSTMENTS SEPARATED
October 31, 2021 WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021

	October 31, 2021	June 30, 2021
ASSETS		
Current Assets:		
Cash and Investments	$ 148,319	$ 206,530
Accounts Receivable	18,879	26,317
Prepaid Expense	0	0
Total Current Assets	167,198	232,847
Noncurrent Assets:		
Capital assets net of accumulated depreciation	61,752	79,762
Total Assets	$ 228,950	$ 312,609
LIABILITIES		
Current Liabilities:		
Accounts Payable	13,718	16,811
Unearned Revenues	16,436	14,731
Capital Leases, current portion	30,124	58,665
Total Current Liabilities	60,278	90,207
Non Current Liabilities		
Compensated absences	32,209	32,209
Total non-current liabilities	32,209	32,209
Total Liabilities	92,487	122,416
NET POSITION		
Net Investment in capital assets	31,628	21,098
Unrestricted	104,835	169,095
Total Net Position	$ 136,463	$ 190,193

GASB 68 Information (see notes on page 2)

Total GASB 68 entries at 6/30/21 per auditors	(906,932)
Total Net Postion with GASB 68 entries included	(770,469)

GASB 68 Notes

1. In October 2015, MCN's auditors completed the FY 14-15 audit report. In this report, MCN's statement of n position for both FY 13-14 and FY 14-15 were restated in order to reflect required changes under GASB 68 in deferred penison liabilities which are required to be shown in audit financial statements when an enterprise involved.
2. The changes resulted in a decrease of the fund position of $537,439 for FY 13-14. Further adjustments by auditor reduced the change in FY 14-15 to a derease of $526,362 in the net fund assets.
3. The changes to the net fund position were recorded through a set of journal entries to the general ledger c in categories 9490,9663,9690,and 9793 which were recorded in January of 2016 based on information provic auditors. All GASB 68 adjustments are beyond the technical skill of MCN staff and are wholly provided by the
4. Further adjustments to these categories have been made by the district's new audit team every year since of 2016 resulting in an increase of the total of GASB pension adjustments to to $906,932 at 6/30/21.
5. The auditor's recommendation to MCN staff is that GASB 68 liabilities should be separated out when prese unaudited monthly financials statements. GASB 68 entries do not represent an acutal amount owed to any e the auditor, separating them out will give a better view for MCN staff, MUSD staff and the MUSD Board to m accurate judgements regarding MCN's fiscal position while at the same time representing the GASB 68 adjust that will continue to appear on current and future audit reports.

MENDOCINO COMMUNITY NETWORK
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION BASED ON AUDIT REPORT
(MINUS GASB ADJUSTMENTS)
FOR THE FOUR MONTH PERIOD ENDING October 31, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	Four Month Period Ended October 31, 2021	Twelve Month Period Ended June 30, 2021
OPERATING REVENUES		
Charges for services	$ 777,881	$ 2,326,386
Other Revenues	0	942
Total operating revenues	777,881	2,327,328
OPERATING EXPENSES:		
Salaries and Benefits	289,983	838,434
Supplies and Materials	42,788	78,909
Professional Services	470,767	1,410,856
Depreciation	18,011	25,730
Total Operating Expenses	821,549	2,353,929
Operation Income/(loss)	(43,668)	(26,601)
Non Operating Revenues and (Donation)		
Interest Income	101	532
Transfers In	3,170	9,194
Donation to District	(13,333)	(40,000)
Total Non Operating Revenues/Expenses	(10,062)	(30,274)
CHANGE IN NET POSITION	(53,730)	(56,875)
Net Position Beginning	190,193	247,068
Net Position Ending	$ 136,463	$ 190,193

MENDOCINO COMMUNITY NETWORK
UNAUDITED STATEMENT OF FUND NET POSITION WITH GASB 68 ADJUSTMENTS SEPARATED
November 30, 2021 WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021

	November 30, 2021	June 30, 2021
ASSETS		
Current Assets:		
Cash and Investments	$ 159,684	$ 206,530
Accounts Receivable	17,783	26,317
Prepaid Expense	0	0
Total Current Assets	177,467	232,847
Noncurrent Assets:		
Capital assets net of accumulated depreciation	61,752	79,762
Total Assets	$ 239,219	$ 312,609
LIABILITIES		
Current Liabilities:		
Accounts Payable	16,453	16,811
Unearned Revenues	16,274	14,731
Capital Leases, current portion	30,124	58,665
Total Current Liabilities	62,851	90,207
Non Current Liabilities		
Compensated absences	32,209	32,209
Total non-current liabilities	32,209	32,209
Total Liabilities	95,060	122,416
NET POSITION		
Net investment in capital assets	31,628	21,098
Unrestricted	112,531	169,095
Total Net Position	$ 144,159	$ 190,193

GASB 68 Information (see notes on page 2)

Total GASB 68 entries at 6/30/21 per auditors	(906,932)
Total Net Postion with GASB 68 entries included	(762,773)

GASB 68 Notes

1. In October 2015, MCN's auditors completed the FY 14-15 audit report. In this report, MCN's statement of n position for both FY 13-14 and FY 14-15 were restated in order to reflect required changes under GASB 68 in deferred penison liabilities which are required to be shown in audit financial statements when an enterprise involved.
2. The changes resulted in a decrease of the fund position of $537,439 for FY 13-14. Further adjustments by auditor reduced the change in FY 14-15 to a derease of $526,362 in the net fund assets.
3. The changes to the net fund position were recorded through a set of journal entries to the general ledger c in categories 9490,9663,9690,and 9793 which were recorded in January of 2016 based on information provic auditors. All GASB 68 adjustments are beyond the technical skill of MCN staff and are wholly provided by the
4. Further adjustments to these categories have been made by the district's new audit team every year since of 2016 resulting in an increase of the total of GASB pension adjustments to to $906,932 at 6/30/21.
5. The auditor's recommendation to MCN staff is that GASB 68 liabilities should be separated out when prese unaudited monthly financials statements. GASB 68 entries do not represent an acutal amount owed to any e the auditor, separating them out will give a better view for MCN staff, MUSD staff and the MUSD Board to m accurate judgements regarding MCN's fiscal position while at the same time representing the GASB 68 adjust that will continue to appear on current and future audit reports.

MENDOCINO COMMUNITY NETWORK
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION BASED ON AUDIT REPORT
(MINUS GASB ADJUSTMENTS)
FOR THE FIVE MONTH PERIOD ENDING November 30, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	Five Month Period Ended November 30, 2021	Twelve Month Period Ended June 30, 2021
OPERATING REVENUES		
Charges for services	$ 978,524	$ 2,326,386
Other Revenues	0	942
Total operating revenues	978,524	2,327,328
OPERATING EXPENSES:		
Salaries and Benefits	364,888	838,434
Supplies and Materials	50,393	78,909
Professional Services	578,583	1,410,856
Depreciation	18,011	25,730
Total Operating Expenses	1,011,875	2,353,929
Operation Income/(loss)	(33,351)	(26,601)
Non Operating Revenues and (Donation)		
Interest Income	101	532
Transfers In	3,883	9,194
Donation to District	(16,667)	(40,000)
Total Non Operating Revenues/Expenses	(12,683)	(30,274)
CHANGE IN NET POSITION	(46,034)	(56,875)
Net Position Beginning	190,193	247,068
Net Position Ending	$ 144,159	$ 190,193

MENDOCINO COMMUNITY NETWORK
UNAUDITED STATEMENT OF FUND NET POSITION WITH GASB 68 ADJUSTMENTS SEPARATED
December 31, 2021 WITH COMPARATIVE TOTALS AS OF JUNE 30, 2021

	December 31, 2021	June 30, 2021
ASSETS		
Current Assets:		
Cash and Investments	$ 170,081	$ 206,530
Accounts Receivable	18,197	26,317
Prepaid Expense	0	0
Total Current Assets	188,278	232,847
Noncurrent Assets:		
Capital assets net of accumulated depreciation	54,032	79,762
Total Assets	$ 242,310	$ 312,609
LIABILITIES		
Current Liabilities:		
Accounts Payable	16,697	16,811
Unearned Revenues	16,036	14,731
Capital Leases, current portion	30,124	58,665
Total Current Liabilities	62,857	90,207
Non Current Liabilities		
Compensated absences	32,209	32,209
Total non-current liabilities	32,209	32,209
Total Liabilities	95,066	122,416
NET POSITION		
Net investment in capital assets	23,908	21,098
Unrestricted	123,336	169,095
Total Net Position	$ 147,244	$ 190,193

GASB 68 Information (see notes on page 2)

Total GASB 68 entries at 6/30/21 per auditors	(906,932)
Total Net Postion with GASB 68 entries included	(759,688)

GASB 68 Notes

1. In October 2015, MCN's auditors completed the FY 14-15 audit report. In this report, MCN's statement of n position for both FY 13-14 and FY 14-15 were restated in order to reflect required changes under GASB 68 in deferred penison liabilities which are required to be shown in audit financial statements when an enterprise involved.
2. The changes resulted in a decrease of the fund position of $537,439 for FY 13-14. Further adjustments by auditor reduced the change in FY 14-15 to a derease of $526,362 in the net fund assets.
3. The changes to the net fund position were recorded through a set of journal entries to the general ledger c in categories 9490,9663,9690,and 9793 which were recorded in January of 2016 based on information provic auditors. All GASB 68 adjustments are beyond the technical skill of MCN staff and are wholly provided by the
4. Further adjustments to these categories have been made by the district's new audit team every year since of 2016 resulting in an increase of the total of GASB pension adjustments to to $906,932 at 6/30/21.
5. The auditor's recommendation to MCN staff is that GASB 68 liabilities should be separated out when prese unaudited monthly financials statements. GASB 68 entries do not represent an acutal amount owed to any e the auditor, separating them out will give a better view for MCN staff, MUSD staff and the MUSD Board to m accurate judgements regarding MCN's fiscal position while at the same time representing the GASB 68 adjust that will continue to appear on current and future audit reports.

MENDOCINO COMMUNITY NETWORK
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION BASED ON AUDIT REPORT
(MINUS GASB ADJUSTMENTS)
FOR THE SIX MONTH PERIOD ENDING December 31, 2021
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	Six Month Period Ended December 31, 2021	Twelve Month Period Ended June 30, 2021
OPERATING REVENUES		
Charges for services	$ 1,187,677	$ 2,326,386
Other Revenues	0	942
Total operating revenues	1,187,677	2,327,328
OPERATING EXPENSES:		
Salaries and Benefits	438,318	838,434
Supplies and Materials	50,263	78,909
Professional Services	701,029	1,410,856
Depreciation	25,730	25,730
Total Operating Expenses	1,215,340	2,353,929
Operation Income/(loss)	(27,663)	(26,601)
Non Operating Revenues and (Donation)		
Interest Income	101	532
Transfers In	4,613	9,194
Donation to District	(20,000)	(40,000)
Total Non Operating Revenues/Expenses	(15,286)	(30,274)
CHANGE IN NET POSITION	(42,949)	(56,875)
Net Position Beginning	190,193	247,068
Net Position Ending	$ 147,244	$ 190,193

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MICHELLE HUTCHINS
Superintendent of Schools

SERVICE EXCELLENCE INNOVATION TEAMWORK

February 14, 2022

Jason Morse, Superintendent
Members, Board of Trustees
Mendocino Unified School District
P.O. Box 1154
Mendocino, California 95460

Subject: County Office Review of the 2021-22 First Interim Report

Dear Superintendent and Members of the Board:

We have reviewed the 2021-22 First Interim Report of the Mendocino Unified School District, in accordance with Education Code Section 42130, to determine if it complies with the criteria and standards adopted by the State Board of Education pursuant to EC Section 33127. AB1200 and AB2756 charge County Offices of Education with certain fiscal oversight of school districts, and in order to comply, MCOE must assure that expenditures will not exceed available reserves and that all budget documents are complete and accurate. Any technical corrections to the budget that come to our attention during our review will be directed to your district's Business Manager.

Based on our review and analysis, we believe that the first interim report approved by the district's governing board on December 14, 2021 reflects the financial status of the district and is consistent with the state's criteria and standards. Thus, we concur with the positive certification.

2022-23 Proposed Budget

In January, Governor Newsom released the first look at his proposed budget for 2022-23. The revenue forecast has drastically improved from the 2021 State Budget Act. The Governor is proposing significant revisions to existing TK-12 education programs and education areas that include the LCFF, ELO Programs, and special education.

The Governor's budget proposes a 5.33% COLA for 2022-23 applied to LCFF base grants, and other categorical programs. The major TK-12 programs can expect to see increased funds to the Special Education base funding formula, Universal access to school meals, Transitional Kindergarten Expansion, and College and Career Pathways are among some of the proposals.

Issues left with no solution include fiscal instability facing many LEA's due to declining enrollment and high absenteeism rates. At this time, the Governor's budget does not offer any relief for school employers' in 2022-23 in relation to increased pension costs.

Overall, the proposed budget provides many positives for schools. However, the January proposal is just the starting point. The proposed plan now goes before Legislators to review, dissect, and debate. Returning to your first interim budget report, your district's fiscal crisis indicators include the following risk factors:

- **Deficit Spending and Reserves:** Unrestricted deficit spending is projected to total **$(1,873,962)** over the Multi-Year Projection (MYP) period, spending down 73% of reserves. The unrestricted ending fund balance decreases from $2,567,683 at the beginning of 2021-22 to $693,721 at the end of June 2024.

  In each year of the MYP the district maintains the state mandated Reserve for Economic Uncertainty (REU) of 4% of total expenditures. We note, that total unrestricted reserves at the end of June 2024 amount to 7% of total expenditures. The California Department of Education and the Government Finance Officers Association recommend a minimum reserve of two months of general fund expenditures, or roughly 16.7%. We encourage you to continue to work toward aligning expenditures with current year revenues and build general fund reserves.

  As we learned during the great recession and more recently with the COVID pandemic, districts with healthy reserves are better able to weather economic downturns and sustain staff, programs and services to students.

- **Declining Enrollment and ADA:** Schools in declining enrollment will experience a sharp decline in LCFF funding in 2022-23. The district must monitor enrollment and ADA projections, and align staffing and services with student counts and budget projections.

Districts were required to present and approve, by the local governing board of the LEA by October 29, 2021, the Elementary and Secondary School Emergency Relief (ESSER) III Expenditure Plan, which was to address the impact of COVID-19 on elementary and secondary schools. Districts are also required to do a LCAP Supplemental that needs to be presented to the Board by February 28, 2022.

We remind districts that both the LCAP Federal Addendum and ESSER III Plans must be on the districts web page.

The Second Interim Budget Report is due to our office no later than March 17. As we begin planning for the 2022-23 budget, we want to remind districts that the Local Control and Accountability Plan (LCAP) Supplemental from February 28, 2022, needs to be added to the 2022-23 LCAP Plan.

We continue to support you in your efforts to maintain the fiscal health of your school district. As always, we recommend fiscal prudence, preferring to err on the side of conservativism. We encourage all districts to plan carefully, paying close attention to their multi-year projections and the fiscal impact of today's decisions on future budgets.

Please let us know if you have any questions or comments. I can be reached at (707) 467-5043; and Merilyn Tiriboyi is at (707) 467-5034.

Sincerely,

Michelle Ebert
Director, External Fiscal Services

cc: Meg Kailikole , Business Manager, MUSD
Michelle Hutchins, Superintendent of Schools, MCOE
Merilyn Teriboyi, Assistant Superintendent, Business Services, MCOE
Melissa Dale, District Fiscal Advisor, MCOE

Mendocino Unified School District

Administrative Regulation 3513.1
Approved 3/10/22

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

Board Policy 3513.1
Approved 3/10/22

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

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.mendocinousd.org

CELLUAR 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/date device: _____

_____

Budget Coding:

FD (##)	RS (###)	Y (#)	OBJ (####)	SCH (###)	GL (####)	FC (####)	DD (####)

DEPARTMENT APPROVAL FOR CELLULAR/DATA USAGE COSTS:

_____ _____
Department Supervisor Date Superintendent Date

3/10/22

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

Mendocino Unified School District

BOND MEASURE
IMPROVEMENT BOND
PROGRAM
PHASE ONE PROJECT

Monthly Progress Report
March 2022

Prepared By

Alameida
Architecture

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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

Table of Contents

Original Projected Revenues Schedule & Cost	3
Phase One Progress Summary (Budget in Progress)	4
Construction Cost Changes Summary	5
Schedule Status	7
Request for Information Log (RFI'S)	18
Progress Photographs	23
Detailed Project Budgets	27

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:		Available
	Series A Bond (less issuance cost)	18,884,464
	Interest to date	119,912
	Issuance cost and Interset 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	1,501,336	609,762	2,111,915	0
Bidding, Permitting, Misc.	140,000	175,086	-35,086	169,573	-29,573
Construction	14,591,362	2,675,515	11,915,847	14,591,362	0
8% Owners Contingency	1,104,000	0	1,104,000	1,104,000	0
Construction Support	441,774	387,130	54,644	441,774	0
Fixtures & furniture	250,000	0	250,000	250,000	0
Reserve	0	0	0	0	0
Totals	**18,639,051**	**4,739,066**	**13,899,168**	**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

Construction progressing beyond demolition. Concrete foundations and slabs poured in southwest corner of building and other incidental locations. Wall and roof framing moving forward. Above ground rough plumbing and electrical proceeding though electrical hampered by PG&E temp power turnover

Potential Issues:

The project's electrical engineer continues corresponding with PG&E regarding temporay temporary power necessary to power the Temporary Classrooms as well as the Gymnasium. Recently a date ofapril 27th for shipping temp. panel, that has already been pushed to June 1st due to continued supply chain issues. Impact to the owner's contincgency remain to be relatively minimum, the largest new item being the addition of seismic loops for the fire sprinkler system. Original plans did not account for Seismic joint that occurs around the library. Have not seen dollar value associated with dry rot repairs.

Next Steps ….

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

COST CHANGE EVENTS

QUATTROCCHI KWOK
ARCHITECTS
Main Office

Printed on Mon Feb 28, 2022 at 08:36 am PST

Job #: 1819.00 Mendocino HS -Main Bldg Modernization
10700 Ford Street
Mendocino, California 95460
17079375871

Change Events

#	Title	Scope	Type	Reason	Status	Origin	ROM	Prime Totals	Commitment Totals	RFQs	Commitment COs	Prime PCOs
019	Delete Assisted Listening System	In Scope	Owner Contingency	Scope change	Open		-$7,186.47	$0.00	$0.00			
018	Second PG&E Trench Crossing at Kasten Street	Out of Scope	Owner Contingency	Unforeseen/hidden condition	Open		$6,877.92	$0.00	$0.00			
017	Add Expansion Loops on Fire Sprinkler System Piping	Out of Scope	Owner Contingency	Scope change	Open	RFI#CON-044: Metraflex for Seismic Separations	$14,774.45	$0.00	$0.00			
016	Security System Provisions	Out of Scope	Owner Contingency	Scope change	Pending	RFI#CON-060: Control Panel & Door Contact Locations per ASI 08	$0.00	$0.00	$0.00			
015	Remove & Replace Portion of SOG in Custodian Room A130	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			
014	Remove & Replace Existing Damaged Shear Ply at Library Addition	Out of Scope	Owner Contingency	Unforeseen/hidden condition	Pending		$0.00	$0.00	$0.00			
013	Handling and Disposal of Liquids from Fuel Tank and Acid Waste Tank	Out of Scope	Owner Contingency	Unforeseen/hidden condition	Open		$20,997.58	$0.00	$0.00			
012	Added Fire Sprinkler Heads to Ensure Adequate Coverage	Out of Scope	Owner Contingency	Scope change	Open	RFI#CON-031: Fire Sprinkler Coverage	$2,450.40	$0.00	$0.00			
011	Seating Alcoves in Corridor (ASI #004)	Out of Scope	Owner Contingency	Scope change	Pending		$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	Void		$0.00	$0.00	$0.00			
001	Temporary Power Measures to the Main Building and to Panel DA in Gym	Out of Scope	Contingency	Unforeseen/hidden condition	Open	RFI#CON-001: Gym Distribution Panel DA Power	$54,112.62	$0.00	$0.00			

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#	Title	Scope	Type	Reason	Status	Origin	ROM	Prime Totals	Commitment Totals	RFQs	Commitment COs	Prime PCOs
Report Grand Totals							**$141,189.16**	**$49,162.66**	**$0.00**			

SCHEDULE STATUS

Activity ID	Activity Name	Original Duration	Remaining Duration	Start	Finish	Total Float	Predecessor	Successors
N-SITE1000	SD - UG Piping, CO, DI's	3	3	06-Apr-22	08-Apr-22	115	SITE1000	N-SITE11(
N-SITE1040	DW - UG Piping & Connect to (E)	5	5	11-Apr-22	15-Apr-22	137	N-SITE10	N-SITE11(
N-SITE1050	FW - UG Piping	2	2	11-Apr-22	12-Apr-22	140	N-SITE10	N-SITE11(
N-SITE1100	Concrete Curbs & Wals	5	5	18-Apr-22	22-Apr-22	137	N-SITE10	N-SITE11'
N-SITE1110	Concrete Flatwork	5	5	25-Apr-22	29-Apr-22	137	N-SITE11(	N-SITE11!
N-SITE1120	Plug Pave	2	2	31-May-22	01-Jun-22	117	N-SITE11'	N-SITE11!
N-SITE1150	Slurry Seal (N) & (E) AC Paving	1	1	02-Jun-22	02-Jun-22	117	N-SITE11'	CLO7000
N-SITE1200	Landscaping	5	5	03-Jun-22	09-Jun-22	117	SITE1189	CLO7000
East Site Area & Courtyard		45	45	11-Apr-22	13-Jun-22	125		
E-SITE1000	SD - UG Piping, CO, DI's	5	5	11-Apr-22	15-Apr-22	115	SITE1000	E-SITE11(
E-SITE2000	CIP Curved Benches	5	5	18-Apr-22	22-Apr-22	142	E-SITE10	E-SITE20
E-SITE2030	Footings & Curved Conc. Wall at Courtyard Platform	5	5	18-Apr-22	22-Apr-22	140	E-SITE10	E-SITE20-
E-SITE1070	Site Electrical Rough-In	10	10	18-Apr-22	29-Apr-22	115	S-SITE10	E-SITE10!
E-SITE1040	DW - UG Piping & Connect to (E)	2	2	18-Apr-22	19-Apr-22	123	E-SITE10	E-SITE11(
E-SITE2010	Redwood Curved Bench Tops	5	5	25-Apr-22	29-Apr-22	142	E-SITE20	E-SITE20!
E-SITE2040	PT Douglas Fir Posts, Beams, Joists at Courtyard Platform	5	5	25-Apr-22	29-Apr-22	140	E-SITE20	E-SITE20!
E-SITE2020	Doner Pavers on Curved Bench Face	3	3	02-May-22	04-May-22	142	E-SITE20	CLO7000
E-SITE2050	Redwood Decking at Courtyard Platform	5	5	02-May-22	06-May-22	140	E-SITE20	CLO7000
E-SITE1100	Concrete Curbs & Wals	5	5	02-May-22	06-May-22	115	E-SITE10	E-SITE11'
E-SITE1110	Concrete Flatwork	15	15	09-May-22	27-May-22	115	E-SITE11(	E-SITE11!
E-SITE1200	Landscaping	10	10	31-May-22	13-Jun-22	115	SITE1189	CLO7000
E-SITE1210	Bike Racks	1	1	31-May-22	31-May-22	124	E-SITE11'	CLO7000
E-SITE1220	Site Furnishings - Picnic Tables & Trash Bins	1	1	31-May-22	31-May-22	124	E-SITE11'	CLO7000
E-SITE1120	Plug Pave	2	2	31-May-22	01-Jun-22	117	E-SITE11'	E-SITE11!
E-SITE1150	Slurry Seal (N) & (E) AC Paving	1	1	02-Jun-22	02-Jun-22	117	E-SITE11'	E-SITE11(
E-SITE1160	Bollards	2	2	03-Jun-22	06-Jun-22	120	E-SITE11!	CLO7000
E-SITE1080	Site Lighting Fixtures	5	5	06-Jun-22	10-Jun-22	126	S-SITE11-	CLO4000
Building - North		233	233	27-Dec-21	23-Nov-22	12		
Abatement & Demolition - North		18	18	27-Dec-21	20-Jan-22	0		
N.DEMO2000	Int. Selective Demolition - North	15	15	27-Dec-21	17-Jan-22	0	S.DEMO1	N.STR10(
N.DEMO2010	Abatement - North	7	7	03-Jan-22	11-Jan-22	2	S.DEMO1	N.DEMO2
N.DEMO2020	Int. Plumbing Layout for Concrete Cut & Demo - North	1	1	10-Jan-22	10-Jan-22	2	N.DEMO2	N.DEMO2
N.DEMO2030	Concrete Cut & Demo for Int. Plumbing Trenches - North	4	4	10-Jan-22	13-Jan-22	2	N.DEMO2	N.DEMO2
N.DEMO2040	Shoring - North	3	3	10-Jan-22	12-Jan-22	6	S.DEMO1	N.FDN10
N.DEMO2050	Concrete Cut & Demo for Interior Foundation	3	3	18-Jan-22	20-Jan-22	0	N.DEMO2	N.FDN10
Foundation - North		44	44	11-Jan-22	14-Mar-22	64		
N.FDN1000	Layout Footings	1	1	11-Jan-22	11-Jan-22	7	N.DEMO2	N.FDN10
N.FDN2000	Underslab Plumbing	10	10	21-Jan-22	03-Feb-22	16	N.FDN10	N.FDN30!
N.FDN1010	Excavate Footings	5	5	21-Jan-22	27-Jan-22	0	N.DEMO2	N.FDN10!
N.FDN1030	Plumbing Sleeves	1	1	28-Jan-22	28-Jan-22	0	N.FDN10	N.FDN10-
N.FDN2010	Underslab Electrical	5	5	28-Jan-22	03-Feb-22	16	N.FDN10	N.FDN30!
N.FDN1040	Form Templates at Footings	2	2	31-Jan-22	01-Feb-22	0	N.FDN10	N.FDN10!
N.FDN1050	Rebar at Footings	3	3	02-Feb-22	04-Feb-22	0	N.FDN10	N.FDN10'
N.FDN1060	Layout for Framing Anchors (Tape)	3	3	02-Feb-22	04-Feb-22	3	N.FDN10	N.FDN10!
N.FDN1070	Align Steel, Hang Curb Forms	3	3	07-Feb-22	09-Feb-22	0	N.FDN10	N.FDN10!
N.FDN1080	Set Anchor Bolts	2	2	07-Feb-22	08-Feb-22	1	N.FDN10	N.FDN10!
N.FDN1090	Place Concrete in Footings	1	1	10-Feb-22	10-Feb-22	0	N.FDN10	N.FDN11(
N.FDN1100	Strip Forms / Clean Footings, incl. Tops	3	3	11-Feb-22	15-Feb-22	0	N.FDN10	N.FDN30(
N.FDN3000	Rock at SOG	1	1	16-Feb-22	16-Feb-22	0	N.FDN11(	N.STR10'
N.FDN3010	Membrand / Sand at SOG	1	1	17-Feb-22	17-Feb-22	0	N.FDN30!	N.FDN30!
N.FDN3020	Form Slab Edges, Curbs, Walls at SOG	3	3	18-Feb-22	23-Feb-22	0	N.FDN30	N.FDN30!
N.FDN3030	Blockouts at Steel Columns at SOG	1	1	23-Feb-22	23-Feb-22	3	N.FDN30	N.FDN30!



COMPLETED

Remaining Level of Effort | Actual Level of Effort | Remaining Work
Critical LOE | Actual Work | Critical Remaining Work

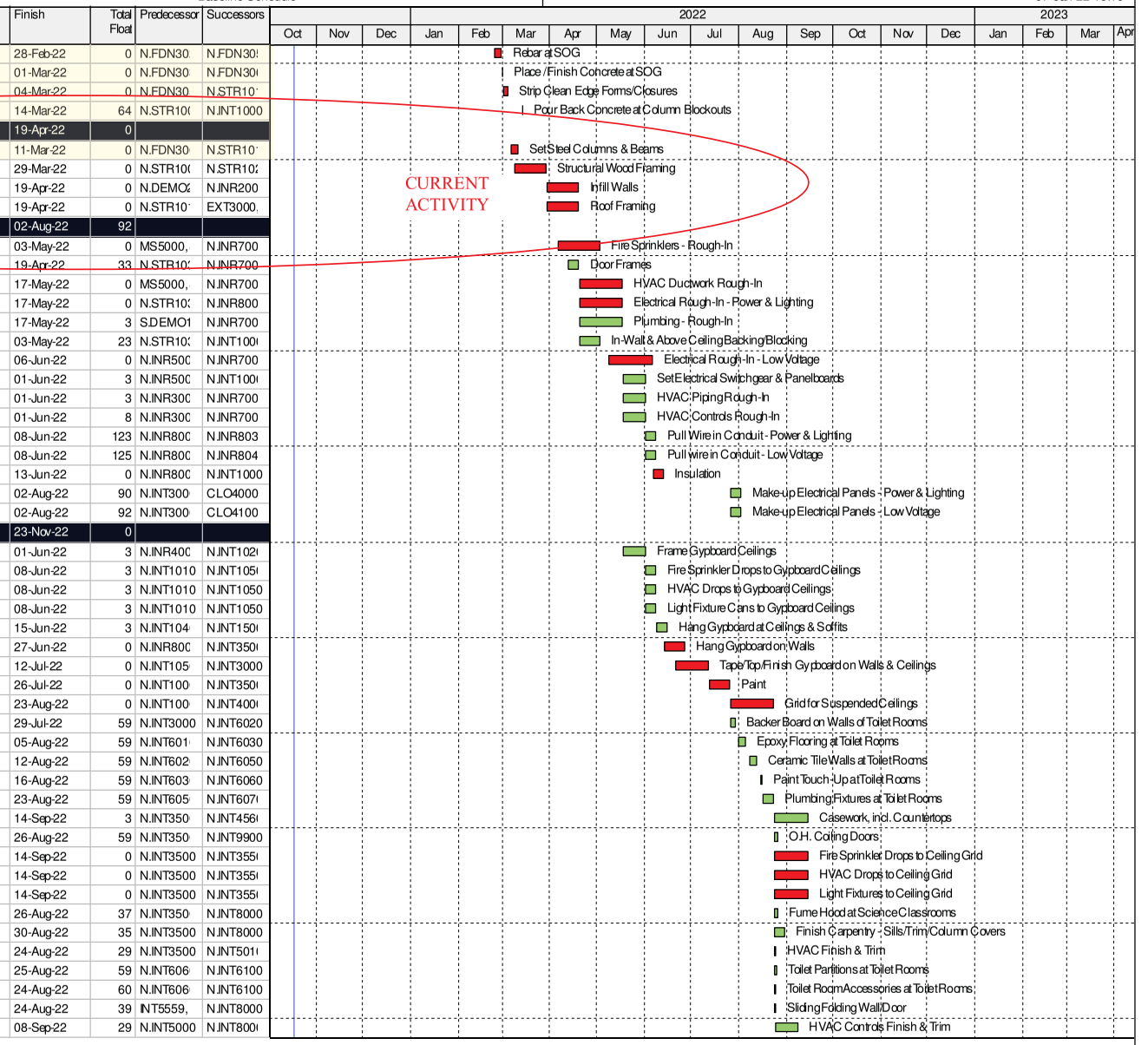
COMPLETED

TASK filter: All Activities

Lathrop CONSTRUCTION ASSOCIATES, INC.

Mendocino High School - Modernization | Baseline Schedule | 07-Jan-22 15:16

Activity ID	Activity Name	Original Duration	Remaining Duration	Start	Finish	Total Float	Predecessor	Successors
N.FDN3040	Rebar at SOG	3	3	24-Feb-22	28-Feb-22	0	N.FDN30	N.FDN30
N.FDN3050	Place / Finish Concrete at SOG	1	1	01-Mar-22	01-Mar-22	0	N.FDN30	N.FDN30
N.FDN3060	Strip Clean Edge Forms/Closures	3	3	02-Mar-22	04-Mar-22	0	N.FDN30	N.STR10
N.FDN3070	Pour Back Concrete at Column Blockouts	1	1	14-Mar-22	14-Mar-22	64	N.STR10	N.INT1000
Structural - North		32	32	07-Mar-22	19-Apr-22	0		
N.STR1000	Set Steel Columns & Beams	5	5	07-Mar-22	11-Mar-22	0	N.FDN30	N.STR10
N.STR1010	Structural Wood Framing	15	15	09-Mar-22	29-Mar-22	0	N.STR10	N.STR10
N.STR1030	Infill Walls	15	15	30-Mar-22	19-Apr-22	0	N.DEMO	N.INR200
N.STR1020	Roof Framing	15	15	30-Mar-22	19-Apr-22	0	N.STR10	EXT3000,
Interior Rough-In - North		83	83	06-Apr-22	02-Aug-22	92		
N.INR2000	Fire Sprinklers - Rough-In	20	20	06-Apr-22	03-May-22	0	MS5000,	N.INR700
N.INR1050	Door Frames	5	5	13-Apr-22	19-Apr-22	33	N.STR10	N.INR700
N.INR3000	HVAC Ductwork Rough-In	20	20	20-Apr-22	17-May-22	0	MS5000,	N.INR700
N.INR5000	Electrical Rough-In - Power & Lighting	20	20	20-Apr-22	17-May-22	0	N.STR10	N.INR800
N.INR4000	Plumbing - Rough-In	20	20	20-Apr-22	17-May-22	3	S.DEMO1	N.INR700
N.INR1030	In-Wall & Above Ceiling Backing/Blocking	10	10	20-Apr-22	03-May-22	23	N.STR10	N.INT100
N.INR5020	Electrical Rough-In - Low Voltage	20	20	09-May-22	06-Jun-22	0	N.INR500	N.INR700
N.INR8000	Set Electrical Switchgear & Panelboards	10	10	18-May-22	01-Jun-22	3	N.INR500	N.INT100
N.INR3010	HVAC Piping Rough-In	10	10	18-May-22	01-Jun-22	3	N.INR300	N.INR700
N.INR3020	HVAC Controls Rough-In	10	10	18-May-22	01-Jun-22	8	N.INR300	N.INR700
N.INR8010	Pull Wire in Conduit - Power & Lighting	5	5	02-Jun-22	08-Jun-22	123	N.INR800	N.INR803
N.INR8020	Pull wire in Conduit - Low Voltage	5	5	02-Jun-22	08-Jun-22	125	N.INR800	N.INR804
N.INR7000	Insulation	5	5	07-Jun-22	13-Jun-22	0	N.INR800	N.INT1000
N.INR8030	Make-up Electrical Panels - Power & Lighting	5	5	27-Jul-22	02-Aug-22	90	N.INT300	CLO4000
N.INR8040	Make-up Electrical Panels - Low Voltage	5	5	27-Jul-22	02-Aug-22	92	N.INT300	CLO4100
Interior Finishes - North		133	133	18-May-22	23-Nov-22	0		
N.INT1010	Frame Gypboard Ceilings	10	10	18-May-22	01-Jun-22	3	N.INR400	N.INT102
N.INT1020	Fire Sprinkler Drops to Gypboard Ceilings	5	5	02-Jun-22	08-Jun-22	3	N.INT1010	N.INT105
N.INT1030	HVAC Drops to Gypboard Ceilings	5	5	02-Jun-22	08-Jun-22	3	N.INT1010	N.INT1050
N.INT1040	Light Fixture Cans to Gypboard Ceilings	5	5	02-Jun-22	08-Jun-22	3	N.INT1010	N.INT1050
N.INT1050	Hang Gypboard at Ceilings & Soffits	5	5	09-Jun-22	15-Jun-22	3	N.INT104	N.INT150
N.INT1000	Hang Gypboard on Walls	10	10	14-Jun-22	27-Jun-22	0	N.INR800	N.INT350
N.INT1500	Tape/Top/Finish Gypboard on Walls & Ceilings	15	15	21-Jun-22	12-Jul-22	0	N.INT105	N.INT3000
N.INT3000	Paint	10	10	13-Jul-22	26-Jul-22	0	N.INT100	N.INT350
N.INT3500	Grid for Suspended Ceilings	20	20	27-Jul-22	23-Aug-22	0	N.INT100	N.INT400
N.INT6010	Backer Board on Walls of Toilet Rooms	3	3	27-Jul-22	29-Jul-22	59	N.INT3000	N.INT6020
N.INT6020	Epoxy Flooring at Toilet Rooms	5	5	01-Aug-22	05-Aug-22	59	N.INT601	N.INT6030
N.INT6030	Ceramic Tile Walls at Toilet Rooms	5	5	08-Aug-22	12-Aug-22	59	N.INT602	N.INT6050
N.INT6050	Paint Touch-Up at Toilet Rooms	2	2	15-Aug-22	16-Aug-22	59	N.INT603	N.INT6060
N.INT6060	Plumbing Fixtures at Toilet Rooms	5	5	17-Aug-22	23-Aug-22	59	N.INT605	N.INT607
N.INT4000	Casework, incl. Countertops	15	15	24-Aug-22	14-Sep-22	3	N.INT350	N.INT456
N.INT5550	O.H. Coiling Doors	3	3	24-Aug-22	26-Aug-22	59	N.INT350	N.INT9900
N.INT3510	Fire Sprinkler Drops to Ceiling Grid	15	15	24-Aug-22	14-Sep-22	0	N.INT3500	N.INT355
N.INT3520	HVAC Drops to Ceiling Grid	15	15	24-Aug-22	14-Sep-22	0	N.INT3500	N.INT355
N.INT3530	Light Fixtures to Ceiling Grid	15	15	24-Aug-22	14-Sep-22	0	N.INT3500	N.INT355
N.INT4600	Fume Hood at Science Classrooms	3	3	24-Aug-22	26-Aug-22	37	N.INT350	N.INT8000
N.INT4300	Finish Carpentry - Sills/Trim/Column Covers	5	5	24-Aug-22	30-Aug-22	35	N.INT3500	N.INT8000
N.INT5000	HVAC Finish & Trim	1	1	24-Aug-22	24-Aug-22	29	N.INT3500	N.INT501
N.INT6070	Toilet Partitions at Toilet Rooms	2	2	24-Aug-22	25-Aug-22	59	N.INT606	N.INT6100
N.INT6080	Toilet Room Accessories at Toilet Rooms	1	1	24-Aug-22	24-Aug-22	60	N.INT606	N.INT6100
N.INT5560	Sliding Folding Wall/Door	1	1	24-Aug-22	24-Aug-22	39	INT5559,	N.INT8000
N.INT5010	HVAC Controls Finish & Trim	10	10	25-Aug-22	08-Sep-22	29	N.INT5000	N.INT800



COMPLETED

CURRENT ACTIVITY

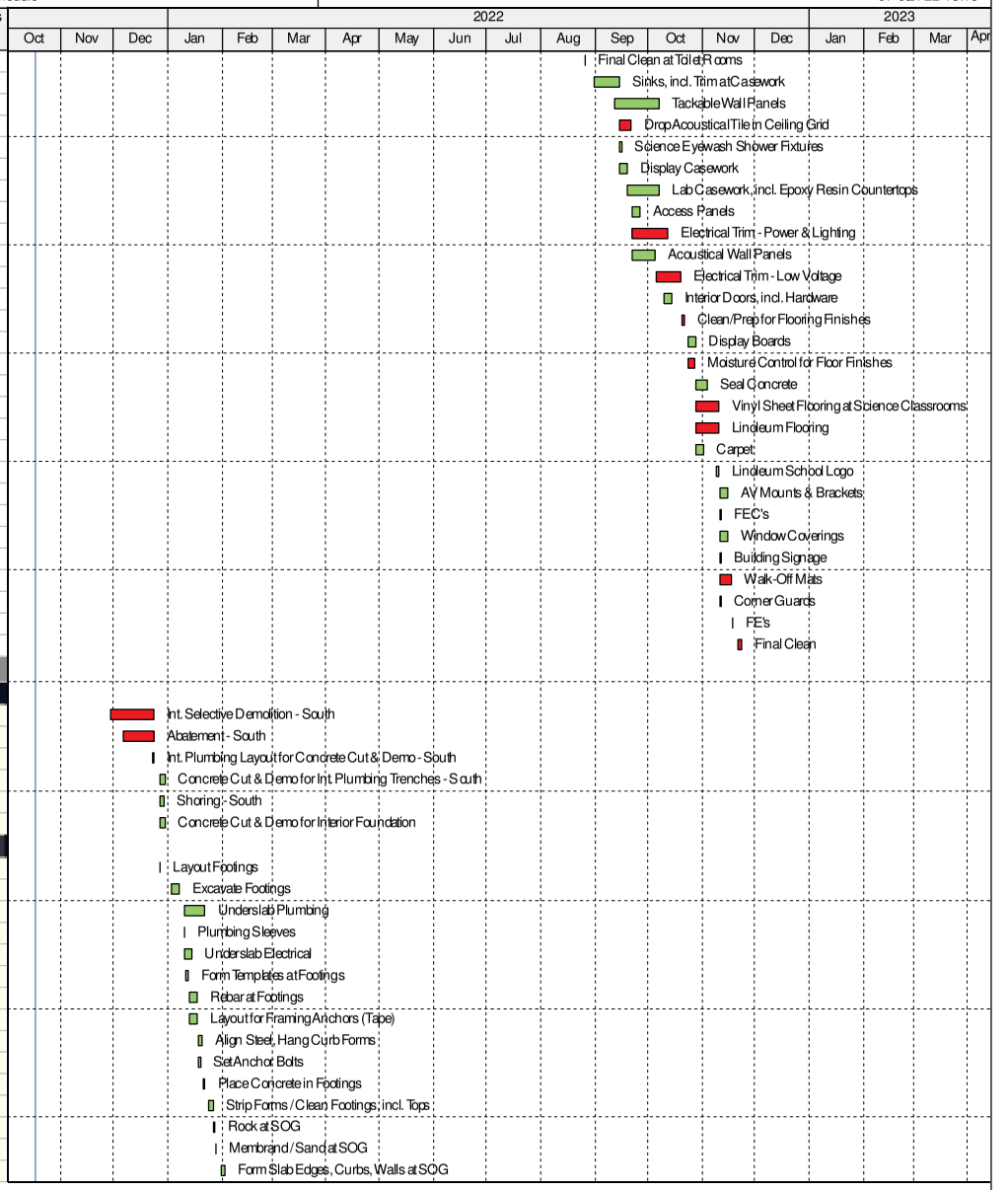
Remaining Level of Effort | Actual Level of Effort | Remaining Work
Critical LOE | Actual Work | Critical Remaining Work

COMPLETED

TASK filter: All Activities

Lathrop CONSTRUCTION ASSOCIATES, INC.

Activity ID	Activity Name	Original Duration	Remaining Duration	Start	Finish	Total Float	Predecessor	Successors
N.INT6100	Final Clean at Toilet Rooms	1	1	26-Aug-22	26-Aug-22	59	N.INT6080	N.INT9900
N.INT4560	Sinks, incl. Trim at Casework	10	10	31-Aug-22	14-Sep-22	23	N.INT4000	N.INT9001
N.INT4700	Tackable Wall Panels	20	20	12-Sep-22	07-Oct-22	3	N.INT4000	N.INT5510
N.INT3550	Drop Acoustical Tile in Ceiling Grid	5	5	15-Sep-22	21-Sep-22	0	N.INT3520	N.INT5100
N.INT4570	Science Eyewash Shower Fixtures	2	2	15-Sep-22	16-Sep-22	23	N.INT4560	N.INT8000
N.INT9550	Display Casework	3	3	15-Sep-22	19-Sep-22	44	N.INT4000	N.INT9900
N.INT4010	Lab Casework, incl. Epoxy Resin Countertops	15	15	19-Sep-22	07-Oct-22	14	N.INT3500	N.INT8100
N.INT5500	Access Panels	3	3	22-Sep-22	26-Sep-22	17	N.INT3550	N.INT8000
N.INT5100	Electrical Trim - Power & Lighting	15	15	22-Sep-22	12-Oct-22	0	N.INT3550	N.INT5110
N.INT4710	Acoustical Wall Panels	10	10	22-Sep-22	05-Oct-22	32	N.INT3550	N.INT9900
N.INT5110	Electrical Trim - Low Voltage	10	10	06-Oct-22	19-Oct-22	0	N.INT3550	N.INT8001
N.INT5510	Interior Doors, incl. Hardware	5	5	10-Oct-22	14-Oct-22	3	N.INT4700	N.INT9001
N.INT8000	Clean/Prep for Flooring Finishes	2	2	20-Oct-22	21-Oct-22	0	N.INT4700	N.INT9001
N.INT9000	Display Boards	5	5	24-Oct-22	28-Oct-22	15	N.INT4560	CLO7000
N.INT8005	Moisture Control for Floor Finishes	4	4	24-Oct-22	27-Oct-22	0	N.INT8000	N.INT8011
N.INT8010	Seal Concrete	5	5	28-Oct-22	03-Nov-22	10	N.INT8000	N.INT9901
N.INT8100	Vinyl Sheet Flooring at Science Classrooms	10	10	28-Oct-22	10-Nov-22	0	N.INT8000	N.INT8161
N.INT8120	Linoleum Flooring	10	10	28-Oct-22	10-Nov-22	0	N.INT8000	N.INT8131
N.INT8110	Carpet	3	3	28-Oct-22	01-Nov-22	7	N.INT8000	N.INT8161
N.INT8130	Linoleum School Logo	2	2	09-Nov-22	10-Nov-22	6	N.INT8120	N.INT9900
N.INT9010	AV Mounts & Brackets	3	3	11-Nov-22	15-Nov-22	3	N.INT8100	N.INT9900
N.INT9050	FEC's	1	1	11-Nov-22	11-Nov-22	4	N.INT8120	N.INT9060
N.INT9070	Window Coverings	3	3	11-Nov-22	15-Nov-22	3	N.INT8100	N.INT9900
N.INT9080	Building Signage	1	1	11-Nov-22	11-Nov-22	5	N.INT8120	N.INT9900
N.INT8160	Walk-Off Mats	5	5	11-Nov-22	17-Nov-22	0	N.INT8120	N.INT9901
N.INT9360	Corner Guards	1	1	11-Nov-22	11-Nov-22	5	N.INT8120	N.INT9900
N.INT9060	FE's	1	1	18-Nov-22	18-Nov-22	0	N.INT9050	N.INT9900
N.INT9900	Final Clean	3	3	21-Nov-22	23-Nov-22	0	N.INT9000	CLO7000
Building - South		249	249	29-Nov-21	18-Nov-22	15		
Abatement & Demolition - South		23	23	29-Nov-21	30-Dec-21	10		
S.DEMO1000	Int. Selective Demolition - South	19	19	29-Nov-21	23-Dec-21	0	MS5000,	S.DEMO1
S.DEMO1010	Abatement - South	14	14	06-Dec-21	23-Dec-21	0	MS5000,	N.INR200
S.DEMO1020	Int. Plumbing Layout for Concrete Cut & Demo - South	1	1	23-Dec-21	23-Dec-21	9	S.DEMO1	S.DEMO1
S.DEMO1030	Concrete Cut & Demo for Int. Plumbing Trenches - South	4	4	27-Dec-21	30-Dec-21	9	S.DEMO1	S.DEMO1
S.DEMO1040	Shoring - South	3	3	27-Dec-21	29-Dec-21	11	S.DEMO1	N.DEMO2
S.DEMO1050	Concrete Cut & Demo for Interior Foundation	4	4	27-Dec-21	30-Dec-21	10	S.DEMO1	S.FDN10
Foundation - South		40	40	27-Dec-21	22-Feb-22	59		
S.FDN1000	Layout Footings	1	1	27-Dec-21	27-Dec-21	13	S.DEMO1	S.FDN10
S.FDN1010	Excavate Footings	5	5	03-Jan-22	07-Jan-22	10	S.DEMO1	S.FDN10
S.FDN2000	Underslab Plumbing	10	10	10-Jan-22	21-Jan-22	21	S.FDN10	S.FDN30
S.FDN1030	Plumbing Sleeves	1	1	10-Jan-22	10-Jan-22	10	S.FDN10	S.FDN10
S.FDN2010	Underslab Electrical	5	5	10-Jan-22	14-Jan-22	26	S.FDN10	S.FDN30
S.FDN1040	Form Templates at Footings	2	2	11-Jan-22	12-Jan-22	10	S.FDN10	S.FDN10
S.FDN1050	Rebar at Footings	3	3	13-Jan-22	17-Jan-22	10	S.FDN10	S.FDN10
S.FDN1060	Layout for Framing Anchors (Tape)	3	3	13-Jan-22	17-Jan-22	13	S.FDN10	S.FDN10
S.FDN1070	Align Steel, Hang Curb Forms	3	3	18-Jan-22	20-Jan-22	10	S.FDN10	S.FDN10
S.FDN1080	Set Anchor Bolts	2	2	18-Jan-22	19-Jan-22	11	S.FDN10	S.FDN10
S.FDN1090	Place Concrete in Footings	1	1	21-Jan-22	21-Jan-22	10	S.FDN10	S.FDN11
S.FDN1100	Strip Forms / Clean Footings, incl. Tops	3	3	24-Jan-22	26-Jan-22	10	S.FDN10	S.FDN30
S.FDN3000	Rock at SOG	1	1	27-Jan-22	27-Jan-22	10	S.FDN11	S.STR10
S.FDN3010	Membrand / Sand at SOG	1	1	28-Jan-22	28-Jan-22	10	S.FDN30	S.FDN30
S.FDN3020	Form Slab Edges, Curbs, Walls at SOG	3	3	31-Jan-22	02-Feb-22	10	S.FDN30	S.FDN30



Remaining Level of Effort | Actual Level of Effort | Remaining Work
Critical LOE | Actual Work | Critical Remaining Work

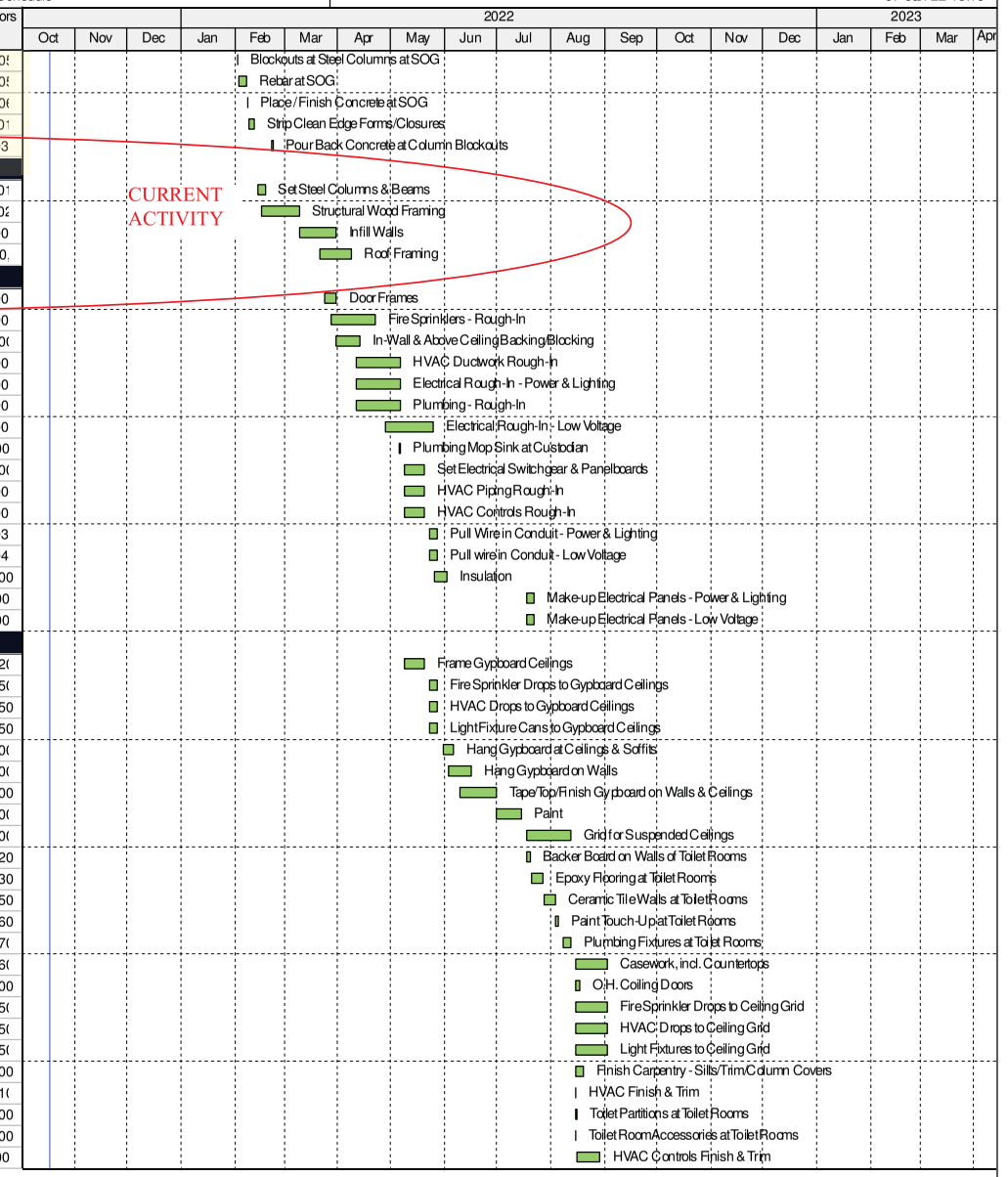
COMPLETED

TASK filter: All Activities

Lathrop CONSTRUCTION ASSOCIATES, INC.

Mendocino High School - Modernization | Baseline Schedule | 07-Jan-22 15:16

Activity ID	Activity Name	Original Duration	Remaining Duration	Start	Finish	Total Float	Predecessor	Successors
S.FDN3030	Blockouts at Steel Columns at SOG	1	1	02-Feb-22	02-Feb-22	13	S.FDN30	S.FDN30
S.FDN3040	Rebar at SOG	3	3	03-Feb-22	07-Feb-22	10	S.FDN30	S.FDN30
S.FDN3050	Place / Finish Concrete at SOG	1	1	08-Feb-22	08-Feb-22	10	S.FDN30	S.FDN30
S.FDN3060	Strip Clean Edge Forms/Closures	3	3	09-Feb-22	11-Feb-22	10	S.FDN30	S.STR101
S.FDN3070	Pour Back Concrete at Column Blockouts	1	1	22-Feb-22	22-Feb-22	59	S.STR10	S.INR103
Structural - South		39	39	14-Feb-22	08-Apr-22	3		
S.STR1000	Set Steel Columns & Beams	5	5	14-Feb-22	18-Feb-22	10	S.FDN30	S.STR101
S.STR1010	Structural Wood Framing	15	15	16-Feb-22	09-Mar-22	10	S.STR10	S.STR102
S.STR1030	Infill Walls	15	15	10-Mar-22	30-Mar-22	10	N.DEMO2	S.INR200
S.STR1020	Roof Framing	15	15	21-Mar-22	08-Apr-22	3	S.STR101	EXT3000,
Interior Rough-In - South		85	85	24-Mar-22	22-Jul-22	99		
S.INR1050	Door Frames	5	5	24-Mar-22	30-Mar-22	43	S.STR10	S.INR700
S.INR2000	Fire Sprinklers - Rough-In	20	20	28-Mar-22	22-Apr-22	3	MS5000,	S.INR700
S.INR1030	In-Wall & Above Ceiling Backing/Blocking	10	10	31-Mar-22	13-Apr-22	33	S.STR10	S.INT100
S.INR3000	HVAC Ductwork Rough-In	20	20	11-Apr-22	06-May-22	3	MS5000,	S.INR700
S.INR5000	Electrical Rough-In - Power & Lighting	20	20	11-Apr-22	06-May-22	3	S.STR10	S.INR800
S.INR4000	Plumbing - Rough-In	20	20	11-Apr-22	06-May-22	6	S.DEMO1	S.INR700
S.INR5020	Electrical Rough-In - Low Voltage	20	20	28-Apr-22	25-May-22	3	S.INR500	S.INR700
S.INR4050	Plumbing Mop Sink at Custodian	1	1	06-May-22	06-May-22	151	S.STR10	CLO2000
S.INR8000	Set Electrical Switchgear & Panelboards	10	10	09-May-22	20-May-22	6	S.INR500	S.INT100
S.INR3010	HVAC Piping Rough-In	10	10	09-May-22	20-May-22	6	S.INR300	S.INR700
S.INR3020	HVAC Controls Rough-In	10	10	09-May-22	20-May-22	11	S.INR300	S.INR700
S.INR8010	Pull Wire in Conduit - Power & Lighting	5	5	23-May-22	27-May-22	130	S.INR800	S.INR803
S.INR8020	Pull wire in Conduit - Low Voltage	5	5	23-May-22	27-May-22	132	S.INR800	S.INR804
S.INR7000	Insulation	5	5	26-May-22	02-Jun-22	3	S.INR800	S.INT1000
S.INR8030	Make-up Electrical Panels - Power & Lighting	5	5	18-Jul-22	22-Jul-22	97	S.INT300	CLO4000
S.INR8040	Make-up Electrical Panels - Low Voltage	5	5	18-Jul-22	22-Jul-22	99	S.INT300	CLO4100
Interior Finishes - South		137	137	09-May-22	18-Nov-22	15		
S.INT1010	Frame Gypboard Ceilings	10	10	09-May-22	20-May-22	6	S.INR400	S.INT102
S.INT1020	Fire Sprinkler Drops to Gypboard Ceilings	5	5	23-May-22	27-May-22	6	S.INT1010	S.INT105
S.INT1030	HVAC Drops to Gypboard Ceilings	5	5	23-May-22	27-May-22	6	S.INT1010	S.INT1050
S.INT1040	Light Fixture Cans to Gypboard Ceilings	5	5	23-May-22	27-May-22	6	S.INT1010	S.INT1050
S.INT1050	Hang Gypboard at Ceilings & Soffits	5	5	31-May-22	06-Jun-22	6	S.INT104	S.INT150
S.INT1000	Hang Gypboard on Walls	10	10	03-Jun-22	16-Jun-22	3	S.INR800	S.INT350
S.INT1500	Tape/Top/Finish Gypboard on Walls & Ceilings	15	15	10-Jun-22	30-Jun-22	3	S.INT105	S.INT3000
S.INT3000	Paint	10	10	01-Jul-22	15-Jul-22	3	S.INT100	S.INT350
S.INT3500	Grid for Suspended Ceilings	20	20	18-Jul-22	12-Aug-22	3	S.INT100	S.INT400
S.INT6010	Backer Board on Walls of Toilet Rooms	3	3	18-Jul-22	20-Jul-22	69	S.INT3000	S.INT6020
S.INT6020	Epoxy Flooring at Toilet Rooms	5	5	21-Jul-22	27-Jul-22	69	S.INT601	S.INT6030
S.INT6030	Ceramic Tile Walls at Toilet Rooms	5	5	28-Jul-22	03-Aug-22	69	S.INT602	S.INT6050
S.INT6050	Paint Touch-Up at Toilet Rooms	2	2	04-Aug-22	05-Aug-22	69	S.INT603	S.INT6060
S.INT6060	Plumbing Fixtures at Toilet Rooms	5	5	08-Aug-22	12-Aug-22	69	S.INT605	S.INT607
S.INT4000	Casework, incl. Countertops	15	15	15-Aug-22	02-Sep-22	3	S.INT350	S.INT456
S.INT5550	O.H. Coiling Doors	3	3	15-Aug-22	17-Aug-22	66	S.INT350	S.INT9900
S.INT3510	Fire Sprinkler Drops to Ceiling Grid	15	15	15-Aug-22	02-Sep-22	28	S.INT3500	S.INT355
S.INT3520	HVAC Drops to Ceiling Grid	15	15	15-Aug-22	02-Sep-22	28	S.INT3500	S.INT355
S.INT3530	Light Fixtures to Ceiling Grid	15	15	15-Aug-22	02-Sep-22	28	S.INT3500	S.INT355
S.INT4300	Finish Carpentry - Sills/Trim/Column Covers	5	5	15-Aug-22	19-Aug-22	35	S.INT3500	S.INT8000
S.INT5000	HVAC Finish & Trim	1	1	15-Aug-22	15-Aug-22	58	S.INT3500	S.INT501
S.INT6070	Toilet Partitions at Toilet Rooms	2	2	15-Aug-22	16-Aug-22	69	S.INT606	S.INT6100
S.INT6080	Toilet Room Accessories at Toilet Rooms	1	1	15-Aug-22	15-Aug-22	70	S.INT606	S.INT6100
S.INT5010	HVAC Controls Finish & Trim	10	10	16-Aug-22	29-Aug-22	58	S.INT5000	CLO3000

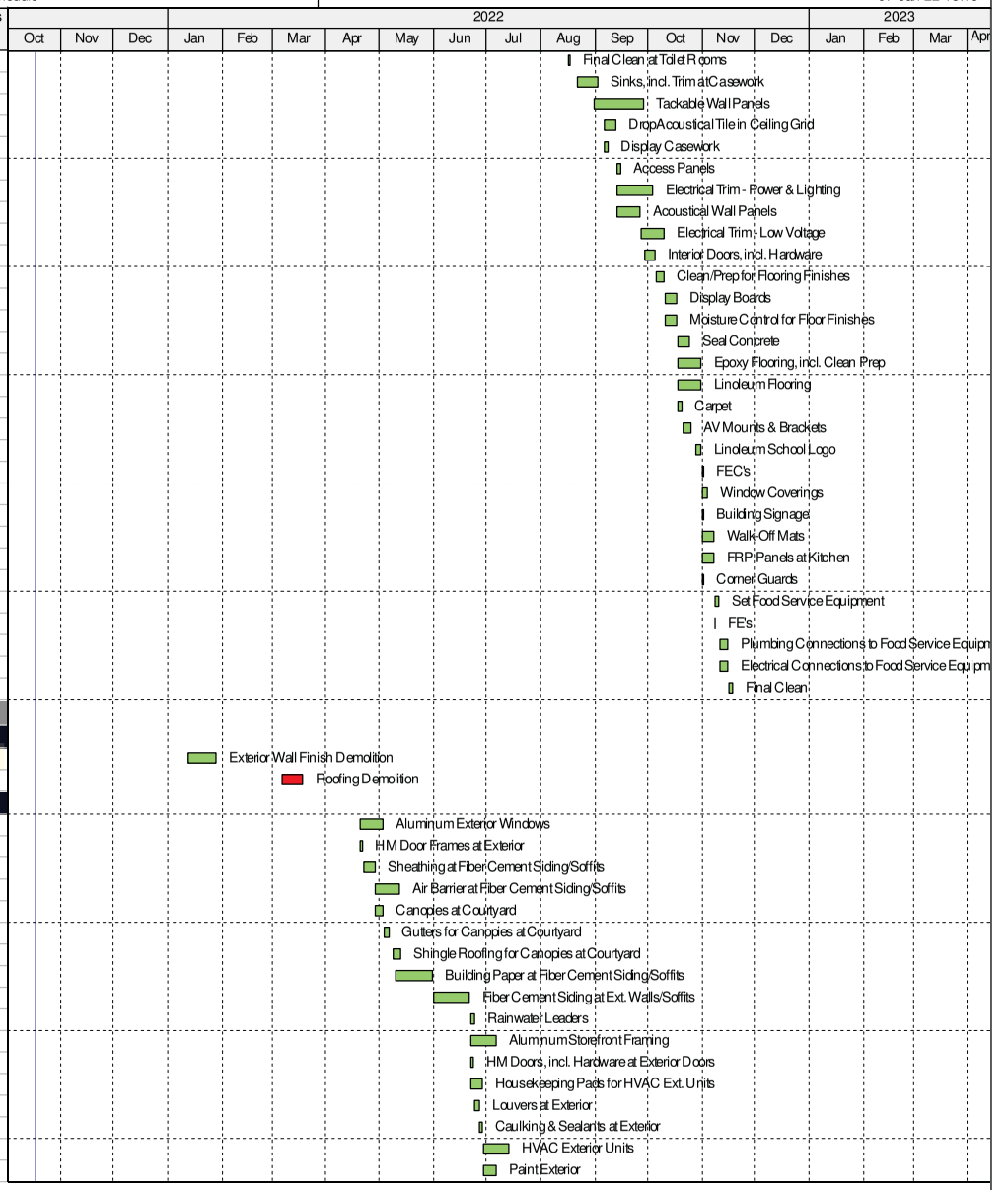


Remaining Level of Effort | Actual Level of Effort | Remaining Work
Critical LOE | Actual Work | Critical Remaining Work

TASK filter: All Activities

Lathrop CONSTRUCTION ASSOCIATES, INC.

Activity ID	Activity Name	Original Duration	Remaining Duration	Start	Finish	Total Float	Predecessor	Successors
S.INT6100	Final Clean at Toilet Rooms	1	1	17-Aug-22	17-Aug-22	69	S.INT608(	CLO7000
S.INT4560	Sinks, incl. Trim at Casework	10	10	22-Aug-22	02-Sep-22	25	S.INT400(	S.INT900(
S.INT4700	Tackable Wall Panels	20	20	31-Aug-22	28-Sep-22	3	S.INT400(	S.INT551(
S.INT3550	DropAcoustical Tile in Ceiling Grid	5	5	06-Sep-22	12-Sep-22	28	S.INT352(	S.INT510(
S.INT9550	Display Casework	3	3	06-Sep-22	08-Sep-22	51	S.INT4000	S.INT9900
S.INT5500	Access Panels	3	3	13-Sep-22	15-Sep-22	46	S.INT355(	S.INT9900
S.INT5100	Electrical Trim - Power & Lighting	15	15	13-Sep-22	03-Oct-22	34	S.INT355(	S.INT511(
S.INT4710	Acoustical Wall Panels	10	10	13-Sep-22	26-Sep-22	39	S.INT355(	S.INT9900
S.INT5110	Electrical Trim - Low Voltage	10	10	27-Sep-22	10-Oct-22	44	S.INT355(	CLO4100
S.INT5510	Interior Doors, incl. Hardware	5	5	29-Sep-22	05-Oct-22	3	S.INT470(	S.INT900(
S.INT8000	Clean/Prep for Flooring Finishes	3	3	06-Oct-22	10-Oct-22	3	S.INT470(	S.INT900(
S.INT9000	Display Boards	5	5	11-Oct-22	17-Oct-22	24	S.INT456(	CLO7000
S.INT8005	Moisture Control for Floor Finishes	5	5	11-Oct-22	17-Oct-22	3	S.INT800(	S.INT740(
S.INT8010	Seal Concrete	5	5	18-Oct-22	24-Oct-22	18	S.INT800!	S.INT990(
S.INT7400	Epoxy Flooring, incl. Clean Prep	10	10	18-Oct-22	31-Oct-22	3	S.INT800!	S.INT743(
S.INT8120	Linoleum Flooring	10	10	18-Oct-22	31-Oct-22	8	S.INT800(	S.INT813(
S.INT8110	Carpet	3	3	18-Oct-22	20-Oct-22	15	S.INT800!	S.INT816(
S.INT9010	AV Mounts & Brackets	3	3	21-Oct-22	25-Oct-22	18	S.INT811(	S.INT9900
S.INT8130	Linoleum School Logo	2	2	28-Oct-22	31-Oct-22	14	S.INT812(	S.INT9900
S.INT9050	FEC's	1	1	01-Nov-22	01-Nov-22	12	S.INT812(	S.INT9060
S.INT9070	Window Coverings	3	3	01-Nov-22	03-Nov-22	11	S.INT811(	S.INT9900
S.INT9080	Building Signage	1	1	01-Nov-22	01-Nov-22	13	S.INT812(	S.INT9900
S.INT8160	Walk-Off Mats	5	5	01-Nov-22	07-Nov-22	8	S.INT812(	S.INT990(
S.INT7410	FRP Panels at Kitchen	5	5	01-Nov-22	07-Nov-22	3	S.INT740(	S.INT743(
S.INT9360	Corner Guards	1	1	01-Nov-22	01-Nov-22	13	S.INT812(	S.INT9900
S.INT7430	Set Food Service Equipment	3	3	08-Nov-22	10-Nov-22	3	S.INT456(	CLO7000
S.INT9060	FE's	1	1	08-Nov-22	08-Nov-22	8	S.INT905(	S.INT9900
S.INT7440	Plumbing Connections to Food Service Equipment	3	3	11-Nov-22	15-Nov-22	3	S.INT7430	S.INT990(
S.INT7450	Electrical Connections to Food Service Equipment	3	3	11-Nov-22	15-Nov-22	3	S.INT7430	S.INT9900
S.INT9900	Final Clean	3	3	16-Nov-22	18-Nov-22	3	S.INT743(	CLO7000
Exterior		148	148	12-Jan-22	10-Aug-22	85		
Exterior Demolition		47	47	12-Jan-22	18-Mar-22	67		
DEMO3000	Exterior Wall Finish Demolition	13	13	12-Jan-22	28-Jan-22	101	N.DEMO2	EXT0100,
DEMO5000	Roofing Demolition	10	10	07-Mar-22*	18-Mar-22	0	N.DEMO2	N.STR102
Exterior Walls		76	76	20-Apr-22	05-Aug-22	88		
EXT4000	Aluminum Exterior Windows	10	10	20-Apr-22	03-May-22	79	N.STR10'	EXT4100
EXT0100	HM Door Frames at Exterior	2	2	20-Apr-22	21-Apr-22	45	N.STR10'	EXT3000,
EXT3000	Sheathing at Fiber Cement Siding/Soffits	5	5	22-Apr-22	28-Apr-22	45	N.STR10'	EXT3010,
EXT3010	Air Barrier at Fiber Cement Siding/Soffits	10	10	29-Apr-22	12-May-22	45	EXT3000	EXT3020
EXT4500	Canopies at Courtyard	3	3	29-Apr-22	03-May-22	129	EXT3000	EXT4510
EXT4510	Gutters for Canopies at Courtyard	3	3	04-May-22	06-May-22	129	EXT4500	EXT5550,
EXT4550	Shingle Roofing for Canopies at Courtyard	5	5	09-May-22	13-May-22	135	EXT4510	CLO7000
EXT3020	Building Paper at Fiber Cement Siding/Soffits	15	15	10-May-22	31-May-22	45	EXT3010	EXT3030
EXT3030	Fiber Cement Siding at Ext. Walls/Soffits	15	15	01-Jun-22	21-Jun-22	45	EXT3020	EXT6000,
EXT5550	Rainwater Leaders	3	3	22-Jun-22	24-Jun-22	98	EXT3030	EXT5700
EXT4100	Aluminum Storefront Framing	10	10	22-Jun-22	06-Jul-22	45	EXT4000	EXT4110,
EXT5000	HM Doors, incl. Hardware at Exterior Doors	2	2	22-Jun-22	23-Jun-22	99	EXT0100	EXT5600
EXT8000	Housekeeping Pads for HVAC Ext. Units	5	5	22-Jun-22	28-Jun-22	57	N.FDN30	EXT9000
EXT5600	Louvers at Exterior	2	2	24-Jun-22	27-Jun-22	99	EXT5000	EXT6000
EXT5700	Caulking & Sealants at Exterior	2	2	27-Jun-22	28-Jun-22	98	EXT5550	EXT6000
EXT9000	HVAC Exterior Units	10	10	29-Jun-22	13-Jul-22	57	EXT8000	N.INT800
EXT6000	Paint Exterior	5	5	29-Jun-22	06-Jul-22	98	EXT3030	EXT7000,



REQUEST FOR INFORMATION LOG

QUATTROCCHI KWOK
ARCHITECTS
Main Office

Printed on Mon Feb 28, 2022 at 09:02 am PST

Job #: 1819.00 Mendocino HS -Main Bldg Modernization
10700 Ford Street
Mendocino, California 95460
17079375871

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-085	Shear Transfer Detail at Similar Conditions	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/25/2022	Shaun Moran	03/04/2022		Bettencourt, Kyle... Gentry, Kristen (...		TBD		TBD
CON-084	Casework Tops Flat per ADD 03.61 and Submittal 31.1	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	02/24/2022	Shaun Moran	03/04/2022		Gentry, Kristen (...		TBD		TBD
CON-083	Door A110A Location	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	02/24/2022	Shaun Moran	03/04/2022		Gentry, Kristen (...		TBD		TBD
CON-082	Grid Line 1.2, J-L Header Heights	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/24/2022	Shaun Moran	03/04/2022		Bettencourt, Kyle... Gentry, Kristen (...		TBD		TBD
CON-081	Grid Line K.15, 10-16 Ridge Beam Support Posts	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/23/2022	Shaun Moran	03/03/2022		Bettencourt, Kyle... Gentry, Kristen (...		TBD		TBD
CON-080	Grid Line 14, J.4-K Existing Framing	Open	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/23/2022	Shaun Moran	03/03/2022		Bettencourt, Kyle... Gentry, Kristen (...		TBD		TBD
CON-079	Color of Clock/Speakers	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	02/23/2022	Shaun Moran	03/03/2022	02/25/22			TBD		TBD
CON-078	West Addition Footing Concrete	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Bettencourt, Kyle...	02/17/2022	Shaun Moran	02/24/2022	02/18/22			TBD		TBD
CON-077	Grid Line M, 12-16 Window Header Height	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Wells, Anna (Quat... Gentry, Kristen (...	02/17/2022	Shaun Moran	02/24/2022	02/22/22			TBD		TBD
CON-076	Science A100 Floor Drain Trap Primer	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... England, Robert (...	02/16/2022	Shaun Moran	02/23/2022	02/17/22			TBD		TBD
CON-075	GL E X 14.3 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Bettencourt, Kyle...	02/15/2022	Shaun Moran	02/23/2022	02/23/22			TBD		TBD
CON-074	GL E X 6.6 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	02/15/2022	Shaun Moran	02/23/2022	02/23/22			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
					Bettencourt, Kyle...									
CON-073	GL D X 9.55 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Bettencourt, Kyle...	02/15/2022	Shaun Moran	02/23/2022	02/23/22			TBD		TBD
CON-072	Fire Protection System Drain Quantity and Location	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Murray, Lee (Cost... England, Robert (... Gentry, Kristen (...	02/11/2022	Shaun Moran	02/18/2022	02/23/22			TBD		TBD
CON-071	Interior Shear Wall Plywood Over Existing Sheathing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Bettencourt, Kyle...	02/11/2022	Shaun Moran	02/18/2022	02/18/22			TBD		TBD
CON-070	Window Opening Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	02/11/2022	Shaun Moran	02/18/2022	02/23/22			TBD		TBD
CON-069	Corridor Ceiling Piping Support	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Del Core, Chris (... England, Robert (... Gentry, Kristen (...	02/10/2022	Shaun Moran	02/18/2022	02/16/22			TBD		TBD
CON-068	Paving Notch Detail	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Bartholow, Paul (... Yoldi-Bailey, Yas...	02/10/2022	Shaun Moran	02/18/2022	02/16/22			TBD		TBD
CON-067	GL A X 11 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/08/2022	Shaun Moran	02/16/2022	02/15/22			TBD		TBD
CON-066	GL A X 9.65 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/08/2022	Shaun Moran	02/16/2022	02/15/22			TBD		TBD
CON-065	GL A X 8.5 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/08/2022	Shaun Moran	02/16/2022	02/14/22			TBD		TBD
CON-064	GL A X 6.55 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry,	02/08/2022	Shaun Moran	02/16/2022	02/14/22			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
					Kristen (...									
CON-063	GL A X 6.3 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/08/2022	Shaun Moran	02/16/2022	02/14/22			TBD		TBD
CON-062	GL A X 5.1 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/08/2022	Shaun Moran	02/16/2022	02/15/22			TBD		TBD
CON-061	Upsizing Waterlines From 3 inch to 4 inch	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Bartholow, Paul (... Gentry, Kristen (... Yoldi-Bailey, Yas...	02/07/2022	Shaun Moran	02/15/2022	02/09/22			TBD		TBD
CON-060	Control Panel & Door Contact Locations per ASI 08	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	02/04/2022	Shaun Moran	02/11/2022	02/22/22			TBD		TBD
CON-059	Interior Wall Existing Sheathing to Remain at Select Locations	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/03/2022	Shaun Moran	02/10/2022	02/08/22			TBD		TBD
CON-058	GL H.9 X 1.2 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Bettencourt, Kyle...	02/01/2022	Shaun Moran	02/08/2022	02/07/22			TBD		TBD
CON-057	GL G.5 X 1.2 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/01/2022	Shaun Moran	02/09/2022	02/07/22			TBD		TBD
CON-056	GL G.4 X 1 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Bettencourt, Kyle...	02/01/2022	Shaun Moran	02/09/2022	02/07/22			TBD		TBD
CON-055	GL F.1 X 1 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/01/2022	Shaun Moran	02/09/2022	02/07/22			TBD		TBD
CON-054	GL D.9 X 1 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/01/2022	Shaun Moran	02/09/2022	02/07/22			TBD		TBD
CON-053	GL D.4 X 1 Damaged Existing Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	02/01/2022	Shaun Moran	02/09/2022	02/07/22			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-052	PoE Budget for PA System	Closed	Fort Bragg Electric	Margerison, Josh (Fort Bragg Electric)	Gentry, Kristen (... Chu, Alvin (O'Mah...	01/28/2022	Shaun Moran	02/05/2022	02/04/22			TBD		TBD
CON-051	Corridor Speaker Model	Closed	Fort Bragg Electric	Margerison, Josh (Fort Bragg Electric)	Chu, Alvin (O'Mah... Gentry, Kristen (...	01/28/2022	Shaun Moran	02/05/2022	02/04/22			TBD		TBD
CON-050	Room A106 Foundation Penetration; Panel Feeders and Fiber UG	Closed	Fort Bragg Electric	Margerison, Josh (Fort Bragg Electric)	Chu, Alvin (O'Mah... Bettencourt, Kyle... Gentry, Kristen (...	01/28/2022	Shaun Moran	02/05/2022	02/04/22			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
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	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	01/28/2022	Shaun Moran	02/05/2022	02/03/22			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	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	01/28/2022	Shaun Moran	02/05/2022	02/15/22			TBD		TBD
CON-044	Metraflex for Seismic Separations	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Murray, Lee (Cost... Gentry, Kristen (...	01/26/2022	Shaun Moran	02/02/2022	02/03/22			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	Zehringer, Will (Lathrop	Bettencourt,	01/21/2022	Shaun	01/28/2022	01/25/22			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
			Construct...	Construction Associates, Inc.)	Kyle... Gentry, Kristen (...		Moran							
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 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-036	Door A114A Rough Opening Location and Framing	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	01/18/2022	Shaun Moran	01/26/2022	01/24/22			TBD		TBD
CON-035	Southwest Addition-Adjacent Existing Slab Elevations	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Wells, Anna (Quat... Bettencourt, Kyle... Gentry, Kristen (...	01/18/2022	Shaun Moran	01/26/2022	01/25/22			TBD		TBD
CON-034	Library A114 Column Existing Footing Profile	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Bettencourt, Kyle...	01/12/2022	Shaun Moran	01/19/2022	01/20/22			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
CON-032.1	Corridor A140 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
CON-032	Corridor A140 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
CON-031	Fire Sprinkler Coverage	Closed	Lathrop Construct...	Zehringer, 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
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,	12/31/2021	Shaun Moran	01/07/2022	01/11/22			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
					Kristen (...									
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
CON-028	Lean Concrete at Exterior Footings	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	12/30/2021	Shaun Moran	01/06/2022	01/04/22			TBD		TBD
CON-027	Curved Paving Bands at Courtyard	Closed	Lathrop Construct...	Zehringer, 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
CON-026	Courtyard Donor Brick Salvage and Re-Installation	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Skinner, Tim (Car... Franceschi, Joel ... Lattanzio, Vincen... Gentry, Kristen (...	12/29/2021	Shaun Moran	01/05/2022	02/22/22			TBD		TBD
CON-025	Grid Line K.4, 12-16 Added Roof Support	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Bettencourt, Kyle... Gentry, Kristen (...	12/28/2021	Shaun Moran	01/05/2022	02/03/22			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...	Zehringer, 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...	Zehringer, 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 (...	12/21/2021	Shaun Moran	12/28/2021	01/04/22			TBD		TBD
CON-020.1	Bonding Agent at Plumbing Trenches	Closed	Lathrop Construct...	Zehringer, 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...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Bettencourt, Kyle...	12/20/2021	Shaun Moran	12/27/2021	12/22/21			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-019	Sub# 03-26 2400 PG&E Comments	Closed	Lathrop Construct...	Zehringer, 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
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 (...	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.)	England, Robert (... 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...	Zehringer, 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 (...	01/14/2022	Shaun Moran	01/21/2022	01/25/22			TBD		TBD
CON-011	Plumbing/ Casework Missing Detail & Dimensions	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	England, Robert (... 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...	Zehringer, 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 Siding	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Del Core, Chris (... England,	12/09/2021	Shaun Moran	12/16/2021	12/14/21			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
					Robert (...									
CON-008	DSM RFI Please Confirm Sanitary Sewer Slope is Acceptable	Closed	Lathrop Construct...	Zehringer, 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-007.3	Room A130 (E) Mop Sink Drain Piping Leak per AR 07.1	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... England, Robert (...	02/15/2022	Shaun Moran	02/22/2022	02/16/22			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, Chris (... Gentry, Kristen (...	01/03/2022	Shaun Moran	01/10/2022	01/18/22			TBD		TBD
CON-007	No Waste Connection at (N) Plumbing Underslab at Rooms A105, A129 & A130	Closed	Lathrop Construct...	Zehringer, 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...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (...	11/24/2021	Shaun Moran	12/01/2021	11/24/21			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-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-001.2	Temporary Power to Gym	Closed	Lathrop Construct...	Zehringer, Will (Lathrop Construction Associates, Inc.)	Gentry, Kristen (... Chu, Alvin (O'Mah...	02/03/2022	Shaun Moran	02/10/2022	02/10/22			TBD		TBD
CON-001.1	Temporary Power Plan Revised from AR 001	Closed	Lathrop Construct...	Hackett, Jesse (Lathrop Construction Associates, Inc.)	Chu, Alvin (O'Mah... Gentry, Kristen (...	02/01/2022	Shaun Moran	02/09/2022	02/03/22			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













DETAILED BUDGET

M.U.S.D. PHASE ONE PROJECT

Final G.M.P.Budget

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

Description	Original Budget	Expeneded To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Construction Total (LLB GMP)	13,910,498	2,169,351	11,741,147	13,910,498	-
Construction Contingency	1,104,000		1,104,000	1,104,000	-
Temporary Classroom Site (Lathrop)	450,000	391,408	58,592	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 TelecomunicationsTechnology	-	-	-	-	-
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*	*129,009*	*(4,009)*	*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	1,105,415	423,535	1,528,950	-
A / E Add Fire Sprinkler Engineer (QKA)	33,000	*14,952*	*18,048*	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	*60,060*	*5,940*	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 H20 (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	*17,809*	*7,191*	25,000	-

M.U.S.D. PHASE ONE PROJECT

Final G.M.P.Budget

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

Description	Original Budget	Expeneded To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Energy Consultant (Sage)	125,000	*29,145*	*95,855*	125,000	-
Project/Construction Management (A Arc)	120,000	80,500	39,500	120,000	-
C M reimbursement (A Arc)	-	-		-	-
Construction Inspector of Record (Morton site / NATS inplant)	199,800	*42,050*	*157,750*	199,800	-
Materials Testing and Inspection (Laco)	38,000	48,029	(10,029)	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	56,145	(41,345)	14,800	-
CEQA Environmental Consultant (Rincon)	31,174	129,820	(98,646)	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	4,739,066	13,899,168	18,668,624	(29,573)

Assumes 100% contingency expended

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.

<u>Program Considerations</u>

- 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.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:
This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 10, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

___ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

___ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Meg Kailikole Telephone: (707) 937-5868

Title: Business Manager E-mail: musdcbo@mcn.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,493,576.00	7,563,556.00	3,933,288.07	7,530,181.00	(33,375.00)	-0.4%
2) Federal Revenue		8100-8299	19,000.00	35,123.11	0.00	35,123.11	0.00	0.0%
3) Other State Revenue		8300-8599	95,528.00	119,320.08	55,581.29	119,320.08	0.00	0.0%
4) Other Local Revenue		8600-8799	61,860.00	97,170.00	24,594.78	97,764.50	594.50	0.6%
5) TOTAL, REVENUES			7,669,964.00	7,815,169.19	4,013,464.14	7,782,388.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,814,686.38	2,819,203.09	1,533,688.14	2,776,171.11	43,031.98	1.5%
2) Classified Salaries		2000-2999	1,253,214.91	1,207,670.19	667,074.88	1,204,110.99	3,559.20	0.3%
3) Employee Benefits		3000-3999	1,787,919.62	1,722,886.83	903,282.75	1,710,207.63	12,679.20	0.7%
4) Books and Supplies		4000-4999	240,200.00	276,184.57	146,316.95	283,460.72	(7,276.15)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	588,016.76	748,348.57	421,029.22	773,128.86	(24,780.29)	-3.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,000.00)	(4,328.96)	0.00	(4,328.96)	0.00	0.0%
9) TOTAL, EXPENDITURES			6,678,037.67	6,769,964.29	3,671,391.94	6,742,750.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			991,926.33	1,045,204.90	342,072.20	1,039,638.34		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	40,000.00	40,000.00	23,333.31	40,000.00	0.00	0.0%
b) Transfers Out		7600-7629	161,583.83	181,613.28	46,243.80	181,613.28	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,388,405.10)	(1,623,279.90)	(25,000.00)	(1,570,169.97)	53,109.93	-3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,509,988.93)	(1,764,893.18)	(47,910.49)	(1,711,783.25)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(518,062.60)	(719,688.28)	294,161.71	(672,144.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,422,282.21	2,567,683.01		2,567,683.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,422,282.21	2,567,683.01		2,567,683.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,422,282.21	2,567,683.01		2,567,683.01		
2) Ending Balance, June 30 (E + F1e)			1,904,219.61	1,847,994.73		1,895,538.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	84,663.28		74,650.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	390,000.00	408,627.47		419,761.37		
Unassigned/Unappropriated Amount		9790	1,504,219.61	1,344,703.98		1,391,126.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,706,031.00	1,702,531.00	1,128,600.00	1,669,156.00	(33,375.00)	-2.0%
Education Protection Account State Aid - Current Year		8012	84,396.00	84,396.00	48,836.00	84,396.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	(13,276.00)	0.00	(13,276.00)	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	41,200.00	39,782.00	0.00	39,782.00	0.00	0.0%
Timber Yield Tax		8022	152,000.00	161,387.00	0.00	161,387.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,427,333.00	5,506,536.00	2,830,852.07	5,506,536.00	0.00	0.0%
Unsecured Roll Taxes		8042	150,995.00	149,759.00	0.00	149,759.00	0.00	0.0%
Prior Years' Taxes		8043	6,621.00	7,441.00	0.00	7,441.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,568,576.00	7,638,556.00	4,008,288.07	7,605,181.00	(33,375.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(75,000.00)	(75,000.00)	(75,000.00)	(75,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,493,576.00	7,563,556.00	3,933,288.07	7,530,181.00	(33,375.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	19,000.00	35,123.11	0.00	35,123.11	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,000.00	35,123.11	0.00	35,123.11	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	20,528.00	20,528.00	20,954.00	20,528.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	70,000.00	68,242.08	34,627.29	68,242.08	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	5,000.00	30,550.00	0.00	30,550.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			95,528.00	119,320.08	55,581.29	119,320.08	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	210.00	210.00	2,590.00	210.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	4,108.97	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	1,000.00	619.79	1,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	30,650.00	65,960.00	17,276.02	66,554.50	594.50	0.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,860.00	97,170.00	24,594.78	97,764.50	594.50	0.6%
TOTAL, REVENUES			7,669,964.00	7,815,169.19	4,013,464.14	7,782,388.69	(32,780.50)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	2,336,408.62	2,287,556.86	1,229,130.85	2,244,524.88	43,031.98	1.9%
Certificated Pupil Support Salaries		1200	154,801.32	207,894.79	115,431.85	207,894.79	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	323,476.44	323,751.44	189,125.44	323,751.44	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,814,686.38	2,819,203.09	1,533,688.14	2,776,171.11	43,031.98	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	121,875.68	127,932.54	66,841.88	126,405.28	1,527.26	1.2%
Classified Support Salaries		2200	316,627.76	310,120.86	161,747.65	310,120.86	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	332,544.98	268,643.63	164,422.18	268,643.63	0.00	0.0%
Clerical, Technical and Office Salaries		2400	463,830.78	485,114.20	267,105.97	485,114.20	0.00	0.0%
Other Classified Salaries		2900	18,335.71	15,858.96	6,957.20	13,827.02	2,031.94	12.8%
TOTAL, CLASSIFIED SALARIES			1,253,214.91	1,207,670.19	667,074.88	1,204,110.99	3,559.20	0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	447,618.74	446,829.63	246,110.37	444,858.72	1,970.91	0.4%
PERS		3201-3202	284,417.90	281,916.90	153,885.05	278,748.40	3,168.50	1.1%
OASDI/Medicare/Alternative		3301-3302	135,857.23	133,013.64	71,868.28	132,803.85	209.79	0.2%
Health and Welfare Benefits		3401-3402	657,069.07	620,209.74	323,478.04	613,122.47	7,087.27	1.1%
Unemployment Insurance		3501-3502	49,345.62	22,555.54	10,302.96	22,567.00	(11.46)	-0.1%
Workers' Compensation		3601-3602	115,841.06	109,391.38	59,567.21	109,137.19	254.19	0.2%
OPEB, Allocated		3701-3702	60,801.00	60,801.00	15,012.59	60,801.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,969.00	48,169.00	23,058.25	48,169.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,787,919.62	1,722,886.83	903,282.75	1,710,207.63	12,679.20	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	1,969.69	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	75.50	0.00	0.00	0.0%
Materials and Supplies		4300	215,200.00	225,567.08	116,142.93	232,843.23	(7,276.15)	-3.2%
Noncapitalized Equipment		4400	25,000.00	50,617.49	28,128.83	50,617.49	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			240,200.00	276,184.57	146,316.95	283,460.72	(7,276.15)	-2.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Travel and Conferences		5200	9,800.00	12,937.00	7,993.97	12,960.52	(23.52)	-0.2%
Dues and Memberships		5300	23,860.00	24,960.00	23,935.79	24,960.00	0.00	0.0%
Insurance		5400-5450	100,000.00	104,038.00	89,811.69	104,038.00	0.00	0.0%
Operations and Housekeeping Services		5500	233,624.46	260,770.00	133,512.77	260,770.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,156.00	35,956.00	13,236.68	35,956.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	(24,688.77)	0.00	0.00	(24,688.77)	100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	138,736.30	222,414.39	110,684.08	222,482.39	(68.00)	0.0%
Communications		5900	26,840.00	81,961.95	41,854.24	81,961.95	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			588,016.76	748,348.57	421,029.22	773,128.86	(24,780.29)	-3.3%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6,000.00)	(4,328.96)	0.00	(4,328.96)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,000.00)	(4,328.96)	0.00	(4,328.96)	0.00	0.0%
TOTAL, EXPENDITURES			6,678,037.67	6,769,964.29	3,671,391.94	6,742,750.35	27,213.94	0.4%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,000.00	40,000.00	23,333.31	40,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,000.00	40,000.00	23,333.31	40,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	25,898.58	41,835.61	40,902.00	41,835.61	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	127,495.25	131,587.67	0.00	131,587.67	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,190.00	8,190.00	5,341.80	8,190.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			161,583.83	181,613.28	46,243.80	181,613.28	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,388,405.10)	(1,623,279.90)	(25,000.00)	(1,570,169.97)	53,109.93	-3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,388,405.10)	(1,623,279.90)	(25,000.00)	(1,570,169.97)	53,109.93	-3.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,509,988.93)	(1,764,893.18)	(47,910.49)	(1,711,783.25)	53,109.93	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	380,295.85	615,805.50	370,782.04	655,428.59	39,623.09	6.4%
3) Other State Revenue		8300-8599	683,124.00	541,489.98	529,387.15	1,112,868.23	571,378.25	105.5%
4) Other Local Revenue		8600-8799	345,512.00	291,561.05	50,321.13	314,634.05	23,073.00	7.9%
5) TOTAL, REVENUES			1,408,931.85	1,448,856.53	950,490.32	2,082,930.87		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	837,886.10	883,189.93	438,648.94	906,963.35	(23,773.42)	-2.7%
2) Classified Salaries		2000-2999	611,893.15	744,693.50	348,901.86	723,045.14	21,648.36	2.9%
3) Employee Benefits		3000-3999	953,638.80	992,535.28	360,103.70	1,068,937.02	(76,401.74)	-7.7%
4) Books and Supplies		4000-4999	316,737.06	226,205.65	166,067.44	259,627.17	(33,421.52)	-14.8%
5) Services and Other Operating Expenditures		5000-5999	175,600.00	262,646.35	93,881.27	163,849.66	98,796.69	37.6%
6) Capital Outlay		6000-6999	0.00	154,838.47	178,051.91	447,248.25	(292,409.78)	-188.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,895,755.11	3,264,109.18	1,585,655.12	3,569,670.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,486,823.26)	(1,815,252.65)	(635,164.80)	(1,486,739.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,388,405.10	1,623,279.90	25,000.00	1,570,169.97	(53,109.93)	-3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,388,405.10	1,623,279.90	25,000.00	1,570,169.97		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,418.16)	(191,972.75)	(610,164.80)	83,430.25		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	216,128.69	245,640.20		245,640.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,128.69	245,640.20		245,640.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,128.69	245,640.20		245,640.20		
2) Ending Balance, June 30 (E + F1e)			117,710.53	53,667.45		329,070.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	117,710.53	53,667.45		329,070.45		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	96,834.00	84,474.00	45,276.00	96,629.00	12,155.00	14.4%
Special Education Discretionary Grants		8182	2,645.00	2,645.00	1,324.00	2,645.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	86,755.00	104,228.35	34,850.35	104,228.35	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,726.00	13,726.00	3,198.00	12,768.00	(958.00)	-7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	170,335.85	400,732.15	283,633.69	429,158.24	28,426.09	7.1%
TOTAL, FEDERAL REVENUE			380,295.85	615,805.50	370,782.04	655,428.59	39,623.09	6.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materia		8560	26,000.00	24,784.96	(659.27)	24,784.96	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	60,000.00	60,000.00	54,000.00	60,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	597,124.00	456,705.02	476,046.42	1,028,083.27	571,378.25	125.1%
TOTAL, OTHER STATE REVENUE			683,124.00	541,489.98	529,387.15	1,112,868.23	571,378.25	105.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	89,000.00	89,000.00	0.00	89,000.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	21,730.00	21,730.00	30.00	21,730.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	(28,733.91)	(35,433.83)	(28,733.91)	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	234,782.00	209,564.96	85,724.96	232,637.96	23,073.00	11.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			345,512.00	291,561.05	50,321.13	314,634.05	23,073.00	7.9%
TOTAL, REVENUES			1,408,931.85	1,448,856.53	950,490.32	2,082,930.87	634,074.34	43.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	637,951.53	674,587.29	322,377.37	694,462.94	(19,875.65)	-2.9%
Certificated Pupil Support Salaries		1200	136,381.37	145,049.44	79,198.87	148,947.21	(3,897.77)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	63,553.20	63,553.20	37,072.70	63,553.20	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			837,886.10	883,189.93	438,648.94	906,963.35	(23,773.42)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	245,954.37	325,136.95	144,145.03	336,758.98	(11,622.03)	-3.6%
Classified Support Salaries		2200	297,729.70	320,681.99	161,309.02	285,379.66	35,302.33	11.0%
Classified Supervisors' and Administrators' Salaries		2300	68,209.08	88,677.08	39,788.63	88,677.08	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	10,197.48	3,659.18	12,229.42	(2,031.94)	-19.9%
TOTAL, CLASSIFIED SALARIES			611,893.15	744,693.50	348,901.86	723,045.14	21,648.36	2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	436,657.20	444,466.81	71,341.06	512,822.78	(68,355.97)	-15.4%
PERS		3201-3202	137,665.11	153,625.57	78,732.40	157,230.80	(3,605.23)	-2.3%
OASDI/Medicare/Alternative		3301-3302	57,763.90	63,523.02	32,225.06	65,106.60	(1,583.58)	-2.5%
Health and Welfare Benefits		3401-3402	263,436.50	277,804.32	152,784.31	280,152.14	(2,347.82)	-0.8%
Unemployment Insurance		3501-3502	17,404.32	10,421.32	3,692.62	9,721.29	700.03	6.7%
Workers' Compensation		3601-3602	40,711.77	42,694.24	21,328.25	43,903.41	(1,209.17)	-2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			953,638.80	992,535.28	360,103.70	1,068,937.02	(76,401.74)	-7.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	12,992.78	28,207.36	(28,207.36)	New
Books and Other Reference Materials		4200	46,000.00	46,000.00	1,552.85	1,869.51	44,130.49	95.9%
Materials and Supplies		4300	45,000.00	66,298.46	54,831.05	90,645.39	(24,346.93)	-36.7%
Noncapitalized Equipment		4400	225,737.06	113,907.19	96,690.76	138,904.91	(24,997.72)	-21.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			316,737.06	226,205.65	166,067.44	259,627.17	(33,421.52)	-14.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,000.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	8,445.52	3,713.23	16,209.83	(7,764.31)	-91.9%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	600.00	600.00	50.25	600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	2,643.22	6,593.22	7,593.22	(4,950.00)	-187.3%
Transfers of Direct Costs		5710	0.00	24,688.77	0.00	0.00	24,688.77	100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	155,000.00	225,168.84	83,060.05	138,184.51	86,984.33	38.6%
Communications		5900	0.00	1,100.00	464.52	1,262.10	(162.10)	-14.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			175,600.00	262,646.35	93,881.27	163,849.66	98,796.69	37.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	3,993.75	69,438.51	296,403.53	(292,409.78)	-7321.7%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	150,844.72	108,613.40	150,844.72	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	154,838.47	178,051.91	447,248.25	(292,409.78)	-188.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,895,755.11	3,264,109.18	1,585,655.12	3,569,670.59	(305,561.41)	-9.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,388,405.10	1,623,279.90	25,000.00	1,570,169.97	(53,109.93)	-3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,388,405.10	1,623,279.90	25,000.00	1,570,169.97	(53,109.93)	-3.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,388,405.10	1,623,279.90	25,000.00	1,570,169.97	53,109.93	-3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,493,576.00	7,563,556.00	3,933,288.07	7,530,181.00	(33,375.00)	-0.4%
2) Federal Revenue		8100-8299	399,295.85	650,928.61	370,782.04	690,551.70	39,623.09	6.1%
3) Other State Revenue		8300-8599	778,652.00	660,810.06	584,968.44	1,232,188.31	571,378.25	86.5%
4) Other Local Revenue		8600-8799	407,372.00	388,731.05	74,915.91	412,398.55	23,667.50	6.1%
5) TOTAL, REVENUES			9,078,895.85	9,264,025.72	4,963,954.46	9,865,319.56		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,652,572.48	3,702,393.02	1,972,337.08	3,683,134.46	19,258.56	0.5%
2) Classified Salaries		2000-2999	1,865,108.06	1,952,363.69	1,015,976.74	1,927,156.13	25,207.56	1.3%
3) Employee Benefits		3000-3999	2,741,558.42	2,715,422.11	1,263,386.45	2,779,144.65	(63,722.54)	-2.3%
4) Books and Supplies		4000-4999	556,937.06	502,390.22	312,384.39	543,087.89	(40,697.67)	-8.1%
5) Services and Other Operating Expenditures		5000-5999	763,616.76	1,010,994.92	514,910.49	936,978.52	74,016.40	7.3%
6) Capital Outlay		6000-6999	0.00	154,838.47	178,051.91	447,248.25	(292,409.78)	-188.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,000.00)	(4,328.96)	0.00	(4,328.96)	0.00	0.0%
9) TOTAL, EXPENDITURES			9,573,792.78	10,034,073.47	5,257,047.06	10,312,420.94		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(494,896.93)	(770,047.75)	(293,092.60)	(447,101.38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	40,000.00	40,000.00	23,333.31	40,000.00	0.00	0.0%
b) Transfers Out		7600-7629	161,583.83	181,613.28	46,243.80	181,613.28	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(121,583.83)	(141,613.28)	(22,910.49)	(141,613.28)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(616,480.76)	(911,661.03)	(316,003.09)	(588,714.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,638,410.90	2,813,323.21		2,813,323.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,638,410.90	2,813,323.21		2,813,323.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,638,410.90	2,813,323.21		2,813,323.21		
2) Ending Balance, June 30 (E + F1e)			2,021,930.14	1,901,662.18		2,224,608.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	117,710.53	53,667.45		329,070.45		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	84,663.28		74,650.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	390,000.00	408,627.47		419,761.37		
Unassigned/Unappropriated Amount		9790	1,504,219.61	1,344,703.98		1,391,126.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	1,706,031.00	1,702,531.00	1,128,600.00	1,669,156.00	(33,375.00)	-2.0%
Education Protection Account State Aid - Current Year		8012	84,396.00	84,396.00	48,836.00	84,396.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	(13,276.00)	0.00	(13,276.00)	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	41,200.00	39,782.00	0.00	39,782.00	0.00	0.0%
Timber Yield Tax		8022	152,000.00	161,387.00	0.00	161,387.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,427,333.00	5,506,536.00	2,830,852.07	5,506,536.00	0.00	0.0%
Unsecured Roll Taxes		8042	150,995.00	149,759.00	0.00	149,759.00	0.00	0.0%
Prior Years' Taxes		8043	6,621.00	7,441.00	0.00	7,441.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,568,576.00	7,638,556.00	4,008,288.07	7,605,181.00	(33,375.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(75,000.00)	(75,000.00)	(75,000.00)	(75,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,493,576.00	7,563,556.00	3,933,288.07	7,530,181.00	(33,375.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	96,834.00	84,474.00	45,276.00	96,629.00	12,155.00	14.4%
Special Education Discretionary Grants		8182	2,645.00	2,645.00	1,324.00	2,645.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	86,755.00	104,228.35	34,850.35	104,228.35	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,726.00	13,726.00	3,198.00	12,768.00	(958.00)	-7.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	189,335.85	435,855.26	283,633.69	464,281.35	28,426.09	6.5%
TOTAL, FEDERAL REVENUE			399,295.85	650,928.61	370,782.04	690,551.70	39,623.09	6.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,528.00	20,528.00	20,954.00	20,528.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia		8560	96,000.00	93,027.04	33,968.02	93,027.04	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	60,000.00	60,000.00	54,000.00	60,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	602,124.00	487,255.02	476,046.42	1,058,633.27	571,378.25	117.3%
TOTAL, OTHER STATE REVENUE			778,652.00	660,810.06	584,968.44	1,232,188.31	571,378.25	86.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	89,000.00	89,000.00	0.00	89,000.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	210.00	210.00	2,590.00	210.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	4,108.97	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	21,730.00	21,730.00	30.00	21,730.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	1,000.00	619.79	1,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	30,650.00	37,226.09	(18,157.81)	37,820.59	594.50	1.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	234,782.00	209,564.96	85,724.96	232,637.96	23,073.00	11.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			407,372.00	388,731.05	74,915.91	412,398.55	23,667.50	6.1%
TOTAL, REVENUES			9,078,895.85	9,264,025.72	4,963,954.46	9,865,319.56	601,293.84	6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,974,360.15	2,962,144.15	1,551,508.22	2,938,987.82	23,156.33	0.8%
Certificated Pupil Support Salaries		1200	291,182.69	352,944.23	194,630.72	356,842.00	(3,897.77)	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	387,029.64	387,304.64	226,198.14	387,304.64	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,652,572.48	3,702,393.02	1,972,337.08	3,683,134.46	19,258.56	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	367,830.05	453,069.49	210,986.91	463,164.26	(10,094.77)	-2.2%
Classified Support Salaries		2200	614,357.46	630,802.85	323,056.67	595,500.52	35,302.33	5.6%
Classified Supervisors' and Administrators' Salaries		2300	400,754.06	357,320.71	204,210.81	357,320.71	0.00	0.0%
Clerical, Technical and Office Salaries		2400	463,830.78	485,114.20	267,105.97	485,114.20	0.00	0.0%
Other Classified Salaries		2900	18,335.71	26,056.44	10,616.38	26,056.44	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,865,108.06	1,952,363.69	1,015,976.74	1,927,156.13	25,207.56	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	884,275.94	891,296.44	317,451.43	957,681.50	(66,385.06)	-7.4%
PERS		3201-3202	422,083.01	435,542.47	232,617.45	435,979.20	(436.73)	-0.1%
OASDI/Medicare/Alternative		3301-3302	193,621.13	196,536.66	104,093.34	197,910.45	(1,373.79)	-0.7%
Health and Welfare Benefits		3401-3402	920,505.57	898,014.06	476,262.35	893,274.61	4,739.45	0.5%
Unemployment Insurance		3501-3502	66,749.94	32,976.86	13,995.58	32,288.29	688.57	2.1%
Workers' Compensation		3601-3602	156,552.83	152,085.62	80,895.46	153,040.60	(954.98)	-0.6%
OPEB, Allocated		3701-3702	60,801.00	60,801.00	15,012.59	60,801.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,969.00	48,169.00	23,058.25	48,169.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,741,558.42	2,715,422.11	1,263,386.45	2,779,144.65	(63,722.54)	-2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	14,962.47	28,207.36	(28,207.36)	New
Books and Other Reference Materials		4200	46,000.00	46,000.00	1,628.35	1,869.51	44,130.49	95.9%
Materials and Supplies		4300	260,200.00	291,865.54	170,973.98	323,488.62	(31,623.08)	-10.8%
Noncapitalized Equipment		4400	250,737.06	164,524.68	124,819.59	189,522.40	(24,997.72)	-15.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			556,937.06	502,390.22	312,384.39	543,087.89	(40,697.67)	-8.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Travel and Conferences		5200	13,800.00	21,382.52	11,707.20	29,170.35	(7,787.83)	-36.4%
Dues and Memberships		5300	23,860.00	24,960.00	23,935.79	24,960.00	0.00	0.0%
Insurance		5400-5450	100,000.00	104,038.00	89,811.69	104,038.00	0.00	0.0%
Operations and Housekeeping Services		5500	234,224.46	261,370.00	133,563.02	261,370.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,156.00	38,599.22	19,829.90	43,549.22	(4,950.00)	-12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	293,736.30	447,583.23	193,744.13	360,666.90	86,916.33	19.4%
Communications		5900	26,840.00	83,061.95	42,318.76	83,224.05	(162.10)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			763,616.76	1,010,994.92	514,910.49	936,978.52	74,016.40	7.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	3,993.75	69,438.51	296,403.53	(292,409.78)	-7321.7%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	150,844.72	108,613.40	150,844.72	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	154,838.47	178,051.91	447,248.25	(292,409.78)	-188.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(6,000.00)	(4,328.96)	0.00	(4,328.96)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,000.00)	(4,328.96)	0.00	(4,328.96)	0.00	0.0%
TOTAL, EXPENDITURES			9,573,792.78	10,034,073.47	5,257,047.06	10,312,420.94	(278,347.47)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,000.00	40,000.00	23,333.31	40,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,000.00	40,000.00	23,333.31	40,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	25,898.58	41,835.61	40,902.00	41,835.61	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	127,495.25	131,587.67	0.00	131,587.67	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,190.00	8,190.00	5,341.80	8,190.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			161,583.83	181,613.28	46,243.80	181,613.28	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(121,583.83)	(141,613.28)	(22,910.49)	(141,613.28)	0.00	0.0%

Resource	Description	2021-22 Projected Year Totals
3216	Expanded Learning Opportunities (ELO) Gra	47,460.20
3219	Expanded Learning Opportunities (ELO) Gra	55,636.00
5810	Other Restricted Federal	194.17
6266	Educator Effectiveness, FY 2021-22	168,097.00
6300	Lottery: Instructional Materials	15,505.48
6388	Strong Workforce Program	1,851.86
7311	Classified School Employee Professional De	5,081.28
7422	In-Person Instruction (IPI) Grant	3,198.77
7425	Expanded Learning Opportunities (ELO) Gra	29,266.87
7426	Expanded Learning Opportunities (ELO) Gra	1,733.77
9010	Other Restricted Local	1,045.05
Total, Restricted Balance		329,070.45

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	10,500.00	10,500.00	New
5) TOTAL, REVENUES			0.00	0.00	0.00	10,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	17,000.00	(17,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	17,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	(6,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	(6,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		65,635.37	65,635.37	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		65,635.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		65,635.37		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		59,135.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		59,135.37		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	10,500.00	10,500.00	New
TOTAL, REVENUES			0.00	0.00	0.00	10,500.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	17,000.00	(17,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	17,000.00	(17,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	17,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
8210	Student Activity Funds	59,135.37
Total, Restricted Balance		59,135.37

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	4,000.00	4,000.00	4,000.00	New
4) Other Local Revenue		8600-8799	33,284.00	38,284.00	32,150.84	48,719.00	10,435.00	27.3%
5) TOTAL, REVENUES			33,284.00	38,284.00	36,150.84	52,719.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,668.90	49,215.37	25,448.06	49,215.37	0.00	0.0%
3) Employee Benefits		3000-3999	13,163.68	14,354.34	7,562.98	14,354.34	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	1,500.00	364.94	1,935.00	(435.00)	-29.0%
5) Services and Other Operating Expenditures		5000-5999	10,850.00	13,828.65	9,237.26	13,828.65	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,182.58	78,898.36	42,613.24	79,333.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,898.58)	(40,614.36)	(6,462.40)	(26,614.36)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,898.58	41,835.61	40,902.00	41,835.61	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,898.58	41,835.61	40,902.00	41,835.61		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,221.25	34,439.60	15,221.25		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,000.00		1,000.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,000.00		1,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,000.00		1,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	2,221.25		16,221.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	2,221.25		16,221.25		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	4,000.00	4,000.00	4,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	4,000.00	4,000.00	4,000.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	23,284.00	23,284.00	13,215.84	23,284.00	0.00	0.0%
All Other Fees and Contracts		8689	10,000.00	10,000.00	3,500.00	10,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	5,000.00	15,435.00	15,435.00	10,435.00	208.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,284.00	38,284.00	32,150.84	48,719.00	10,435.00	27.3%
TOTAL, REVENUES			33,284.00	38,284.00	36,150.84	52,719.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	34,668.90	49,215.37	25,448.06	49,215.37	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			34,668.90	49,215.37	25,448.06	49,215.37	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,942.65	7,828.12	4,131.52	7,828.12	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,652.17	3,732.02	1,946.73	3,732.02	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,141.20	1,141.20	622.50	1,141.20	0.00	0.0%
Unemployment Insurance		3501-3502	426.43	243.96	127.26	243.96	0.00	0.0%
Workers' Compensation		3601-3602	1,001.23	1,409.04	734.97	1,409.04	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,163.68	14,354.34	7,562.98	14,354.34	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	1,500.00	364.94	1,935.00	(435.00)	-29.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	1,500.00	364.94	1,935.00	(435.00)	-29.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	242.00	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,800.00	8,800.00	5,155.35	8,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	800.00	251.64	800.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	2,928.65	3,128.65	2,928.65	0.00	0.0%
Communications		5900	950.00	900.00	459.62	900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,850.00	13,828.65	9,237.26	13,828.65	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			59,182.58	78,898.36	42,613.24	79,333.36		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	25,898.58	41,835.61	40,902.00	41,835.61	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,898.58	41,835.61	40,902.00	41,835.61	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,898.58	41,835.61	40,902.00	41,835.61		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	120,000.00	120,000.00	34,171.83	120,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,000.00	8,000.00	2,321.83	8,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	6,602.94	40,000.00	0.00	0.0%
5) TOTAL, REVENUES			168,000.00	168,000.00	43,096.60	168,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,476.76	102,548.83	52,876.81	102,548.83	0.00	0.0%
3) Employee Benefits		3000-3999	60,518.49	61,538.84	31,812.46	61,538.84	0.00	0.0%
4) Books and Supplies		4000-4999	124,500.00	124,907.04	52,855.81	124,907.04	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	6,264.00	6,437.00	6,264.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,000.00	4,328.96	0.00	4,328.96	0.00	0.0%
9) TOTAL, EXPENDITURES			295,495.25	299,587.67	143,982.08	299,587.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(127,495.25)	(131,587.67)	(100,885.48)	(131,587.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	127,495.25	131,587.67	0.00	131,587.67	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			127,495.25	131,587.67	0.00	131,587.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(100,885.48)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	7,892.43		7,892.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	7,892.43		7,892.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	7,892.43		7,892.43		
2) Ending Balance, June 30 (E + F1e)			0.00	7,892.43		7,892.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	7,892.43		7,892.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	120,000.00	120,000.00	34,171.83	120,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			120,000.00	120,000.00	34,171.83	120,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	8,000.00	8,000.00	2,321.83	8,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,000.00	8,000.00	2,321.83	8,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	40,000.00	40,000.00	6,602.94	40,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	6,602.94	40,000.00	0.00	0.0%
TOTAL, REVENUES			168,000.00	168,000.00	43,096.60	168,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	99,476.76	102,548.83	52,876.81	102,548.83	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			99,476.76	102,548.83	52,876.81	102,548.83	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,515.21	23,219.02	11,828.63	23,219.02	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,227.93	7,447.32	3,821.74	7,447.32	0.00	0.0%
Health and Welfare Benefits		3401-3402	26,953.48	26,953.48	14,496.00	26,953.48	0.00	0.0%
Unemployment Insurance		3501-3502	1,141.55	1,155.86	245.90	1,155.86	0.00	0.0%
Workers' Compensation		3601-3602	2,680.32	2,763.16	1,420.19	2,763.16	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,518.49	61,538.84	31,812.46	61,538.84	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,500.00	11,907.04	6,686.26	11,907.04	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	2,409.38	0.00	0.00	0.0%
Food		4700	113,000.00	113,000.00	43,760.17	113,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			124,500.00	124,907.04	52,855.81	124,907.04	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	425.00	425.00	425.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,839.00	6,012.00	5,839.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	6,264.00	6,437.00	6,264.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	6,000.00	4,328.96	0.00	4,328.96	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,000.00	4,328.96	0.00	4,328.96	0.00	0.0%
TOTAL, EXPENDITURES			295,495.25	299,587.67	143,982.08	299,587.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	127,495.25	131,587.67	0.00	131,587.67	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			127,495.25	131,587.67	0.00	131,587.67	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			127,495.25	131,587.67	0.00	131,587.67		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	7,892.43
Total, Restricted Balance		7,892.43

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	75,000.00	75,000.00	75,000.00	75,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	256.79	0.00	0.00	0.0%
5) TOTAL, REVENUES			75,000.00	75,000.00	75,256.79	75,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	74,035.09	74,035.09	74,035.09	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	74,035.09	74,035.09	74,035.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,000.00	964.91	1,221.70	964.91		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,000.00	964.91	1,221.70	964.91		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,178.91	90,468.05		90,468.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,178.91	90,468.05		90,468.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,178.91	90,468.05		90,468.05		
2) Ending Balance, June 30 (E + F1e)			164,178.91	91,432.96		91,432.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	164,178.91	91,432.96		91,432.96		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	75,000.00	75,000.00	75,000.00	75,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			75,000.00	75,000.00	75,000.00	75,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	256.79	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	256.79	0.00	0.00	0.0%
TOTAL, REVENUES			75,000.00	75,000.00	75,256.79	75,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	26,810.09	26,810.09	26,810.09	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	47,225.00	47,225.00	47,225.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	74,035.09	74,035.09	74,035.09	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	74,035.09	74,035.09	74,035.09		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	2,166.39	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	2,166.39	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	2,166.39	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	2,166.39	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	872,768.25	872,121.06		872,121.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			872,768.25	872,121.06		872,121.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			872,768.25	872,121.06		872,121.06		
2) Ending Balance, June 30 (E + F1e)			882,768.25	882,121.06		882,121.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	882,768.25	882,121.06		882,121.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	2,166.39	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	2,166.39	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	2,166.39	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	60,000.00	37,830.06	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	60,000.00	37,830.06	60,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	741.13	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	272,136.75	196,798.29	277,284.95	(5,148.20)	-1.9%
6) Capital Outlay		6000-6999	0.00	906,268.77	1,258,719.18	10,904,870.57	(9,998,601.80)	-1103.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,178,405.52	1,456,258.60	11,182,155.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,118,405.52)	(1,418,428.54)	(11,122,155.52)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,118,405.52)	(1,418,428.54)	(11,122,155.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,189,427.47	15,517,636.71		15,517,636.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(9,500.00)	(9,500.00)	New
c) As of July 1 - Audited (F1a + F1b)			15,189,427.47	15,517,636.71		15,508,136.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,189,427.47	15,517,636.71		15,508,136.71		
2) Ending Balance, June 30 (E + F1e)			15,189,427.47	14,399,231.19		4,385,981.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	14,399,231.19		4,385,981.19		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,189,427.47	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	60,000.00	37,830.06	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	60,000.00	37,830.06	60,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	60,000.00	37,830.06	60,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	741.13	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	741.13	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	1,553.78	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	112,155.50	112,156.50	112,155.50	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	159,981.25	83,088.01	165,129.45	(5,148.20)	-3.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	272,136.75	196,798.29	277,284.95	(5,148.20)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	899,097.34	1,251,640.35	10,897,699.14	(9,998,601.80)	-1112.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	7,171.43	7,078.83	7,171.43	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	906,268.77	1,258,719.18	10,904,870.57	(9,998,601.80)	-1103.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,178,405.52	1,456,258.60	11,182,155.52		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	4,385,981.19
Total, Restricted Balance		4,385,981.19

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,000.00	42,000.00	21,908.38	42,000.00	0.00	0.0%
5) TOTAL, REVENUES			42,000.00	42,000.00	21,908.38	42,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	133,125.97	70,880.49	167,841.97	(34,716.00)	-26.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	133,125.97	70,880.49	167,841.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,000.00	(91,125.97)	(48,972.11)	(125,841.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,000.00	(91,125.97)	(48,972.11)	(125,841.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	286,927.17	302,354.30		302,354.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			286,927.17	302,354.30		302,354.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			286,927.17	302,354.30		302,354.30		
2) Ending Balance, June 30 (E + F1e)			328,927.17	211,228.33		176,512.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	328,927.17	211,228.33		176,512.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	769.46	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	40,000.00	40,000.00	21,138.92	40,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,000.00	42,000.00	21,908.38	42,000.00	0.00	0.0%
TOTAL, REVENUES			42,000.00	42,000.00	21,908.38	42,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	133,125.97	70,880.49	167,841.97	(34,716.00)	-26.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	133,125.97	70,880.49	167,841.97	(34,716.00)	-26.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	133,125.97	70,880.49	167,841.97		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	176,512.33
Total, Restricted Balance		176,512.33

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,424,547.00	2,424,547.00	1,351,288.00	2,424,547.00	0.00	0.0%
5) TOTAL, REVENUES			2,424,547.00	2,424,547.00	1,351,288.00	2,424,547.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	581,523.00	581,523.00	336,999.29	581,523.00	0.00	0.0%
3) Employee Benefits		3000-3999	307,430.00	307,430.00	171,076.94	307,430.00	0.00	0.0%
4) Books and Supplies		4000-4999	138,226.00	138,226.00	49,576.17	138,226.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,362,570.00	1,362,570.00	784,734.54	1,362,570.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	25,730.00	25,730.00	25,729.95	25,730.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,415,479.00	2,415,479.00	1,368,116.89	2,415,479.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,068.00	9,068.00	(16,828.89)	9,068.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	8,190.00	8,190.00	5,341.80	8,190.00	0.00	0.0%
b) Transfers Out		7600-7629	40,000.00	40,000.00	23,333.31	40,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,810.00)	(31,810.00)	(17,991.51)	(31,810.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(22,742.00)	(22,742.00)	(34,820.40)	(22,742.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(428,492.50)	(643,437.65)		(643,437.65)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(428,492.50)	(643,437.65)		(643,437.65)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(428,492.50)	(643,437.65)		(643,437.65)		
2) Ending Net Position, June 30 (E + F1e)			(451,234.50)	(666,179.65)		(666,179.65)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(451,234.50)	(666,179.65)		(666,179.65)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	121.94	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	2,422,547.00	2,422,547.00	1,351,166.06	2,422,547.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,424,547.00	2,424,547.00	1,351,288.00	2,424,547.00	0.00	0.0%
TOTAL, REVENUES			2,424,547.00	2,424,547.00	1,351,288.00	2,424,547.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	97,775.00	97,775.00	57,035.44	97,775.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	483,748.00	483,748.00	279,963.85	483,748.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			581,523.00	581,523.00	336,999.29	581,523.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	130,735.00	130,735.00	75,119.31	130,735.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	44,486.00	44,486.00	24,742.98	44,486.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	107,087.00	107,087.00	60,283.83	107,087.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,019.00	7,019.00	1,613.18	7,019.00	0.00	0.0%
Workers' Compensation		3601-3602	18,103.00	18,103.00	9,317.64	18,103.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			307,430.00	307,430.00	171,076.94	307,430.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	132,162.00	132,162.00	49,576.17	132,162.00	0.00	0.0%
Noncapitalized Equipment		4400	6,064.00	6,064.00	0.00	6,064.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			138,226.00	138,226.00	49,576.17	138,226.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19,225.00	19,225.00	4,101.43	19,225.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	365.00	0.00	0.00	0.0%
Insurance		5400-5450	9,748.00	9,748.00	9,327.58	9,748.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,573.00	9,573.00	5,746.13	9,573.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	218.40	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	110,296.00	110,296.00	62,877.33	110,296.00	0.00	0.0%
Communications		5900	1,213,728.00	1,213,728.00	702,098.67	1,213,728.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,362,570.00	1,362,570.00	784,734.54	1,362,570.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	25,730.00	25,730.00	25,729.95	25,730.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			25,730.00	25,730.00	25,729.95	25,730.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,415,479.00	2,415,479.00	1,368,116.89	2,415,479.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	8,190.00	8,190.00	5,341.80	8,190.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,190.00	8,190.00	5,341.80	8,190.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	40,000.00	40,000.00	23,333.31	40,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,000.00	40,000.00	23,333.31	40,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,810.00)	(31,810.00)	(17,991.51)	(31,810.00)		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,000.00	102,000.00	9,905.38	102,000.00	0.00	0.0%
5) TOTAL, REVENUES			102,000.00	102,000.00	9,905.38	102,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100,000.00	100,000.00	63,961.93	100,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			100,000.00	100,000.00	63,961.93	100,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	(54,056.55)	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,000.00	2,000.00	(54,056.55)	2,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	143,429.44	204,085.27		204,085.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,429.44	204,085.27		204,085.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			143,429.44	204,085.27		204,085.27		
2) Ending Net Position, June 30 (E + F1e)			145,429.44	206,085.27		206,085.27		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	145,429.44	206,085.27		206,085.27		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	466.38	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	101,000.00	101,000.00	9,439.00	101,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,000.00	102,000.00	9,905.38	102,000.00	0.00	0.0%
TOTAL, REVENUES			102,000.00	102,000.00	9,905.38	102,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	100,000.00	63,961.93	100,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			100,000.00	100,000.00	63,961.93	100,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			100,000.00	100,000.00	63,961.93	100,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	387.61	387.61	362.52	387.51	(0.10)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	66.38	66.38	48.36	48.36	(18.02)	-27%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	453.99	453.99	410.88	435.87	(18.12)	-4%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	453.99	453.99	410.88	435.87	(18.12)	-4%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2021-22 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,494,034.22
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	647,621.93
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	296,403.53
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	181,613.28
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	44,350.16
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				522,366.97
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	131,587.67
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				9,455,632.99

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		410.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		23,013.13

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	8,210,258.81	16,811.90
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	8,210,258.81	16,811.90
B. Required effort (Line A.2 times 90%)	7,389,232.93	15,130.71
C. Current year expenditures (Line I.E and Line II.B)	9,455,632.99	23,013.13
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,530,181.00	0.93%	7,600,401.00	-0.40%	7,569,719.00
2. Federal Revenues	8100-8299	35,123.11	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	119,320.08	-21.41%	93,770.08	0.00%	93,770.08
4. Other Local Revenues	8600-8799	97,764.50	-15.45%	82,664.50	0.00%	82,664.50
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,570,169.97)	-8.52%	(1,436,360.86)	1.23%	(1,454,082.81)
6. Total (Sum lines A1 thru A5c)		6,252,218.72	2.05%	6,380,474.72	-0.76%	6,332,070.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,776,171.11		2,831,694.53
b. Step & Column Adjustment				55,523.42		57,202.45
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		28,428.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,776,171.11	2.00%	2,831,694.53	3.02%	2,917,324.98
2. Classified Salaries						
a. Base Salaries				1,204,110.99		1,169,300.43
b. Step & Column Adjustment				28,519.52		28,707.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(63,330.08)		(21,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,204,110.99	-2.89%	1,169,300.43	0.66%	1,177,007.94
3. Employee Benefits	3000-3999	1,710,207.63	0.40%	1,717,066.82	0.72%	1,729,354.71
4. Books and Supplies	4000-4999	283,460.72	-11.09%	252,037.72	0.00%	252,037.72
5. Services and Other Operating Expenditures	5000-5999	773,128.86	-9.73%	697,928.86	-2.87%	677,928.86
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,328.96)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	181,613.28	1.50%	184,337.48	1.50%	187,102.54
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,924,363.63	-1.04%	6,852,365.84	1.29%	6,940,756.75
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(672,144.91)		(471,891.12)		(608,685.98)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,567,683.01		1,895,538.10		1,423,646.98
2. Ending Fund Balance (Sum lines C and D1)		1,895,538.10		1,423,646.98		814,961.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	74,650.48		67,185.43		60,466.89
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	419,761.37		392,323.23		390,127.08
2. Unassigned/Unappropriated	9790	1,391,126.25		954,138.32		354,367.03
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,895,538.10		1,423,646.98		814,961.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	419,761.37		392,323.23		390,127.08
c. Unassigned/Unappropriated	9790	1,391,126.25		954,138.32		354,367.03
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,810,887.62		1,346,461.55		744,494.11

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B.1 - Certificated Other Adjustments: In 22/23, no other adjustments. In 23/24 - reduce temp COVID positions/costs ($26,572), retirement savings ($15,000) , reinstatement to UNR of salaries afforded by COVID funding. C.1. Classified Other Adjustments: In 22/23 - reduce temporary positions ($20,261), retirement savings + reduction admin hours ($43,069). In 23/24, retirment savings of $21,000.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	655,428.59	-4.98%	622,789.59	-27.75%	449,977.59
3. Other State Revenues	8300-8599	1,112,868.23	-59.75%	447,910.23	0.00%	447,910.23
4. Other Local Revenues	8600-8799	314,634.05	4.21%	327,881.05	0.00%	327,881.05
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,570,169.97	-8.52%	1,436,360.86	1.23%	1,454,082.81
6. Total (Sum lines A1 thru A5c)		3,653,100.84	-22.40%	2,834,941.73	-5.47%	2,679,851.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				906,963.35		937,143.70
b. Step & Column Adjustment				17,854.35		16,511.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				12,326.00		(111,572.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	906,963.35	3.33%	937,143.70	-10.14%	842,083.13
2. Classified Salaries						
a. Base Salaries				723,045.14		731,412.48
b. Step & Column Adjustment				18,367.34		18,285.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	723,045.14	1.16%	731,412.48	2.50%	749,697.79
3. Employee Benefits	3000-3999	1,068,937.02	0.99%	1,079,501.63	-0.87%	1,070,156.27
4. Books and Supplies	4000-4999	259,627.17	-61.54%	99,847.37	0.00%	99,847.37
5. Services and Other Operating Expenditures	5000-5999	163,849.66	-34.20%	107,809.66	-53.03%	50,635.66
6. Capital Outlay	6000-6999	447,248.25	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,569,670.59	-17.20%	2,955,714.84	-4.85%	2,812,420.22
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		83,430.25		(120,773.11)		(132,568.54)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		245,640.20		329,070.45		208,297.34
2. Ending Fund Balance (Sum lines C and D1)		329,070.45		208,297.34		75,728.80
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	329,070.45		208,297.34		75,728.80
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		329,070.45		208,297.34		75,728.80

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B.1 Certificated Salaries: In 22/23 - reduce LT Sub ($14,246), restore partial RTI ($26,572). In 23/24 - retirement savings ($15,000), COVID salaries to UNR ($70,000), COVID salaries reduced ($26,572). B.2 Classified Salaries: In 22/23 - reduce incremental change due to staffing change. In 23/24 - no changes.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,530,181.00	0.93%	7,600,401.00	-0.40%	7,569,719.00
2. Federal Revenues	8100-8299	690,551.70	-9.81%	622,789.59	-27.75%	449,977.59
3. Other State Revenues	8300-8599	1,232,188.31	-56.04%	541,680.31	0.00%	541,680.31
4. Other Local Revenues	8600-8799	412,398.55	-0.45%	410,545.55	0.00%	410,545.55
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,905,319.56	-6.96%	9,215,416.45	-2.21%	9,011,922.45
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,683,134.46		3,768,838.23
b. Step & Column Adjustment				73,377.77		73,713.88
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				12,326.00		(83,144.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,683,134.46	2.33%	3,768,838.23	-0.25%	3,759,408.11
2. Classified Salaries						
a. Base Salaries				1,927,156.13		1,900,712.91
b. Step & Column Adjustment				46,886.86		46,992.82
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(73,330.08)		(21,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,927,156.13	-1.37%	1,900,712.91	1.37%	1,926,705.73
3. Employee Benefits	3000-3999	2,779,144.65	0.63%	2,796,568.45	0.11%	2,799,510.98
4. Books and Supplies	4000-4999	543,087.89	-35.21%	351,885.09	0.00%	351,885.09
5. Services and Other Operating Expenditures	5000-5999	936,978.52	-14.01%	805,738.52	-9.58%	728,564.52
6. Capital Outlay	6000-6999	447,248.25	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,328.96)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	181,613.28	1.50%	184,337.48	1.50%	187,102.54
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,494,034.22	-6.54%	9,808,080.68	-0.56%	9,753,176.97
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(588,714.66)		(592,664.23)		(741,254.52)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,813,323.21		2,224,608.55		1,631,944.32
2. Ending Fund Balance (Sum lines C and D1)		2,224,608.55		1,631,944.32		890,689.80
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	329,070.45		208,297.34		75,728.80
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	74,650.48		67,185.43		60,466.89
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	419,761.37		392,323.23		390,127.08
2. Unassigned/Unappropriated	9790	1,391,126.25		954,138.32		354,367.03
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,224,608.55		1,631,944.32		890,689.80

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	419,761.37		392,323.23		390,127.08
c. Unassigned/Unappropriated	9790	1,391,126.25		954,138.32		354,367.03
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,810,887.62		1,346,461.55		744,494.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.26%		13.73%		7.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		410.88		404.87		404.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,494,034.22		9,808,080.68		9,753,176.97
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		10,494,034.22		9,808,080.68		9,753,176.97
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		419,761.37		392,323.23		390,127.08
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		419,761.37		392,323.23		390,127.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	2,424,547.00	2.67%	2,489,353.00	2.65%	2,555,318.00
5. Other Financing Sources						
a. Transfers In	8900-8929	8,190.00	0.00%	8,190.00	0.00%	8,190.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,432,737.00	2.66%	2,497,543.00	2.64%	2,563,508.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	581,523.00	1.48%	590,150.00	2.15%	602,842.00
3. Employee Benefits	3000-3999	307,430.00	7.06%	329,138.00	-0.64%	327,039.00
4. Books and Supplies	4000-4999	138,226.00	-13.17%	120,024.00	-11.34%	106,409.00
5. Services and Other Operating Expenditures	5000-5999	1,362,570.00	-1.90%	1,336,650.00	1.29%	1,353,952.00
6. Capital Outlay	6000-6999	25,730.00	-30.00%	18,011.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	40,000.00	0.00%	40,000.00	0.00%	40,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,455,479.00	-0.88%	2,433,973.00	-0.15%	2,430,242.00
C. NET INCREASE (DECREASE) IN NET POSITION (Line A6 minus line B11)		(22,742.00)		63,570.00		133,266.00
D. NET POSITION						
1. Beginning Net Position	9791-9795	(643,437.65)		(666,179.65)		(602,609.65)
2. Ending Net Position (Sum lines C and D1)		(666,179.65)		(602,609.65)		(469,343.65)
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00				
b. Restricted Net Position	9797	0.00				
c. Unrestricted Net Position	9790	(666,179.65)		(602,609.65)		(469,343.65)
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		(666,179.65)		(602,609.65)		(469,343.65)

E. ASSUMPTIONS

Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(4,328.96)				
Other Sources/Uses Detail					40,000.00	181,613.28		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					41,835.61	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	4,328.96	0.00				
Other Sources/Uses Detail					131,587.67	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,190.00	40,000.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	4,328.96	(4,328.96)	221,613.28	221,613.28		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	453.89	435.87		
Charter School	0.00	0.00		
Total ADA	**453.89**	**435.87**	**-4.0%**	**Not Met**
1st Subsequent Year (2022-23)				
District Regular	422.89	410.88		
Charter School				
Total ADA	**422.89**	**410.88**	**-2.8%**	**Not Met**
2nd Subsequent Year (2023-24)				
District Regular	422.89	410.88		
Charter School				
Total ADA	**422.89**	**410.88**	**-2.8%**	**Not Met**

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District of Choice ADA at P1 was much lower than anticipated. Hold harmless ADA is not extended to DOC.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: **-2.0% to +2.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2021-22)				
District Regular	449	449		
Charter School				
Total Enrollment	**449**	**449**	**0.0%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	449	442		
Charter School				
Total Enrollment	**449**	**442**	**-1.6%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	449	417		
Charter School				
Total Enrollment	**449**	**417**	**-7.1%**	**Not Met**

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

At 1st Interim held enrollment flat with October count. 5-year cohort suggests a continuing decline in enrollment.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	497	536	
Charter School			
Total ADA/Enrollment	**497**	**536**	**92.7%**
Second Prior Year (2019-20)			
District Regular	497	525	
Charter School			
Total ADA/Enrollment	**497**	**525**	**94.7%**
First Prior Year (2020-21)			
District Regular	488	476	
Charter School	0		
Total ADA/Enrollment	**488**	**476**	**102.5%**
		Historical Average Ratio:	96.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**97.1%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	411	449		
Charter School	0			
Total ADA/Enrollment	**411**	**449**	**91.5%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	404	442		
Charter School				
Total ADA/Enrollment	**404**	**442**	**91.4%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	383	417		
Charter School				
Total ADA/Enrollment	**383**	**417**	**91.8%**	**Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF Revenue Standard Percentage Range: **-2.0% to +2.0%**

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2021-22)	7,651,832.00	7,618,457.00	-0.4%	Met
1st Subsequent Year (2022-23)	7,721,868.00	7,675,401.00	-0.6%	Met
2nd Subsequent Year (2023-24)	7,659,205.00	7,644,719.00	-0.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2018-19)	5,558,951.56	6,510,603.76	85.4%
Second Prior Year (2019-20)	5,781,420.43	6,634,543.47	87.1%
First Prior Year (2020-21)	5,222,868.79	6,013,347.50	86.9%
		Historical Average Ratio:	86.5%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.5% to 90.5%**	**82.5% to 90.5%**	**82.5% to 90.5%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2021-22)	5,690,489.73	6,742,750.35	84.4%	Met
1st Subsequent Year (2022-23)	5,718,061.78	6,668,028.36	85.8%	Met
2nd Subsequent Year (2023-24)	5,823,687.63	6,753,654.21	86.2%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	**-5.0% to +5.0%**
District's Other Revenues and Expenditures Explanation Percentage Range:	**-5.0% to +5.0%**

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	650,928.61	690,551.70	6.1%	Yes
1st Subsequent Year (2022-23)	508,347.50	622,789.59	22.5%	Yes
2nd Subsequent Year (2023-24)	510,806.50	449,977.59	-11.9%	Yes

Explanation: (required if Yes)
1x COVID Funding impacting federal revenue. COVID funding is pulled in and out of budget (recognized or deferred) in current year as actions are implemented or not. Depending on actions implemented in Y1, will decide amount of revenue recognized in Y2/Y3.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	660,810.06	1,232,188.31	86.5%	Yes
1st Subsequent Year (2022-23)	477,401.06	541,680.31	13.5%	Yes
2nd Subsequent Year (2023-24)	477,401.06	541,680.31	13.5%	Yes

Explanation: (required if Yes)
Y1 increased by State-funded water project revenue, Educator Effectiveness and increase to GASB 68. Y2/Y3 increased by GASB 68.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	388,731.05	412,398.55	6.1%	Yes
1st Subsequent Year (2022-23)	386,878.05	410,545.55	6.1%	Yes
2nd Subsequent Year (2023-24)	386,878.05	410,545.55	6.1%	Yes

Explanation: (required if Yes)
Y1 adjusted SPED funding per COE estimated allocation. Higher SPED funding carried into Y2/Y3.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	502,390.22	543,087.89	8.1%	Yes
1st Subsequent Year (2022-23)	360,278.42	351,885.09	-2.3%	No
2nd Subsequent Year (2023-24)	360,278.42	351,885.09	-2.3%	No

Explanation: (required if Yes)
Y1 supplies increased for spend down of state and local grants; add'l air purifiers.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	1,010,994.92	936,978.52	-7.3%	Yes
1st Subsequent Year (2022-23)	833,221.92	805,738.52	-3.3%	No
2nd Subsequent Year (2023-24)	770,314.92	728,564.52	-5.4%	Yes

Explanation: (required if Yes)
Y1 change due to changes in COVID plan actions not implementing, and moving out to future years.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	1,700,469.72	2,335,138.56	37.3%	Not Met
1st Subsequent Year (2022-23)	1,372,626.61	1,575,015.45	14.7%	Not Met
2nd Subsequent Year (2023-24)	1,375,085.61	1,402,203.45	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	1,513,385.14	1,480,066.41	-2.2%	Met
1st Subsequent Year (2022-23)	1,193,500.34	1,157,623.61	-3.0%	Met
2nd Subsequent Year (2023-24)	1,130,593.34	1,080,449.61	-4.4%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)
1x COVID Funding impacting federal revenue. COVID funding is pulled in and out of budget (recognized or deferred) in current year as actions are implemented or not. Depending on actions implemented in Y1, will decide amount of revenue recognized in Y2/Y3.

Explanation: Other State Revenue (linked from 6A if NOT met)
Y1 increased by State-funded water project revenue, Educator Effectiveness and increase to GASB 68. Y2/Y3 increased by GASB 68.

Explanation: Other Local Revenue (linked from 6A if NOT met)
Y1 adjusted SPED funding per COE estimated allocation. Higher SPED funding carried into Y2/Y3.

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation: Books and Supplies (linked from 6A if NOT met)

Explanation: Services and Other Exps (linked from 6A if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	283,095.92	306,393.65	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		306,393.65	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
x	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

Explanation:
(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	17.3%	13.7%	7.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**5.8%**	**4.6%**	**2.5%**

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Projected Year Totals: Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2021-22)	(672,144.91)	6,924,363.63	9.7%	Not Met
1st Subsequent Year (2022-23)	(471,891.12)	6,852,365.84	6.9%	Not Met
2nd Subsequent Year (2023-24)	(608,685.98)	6,940,756.75	8.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Unrestricted deficit spending is impacted by rising costs with no know revenue source, and by the projected reduction in program funding. District will monitor and make reductions as necessary to maintain fiscal solvency.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	2,224,608.55	Met
1st Subsequent Year (2022-23)	1,631,944.32	Met
2nd Subsequent Year (2023-24)	890,689.80	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	1,383,964.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or $71,000 (greater of)	0	to	300
4% or $71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	411	405	405
District's Reserve Standard Percentage Level:	**4%**	**4%**	**4%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	10,494,034.22	9,808,080.68	9,753,176.97
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,494,034.22	9,808,080.68	9,753,176.97
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	419,761.37	392,323.23	390,127.08
6. Reserve Standard - by Amount ($71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**419,761.37**	**392,323.23**	**390,127.08**

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	419,761.37	392,323.23	390,127.08
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,391,126.25	954,138.32	354,367.03
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,810,887.62	1,346,461.55	744,494.11
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.26%	13.73%	7.63%
District's Reserve Standard (Section 10B, Line 7):	**419,761.37**	**392,323.23**	**390,127.08**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent? — No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — Yes

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

District of Choice becomes inoperative July 1, 2023 and is repealed as of January 1, 2024. Legislative action will be necessary to amend ed code to extend program.

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than $20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than $20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: **-5.0% to +5.0%
or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2021-22)	(1,623,279.90)	(1,570,169.97)	-3.3%	(53,109.93)	Met
1st Subsequent Year (2022-23)	(1,496,630.90)	(1,436,360.86)	-4.0%	(60,270.04)	Met
2nd Subsequent Year (2023-24)	(1,481,630.90)	(1,454,085.81)	-1.9%	(27,545.09)	Met
1b. **Transfers In, General Fund ***					
Current Year (2021-22)	40,000.00	40,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	40,000.00	40,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	40,000.00	40,000.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2021-22)	181,613.28	181,613.28	0.0%	0.00	Met
1st Subsequent Year (2022-23)	184,337.48	184,337.48	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	187,102.54	187,102.54	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) — Yes

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases				
Certificates of Participation				
General Obligation Bonds	15	Fund 51 OBJ 8xxx	Fund 51 OBJ 7438/7439	1,409,455
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				40,201
Other Long-term Commitments (do not include OPEB):				
Net Pension Liablility				9,116,364
MHS GO Bond	30	Fund 51 OBJ 8xxx	Fund 51, OBJ 7438/7439	
TOTAL:				10,566,020

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	97,581	1,541,300	1,547,800	1,073,800
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Net Pension Liablility				
MHS GO Bond				
Total Annual Payments:	97,581	1,541,300	1,547,800	1,073,800
Has total annual payment increased over prior year (2020-21)?		**Yes**	**Yes**	**Yes**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes to increase in total annual payments)

GO Bond payments are funded through voter approved property tax assessements, collected and managed by the County of Mendocino.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4): Yes

   b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? No

   c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	933,788.00	933,788.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	933,788.00	933,788.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2021-22)	60,801.00	60,801.00
1st Subsequent Year (2022-23)	60,801.00	60,801.00
2nd Subsequent Year (2023-24)	60,801.00	30,801.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00

d. Number of retirees receiving OPEB benefits

Current Year (2021-22)	16	16
1st Subsequent Year (2022-23)	16	16
2nd Subsequent Year (2023-24)	16	16

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

   Yes

   b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

   No

   c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

   No

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	0.00	0.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	101,000.00	101,000.00
1st Subsequent Year (2022-23)	101,000.00	101,000.00
2nd Subsequent Year (2023-24)	101,000.00	101,000.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	101,000.00	101,000.00
1st Subsequent Year (2022-23)	101,000.00	101,000.00
2nd Subsequent Year (2023-24)	101,000.00	101,000.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of first interim projections? Yes

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	42.1	43.9	43.9	43.9

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No
If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections? Yes

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	39.6	44.6	44.6	44.6

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases			

Classified (Non-management) Health and Welfare (H&W) Benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections? n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	6.5	6.5	6.3	6.3

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? Yes

   If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

   Fund 63 - Mendocino Community Network.
   GASB 68 requires Fund 63 to show their associated pension debt on their books. The pension obligation will not be paid with district funds.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

New Business Manager July 1, 2021.

End of School District Second Interim Criteria and Standards Review

Mendocino Unified School District
2021-22 Second Interim
Multi-Year Projection Cover
Explanation of Change

Changes from Adopted to 1st Interim	Y1 2021-22 1st Int	Changes from 1st Interim to 2nd Interim	Y1 2021-22 2nd Int	Changes from Y1 to Y2	Y2 2022-23 Projection	Changes from Y2 to Y3	Y3 2023-24 Projection
Revenues		Revenues		Revenues		Revenues	
LCFF/Revenue Limit Sources	7,563,556.00	LCFF/Revenue Limit Sources	7,530,181.00	LCFF/Revenue Limit Sources	7,600,401.00	LCFF/Revenue Limit Sources	7,569,719.00
Adjust to PY Actuals. Reduce timber tax, unsecured and EPA. Increase Secured at 1.5% vs 1.25% at adoption.		*District of Choice P1 ADA reduction. ADA hold harmless not extended to DOC program.*		*Flat state aid. Reduce timber tax and unsercured. Increase Secured at 1.5%; EPA prior year and reduced projected ADA adjustment.*		*Secured tax +1.5%. EPA adjusted lower projected ADA. Flat all other. Reduce District of Choice.*	
Federal Revenues	650,928.61	Federal Revenues	690,551.70	Federal Revenues	622,789.59	Federal Revenues	449,977.59
Added 1x federal funding. Adjusted for prior year deferrals.		*Added 1x federal funding. Increased SPED per MCOE estimates.*		*Reduce prior year deferrals. Adjusted 1x funding.*		*Adjusted 1x funding.*	
Other State Revenues	660,810.06	Other State Revenues	1,232,188.31	Other State Revenues	541,680.31	Other State Revenues	541,680.31
Added 1x funding. Adjust for prior year receivables.		*Added 1x funding. STRS Behalf increase.*		*Adjusts 1x funding.*		*No changes*	
Local Revenues	388,731.05	Local Revenues	412,398.55	Local Revenues	410,545.55	Local Revenues	410,545.55
Updated Local Revenues as received.		*SPED increase per MCOE estimates.*		*Adjusts 1x funding.*		*No changes*	
Total Revenues	9,264,025.72	Total Revenues	9,865,319.56	Total Revenues	9,175,416.45	Total Revenues	8,971,922.45
Salaries		Salaries		Salaries		Salaries	
Certificated Salaries	3,702,393.02	Certificated Salaries	3,683,134.46	Certificated Salaries	3,768,838.23	Certificated Salaries	3,759,408.11
True up to actuals		*Adjust partial year positions.*		*Step/Col.*		*Step/Col. Reduce temporary positions. Projected retirement savings.*	
Classified Salaries	1,952,363.69	Classified Salaries	1,927,156.13	Classified Salaries	1,900,712.91	Classified Salaries	1,926,705.73
True up to actuals		*Adjust partial year positions, staffing changes.*		*Step/Col. Reduce temporary positions. Projected retirement savings.*		*Step/Col. Projected retirement savings.*	
Subtotal Salaries	**5,654,756.71**	**Subtotal Salaries**	**5,610,290.59**	**Subtotal Salaries**	**5,669,551.14**	**Subtotal Salaries**	**5,686,113.85**
Employee benefits	2,715,422.11	Employee benefits	2,779,144.65	Employee benefits	2,796,568.45	Employee benefits	2,799,510.98
True up to actuals				*Adj with salary changes. Adj rates per SSC Dartboard*		*Adj with salary changes. Adj rates per SSC Dartboard*	
Books and Supplies	502,390.22	Books and Supplies	543,087.89	Books and Supplies	351,885.09	Books and Supplies	351,885.09
True up to various spending plans and known items.		*Adds 1x grant expenditures.*		*Adjust for 1x items.*		*No changes.*	
Services/Op Expenses	1,010,994.92	Services/Op Expenses	936,978.52	Services/Op Expenses	805,738.52	Services/Op Expenses	728,564.52
True up to various spending plans and known items.		*Adjust for planned actions not completing.*		*Adjust for 1x items.*		*Adjust for 1x items.*	
Capital Outlay	154,838.47	Capital Outlay	447,248.25	Capital Outlay	-	Capital Outlay	-
		Adds 1x Water project expenditures.		*Adjust for 1x items.*			
Other Outgo	-	Other Outgo	-	Other Outgo	-	Other Outgo	-
Transfers of Indirect		Transfers of Indirect		Transfers of Indirect		Transfers of Indirect	
Reduced Café indirect	(4,328.96)	support costs	(4,328.96)		-		-
Total Expenditures	10,034,073.47	Total Expenditures	10,312,420.94	Total Expenditures	9,623,743.20	Total Expenditures	9,566,074.44
Excess (Deficiency) of Rev. over Expenditures	(770,047.75)	Excess (Deficiency) of Rev. over Expenditures	(447,101.38)	Excess (Deficiency) of Rev. over Expenditures	(448,326.75)	Excess (Deficiency) of Rev. over Expenditures	(594,151.99)
Other Financing		Other Financing		Other Financing		Other Financing	
Transfers In	40,000.00	Transfers In	40,000.00	Transfers In	40,000.00	Transfers In	40,000.00
Transfers Out	181,613.28	Transfers Out	181,613.28	Transfers Out	184,337.48	Transfers Out	187,102.54
Contributions	-	Contributions	-	Contributions	-	Contributions	-
Total other Financing	(141,613.28)	Total other Financing	(141,613.28)	Total other Financing	(144,337.48)	Total other Financing	(147,102.54)

Mendocino Unified School District
2021-22 Second Interim
Multi-Year Projection Cover
Explanation of Change

Changes from Adopted to 1st Interim	**Y1** 2021-22 1st Int	Changes from 1st Interim to 2nd Interim	**Y1** 2021-22 2nd Int	Changes from Y1 to Y2	**Y2** 2022-23 Projection	Changes from Y2 to Y3	**Y3** 2023-24 Projection
Net Increase (Decrease) in Fund Balance	(911,661.03)	Net Increase (Decrease) in Fund Balance	(588,714.66)	Net Increase (Decrease) in Fund Balance	(592,664.23)	Net Increase (Decrease) in Fund Balance	(741,254.53)
Fund Balance		Fund Balance		Fund Balance		Fund Balance	
Beginning Fund Balance	2,813,323.21	Beginning Fund Balance	2,813,323.21	Beginning Fund Balance	2,224,608.55	Beginning Fund Balance	1,631,944.32
Net Increase (Decrease)	(911,661.03)	Net Increase (Decrease)	(588,714.66)	Net Increase (Decrease)	(592,664.23)	Net Increase (Decrease)	(741,254.53)
Ending Fund Balance	1,901,662.18	Ending Fund Balance	2,224,608.55	Ending Fund Balance	1,631,944.32	Ending Fund Balance	890,689.79
Compon. of End. Fund Bal.		Compon. of End. Fund Bal.		Compon. of End. Fund Bal.		Compon. of End. Fund Bal.	
Revolving Cash	10,000.00	Revolving Cash	10,000.00	Revolving Cash	10,000.00	Revolving Cash	10,000.00
Reqd. for Econ Uncertainty	408,627.47	Reqd. for Econ Uncertainty	419,761.37	Reqd. for Econ Uncertainty	392,323.23	Reqd. for Econ Uncertainty	390,127.08
Restricted	53,667.45	Restricted	329,070.45	Restricted	208,297.35	Restricted	75,728.81
Other Designations	84,663.28	Other Designations	74,650.48	Other Designations	67,185.43	Other Designations	60,466.89
Unappropriated Amount	1,344,703.98	Unappropriated Amount	1,391,126.25	Unappropriated Amount	954,138.31	Unappropriated Amount	354,367.02

Mendocino Unified School District
2021-22 Second Interim
Multi-Year Projection - Detail
Unrestricted

Changes from Adopted Budget to 1st Interim	Changes	Y1 2021-22 1st Int	Changes from 1st Interim to 2nd Interim	Changes	Y1 2021-22 2nd Int	Changes from Y1 to Y2	Changes	Y2 2022-23 Projection	Changes from Y2 to Y3	Changes	Y3 2023-24 Projection
LCFF/Revenue Limit Sources	69,980.00	7,563,556.00	LCFF/Revenue Limit Sources	(33,375.00)	7,530,181.00	LCFF/Revenue Limit Sources	70,220.00	7,600,401.00	LCFF/Revenue Limit Sources	(30,682.00)	7,569,719.00
Adjust to PY actuals - continued to reduce timber tax, unsecured and EPA; Increased Secured Tax to 1.5% from 1.25% at adoption			*District of Choice reduciton in P-1 ADA. DOC no hold harmless. No changes to tax revenue.*			*Flat state aid; reduce timber tax -5%, unsecured tax -3%; Secured tax +1.5% (+82,598); EPA (+184)*	*70,220.00*		*Secured tax +1.5%; EPA (-1,394); all other flat*	*82,443.00*	
									District of Choice inoperable 7-1-2023 (ec.48315)	*(113,125)*	
Federal Revenues	16,123.11	35,123.11	Federal Revenues	-	35,123.11	Federal Revenues		-	Federal Revenues	-	-
Erate - Emergency Connectivity (+35,123) MAA to Local Rev per CDE (-$19,000)						*Erate - Emergency Connectivity*	(35,123.11)				
Other State Revenues	23,792.08	119,320.08	Other State Revenues	-	119,320.08	Other State Revenues		93,770.08	Other State Revenues		93,770.08
Lottery (-1,758); Legal Reimb (+25,550)						*Legal Reimb*	(25,550.00)		*Lottery, MBG, Other*		
Local Revenues	35,310.00	97,170.00	Local Revenues	594.50	97,764.50	Local Revenues		82,664.50	Local Revenues		82,664.50
MAA to Local Rev per CDE (+$19,000); Cmty Center (+800); Dual Enroll Stipend (+5,500); Other (+10); MCCF Donation SOS Funds (+10,000)						*MCCF Donation - SOS Funds (-10,000), Dual Enroll Stipend (-5,500), Cmty Center (+400)*	(15,100.00)				
									No change	-	
Total Revenues	**145,205.19**	**7,815,169.19**	**Total Revenues**	**(32,780.50)**	**7,782,388.69**	**Total Revenues**	**(5,553.11)**	**7,776,835.58**	**Total Revenues**	**(143,807.00)**	**7,746,153.58**
Certificated Salaries		2,819,203.09	Certificated Salaries		2,776,171.11	Certificated Salaries		2,831,694.53	Certificated Salaries		2,917,324.98
True up to Actual	4,516.71		*Reduction partial year RTI; COVID duties to Restricted*	(43,031.98)							
						Restore partial RTI to COVID Res	-		*Reduce temp Add'l RTI*	(26,572.00)
						Maintain $70k trf to COVID Res	-		*Retirement Savings*	(15,000.00)
						Step/Col +2%	55,523.42		*Add back $70k trf to COVID Res*	70,000.00
									Step/Col +2%	57,202.45
							55,523.42			85,630.45
Classified Salaries		1,207,670.19	Classified Salaries		1,204,110.99	Classified Salaries		1,169,300.43	Classified Salaries		1,177,007.94
True up to Actual; UNR to RES (-69,926); Range Increase (+7,707); COVID Testing/Reporting (-20,468); Aide (+15,859); Admin Trainee (+21,283)	(45,544.72)		*Direct Cost trf temp position to res, to s/b fr 5710; Add Athletic stipends*	(3,559.20)							
						Reduce Temp Positions	(20,261.08)		*Retirement Savings*	(21,000.00)
						Retirement; Reduce DO Admin	(43,069.00)				
						Step/Col +2.5%	28,519.52		*Step/Col +2.5%*	28,707.51
							(34,810.56)			7,707.51
Subtotal Salaries	**(41,028.01)**	**4,026,873.28**	**Subtotal Salaries**	**(46,591.18)**	**3,980,282.10**	**Subtotal Salaries**	**20,712.86**	**4,000,994.96**	**Subtotal Salaries**	**93,337.96**	**4,094,332.93**
Employee Benefits	(65,032.79)	1,722,886.83	Employee Benefits	(12,679.20)	1,710,207.63	Employee Benefits	6,859.19	1,717,066.82	Employee Benefits	12,287.88	1,729,354.71
Health Insurance	*(36,859)*		*Health Insurance*	*(7,087)*							
OPEB and other	*11,200*		*OPEB and other*	*-*							
STRS Rate = 16.92%	*(789)*		**STRS Rate = 16.92%**	*(1,971)*		**STRS Rate = 19.10%**	10,604.97		**STRS Rate = 19.10%**	10,925.67	
PERS rate = 22.91%	*(2,501)*		**PERS rate = 22.91%**	*(3,169)*		**PERS rate = 26.10%**	7,443.60		**PERS rate = 27.10%**	7,492.66	

Mendocino Unified School District
2021-22 Second Interim
Multi-Year Projection - Detail
Unrestricted

Changes from Adopted Budget to 1st Interim		Y1 2021-22 1st Int	Changes from 1st Interim to 2nd Interim		Y1 2021-22 2nd Int	Changes from Y1 to Y2		Y2 2022-23 Projection	Changes from Y2 to Y3		Y3 2023-24 Projection
State UI = 0.50%	*(26,790)*		**State UI = 0.50%**	*11*		**State UI = 0.50%**	103.56		**State UI = 0.20%**	186.68	
OASDI = 6.5%; MC = 1.45%	*(2,844)*		**OASDI = 6.5%; MC = 1.45%**	*(210)*		**OASDI = 6.5%; MC = 1.45%**	(2,767.44)		**OASDI = 6.5%; MC = 1.45%**	612.75	
WC = 2.88%	*(6,450)*		**WC = 2.88%**	*(254)*		**WC = 2.88%**	596.53		**WC = 2.88%**	2,688.13	
						HW Adjustment	(9,122.03)		**HW Adjustment**	(9,618.00)	
Books and Supplies	35,984.57	276,184.57	Books and Supplies	7,276.15	283,460.72	Books and Supplies		252,037.72	Books and Supplies		252,037.72
Donations as spent; E-rate Emergency Connectivy (+14,723); E-rate/MCOE CompuCom Network (+11,700)			*Donations as spent; Athletics (+1,600)*			*E-rate Emergency Connectivity (-$14,723); E-rate network (-$11,700); Other (-5,000)*	(31,423.00)				
Services/Op Expenses	160,331.81	748,348.57	Services/Op Expenses	24,780.29	773,128.86	Services/Op Expenses		697,928.86	Services/Op Expenses		677,928.86
E-rate Emergency Connectivity (+20,400); MCOE Data Processing 20,21 (+16,722); MCOE Data Proc 21-22 (+18,000); SPED Svcs UUSD (+10,000); Utilities (+22,650); Insurance (+4,460); Settlement (+46,300); Legal Fees (+18,500); other svcs (+3,300)			*Direct Cost trf temp position to res moved to s/b*			*E-rate Emergency Connectivity (-20,400); PY Centralized Data Processing (-17,000); Settlement (-19,300); Legal Fees (-18,500)*	(75,200.00)		*Settlment (-20,000)*	(20,000.00)	
Capital Outlay	-	-	Capital Outlay	-	-	Capital Outlay		-	Capital Outlay		-
Other Outgo -	-	-	Other Outgo -	-	-	Other Outgo		-	Other Outgo		-
										-	
Transfers of Indirect (7300-7399)	1,671.04	(4,328.96)	Transfers of Indirect (7300-7399)	-	(4,328.96)	Transfers of Indirect (7300-7399)		-	Transfers of Indirect (7300-7399)		-
Total Expenditures	90,255.58	6,769,964.29	Total Expenditures	(27,213.94)	6,742,750.35	Total Expenditures	27,572.06	6,668,028.37	Total Expenditures	105,625.85	6,753,654.22
Excess (Deficiency) of Rev. over Expenditures	53,278.57	1,045,204.90	Excess (Deficiency) of Rev. over Expenditures	(5,566.56)	1,039,638.34	Excess (Deficiency) of Rev. over Expenditures		1,108,807.21	Excess (Deficiency) of Rev. over Expenditures		992,499.36
Other Financing Transfers In	-	40,000.00	Other Financing Transfers In	-	40,000.00	Other Financing Transfers In		40,000.00	Other Financing Transfers In		40,000.00
Transfers Out *Transfer to Preschool - Aides*	20,029.45	181,613.28	Transfers Out *Transfer to Preschool - Aides*	-	181,613.28	Transfers Out *Matintain PS Aides*		184,337.48	Transfers Out *Matintain PS Aides*		187,102.54
Contributions *Title II LT Sub (+13,922); CTE (+16,297); SPED (+113,764); M&O (+43,850); Interagency (-977); Cmty Fdn CTE Arts (+25,000); MUSE (+23,019)*	(234,874.80)	(1,623,279.90)	Contributions *SPED (-27,074), MAD (-26,036)*	53,109.93	(1,570,169.97)	Contributions *Title II (-13,922); M&O (-31,157); Cmty Fdn CTE Arts (-25,000); Other (-33,645)*	133,809.11	(1,436,360.86)	Contributions *Retirement Savings*	(17,721.95)	(1,454,082.81)
Total other Financing		(1,764,893.18)	Total other Financing		(1,711,783.25)	Total other Financing		(1,580,698.34)	Total other Financing		(1,601,185.35)
Net Increase (Decrease) in Fund Balance		(719,688.28)	Net Increase (Decrease) in Fund Balance		(672,144.91)	Net Increase (Decrease) in Fund Balance		(471,891.13)	Net Increase (Decrease) in Fund Balance		(608,685.99)
Fund Balance			Fund Balance			Fund Balance			Fund Balance		
Beginning Fund Balance		2,567,683.01	Beginning Fund Balance		2,567,683.01	Beginning Fund Balance		1,895,538.10	Beginning Fund Balance		1,423,646.97
Net Increase (Decrease)		(719,688.28)	Net Increase (Decrease)		(672,144.91)	Net Increase (Decrease)		(471,891.13)	Net Increase (Decrease)		(608,685.99)

Mendocino Unified School District
2021-22 Second Interim
Multi-Year Projection - Detail
Unrestricted

Changes from Adopted Budget to 1st Interim		Y1 2021-22 1st Int	Changes from 1st Interim to 2nd Interim		Y1 2021-22 2nd Int	Changes from Y1 to Y2		Y2 2022-23 Projection	Changes from Y2 to Y3		Y3 2023-24 Projection
Ending Fund Balance		1,847,994.73	Ending Fund Balance		1,895,538.10	Ending Fund Balance		1,423,646.97	Ending Fund Balance		814,960.98
Compon. of End. Fund Bal.			Compon. of End. Fund Bal.			Compon. of End. Fund Bal.			Compon. of End. Fund Bal.		
Revolving Cash		10,000.00	Revolving Cash		10,000.00	Revolving Cash		10,000.00	Revolving Cash		10,000.00
Reqd. for Econ Uncertain		408,627.47	Reqd. for Econ Uncertain		419,761.37	Reqd. for Econ Uncertain		392,323.23	Reqd. for Econ Uncertainty		390,127.08
Designated for Other		84,663.28	Designated for Other		74,650.48	Designated for Other		67,185.43	Designated for Other		60,466.89
Unappropriated		1,344,703.98	Unappropriated		1,391,126.25	Unappropriated		954,138.31	Unappropriated		354,367.02
0000 Unrestricted		*1,344,703.98*	*0000 Unrestricted*		*1,391,126.25*	*0000 Unrestricted*		*954,138.31*	*0000 Unrestricted*		*354,367.02*
0001 Locally Defined		*27,039.83*	*0001 Locally Defined*		*27,039.83*	*0001 Locally Defined*		*24,335.85*	*0001 Locally Defined*		*21,902.26*
0079 Supplemental Concentration		*10,012.80*	*0079 Supplemental Concentration*		*-*	*0079 Supplemental Concentration*		*-*	*0079 Supplemental Concentration*		*-*
0794 LUMP		*9,723.14*	*0794 LUMP*		*9,723.14*	*0794 LUMP*		*8,750.83*	*0794 LUMP*		*7,875.74*
0795 SLIP		*19,285.57*	*0795 SLIP*		*19,285.57*	*0795 SLIP*		*17,357.01*	*0795 SLIP*		*15,621.31*
1100 Lottery		*18,601.94*	*1100 Lottery*		*18,601.94*	*1100 Lottery*		*16,741.75*	*1100 Lottery*		*15,067.57*
Designated for Other		*84,663.28*	*Designated for Other*		*74,650.48*	*Designated for Other*		*67,185.43*	*Designated for Other*		*60,466.89*

Mendocino Unified School District
2021-22 Second Interim
Multi-Year Projection - Detail
Restricted

		Y1			Y1			Y2			Y3
Changes from Adopted to 1st Interim		2021-22 1st Int	Changes from 1st Interim to 2nd Interim		2021-22 2nd Int	Changes from Y1 to Y2		2022-23 Projection	Changes from Y2 to Y3		2023-24 Projection
	Changes			**Changes**			**Changes**			**Changes**	
LCFF/Revenue Limit Sources		-	LCFF/Revenue Limit Sources		-	LCFF/Revenue Limit Sources		-	LCFF/Revenue Limit Sources		-
Federal Revenues		615,805.50	Federal Revenues		655,428.59	Federal Revenues		622,789.59	Federal Revenues		449,977.59
SpEd 3310 (-12,360); SpEd 3215 (nc); Title 1 (+17,473); ESSER I (+3); ESSER II (+11,001); ESSR III 3213 (+47,168); ESSER III 3214 (-21,228); ELO 3216 (+49,546); ELO 3217 (+11,369); ELO 3218 (+32,274); ELO 3219 (+55,636); Title II (nc); Title IV (nc); REAP (+44.627)	235,509.65		*SpEd 3310 (+12,155); ESSR III 3213 (+28,426); Title II (-958);*	39,623.09		*Title I PY (-22,167); ESSER I (-3); ESSER II (-160,109); ESSER III 3213 (+256,848); ESSER III 3214 (+50,142); ELO 3216 (-49,546); ELO 3217 (-11,369); ELO 3218 (32,274); ELO 3219 (-55,636) ; REAP (-8,525)*	(32,639.00)		*ESSER III 3213 (-183,901); ESSER III 3214 (+11,089)*	(172,812.00)	
Other State Revenues		541,489.98	Other State Revenues		1,112,868.23	Other State Revenues		447,910.23	Other State Revenues		447,910.23
Lottery (-1,215); IPI (+23,283); ELO Para (-16,769); ELO (-150,927); Recycle Water (+3,994)	(141,634.02)		*Educator Effectiveness (+175,097); Strong Workforce Program (+39,105); STRS on Behalf GASB 68 (+64,279); Drinking Water Project (+138,833); Recycled Water Project (+154.064)*	571,378.25		*IPI 7422 (-153,865); Recycled Water Project (-158,058); Drinking Water (-138,833); Strong Workforce Prog (-39,105); Educator Effectiveness (-175,097)*	(664,958.00)		*No changes*	-	
Local Revenues		291,561.05	Local Revenues		314,634.05	Local Revenues		327,881.05	Local Revenues		327,881.05
MUSE PY Write-off (-34,834); Krenov Grant (+4,800); Medi-Cal Reimbursement (+1,300); SPED Reduction (-42,004); SPED PY (+16,787)	(53,950.95)		*SPED (+23,073)*	23,073.00		*SPED PY (-16,787); MUSE PY (+34,834); Krenov Grant (-4,800)*	13,247.00		*No changes*	-	
Total Revenues	**39,924.68**	**1,448,856.53**	**Total Revenues**	**634,074.34**	**2,082,930.87**	**Total Revenues**	**(684,350.00)**	**1,398,580.87**	**Total Revenues**		**1,225,768.87**
Expenditures			Expenditures			Expenditures			Expenditures		
Certificated Salaries	45,303.83	883,189.93	Certificated Salaries	23,773.42	906,963.35	Certificated Salaries		937,143.70	Certificated Salaries		842,083.13
							30,180.35			(95,060.57)	
True up to actual (+22,808); Title II LT Sub (+14,246); Sub Rate Inc (+8,250)			*COVID duties from Unrestricted; Increased SPED*			*Reduce LT Sub; maintain $70k trf from UNR*	(14,246.00)		*Retirement Savings*	(15,000.00)	
						Restore partial RTI to COVID Res	26,572.00		*Remove $70k trf to UNR, Remove RTI*	(96,572.00)	
						Step/Col at 2%	17,854.35		*Step/Col at 2%*	16,511.43	
Classified Salaries	132,800.35	744,693.50	Classified Salaries	(21,648.36)	723,045.14	Classified Salaries	8,367.34	731,412.48	Classified Salaries	18,285.31	749,697.79
True up to actual; UNR to RES (+40,293) Aide 7422 (+10,197); COVID Testing/Reporting (+20,468); Maintenance (+21,200); Range Increase (+40,642)			*Reduction MAD staff; reduction position filled partial year*			*Reduce incremental position change*	(10,000.00)		*No changes to positions*	-	
						Step/Col at 2.5%	18,367.34		*Step/Col at 2.5%*	18,285.31	
Subtotal Salaries	**178,104.18**	**1,627,883.43**	**Subtotal Salaries**	**2,125.06**	**1,630,008.49**	**Subtotal Salaries**	**48,547.68**	**1,668,556.17**	**Subtotal Salaries**	**(153,550.51)**	**1,591,780.92**
Employee Benefits		992,535.28	Employee Benefits		1,068,937.02	Employee Benefits		1,079,501.63	Employee Benefits		1,070,156.27
	38,896.48			76,401.74			10,564.61			(9,345.35)	
Health Ins new positions, other changes	*14,367.82*		*Health Insurance*	*2,347.82*							
STRS Rate = 16.92%	*7,809.61*		**STRS Rate = 16.92%**	*4,076.97*		**STRS Rate = 19.10%**	5,764.45		**STRS Rate = 19.10%**	(2,865.00)	

Mendocino Unified School District
2021-22 Second Interim
Multi-Year Projection - Detail
Restricted

Changes from Adopted to 1st Interim		Y1 2021-22 1st Int	Changes from 1st Interim to 2nd Interim		Y1 2021-22 2nd Int	Changes from Y1 to Y2		Y2 2022-23 Projection	Changes from Y2 to Y3		Y3 2023-24 Projection
PERS rate = 22.91%	*15,960.46*		**PERS rate = 22.91%**	*3,605.23*		**PERS rate = 26.10%**	4,793.88		**PERS rate = 27.10%**	4,955.32	
State UI = 0.50%	*(6,983.00)*		**State UI = 0.50%**	*(700.03)*		**State UI = 0.50%**	242.74		**State UI = 0.20%**	(307.10)	
OASDI = 6.5%; MC = 1.45%	*5,759.12*		**OASDI = 6.5%; MC = 1.45%**	*1,583.58*		**OASDI = 6.5%; MC = 1.45%**	1,460.20		**OASDI = 6.5%; MC = 1.45%**	1,453.68	
WC = 2.88%	*1,982.47*		**WC = 2.88%**	*1,209.17*		**WC = 2.88%**	1,398.17		**WC = 2.88%**	(4,422.25)	
			STRS on Behalf (GASB 68)	*64,279.00*		**HW Adjustment**	(3,094.83)		**HW Adjustment**	(8,160.00)	
Books and Supplies	(90,531.41)	226,205.65	Books and Supplies	33,421.52	259,627.17	Books and Supplies		99,847.37	Books and Supplies		99,847.37
Reduce: ESSER II Network to Cap Assets (149,108); Title IV trf to Title I remove Exp (10k) *Increase: Cmty Fdn CTE Arts (25,000); ESSER III PPE (16,667); IPI Cbooks (15,934); other (10,976)*			*Texts/books (+4,077); SWP (+35,271); Krenov Grant (+4,800); ESSER III (+7,853); SPED (+1,420)*			*ELO K8 Learning Hub (-45,729); ELO 7425 (-20,000); IPI -Cbooks, Projector, Picnic Tables (-19,960); CTE Arts (-25,000)* *Krenov Grant (-4,800); SWP (-35,271); COVID Supplies (-9,020)*	(159,779.80)		*No changes*	-	
Services/Op Expenses	87,046.35	262,646.35	Services/Op Expenses	(98,796.69)	163,849.66	Services/Op Expenses		107,809.66	Services/Op Expenses		50,635.66
Add ELO, ESSER III Plan expenditures			*ESSER III (+1,487); Ed Eff (+7,000); Strong Workforce (+1,983); Maintenance (+1,058)*			*Reduce: ELO 3216 (-30,000), ELO 3219 (-55,636), ELO 7425 (-16,934); SWP (-1,983); COVID Svcs (-1,487); Educator Effectiveness (+50,000)*	(56,040.00)		*Reduce: tents, COVID Exp*	(57,174.00)	
Capital Outlay	154,838.47	154,838.47	Capital Outlay	292,409.78	447,248.25	Capital Outlay		-	Capital Outlay		-
ESSER II Network			*Drinking Water Project (138,833)* *Recycled Water Project (153,577)*			*Reduce: ESSER II Network* *Reduce: Water Projects*	(154,838.47) (292,409.78)				
Other Outgo	-	-	Other Outgo	-	-	Other Outgo	-	-	Other Outgo	-	-
Transfers of Indirect (7300-7399)	-	-	Transfers of Indirect (7300-7399)	-	-	Transfers of Indirect (7300-7399)			Transfers of Indirect (7300-7399)		
Total Expenditures	368,354.07	3,264,109.18	Total Expenditures	305,561.41	3,569,670.59	Total Expenditures	59,112.29	2,955,714.83	Total Expenditures	(162,895.86)	2,812,420.22
Excess (Deficiency) of Rev. over Expenditures		(1,815,252.65)	Excess (Deficiency) of Rev. over Expenditures		(1,486,739.72)	Excess (Deficiency) of Rev. over Expenditures		(1,557,133.96)	Excess (Deficiency) of Rev. over Expenditures		(1,586,651.35)
Other Financing Transfers In Transfers Out			Other Financing Transfers In Transfers Out			Other Financing Transfers In Transfers Out			Other Financing Transfers In Transfers Out		
Contributions	234,874.80	1,623,279.90	Contributions	(53,109.93)	1,570,169.97	Contributions		1,436,360.86	Contributions		1,454,082.81
Title II LT Sub (+13,922); CTE (+16,297); SPED (+113,764); M&O (+43,850); Interagency (-977); Cmty Fdn CTE Arts (+25,000); MUSE (+23,019)			*SPED (-27,074), MAD (-26,036)*			*Title II (-13,922); M&O (-31,157); Cmty Fdn CTE Arts (-25,000); SPED (-48,225); Other (-15,505.11)*	(133,809.11)		*Retirement Savings (-15,000), SPED (+32722)*	17,721.95	
Total other Financing		1,623,279.90	Total other Financing		1,570,169.97	Total other Financing		1,436,360.86	Total other Financing		1,454,082.81

Mendocino Unified School District
2021-22 Second Interim
Multi-Year Projection - Detail
Restricted

Changes from Adopted to 1st Interim		Y1 2021-22 1st Int	Changes from 1st Interim to 2nd Interim		Y1 2021-22 2nd Int	Changes from Y1 to Y2		Y2 2022-23 Projection	Changes from Y2 to Y3		Y3 2023-24 Projection
Net Increase (Decrease) in Fund Balance		(191,972.75)	Net Increase (Decrease) in Fund Balance		83,430.25	Net Increase (Decrease) in Fund Balance		(120,773.10)	Net Increase (Decrease) in Fund Balance		(132,568.54)
Fund Balance			Fund Balance			Fund Balance			Fund Balance		
Beginning Fund Balance		245,640.20	Beginning Fund Balance		245,640.20	Beginning Fund Balance		329,070.45	Beginning Fund Balance		208,297.35
Net Increase (Decrease)		(191,972.75)	Net Increase (Decrease)		83,430.25	Net Increase (Decrease)		(120,773.10)	Net Increase (Decrease)		(132,568.54)
Ending Fund Balance		53,667.45	Ending Fund Balance		329,070.45	Ending Fund Balance		208,297.35	Ending Fund Balance		75,728.81
Compon. of End. Fund Bal.			Compon. of End. Fund Bal.			Compon. of End. Fund Bal.			Compon. of End. Fund Bal.		
Restricted Balance		53,667.45	Restricted Balance		329,070.45	Restricted Balance		208,297.35	Restricted Balance		75,728.81
Unappropriated			Unappropriated			Unappropriated			Unappropriated		
3010 Title I		*20,252.81*	*3010 Title I*		*-*	*3010 Title I*		*-*	*3010 Title I*		*-*
3216 ELO ESSER II		*-*	*3216 ELO ESSER II*		*47,460.20*	*3216 ELO ESSER II*		*-*	*3216 ELO ESSER II*		*-*
3219 ELO ESSER III		*-*	*3219 ELO ESSER III*		*55,636.00*	*3219 ELO ESSER III*		*55,636.00*	*3219 ELO ESSER III*		*-*
5810 REAP		*194.17*	*5810 REAP*		*194.17*	*5810 REAP*		*-*	*5810 REAP*		*-*
6266 Educator Effectiveness		*-*	*6266 Educator Effectiveness*		*168,097.00*	*6266 Educator Effectiveness*		*111,097.00*	*6266 Educator Effectiveness*		*54,097.00*
6300 Lottery		*19,582.35*	*6300 Lottery*		*15,505.48*	*6300 Lottery*		*15,505.48*	*6300 Lottery*		*15,505.48*
6388 Strong Workforce Program		*-*	*6388 Strong Workforce Program*		*1,851.86*	*6388 Strong Workforce Program*		*-*	*6388 Strong Workforce Program*		*-*
7311 Classified PD		*5,081.28*	*7311 Classified PD*		*5,081.28*	*7311 Classified PD*		*5,081.28*	*7311 Classified PD*		*5,081.28*
7422 IPI		*3,198.77*	*7422 IPI*		*3,198.77*	*7422 IPI*		*3,198.77*	*7422 IPI*		*-*
7425 ELO		*-*	*7425 ELO*		*29,266.87*	*7425 ELO*		*15,000.00*	*7425 ELO*		*-*
7426 ELO Para		*-*	*7426 ELO Para*		*1,733.77*	*7426 ELO Para*		*1,733.77*	*7426 ELO Para*		*-*
9003 MUSE		*-*	*9003 MUSE*		*-*	*9003 MUSE*		*-*	*9003 MUSE*		*-*
9010 Other Local		*558.07*	*9010 Other Local*		*1,045.05*	*9010 Other Local*		*1,045.05*	*9010 Other Local*		*1,045.05*
9020 Krenov Grant		*4,800.00*	*9020 Krenov Grant*		*-*	*9020 Krenov Grant*		*-*	*9020 Krenov Grant*		*-*
		53,667.45			*329,070.45*			*208,297.35*			*75,728.81*

MENDOCINO UNIFIED SCHOOL DISTRICT

CASH FLOW WORKSHEET -- GENERAL FUND

2021-2022

	7	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	January	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash		2,166,400	1,959,694	1,765,180	1,433,846	923,893	107,140	(507,900)	1,656,227	1,242,557	616,183	2,441,649	1,720,784	
LCFF		256,500	256,500	280,918	181,500	0	24,418	2,933,452	116,281	134,060	2,587,763	116,280	642,509	0
Federal Revenues		0	0	138,544	70,912	0	146,143	15,183	0	32,831	43,224	(0)	211,966	31,749
State Revenues		0	0	0	230,038	10,918	119,567	224,446	241,954	0	55,080	0	324,684	25,503
Local Revenues		5,487	(385)	60,389	(35,553)	5,243	38,155	1,132	52	73,591	12,444	13,225	231,119	7,500
Sources		0	0	0	0	0	0	0	0	0	0	0	0	
Receivables & Due From Other Funds		181,518	408,381	246,276	41,352	48,296	2,000	7,523	0	0	0	0	0	0
9650-9652 Deferred Revenue		0	0	0	(131,420)	0	0	0	0	0	0	0	0	0
1000		31,468	322,185	317,105	321,310	325,880	325,366	329,024	315,538	368,779	308,714	316,234	401,532	0
2000		67,326	128,533	153,861	155,519	173,842	165,929	170,966	181,551	183,142	179,635	181,601	185,251	0
3000		50,354	194,071	202,059	198,261	204,489	206,157	207,996	222,184	221,531	219,774	217,517	634,753	0
4000		70,983	31,617	67,691	40,906	22,263	53,924	25,001	10,591	32,353	91,693	44,256	51,811	0
5000		156,901	43,126	87,016	43,374	39,466	81,420	63,608	42,094	61,050	73,228	90,762	154,934	0
6000		0	0	65,445	0	3,994	0	108,613	0	0	0	0	269,196	0
7000		0	0	0	0	0	0	0	0	0	0	0	(4,329)	0
TF in		3,333	3,333	3,333	3,333	3,333	3,333	3,333	0	0	0	0	16,667	0
Uses - COVID by 12/31/2020! *		0	0	0	0	0	0	0	0	0	0	0	0	
TF out		775	775	41,746	776	714	729	729	0	0	0	0	135,369	0
Payables & Due To Other Funds		(281,325)	(142,037)	(125,872)	(109,969)	(113,896)	(115,130)	(115,006)	0	0	0	0	0	0
TRANs Note Payable		0	0	0	0	0	0	0	0	0	0	0	0	
Est. Deferred Revenues		0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expense		5,587	0	0	0	0	0	0	0	0	0	0	0	
Cash Balance		**1,959,694**	**1,765,180**	**1,433,846**	**923,893**	**107,140**	**(507,900)**	**1,656,227**	**1,242,557**	**616,183**	**2,441,649**	**1,720,784**	**1,319,212**	**64,752**

*** Review "USES -" if projected months are negative!** **Projected amount is based on budget remaining, any amount over budget will show as a negative projected amount.**

Total Accruals (including deferred appropriations if any): 64,752

Final Projected Cash Balance General/Charter Fund with Accruals $1,383,964

2021-22 Second Interim Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Mendocino Unified School District CDS #: 23-655581

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

The minimum recommended reserve for economic uncertainties;

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

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

		2021-22	2022-23	2023-24
Total General Fund Expenditures & Other Uses		$ 10,494,034	$ 9,808,081	$ 9,753,177
Minimum Reserve requirement	4%	$ 419,761	$ 392,323	$ 390,127
General Fund Combined Ending Fund Balance		$ 2,224,609	$ 1,631,944	$ 890,690
Special Reserve Fund Ending Fund Balance		$ 882,121	$ 882,121	$ 882,121
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		$ 10,000	$ 10,000	$ 10,000
Restricted		$ 329,070	$ 208,297	$ 75,729
Committed		$ -	$ -	$ -
Assigned		$ 956,771	$ 949,306	$ 942,588
Reserve for economic uncertainties		$ 419,761	$ 392,323	$ 390,127
Unassigned and Unappropriated		$ 1,391,126	$ 954,138	$ 354,367
Subtotal Assigned, Unassigned & Unappropriated		$ 2,767,659	$ 2,295,768	$ 1,687,082
Total Components of ending balance		$ 3,106,730	$ 2,514,065	$ 1,772,811
		TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement		$ 2,347,898	$ 1,903,445	$ 1,296,955

Statement of Reasons
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:
The MUSD governing board is responsible for ensuring the fiscal solvency of the district, and therefore commits to maintaining a prudent level of financial resources to protect the interests of the students, staff and community it serves. The recommended minimum Reserve for Economic Uncertainty is equal to 4% of total expenditures and other uses, or about $400,000. To put this in perspective, this level of reserve is equal to roughly one-half the cost of the district's monthly payroll liability.

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3/2/2022 1:34:48 PM **23-65581-0000000**

Second Interim
2021-22 Projected Totals
Technical Review Checks

Mendocino Unified **Mendocino County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
63	0000	-666,179.65

Explanation:Enterprise fund required to show pension liablility on books per GASB 68. Obligation will not be paid from district funds.

Total of negative resource balances for Fund 63 -666,179.65

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
01	9010	8699	-28,733.91

Explanation:Negative revenue due to write off of prior year receivable not receiving.

63	0000	9790	-666,179.65

Explanation:Enterprise fund required to show pension liablility on books per GASB 68. Obligation will not be paid from district funds.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **EXCEPTION**

Explanation:Spreadsheet attached to file.

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/2/2022 1:35:22 PM **23-65581-0000000**

Second Interim
2021-22 Actuals to Date
Technical Review Checks

Mendocino Unified **Mendocino County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/2/2022 1:34:10 PM **23-65581-0000000**

Second Interim
2021-22 Board Approved Operating Budget
Technical Review Checks

Mendocino Unified **Mendocino County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9740	3010	9740	20,252.81

Explanation:Total use of funds not determined. Balance held in reserve pending determination of use.

01-7422-0-0000-0000-9740	7422	9740	3,198.77

Explanation:Total use of funds not determined. Balance held in reserve pending determination of use.

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
63	0000	-666,179.65

Explanation:Enterprise fund required to show pension liablility on books per GASB 68. Obligation will not be paid from district funds.

Total of negative resource balances for Fund 63 -666,179.65

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
01	9010	8699	-28,733.91

Explanation:Negative revenue due to write off of prior year receivable not

receiving.

63 0000 9790 -666,179.65
Explanation:Enterprise fund required to show pension liablility on books per GASB 68. Obligation will not be paid from district funds.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/2/2022 1:33:02 PM **23-65581-0000000**

Second Interim
2021-22 Original Budget
Technical Review Checks

Mendocino Unified **Mendocino County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **EXCEPTION**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9740	3010	9740	48.35
Explanation:Total use of funds not determined. Balance held in reserve pending determination of use.			
01-7422-0-0000-0000-9740	7422	9740	44,840.40
Explanation:Total use of funds not determined. Balance held in reserve pending determination of use.			

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **EXCEPTION**

FUND	RESOURCE	NEG. EFB
63	0000	-451,234.50
Explanation:Enterprise fund required to show pension liablility on books per GASB 68. Obligation will not be paid from district funds.		

Total of negative resource balances for Fund 63 -451,234.50

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: **EXCEPTION**

FUND	RESOURCE	OBJECT	VALUE
63	0000	9790	-451,234.50
Explanation:Enterprise fund required to show pension liablility on books per			

GASB 68. Obligation will not be paid from district funds.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Mendocino Unified School District Maintenance Department

Providing Safe, Clean, and Maintained Facilities.

Projects:

- MUSD Generator Project (Started)
- K8 Playground (Planning)
- Security Cameras (Started/Planning)
- Comptche Exterior Stain (In House)
- Comptche MP Room Floor Finish (In House)
- K8 Metal Repaint (Started/Planning)
- K8 Fuel tanks – Repair and Replacement (Planning)
- Elk MP Room Roof (Planning)

Projects:

- Albion Septic Repair
- High School Tennis Court Repairs
- Clean K8 Roofs, Solar Panels
- Bus Barn Repairs
- District Office Siding
- Maintenance Trucks Replacement
- Albion Seal Coat Asphalt

Generators

- K8 – Completed
- Albion: Waiting on generator. Expected to arrive March 2022
- Comptche: Waiting on generator. Expected to arrive April 2022
- Elk/Greenwood: Waiting on generator. Expected to arrive April 2022

K8 Metal Posts



Fresh Painted In the Backround



Work Done “In House”



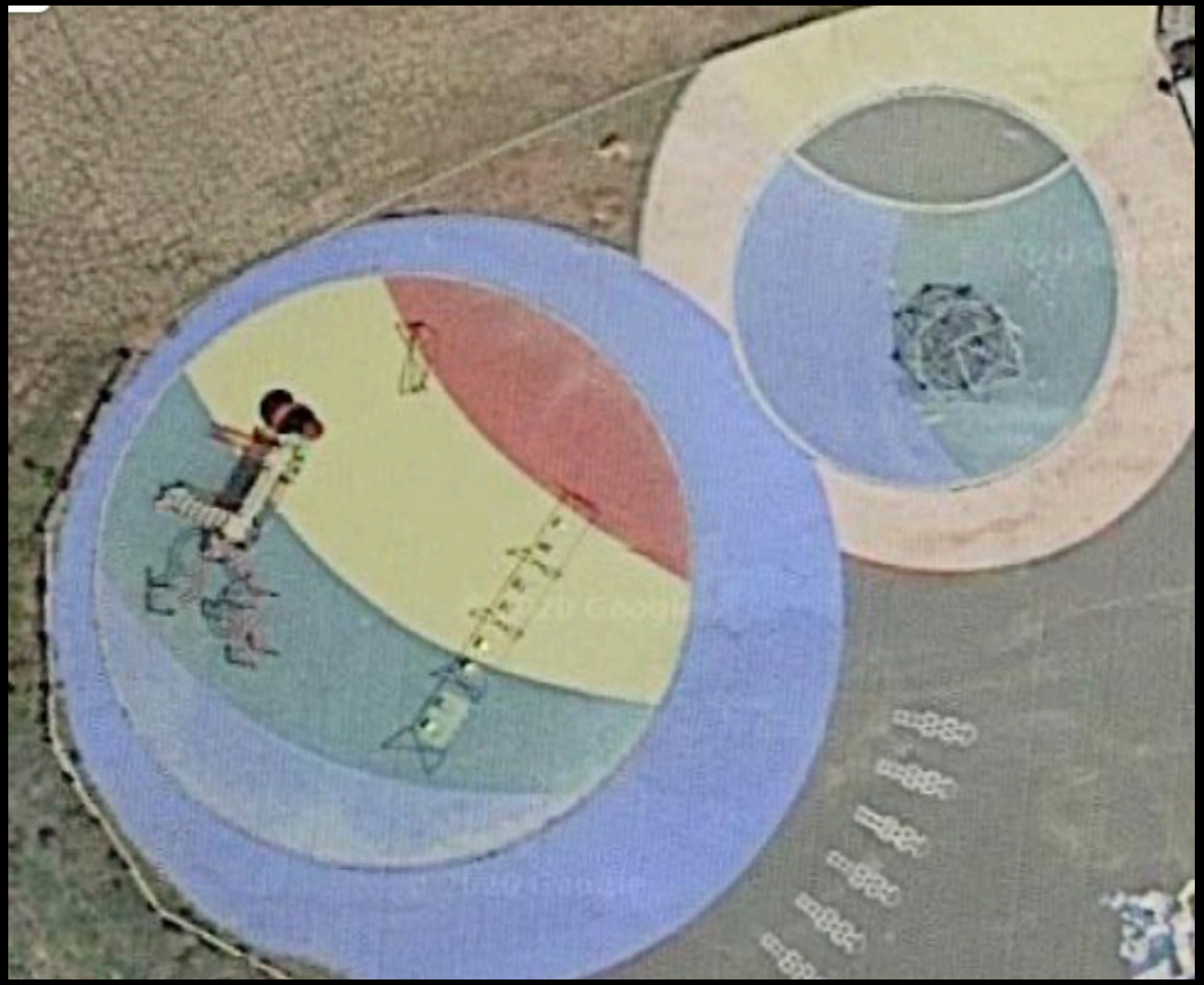
K8 Security Cameras



K8 Playground



2 Sections









Albion Septic





Tennis Courts, HS



Un-Even Concrete



K8 Roofs Need Cleaning!



Comptche



Comptche Multipurpose Room Floor



Elk/Greenwood



Close Up Of Roof



Bus Barn






US
1
BUS



District Office Siding





Albion Seal Coat



Maintenance Trucks



Let’s Look At the Numbers

High School

High School														
Project	**2014/15**	**2015/16**	**2016/17**	**2017/18**	**2018/19**	**2019/20**	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**Running Total**
Football field terracing	-21,582.71													-21,582.71
Bleacher Repairs	-14,225.60					-6,150.00								-20,375.60
Field/Track Repairs	-682.06													-682.06
Concrete Stairs SW Repair	-5,812													-5,812.00
Modular Removal	-7,893.96													-7,893.96
Lockdown	-172.04	-819												-991.04
Roof Inspection	-597.00													-597.00
Arborist Report	-937.50													-937.50
Underground Tank Project	-12,440.10													-12,440.10
Tech Office (MCN Build)	-2,378.56	-82.85												-2,461.41
Air Handler Repairs	-475.00													-475.00
Fiberoptic Line Replace		-4,472.62												-4,472.62
Fuel Tank Replace		-107,214.71												-107,214.71
PAC Fllor		-6809.03												-6,809.03
U PAC Lighting		-248.34			-380.73									-629.07
Stucco Repair		-445												-445.00
Stair Rail		-5,000												-5,000.00
Tree Clean Up		-2,320.88												-2,320.88
Meter Repair		-508.65												-508.65
Greenhouse		-256.69												-256.69
HS Prinicpal Asst. Office Mold		-6,925.52												-6,925.52
Elevator Repair		-7,295												-7,295.00
Bells and Lockdown Tones, PA			-27,237.00											-27,237.00
Ducting Repair Rm 1W12			-973											-973.00
Upper Boiler Replace (our share)			-62,880.00											-62,880.00
North Cypress Trees Football field				-9,570										-9,570.00
New Furnace, Wood Shop				-3,346.00										-3,346.00
Security Cameras (PLANNED)			-141.47	-1,523.80										-1,665.27
HS Roof Repair				-72,093	-340									-72,433.43
HS Kitchen Fire Supression Upgrade				-4,898										-4,898.06
Seal Coat Parking Lots														0.00
Repair Recycled Water Tank						-31,500.00								-31,500.00
Upper Fuel Tank Paint				-327.36										-327.36
PAC/Band Exterior Paint														0.00
U Heat System Assessment					-3,000.00									-3,000.00
U Water Leak Repair, pressure reducer					-1,185.00									-1,185.00
Tennis Court Repairs							-950.00							-950.00
Gym Floor Resurfacing									-7500		every other yr		every other yr Maint.	
														0.00
														0.00
														0.00
Total/Year	-67,196.53	#######	-91,231.47	-91,758.65	-4,905.73	-37,650.00	-950.00	0.00	-7,500.00	0.00	0.00	0.00	0.00	-436,090.67

K8

K-8														
Project	**2014/15**	**2015/16**	**2016/17**	**2017/18**	**2018/19**	**2019/20**	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**Running Total**
Security Cameras	-5,918.24						-11,071.82							-16,990.06
Gutter Repair	-34.74													-34.74
Oil Separator Locate	-648.75													-648.75
SWPP	-255.00													-255.00
Basket Ball Hoop	-990.25													-990.25
Generator		-907		-3,505										-4,412.11
Exterior Lights Controller		-1853.59												-1,853.59
Small Playground Structure			-17,503	-39,386										-56,888.84
Seal Coat, Paint Asphalt					-20,170.00		-39,701.00							-59,871.00
Metal Repaint						-1,239.13								-1,239.13
Replace Playground Padding														0.00
Replace Playground														0.00
Clean Roofs/Solar Panels														0.00
Playground									-125000					-125,000.00
Gym Roof Repairs														0.00
Intercom/Bell System								-47,225.00						-47,225.00
														0.00
														0.00
														0.00
Total/Year	-7,846.98	-2,760.59	-17,502.85	-42,891.10	-20,170.00	-1,239.13	-50,772.82	-47,225.00	-125,000.00	0.00	0.00	0.00	0.00	-190,408.47

Albion

Albion

Project	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Running Total
Exterior Paint	-21,993.27													-21,993.27
Basket Ball Hoop/Court	-1,856.00	-8,129.71												-9,985.71
Flooring Repair						-4,343.00								-4,343.00
U Leach Field Eval, Repair						-1,275.00								-1,275.00
Seal Coat Asphalt										-5000				-5,000.00
														0.00
Total/Year	-23,849.27	-8,129.71	0.00	0.00	0.00	-5,618.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-5,618.00

COMPTCHE

Comptche

Project	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Running Total
Basket Ball Hoop	-990.24													-990.24
E Stairs		-214.21												-214.21
Vegetation Clearing		-685.44												-685.44
New Furnace			-6,998.00											-6,998.00
														0.00
Trail To Playground (something missing)				-202.92										-202.92
Water Tank Roof					-1,410									-1,410.00
Front Stairs Repair						-15,841.92								-15,841.92
SE/NE Rot Repair						-17,600.00								-17,600.00
Exterior Stain (In House)								-10,000.00						-10,000.00
Re-Finish MP Room Floor (In House)									-7,500.00					-7,500.00
Seal Coat Parking Lot														
														0.00
Total/Year	-990.24	-899.65	-6,998.00	-202.92	-1,410.00	-33,441.92	0.00	-10,000.00	-7,500.00	0.00	0.00	0.00	0.00	-53,942.73

ELK/GREEWOOD

Elk/Greenwood														
Project	**2014/15**	**2015/16**	**2016/17**	**2017/18**	**2018/19**	**2019/20**	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**Running Total**
Pre School	-984.77													-984.77
Back Flow Preventor	-845.06	-1124.5												-1,969.56
MP Room Roof								0.00	-35,000.00					-35,000.00
U Water Leak/Line Replace, Meter-Building					-9,555.00									-9,555.00
Interior Class Room Paint						-12,740.00								-12,740.00
														0.00
Seal Coat Asphalt														
New Flag Pole														
Seal Coat Asphalt														
														0.00
Total/Year	-1,829.83	-1,124.50	0.00	0.00	-9,555.00	-12,740.00	0.00	0.00	-35,000.00	0.00	0.00	0.00	0.00	-25,249.33

CCM & Friendship Park

CCM

Project	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Running Total
														0.00
														0.00
														0.00
														0.00
Total/Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Friendship Park

Project	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Running Total
Building Repair/Paint	-8,026.27													-8,026.27
														0.00
														0.00
														0.00
Total/Year	-8,026.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

MCN

	MCN													
Project	**2014/15**	**2015/16**	**2016/17**	**2017/18**	**2018/19**	**2019/20**	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**Running Total**
U Fire Inspector Mandated Ceiling Cover					-7,900.00									-7,900.00
														0.00
														0.00
														0.00
Total/Year	0.00	0.00	0.00	0.00	-7,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRICT

District Office, Maintenance, Bus Barn, Miscl.

Project	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Running Total
Fire Line Payback	-55,702.00													-55,702.00
Miscl.	207.27													207.27
Hazmat Inventory	-1,605.00													-1,605.00
D.O. Flat Roof Replace		-6,874.00												-6,874.00
Water Leak Detection			-12,723.00											-12,723.00
D.O. Mold			-12,593.00											-12,593.00
MCCSD Engineer			-16,953.44											-16,953.44
State Mandated Water System Upgrades			-3,000.00	-2,500.00										-5,500.00
AED's			-780.00											-780.00
Bus Barn Drainage			-152.50											-152.50
Maint Yard Emergency Tree Removal			-5,800.00											-5,800.00
Adj.			-3,127.16	2420.64										-706.52
Bus Barn Roofing, Siding, Repairs										-50,000.00				-50,000.00
District Office Stain/Siding Replace									-5,000.00					-5,000.00
														0.00
U Fuel Tank Bollards					-4,900.00									-4,900.00
U Bus Barn Automatic Doors				-2584.91	-9,966									-12,550.91
U Maint Well Pump Replace					-1,131									-1,131.00
Road Signs, Custom					-1,678									-1,678.10
Plumbing Parts					-46									-45.99
Fuel Tanks Replace											-25000			
Unplanned								0	-25,000	-25,000	-25,000	-25,000	-25,000	0.00
Drinking Water Plan Review Fees								-26,810.09						-26,810.09
														0.00
														0.00
Total/Year	-57,099.73	-6,874.00	-55,129.10	-2,664.27	-17,721.09	0.00	0.00	-26,810.09	-30,000.00	-75,000.00	-50,000.00	-25,000.00	-25,000.00	-194,488.19

Equipment

Equipment														
Description	**2014/15**	**2015/16**	**2016/17**	**2017/18**	**2018/19**	**2019/20**	**2020/21**	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**2026/27**	**Running Total**
Dump Trailer	-8,049.54													-8,049.54
Commercial Mower		-12,376.82												-12,376.82
Maintenance Truck										-15,000.00				-15,000.00
Maintenance Truck											-15,000.00			-15,000.00
Maintenance Truck												-15,000.00		-15,000.00
Floor Burnisher								-10000						-10,000.00
														0.00
Total/Year	-8,049.54	-12,376.82	0.00	0.00	0.00	0.00	0.00	-10,000.00	0.00	-15,000.00	-15,000.00	-15,000.00	0.00	-75,426.36

Overview

MUSD Deferred Maintenance Budget

Overview

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Running Total
Beginning Balance	476,918.31	402,029.92	302,466.36	206,604.94	144,088.00	157,900.21	142,481.73	165,468.05	146,432.96	16,432.96	1,432.96	11,432.96	46,432.96	
Total Def. Maint	-174,888.39	-174,563.56	-170,861.42	-137,516.94	-61,661.82	-90,689.05	-51,722.82	-94,035.09	-205,000.00	-90,000.00	-65,000.00	-40,000.00	-25,000.00	-1,355,939.09
Ending Balance	302,029.92	227,466.36	131,604.94	69,088.00	82,900.21	67,481.73	90,468.05	71,432.96	(58,567.04)	(73,567.04)	(63,567.04)	(28,567.04)	21,432.96	
Annual Deposit		100,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	925,000.00

“Conclusion”

- Increase contribution in 22/23

*** Possibilities***

- Elk roof project approved by USDA grant program
- K8 area gets “re-benched” by USDA in October
- PG&E truck donation program

Overview 2

MUSD Deferred Maintenance Budget

Overview

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	Running Total
Beginning Balance	476,918.31	402,029.92	302,466.36	206,604.94	144,088.00	157,900.21	142,481.73	165,468.05	221,432.96	91,432.96	76,432.96	86,432.96	121,432.96	
Total Def. Maint	-174,888.39	-174,563.56	-170,861.42	-137,516.94	-61,661.82	-90,689.05	-51,722.82	-94,035.09	-205,000.00	-90,000.00	-65,000.00	-40,000.00	-25,000.00	-1,355,939.09
Ending Balance	302,029.92	227,466.36	131,604.94	69,088.00	82,900.21	67,481.73	90,468.05	71,432.96	16,432.96	1,432.96	11,432.96	46,432.96	96,432.96	
Annual Deposit		100,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	150,000.00	75,000.00	75,000.00	75,000.00	75,000.00	1,000,000.00

Thanks!

Maintenance Department: Custodians, Grounds, Maintenance Workers

Mendocino Unified School District
Wellness and Cafeteria Report

2021-22

10 Year History: Meals Provided and Student Participation

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	CEP COVID pt 2019-20	CEP COVID all 2020-21
	180	180	180	176	180	177	180	180	180	180
Lunch	27,265	26,228	30,638	28,779	28,576	21,244	23,147	27,051	25,973	21,784
Breakfast	13,436	11,341	13,731	13,825	13,943	9,582	11,584	12,647	15,999	21,784
Total Meals	40,701	37,569	44,369	42,604	42,519	30,826	34,731	39,698	41,972	43,568
Meals per Day	226	209	246	242	236	174	193	221	233	242
Lunch %	*67.0%*	*69.8%*	*69.1%*	*67.5%*	*67.2%*	*68.9%*	*66.6%*	*68.1%*	*61.9%*	*50.0%*
Breakfast %	*33.0%*	*30.2%*	*30.9%*	*32.5%*	*32.8%*	*31.1%*	*33.4%*	*31.9%*	*38.1%*	*50.0%*
Lunch Meals per day	*151*	*146*	*170*	*164*	*159*	*120*	*129*	*150*	*144*	*121*
Breakfast meals per day	*75*	*63*	*76*	*79*	*77*	*54*	*64*	*70*	*89*	*121*
Enrollment - Census Day	*525*	*548*	*540*	*551*	*543*	*517*	*509*	*536*	*525*	*476*
% Lunch Participation	*28.9%*	*26.6%*	*31.5%*	*29.7%*	*29.2%*	*23.2%*	*25.3%*	*28.0%*	*27.5%*	*25.4%*
% Breakfast Participation	*14.2%*	*11.5%*	*14.1%*	*14.3%*	*14.3%*	*10.5%*	*12.6%*	*13.1%*	*16.9%*	*25.4%*

Pre-Community Eligibility Provision (CEP)

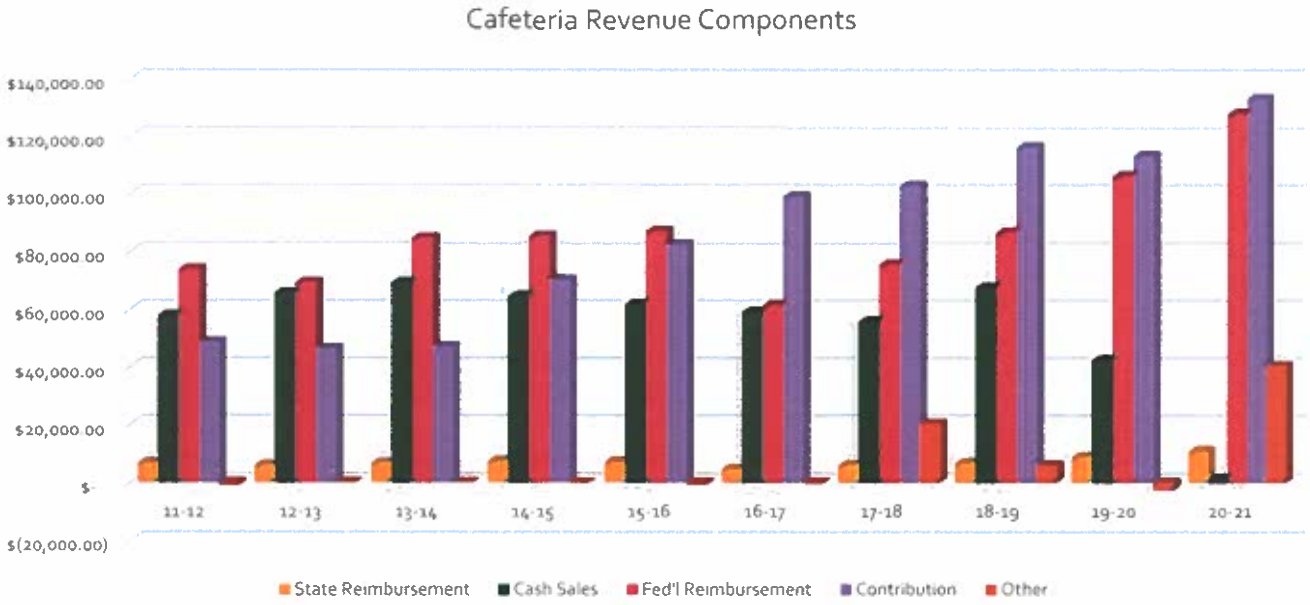
- Average 218 meals per day; 2/3 Lunch, 1/3 Breakfast
- Lunch Participation average 28%
- Breakfast Participation average 13%
- Meals reimbursed at various rates – free, reduced, full-price

CEP & COVID – 2019-20 & 2020-21

- COVID forced an overall increase in meals served
- All meals reimbursed at free rate

10 Year History: Meal Reimbursements/Revenue

	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	CEP COVID pt 19-20	CEP COVID all 20-21
State Reimb	$ 6,727.69	$ 5,833.00	$ 6,773.48	$ 7,482.63	$ 7,146.59	$ 4,660.45	$ 5,911.43	$ 6,680.78	$ 8,674.00	$ 10,652.40
Cash Sales	$ 57,716.69	$ 65,619.58	$ 69,136.44	$ 64,389.99	$ 61,633.00	$ 58,920.05	$ 55,665.75	$ 67,427.45	$ 42,275.00	$ 1,059.50
Fed'l Reimb	$ 73,823.20	$ 69,314.96	$ 84,762.18	$ 85,327.39	$ 86,998.36	$ 61,175.34	$ 75,473.56	$ 86,568.01	$ 106,033.00	$ 127,654.24
Contribution	$ 48,515.13	$ 46,377.11	$ 47,044.04	$ 70,296.37	$ 82,537.00	$ 98,919.53	$ 102,576.57	$ 115,985.00	$ 113,025.68	$ 132,999.88
Other	$ (1,000.00)	$ -	$ -	$ -	$ (819.07)	$ (339.00)	$ 20,192.85	$ 5,863.35	$ (2,577.40)	$ 40,343.60
	$185,782.71	$187,144.65	$207,716.14	$227,496.38	$237,495.88	$223,336.37	$259,820.16	$282,524.59	$267,430.28	$312,709.62



While State/Fed'l reimbursement increased, a dramatic decrease in Cash Sales pushed the GF Contribution to an all-time high.

Other – includes $22.7K commodities recognition and $12.4k one-time COVID funding.

10 Year History: Expenditures

									CEP	
									COVID pt	COVID all
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Salaries	$ 64,184.57	$ 63,561.52	$ 67,728.52	$ 83,180.17	$ 89,858.53	$ 88,715.99	$ 93,541.22	$ 95,071.03	$ 96,409.53	$ 99,270.75
Benefits	$ 39,754.45	$ 41,581.64	$ 41,618.47	$ 44,428.48	$ 44,690.64	$ 47,955.54	$ 51,110.90	$ 64,560.70	$ 55,150.99	$ 57,496.61
Supplies	$ 10,722.75	$ 10,883.94	$ 11,134.19	$ 8,496.71	$ 6,667.00	$ 7,330.00	$ 7,435.99	$ 9,842.76	$ 11,739.31	$ 14,222.30
Non-Cap Equip	$ -	$ -	$ -		$ 4,915.74		$ -	$ -	$ -	$ -
Food	$ 67,641.76	$ 68,228.68	$ 84,444.96	$ 83,398.67	$ 82,744.00	$ 68,700.65	$ 92,671.00	$ 101,331.10	$ 92,101.45	$ 131,853.84
Operations/Services	$ 3,479.18	$ 2,888.87	$ 2,790.00	$ 1,992.35	$ 2,619.97	$ 4,634.19	$ 9,061.05	$ 5,719.00	$ 6,029.00	$ 3,866.12
Indirect costs	$ -	$ -	$ -	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00
	$ 185,782.71	$ 187,144.65	$ 207,716.14	$ 227,496.38	$ 237,495.88	$ 223,336.37	$ 259,820.16	$ 282,524.59	$ 267,430.28	$ 312,709.62
% Chg Year-Over		0.73%	10.99%	9.52%	4.40%	-5.96%	16.34%	8.74%	-5.34%	16.93%

- 2020-21 Increased Food costs – Fed'l Commodities +$22,700; offset by "Other" revenue of $22,700 (Net zero effect on fund balance and contribution)

10 Year History: November-period Comparison Meals Served

Meals Served thru November:									CEP COVID pt	CEP COVID all	CEP COVID
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Days	60	62	62	62	63	61	61	62	62	58	64
	2,929	3,337	3,880	3,296	3,346	2,564	2,371	3,025			
	4,895	4,914	5,490	5,485	5,975	3,854	4,526	5,092	8,690	8,029	8,381
	880	745	751	791	866	461	373	501			
Lunch	8,704	8,996	10,121	9,572	10,187	6,879	7,270	8,618	8,690	8,029	8,381
	298	362	290	264	415	529	648	543			
	3,973	3,540	4,178	4,316	4,640	2,065	3,057	3,516	4,023	8,029	4,685
	317	244	294	447	457	376	109	161			
Breakfast	4,588	4,146	4,762	5,027	5,512	2,970	3,814	4,220	4,023	8,029	4,685
Total Meals Served	13,292	13,142	14,883	14,599	15,699	9,849	11,084	12,838	12,713	16,058	13,066
Avg Meals/Day	222	212	240	235	249	161	182	207	205	277	204
Enrollment - Census Day	*525*	*548*	*540*	*551*	*543*	*517*	*509*	*536*	*525*	*476*	*449*

November data suggests participation rates trending higher:

- 29% lunch participation vs 28% historically
- 16% breakfast participation vs 13% historically

10 Year History: November-period Comparison – Revenue/Expenditures

Reimbursement/Revenue thru November:									CEP		
									COVID pt	COVID all	COVID
	2011-12	**2012-13**	**2013-14**	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**
Cash Sales	20,920	23,155	24,961	22,949	25,100	18,896	18,785	22,405	20,708	530	5,638
Federal Reimb	24,113	24,321	28,327	29,206	32,571	19,791	23,770	26,385	29,499	47,050	47,722
State Reimb.	2,210	2,073	2,388	2,482	2,712	1,534	1,860	2,060	2,326	3,926	3,249
Total Revenue	47,243	49,549	55,676	54,637	60,383	40,221	44,415	50,850	52,533	51,506	56,609
Expenditures thru November:											
Salaries	20,581	20,184	21,109	26,128	27,944	27,774	29,753	30,583	29,999	30,660	32,479
Benefits	14,866	15,339	15,762	16,679	16,750	17,452	18,915	19,533	19,317	19,371	20,397
Supplies	3,165	5,876	5,261	3,141	3,610	2,805	3,663	4,697	4,742	6,245	5,033
Non-Cap Equip	-	-	-		700	-	-	-	-	-	1,572
Food	20,752	21,298	27,778	27,088	36,511	23,584	27,161	38,473	34,605	38,457	28,130
Operations	589	975	439	251	92	2,875	4,543	3,950	4,270	4,250	4,844
Indirect costs	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	59,953	63,672	70,349	73,287	85,607	74,490	84,035	97,236	92,933	98,983	92,454
Surplus/(Deficit)	-$12,710.00	-$14,123.00	-$14,673.00	-$18,650.00	-$25,224.00	-$34,269.00	-$39,620.51	-$46,656.08	-$40,400.23	-$47,477.14	-$35,844.70

Cash sales continue to be depressed. However, reimbursement rates remain on par with last year.
Deficit to date, improved over prior year.

Mendocino Unified School District

Smarter Balanced Assessment Report

2021

MUSD Participation Rate (Math)

ALL STUDENTS	
2021	66.1%
State	23.9%
2019	94.2%
State	97.4%
2018	90.4%
State	97.3%
2017	92.7%
State	97.4%
2016	89.2%
State	96.7%
2015	91.9%
State	96.2%

MUSD Participation Rate (Math)

STUDENTS WITH DISABILITY	
2021	64%
State	20%
2019	97.3%
State	94.5%
2018	82.7%
State	94.3
2017	85.2%
State	94.4%
2016	89.4%
State	94.6%

MUSD Participation Rate(Math)

STUDENTS WITH NO REPORTED DISABILITY	
2021	67%
State	24%
2019	93.7%
State	97.8%
2018	91.3%
State	97.7%
2017	93.7%
State	97.7%
2016	89.2%
State	96.9%

MUSD Participation Rate (Math)

ECONOMICALLY DISADVANTAGED	
2021	63%
State	22%
2019	93.5%
State	97.6%
2018	88.7%
State	97.5%
2017	92.4%
State	97.6%
2016	91.9%
State	96.9%

MUSD Participation Rate (Math)

NOT ECONOMICALLY DISADVANTAGED	
2021	69%
State	26%
2019	95%
State	97.1%
2018	92.1%
State	96.9%
2017	92.9%
State	97.1%
2016	87.1%
State	96.2%

3rd Grade Math

SBAC MATH – 67%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	10%	35%	15%	40%	45%
State (20%)	16%	23%	23%	37%	39%
2019	17%	46%	26%	11%	63%
State	23%	28%	23%	27%	51%
2018	40%	45%	5%	10%	85%
State	21%	28%	24%	28%	49%
2017	21%	21%	29%	29%	42%
State	19%	28%	25%	28%	47%
2016	26%	44%	22%	7%	70%
State	18%	28%	26%	29%	46%
2015	13%	35%	32%	19%	48%
State	14%	26%	27%	33%	40%

Mean Scale Score	
2021	2465.0
State	2409.9
2019	2443.7
State	2434.3
2018	2476.1
State	2430.9
2017	2413.1
State	2427.9
2016	2453.2
State	2424.8
2015	2421.7
State	2415.1

4th Grade Math

SBAC MATH – 78%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	5%	38%	24%	33%	43%
State (20%)	15%	21%	29%	35%	36%
2019	8%	36%	33%	24%	42%
State	20%	25%	30%	25%	45%
2018	18%	34%	31%	19%	50%
State	18%	24%	31%	26%	42%
2017	15%	39%	32%	15%	54%
State	17%	24%	32%	26%	41%
2016	14%	21%	40%	24%	35%
State	15%	23%	33%	28%	38%
2015	0%	12%	54%	34%	12%
State	13%	22%	35%	31%	35%

Mean Scale Score	
2021	2444.0
State	2448.9
2019	2463.0
State	2472.0
2018	2476.0
State	2467.7
2017	2487.2
State	2462.9
2016	2458.9
State	2480.5
2015	2431.0
State	2453.8

5th Grade Math

SBAC MATH – 92%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	3%	6%	47%	44%	9%
State (20%)	16%	14%	26%	44%	30%
2019	19%	32%	23%	26%	51%
State	21%	17%	27%	35%	38%
2018	30%	30%	23%	18%	60%
State	20%	16%	27%	37%	36%
2017	23%	16%	30%	30%	39%
State	18%	16%	27%	39%	34%
2016	5%	13%	36%	46%	18%
State	17%	16%	28%	39%	33%
2015	9%	21%	35%	35%	30%
State	15%	15%	29%	41%	30%

Mean Scale Score	
2021	2456.4
State	2473.6
2019	2510.3
State	2495.3
2018	2526.7
State	2490.4
2017	2500.8
State	2485.8
2016	2458.8
State	2485.3
2015	2487.9
State	2480.3

6th Grade Math

SBAC MATH – 71%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	0%	8%	38%	54%	8%
State (20%)	15%	16%	27%	42%	31%
2019	14%	22%	36%	28%	36%
State	20%	19%	27%	34%	39%
2018	17%	17%	32%	34%	34%
State	19%	19%	28%	35%	38%
2017	5%	13%	47%	34%	18%
State	18%	19%	28%	35%	37%
2016	8%	25%	42%	25%	33%
State	17%	18%	30%	35%	35%
2015	13%	23%	23%	40%	36%
State	15%	18%	31%	36%	33%

Mean Scale Score	
2021	2478.5
State	2493.9
2019	2508.9
State	2513.8
2018	2500.6
State	2511.0
2017	2489.9
State	2506.5
2016	2505.1
State	2508.6
2015	2498.0
State	2504.4

7th Grade Math

SBAC MATH – 55%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	13%	13%	44%	31%	26%
State (22%)	16%	18%	27%	39%	34%
2019	12%	26%	33%	29%	38%
State	19%	18%	26%	36%	37%
2018	24%	29%	33%	14%	53%
State	19%	19%	26%	37%	38%
2017	44%	19%	28%	9%	63%
State	18%	19%	27%	36%	37%
2016	58%	16%	16%	10%	74%
State	17%	19%	30%	34%	36%
2015	25%	34%	22%	19%	59%
State	15%	19%	29%	37%	34%

Mean Scale Score	
2021	2509.9
State	2517.4
2019	2523.4
State	2526.8
2018	2568.0
State	2524.3
2017	2586.9
State	2524.9
2016	2624.9
State	2525.0
2015	2559.9
State	2518.5

8th Grade Math

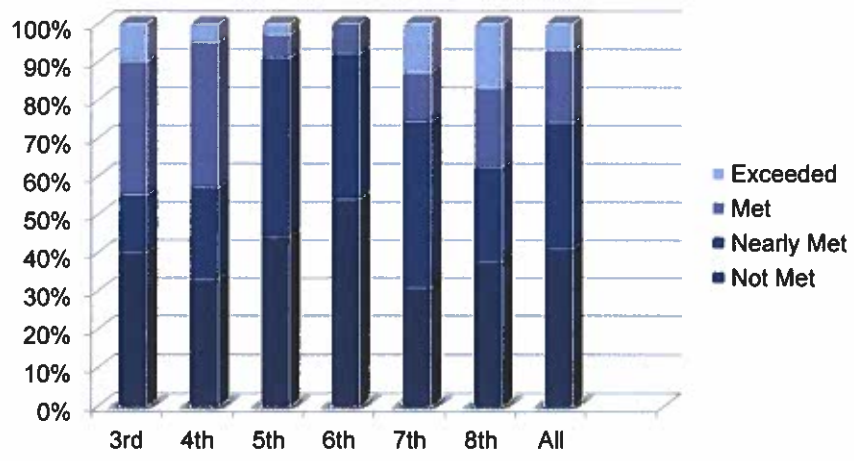
SBAC MATH – 56%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	17%	21%	25%	38%	38%
State (21%)	17%	14%	23%	46%	31%
2019	24%	24%	35%	16%	48%
State	21%	16%	23%	41%	37%
2018	38%	28%	13%	22%	66%
State	21%	16%	23%	40%	37%
2017	61%	11%	17%	11%	72%
State	20%	16%	23%	40%	36%
2016	44%	21%	26%	9%	65%
State	19%	17%	25%	39%	36%
2015	45%	21%	19%	14%	66%
State	16%	17%	26%	41%	33%

Mean Scale Score	
2021	2524.4
State	2523.2
2019	2587.3
State	2539.9
2018	2612.3
State	2540.5
2017	2654.2
State	2540.2
2016	2618.1
State	2541.1
2015	2624.5
State	2534.0

K-8 Math

SBAC MATH 72%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	7%	19%	33%	41%	26%
2019	16%	29%	32%	23%	45%
2018	26%	29%	25%	21%	55%
2017	28%	20%	31%	22%	48%
2016	24%	22%	32%	22%	46%
2015	18%	24%	31%	27%	42%

3rd – 8th Grade Math Achievement Level Distribution



K-8 Math Areas – All Students

Area	Above						At or Near						Below					
	'16	'16	'17	'18	'19	'21	'15	'16	'17	'18	'19	'21	'16	'16	'17	'18	'19	'21
Concepts and Procedures	25%	30%	36%	33%	28%	9%	36%	36%	32%	39%	40%	50%	39%	32%	32%	30%	36%	42%
Problem Solving and Data Analysis	21%	29%	32%	26%	22%	9%	51%	44%	42%	65%	54%	57%	27%	26%	46%	19%	24%	34%
Communicating Reasoning	23%	29%	29%	26%	21%	6%	47%	47%	46%	53%	54%	68%	30%	24%	25%	22%	25%	26%

K-8 Subgroup Results - Math

Disability 61%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	6%	12%	18%	65%	18%
2019	3%	6%	21%	70%	9%
2018	5%	5%	20%	70%	10%
2017	4%	13%	13%	70%	17%
2016	0%	18%	36%	45%	18%
2015	6%	0%	25%	69%	6%

Econ. Disadv. 69%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	8%	19%	29%	44%	27%
2019	7%	24%	35%	34%	31%
2018	20%	25%	29%	26%	45%
2017	16%	16%	33%	36%	32%
2016	8%	23%	38%	31%	31%
2015	8%	22%	24%	46%	30%

K-8 Subgroup Results - Math

Female 76%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	3%	19%	35%	43%	22%
2019	16%	27%	36%	22%	43%
2018	26%	34%	25%	15%	60%
2017	29%	20%	34%	17%	49%
2016	23%	23%	34%	21%	46%
2015	16%	25%	35%	24%	41%

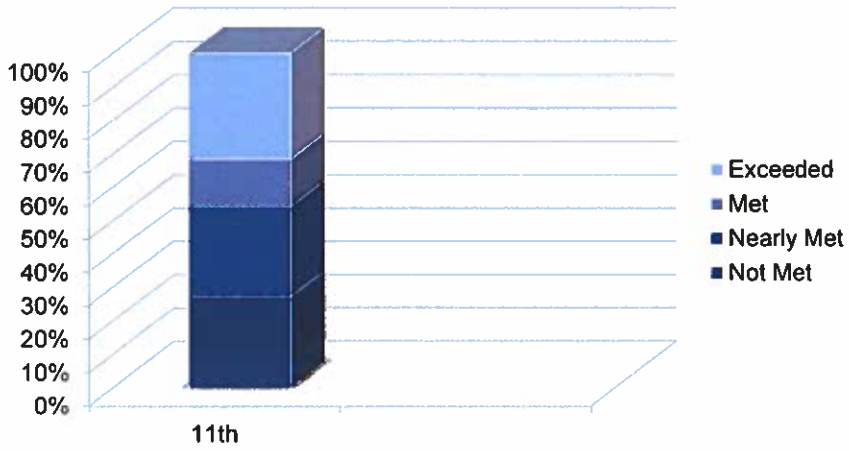
Male 68%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	12%	18%	31%	38%	30%
2019	15%	31%	29%	25%	46%
2018	26%	23%	25%	26%	49%
2017	27%	20%	28%	25%	47%
2016	26%	22%	29%	22%	48%
2015	20%	23%	28%	30%	43%

11th Grade Math

SBAC Math – 61%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	32%	14%	27%	27%	46%
State (43%)	16%	19%	25%	41%	35%
2019	16%	34%	16%	34%	50%
State	14%	18%	22%	46%	32%
2018	12%	26%	26%	35%	38%
State	13%	18%	23%	46%	31%
2017	13%	41%	24%	22%	54%
State	13%	19%	24%	44%	32%
2016	12%	27%	18%	42%	39%
State	13%	20%	25%	43%	33%
2015	23%	28%	23%	26%	51%
State	11%	18%	25%	45%	29%

Mean Scale Score	
2021	2620.9
State	2576.8
2019	2600.8
State	2563.9
2018	2585.8
State	2561.4
2017	2609.6
State	2565
2016	2587.4
State	2567.9
2015	2617.4
State	2560.3

11th Grade Math Achievement Level Distribution



MHS Math Areas – All Students

Area	Above						At or Near						Below					
	'15	'16	'17	'18	'19	'21	'15	'16	'17	'18	'19	'21	'15	'16	'17	'18	'19	'21
Concepts and Procedures	33%	19%	30%	26%	34%	NA	33%	31%	39%	26%	22%	NA	33%	50%	30%	47%	44%	NA
Problem Solving and Data Analysis	38%	26%	24%	15%	22%	NA	41%	44%	57%	50%	56%	NA	21%	28%	20%	35%	22%	NA
Communicating Reasoning	23%	25%	26%	26%	22%	NA	54%	41%	63%	35%	53%	NA	23%	34%	11%	38%	25%	NA

MHS Subgroup Results - Math

Econ. Disadv. 60%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	NA	NA	NA	NA	NA
State	8%	16%	26%	51%	24%
2019	7%	47%	20%	27%	54%
State	7%	14%	22%	57%	21%
2018	NA	NA	NA	NA	NA
State	6%	14%	23%	57%	20%
2017	8%	23%	31%	39%	31%
State	6%	15%	24%	56%	21%
2016	10%	30%	10%	50%	40%
State (K-12)	6%	15%	25%	54%	21%
2015	20%	27%	20%	33%	47%
State (K-12)	6%	15%	31%	49%	21%

MHS Subgroup Results - Math

Female 64%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	21%	14%	36%	29%	35%
State	15%	20%	26%	39%	35%
2019	23%	31%	23%	23%	54%
State	13%	20%	24%	43%	33%
2018	5%	10%	35%	50%	15%
State	12%	20%	25%	44%	32%
2017	19%	41%	22%	19%	60%
State	12%	21%	25%	42%	33%
2016	13%	31%	31%	25%	44%

Male 57%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	NA	NA	NA	NA	NA
State	17%	18%	23%	43%	35%
2019	11%	37%	11%	42%	48%
State	15%	17%	21%	48%	32%
2018	21%	50%	14%	14%	71%
State	14%	17%	21%	48%	31%
2017	5%	42%	26%	26%	47%
State	14%	18%	22%	46%	32%
2016	12%	24%	6%	59%	36%

3rd Grade ELA

SBAC ELA – 87%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	5%	40%	30%	25%	45%
State (19%)	20%	20%	24%	36%	40%
2019	17%	31%	23%	29%	48%
State	26%	22%	23%	28%	48%
2018	26%	32%	37%	5%	58%
State	26%	22%	23%	28%	48%
2017	17%	13%	42%	29%	30%
State	23%	21%	24%	32%	44%
2016	30%	33%	30%	7%	63%
State	22%	21%	25%	32%	43%
2015	13%	19%	23%	45%	32%
State	18%	20%	26%	36%	38%

Mean Scale Score	
2021	2405.5
State	2403.3
2019	2422.5
State	2425.2
2018	2457.5
State	2424.0
2017	2404.6
State	2415
2016	2450.7
State	2414.2
2015	2384.7
State	2402.9

4th Grade ELA

SBAC ELA – 78%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	14%	24%	38%	24%	38%
State (19%)	21%	20%	21%	38%	41%
2019	15%	27%	33%	24%	42%
State	27%	23%	19%	31%	50%
2018	27%	12%	24%	36%	39%
State	26%	22%	19%	32%	48%
2017	22%	34%	27%	17%	56%
State	23%	22%	20%	35%	45%
2016	17%	21%	24%	38%	38%
State	23%	21%	20%	36%	44%
2015	7%	34%	24%	34%	41%
State	19%	21%	21%	38%	40%

Mean Scale Score	
2021	2448.5
State	2447.3
2019	2454.7
State	2466.1
2018	2449.7
State	2463.7
2017	2473.7
State	2455.9
2016	2447.1
State	2454.5
2015	2432.7
State	2445.7

5th Grade ELA

SBAC ELA – 95%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	11%	26%	40%	23%	37%
State (19%)	21%	25%	20%	33%	46%
2019	28%	31%	19%	22%	59%
State	24%	28%	20%	28%	52%
2018	20%	43%	16%	20%	63%
State	22%	28%	20%	31%	50%
2017	20%	32%	36%	11%	52%
State	20%	27%	21%	33%	47%
2016	5%	38%	13%	44%	43%
State	21%	28%	21%	31%	49%
2015	24%	32%	21%	24%	56%
State	17%	27%	21%	34%	44%

Mean Scale Score	
2021	2492.3
State	2490.1
2019	2508.8
State	2502.4
2018	2510.3
State	2496.3
2017	2510.2
State	2489.5
2016	2488.8
State	2495.6
2015	2501.9
State	2487.1

6th Grade ELA

SBAC ELA – 71%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	4%	42%	38%	17%	46%
State (20%)	16%	27%	26%	30%	43%
2019	10%	38%	28%	24%	48%
State	17%	31%	25%	26%	48%
2018	17%	33%	39%	11%	50%
State	17%	31%	25%	27%	48%
2017	5%	31%	44%	21%	36%
State	17%	31%	26%	27%	48%
2016	14%	39%	25%	22%	53%
State	17%	31%	26%	26%	48%
2015	10%	37%	27%	27%	47%
State	13%	30%	29%	28%	43%

Mean Scale Score	
2021	2525.0
State	2511.2
2019	2514.6
State	2521.0
2018	2532.7
State	2518.9
2017	2509.2
State	2518.9
2016	2525.4
State	2519.4
2015	2513.7
State	2511.9

7th Grade ELA

SBAC ELA – 55%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	0%	50%	19%	31%	50%
State (22%)	17%	33%	23%	27%	50%
2019	17%	29%	29%	26%	46%
State	18%	33%	22%	26%	51%
2018	7%	51%	27%	15%	58%
State	16%	34%	23%	27%	50%
2017	21%	31%	21%	18%	52%
State	18%	34%	23%	27%	50%
2016	35%	23%	32%	10%	58%
State	15%	33%	24%	28%	48%
2015	9%	42%	15%	33%	51%
State	12%	32%	25%	31%	44%

Mean Scale Score	
2021	2530.0
State	2543.7
2019	2538.3
State	2547.5
2018	2543.0
State	2543.9
2017	2560.2
State	2542.4
2016	2589.5
State	2541.7
2015	2526.2
State	2531.7

8th Grade ELA

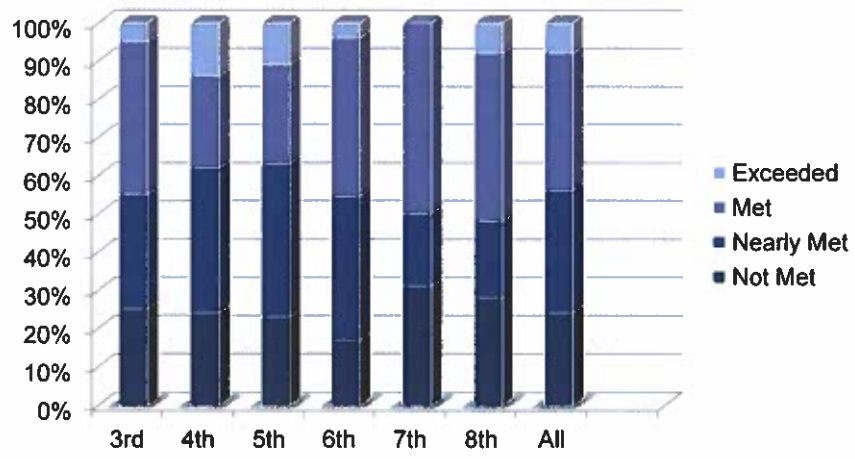
SBAC ELA – 58%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	8%	44%	20%	28%	52%
State (22%)	16%	31%	25%	28%	47%
2019	20%	41%	20%	18%	61%
State	17%	32%	25%	26%	49%
2018	16%	38%	31%	16%	54%
State	16%	33%	25%	26%	49%
2017	31%	33%	25%	11%	64%
State	15%	33%	26%	25%	48%
2016	21%	38%	32%	9%	59%
State	14%	34%	27%	25%	48%
2015	19%	43%	26%	12%	62%
State	12%	33%	29%	26%	45%

Mean Scale Score	
2021	2548.6
State	2554.1
2019	2577.6
State	2560.8
2018	2577.6
State	2559.0
2017	2599.2
State	2558.7
2016	2579.1
State	2559.5
2015	2590.4
State	2552.7

K-8 ELA

SBAC ELA 73%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	8%	36%	32%	24%	44%
2019	17%	33%	26%	24%	50%
2018	18%	36%	28%	18%	54%
2017	19%	31%	32%	17%	50%
2016	19%	32%	25%	23%	51%
2015	14%	35%	23%	28%	49%

3rd – 8th Grade ELA Achievement Level Distribution



K-8 ELA Areas – All Students

Area	Above						At or Near						Below					
	'15	'16	'17	'18	'19	'21	'15	'16	'17	'18	'19	'21	'15	'16	'17	'18	'19	'21
Reading	25%	26%	28%	28%	24%	11%	42%	46%	50%	54%	48%	72%	33%	27%	22%	19%	29%	18%
Writing	34%	22%	31%	22%	16%	14%	47%	47%	44%	54%	56%	55%	34%	31%	24%	23%	28%	31%
Listening	16%	19%	19%	19%	17%	9%	65%	67%	67%	68%	65%	82%	18%	15%	14%	14%	18%	10%
Research /Inquiry	16%	27%	21%	22%	26%	7%	55%	58%	58%	58%	53%	78%	23%	15%	20%	19%	21%	15%

K-8 Subgroup Results - ELA

Disability 61%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	12%	0%	41%	47%	12%
2019	3%	6%	24%	67%	9%
2018	0%	11%	32%	58%	11%
2017	0%	4%	36%	60%	4%
2016	0%	0%	45%	55%	0%
2015	6%	6%	31%	56%	12%

Econ. Disadv. 70%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	9%	33%	28%	30%	42%
2019	9%	32%	28%	32%	41%
2018	12%	34%	36%	18%	46%
2017	9%	29%	37%	26%	38%
2016	7%	33%	26%	34%	40%
2015	8%	24%	24%	43%	32%

K-8 Subgroup Results - ELA

Female 76%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	8%	34%	36%	22%	42%
2019	19%	40%	24%	17%	59%
2018	22%	40%	24%	13%	62%
2017	21%	45%	26%	8%	66%
2016	21%	41%	20%	19%	62%
2015	18%	38%	25%	19%	56%

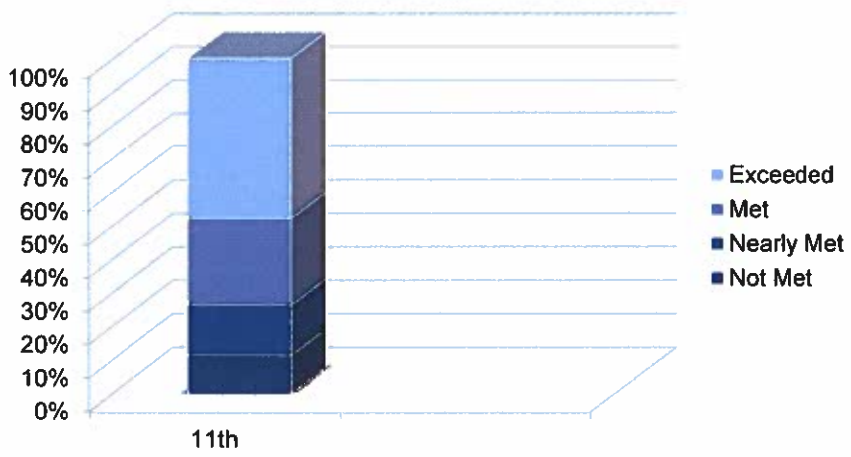
Male 71%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	7%	39%	27%	27%	46%
2019	16%	27%	27%	30%	43%
2018	14%	32%	32%	22%	46%
2017	18%	20%	38%	24%	38%
2016	18%	23%	31%	28%	41%
2015	10%	32%	21%	37%	42%

11th Grade ELA

SBAC ELA – 75%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	48%	26%	15%	11%	74%
State (44%)	29%	30%	21%	19%	59%
2019	50%	34%	13%	3%	84%
State	27%	30%	21%	21%	57%
2018	29%	29%	26%	15%	58%
State	26%	30%	22%	22%	56%
2017	44%	42%	9%	4%	86%
State	28%	32%	21%	19%	60%
2016	29%	32%	15%	24%	61%
State	26%	33%	22%	19%	59%
2015	46%	32%	10%	12%	78%
State	23%	33%	24%	20%	56%

Mean Scale Score	
2021	2654.8
State	2605.5
2019	2660.2
State	2596.6
2018	2607.9
State	2592.4
2017	2658.4
State	2602.5
2016	2603.6
State	2599.9
2015	2647.3
State	2591.9

11th Grade ELA Achievement Level Distribution



MHS ELA Areas – All Students

Area	Above						At or Near						Below					
	'16	'16	'17	'18	'19	'21	'16	'16	'17	'18	'19	'21	'16	'16	'17	'18	'19	'21
Reading	44%	44%	53%	32%	47%	NA	44%	38%	36%	50%	47%	NA	12%	18%	9%	18%	6%	NA
Writing	56%	39%	51%	35%	47%	NA	34%	30%	42%	35%	44%	NA	7%	30%	7%	29%	9%	NA
Listening	17%	9%	42%	29%	47%	NA	71%	79%	58%	56%	50%	NA	12%	12%	0%	15%	3%	NA
Research/Inquiry	56%	35%	53%	38%	50%	NA	34%	44%	36%	47%	47%	NA	10%	21%	9%	15%	3%	NA

MHS Subgroup Results - ELA

Econ. Disadv. 80%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	33%	33%	25%	8%	66%
State 45%	20%	30%	25%	25%	60%
2019	47%	40%	13%	0%	87%
State	18%	30%	25%	28%	48%
2018	NA	NA	NA	NA	NA
State	16%	30%	26%	28%	46%
2017	31%	39%	23%	8%	70%
State	17%	32%	26%	25%	49%
2016	10%	50%	20%	20%	60%

MHS Subgroup Results - ELA

Female 52%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	44%	28%	22%	6%	72%
State 48%	33%	32%	21%	15%	65%
2019	54%	46%	0%	0%	100%
State	31%	33%	21%	16%	64%
2018	15%	40%	30%	15%	55%
State	29%	33%	22%	16%	61%
2017	58%	38%	4%	0%	96%
State	31%	34%	21%	14%	65%
2016	53%	33%	7%	7%	86%

Male 64%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	NA	NA	NA	NA	NA
State 43%	25%	28%	22%	24%	53%
2019	48%	26%	21%	5%	74%
State	24%	28%	22%	27%	52%
2018	50%	14%	21%	14%	64%
State	22%	28%	23%	27%	50%
2017	26%	47%	16%	11%	73%
State	24%	30%	22%	23%	54%
2016	11%	32%	21%	37%	43%

MUSD All Students - ELA

All Students 69%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	14%	34%	29%	23%	48%
State (K-12) (24%)	21%	28%	23%	28%	49%
2019	21%	34%	24%	21%	55%
State (K-12)	22%	29%	22%	27%	51%
2018	19%	35%	30%	17%	54%
State (K-12)	21%	29%	23%	28%	50%
2017	24%	34%	27%	16%	58%
State (K-12)	20%	28%	23%	28%	48%
2016	20%	32%	24%	24%	52%
State (K-12)	20%	29%	24%	28%	49%
2015	19%	34%	21%	26%	53%
State (K-12)	16%	28%	25%	31%	44%

MUSD All Students - Math

All Students 66%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	10%	17%	31%	41%	27%
State (K-12) 24%	16%	18%	26%	41%	34%
2019	15%	30%	30%	25%	45%
State (K-12)	20%	20%	25%	35%	40%
2018	24%	28%	25%	24%	52%
State (K-12)	19%	20%	26%	35%	39%
2017	26%	23%	29%	22%	49%
State (K-12)	18%	20%	27%	36%	38%
2016	24%	23%	29%	24%	47%
State (K-12)	17%	20%	28%	35%	37%
2015	18%	25%	30%	27%	43%
State (K-12)	14%	19%	29%	38%	33%

MUSD Subgroup Results - ELA

Disability Reported 64%	Exceed	Met	Nearly Met	Did Not Meet	Met + Exceed
2021	10%	5%	33%	52%	15%
State (K-12) 20%	4%	11%	21%	64%	15%
2019	3%	5%	27%	65%	8%
State (K-12)	5%	11%	19%	64%	16%
2018	0%	9%	36%	55%	9%
State (K-12)	5%	10%	18%	67%	15%
2017	0%	7%	32%	60%	7%
State (K-12)	4%	10%	18%	68%	14%
2016	0%	11%	33%	56%	11%
State (K-12)	4%	10%	18%	68%	14%
2015	5%	16%	26%	53%	21%
State (K-12)	3%	9%	18%	70%	12%

No Disability Reported 70%	Exceed	Met	Nearly Met	Did Not Meet	Met + Exceed
2021	14%	38%	29%	19%	52%
State (K-12) 24%	23%	30%	23%	24%	53%
2019	24%	39%	23%	15%	63%
State (K-12)	24%	31%	23%	22%	55%
2018	20%	37%	29%	14%	57%
State (K-12)	23%	31%	23%	23%	54%
2017	27%	37%	27%	10%	64%
State (K-12)	22%	31%	24%	23%	53%
2016	22%	34%	23%	21%	56%
State (K-12)	21%	31%	24%	23%	52%
2015	20%	36%	21%	24%	56%
State (K-12)	16%	30%	26%	26%	46%

MUSD Subgroup Results - Math

Disability Reported 64%	Exceed	Met	Nearly Met	Did Not Meet	Met + Exceed
2021	5%	10%	19%	67%	15%
State (K-12) 20%	4%	7%	15%	74%	11%
2019	3%	5%	19%	73%	8%
State (K-12)	5%	7%	16%	71%	12%
2018	4%	4%	21%	71%	8%
State (K-12)	5%	7%	15%	73%	12%
2017	7%	11%	11%	71%	18%
State (K-12)	4%	7%	15%	74%	11%
2016	0%	17%	28%	56%	17%
State (K-12)	4%	7%	16%	73%	11%
2015	5%	0%	26%	68%	5%
State (K-12)	3%	6%	16%	75%	9%

No Disability Reported 67%	Exceed	Met	Nearly Met	Did Not Meet	Met + Exceed
2021	11%	19%	33%	37%	30%
State (K-12) 24%	17%	19%	27%	37%	36%
2019	18%	34%	31%	18%	52%
State (K-12)	22%	22%	27%	30%	44%
2018	26%	30%	25%	19%	56%
State (K-12)	20%	22%	27%	31%	42%
2017	28%	25%	32%	16%	53%
State (K-12)	19%	22%	28%	31%	41%
2016	25%	23%	30%	22%	48%
State (K-12)	18%	22%	29%	31%	40%
2015	19%	26%	31%	24%	45%
State (K-12)	15%	21%	30%	33%	36%

MUSD Subgroup Results - ELA

Economically Disadv 68%	Exceed	Met	Nearly Met	Did Not Meet	Met + Exceed
2021	13%	32%	27%	29%	45%
State (K-12) 22%	12%	24%	26%	38%	36%
2019	13%	35%	26%	27%	48%
State (K-12)	13%	26%	26%	35%	39%
2018	11%	31%	39%	19%	42%
State (K-12)	12%	26%	26%	36%	38%
2017	12%	29%	33%	26%	41%
State (K-12)	11%	25%	26%	38%	36%
2016	7%	36%	26%	31%	43%
State (K-12)	10%	25%	27%	38%	35%
2015	9%	28%	24%	39%	37%
State (K-12)	8%	23%	28%	41%	31%

Not Econ Disadv 72%	Exceed	Met	Nearly Met	Did Not Meet	Met + Exceed
2021	15%	36%	32%	16%	50%
State (K-12) 28%	33%	32%	19%	16%	65%
2019	30%	34%	22%	13%	64%
State (K-12)	37%	33%	17%	13%	70%
2018	25%	38%	21%	16%	63%
State (K-12)	36%	33%	17%	13%	69%
2017	32%	37%	23%	8%	69%
State (K-12)	35%	34%	18%	14%	69%
2016	31%	29%	22%	18%	60%
State (K-12)	34%	34%	18%	14%	68%
2015	26%	39%	19%	16%	65%
State (K-12)	29%	35%	21%	15%	64%

MUSD Subgroup Results - Math

Econ Disadv 63%	Exceed	Met	Nearly Met	Did Not Meet	Met + Exceed
2021	9%	16%	28%	47%	25%
State (K-12) 22%	7%	14%	26%	54%	21%
2019	7%	27%	33%	33%	34%
State (K-12)	10%	17%	28%	45%	27%
2018	19%	23%	29%	29%	42%
State (K-12)	9%	17%	28%	45%	26%
2017	13%	18%	32%	36%	31%
State (K-12)	8%	15%	29%	47%	24%
2016	11%	23%	33%	33%	34%
State (K-12)	7%	16%	30%	46%	23%
2015	9%	23%	24%	44%	32%
State (K-12)	6%	15%	31%	48%	21%

Not Econ Disadv 69%	Exceed	Met	Nearly Met	Did Not Meet	Met + Exceed
2021	11%	12%	34%	38%	30%
State (K-12) 28%	21%	23%	25%	25%	50%
2019	25%	33%	26%	16%	58%
State (K-12)	34%	25%	22%	19%	59%
2018	28%	32%	21%	19%	60%
State (K-12)	33%	25%	23%	19%	58%
2017	33%	28%	28%	11%	61%
State (K-12)	32%	26%	24%	19%	58%
2016	34%	22%	27%	17%	56%
State (K-12)	34%	34%	19%	14%	68%
2015	25%	26%	35%	14%	51%
State (K-12)	27%	26%	26%	21%	53%

MUSD Subgroup Results - ELA

Female 72%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	15%	32%	33%	19%	47%
State (K-12) 24%	24%	29%	22%	24%	53%
2019	23%	43%	20%	14%	66%
State (K-12)	29%	31%	22%	22%	60%
2018	20%	40%	26%	15%	60%
State (K-12)	24%	31%	22%	22%	55%
2017	28%	44%	20%	8%	72%
State (K-12)	23%	31%	23%	23%	54%
2016	25%	39%	18%	18%	64%
State (K-12)	23%	31%	23%	23%	54%
2015	26%	37%	21%	17%	63%
State (K-12)	19%	30%	25%	25%	49%

Male 68%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	13%	36%	29%	28%	48%
State (K-12) 23%	18%	26%	23%	33%	44%
2019	19%	27%	26%	27%	46%
State (K-12)	19%	27%	23%	31%	46%
2018	17%	30%	33%	20%	47%
State (K-12)	18%	27%	23%	33%	45%
2017	19%	24%	34%	23%	43%
State (K-12)	17%	26%	23%	33%	43%
2016	16%	26%	29%	29%	42%
State (K-12)	16%	26%	24%	33%	42%
2015	11%	32%	22%	36%	43%
State (K-12)	13%	25%	25%	36%	38%

MUSD Subgroup Results - Math

Female 68%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	6%	18%	35%	42%	24%
State (K-12) 24%	15%	18%	26%	40%	33%
2019	17%	28%	34%	22%	45%
State (K-12)	19%	21%	27%	34%	40%
2018	23%	30%	25%	23%	53%
State (K-12)	18%	21%	27%	34%	39%
2017	36%	24%	32%	18%	60%
State (K-12)	17%	21%	26%	35%	38%
2016	21%	24%	34%	21%	45%
State (K-12)	15%	21%	26%	34%	37%
2015	19%	26%	31%	24%	45%
State (K-12)	14%	20%	30%	36%	34%

Male 64%	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	16%	17%	27%	40%	33%
State (K-12) 24%	17%	18%	25%	41%	35%
2019	15%	32%	26%	27%	47%
State (K-12)	21%	19%	24%	26%	40%
2018	25%	26%	25%	25%	51%
State (K-12)	19%	19%	25%	37%	38%
2017	26%	23%	27%	25%	49%
State (K-12)	18%	19%	25%	37%	37%
2016	25%	22%	25%	28%	47%
State (K-12)	17%	20%	27%	36%	37%
2015	18%	23%	26%	30%	41%
State (K-12)	15%	19%	27%	39%	34%

2020-21 3rd Grade ELA Cohort

SBAC ELA	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	5%	40%	30%	25%	45%
State	20%	20%	24%	36%	40%

Mean Scale Score	
2021	2405.5
State	2403.3

2020-21 4th Grade ELA Cohort

SBAC ELA	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	14%	24%	38%	24%	38%
State	21%	20%	21%	38%	41%

Mean Scale Score	
2021	2448.5
State	2447.3

2020-21 5th Grade ELA Cohort

SBAC ELA	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	11%	26%	40%	23%	37%
State	21%	25%	20%	33%	46%
2019	15%	26%	26%	33%	41%
State	26%	22%	23%	28%	48%

Mean Scale Score	
2021	2492.3
State	2490.1
2019	2412.9
State	2425.2

2020-21 6th Grade ELA Cohort

SBAC ELA	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	4%	42%	38%	17%	46%
State	16%	27%	26%	30%	43%
2019	15%	27%	33%	24%	42%
State	27%	23%	19%	31%	50%
2018	26%	32%	37%	5%	58%
State	26%	22%	23%	28%	48%

Mean Scale Score	
2021	2525.0
State	2511.2
2019	2454.7
State	2466.1
2018	2457.5
State	2424.0

2020-21 7th Grade ELA Cohort

SBAC ELA	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	0%	50%	19%	31%	50%
State	17%	33%	23%	27%	50%
2019	28%	31%	19%	22%	59%
State	24%	28%	20%	28%	52%
2018	27%	12%	24%	36%	39%
State	26%	22%	19%	32%	48%
2017	17%	13%	42%	29%	30%
State	23%	21%	24%	32%	44%

Mean Scale Score	
2021	2530.0
State	2543.7
2019	2508.8
State	2502.4
2018	2449.7
State	2463.7
2017	2404.6
State	2415

2020-21 8th Grade ELA Cohort

SBAC ELA	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	8%	44%	20%	28%	52%
State	16%	31%	25%	28%	47%
2019	10%	38%	28%	24%	48%
State	17%	31%	25%	26%	48%
2018	20%	43%	16%	20%	63%
State	22%	28%	20%	31%	50%
2017	22%	34%	27%	17%	56%
State	23%	22%	20%	35%	45%
2016	30%	33%	30%	7%	63%
State	22%	21%	25%	32%	43%

Mean Scale Score	
2021	2548.6
State	2554.1
2019	2514.6
State	2521.0
2018	2510.3
State	2496.3
2017	2473.7
State	2455.9
2016	2450.7
State	2414.2

2020-21 9th Grade ELA Cohort

SBAC ELA	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2019	17%	29%	29%	26%	46%
State	18%	33%	22%	26%	51%
2018	17%	33%	39%	11%	50%
State	17%	31%	25%	27%	48%
2017	20%	32%	36%	11%	52%
State	20%	27%	21%	33%	47%
2016	17%	21%	24%	38%	38%
State	23%	21%	20%	36%	44%
2015	13%	19%	23%	45%	32%
State	18%	20%	26%	36%	38%

Mean Scale Score	
2019	2538.3
State	2547.5
2018	2532.7
State	2518.9
2017	2510.2
State	2489.5
2016	2447.1
State	2454.5
2015	2384.7
State	2402.9

2020-21 10th Grade ELA Cohort

SBAC ELA	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2019	20%	41%	20%	18%	61%
State	17%	32%	25%	26%	49%
2018	7%	51%	27%	15%	58%
State	16%	34%	23%	27%	50%
2017	5%	31%	44%	21%	36%
State	17%	31%	26%	27%	48%
2016	5%	38%	13%	44%	43%
State	21%	28%	21%	31%	49%
2015	7%	34%	24%	34%	41%
State	19%	21%	21%	39%	40%

Mean Scale Score	
2019	2577.6
State	2560.8
2018	2543.0
State	2543.9
2017	2509.2
State	2518.9
2016	2488.8
State	2495.6
2015	2432.7
State	2445.7

2020-21 11th Grade ELA Cohort

SBAC ELA	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	48%	26%	15%	11%	74%
State	29%	30%	21%	19%	59%
2018	16%	38%	31%	16%	54%
State	16%	33%	25%	26%	49%
2017	21%	31%	21%	18%	52%
State	16%	34%	23%	27%	50%
2016	14%	39%	25%	22%	53%
State	17%	31%	26%	26%	48%
2015	24%	32%	21%	24%	56%
State	17%	27%	21%	34%	44%

Mean Scale Score	
2021	2654.8
State	2605.5
2018	2577.6
State	2559.0
2017	2560.2
State	2542.4
2016	2525.4
State	2519.4
2015	2501.9
State	2487.1

2020-21 3rd Grade Math Cohort

SBAC Math	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	10%	35%	15%	40%	45%
State	16%	23%	23%	37%	39%

Mean Scale Score	
2021	2405.0
State	2409.9

2020-21 4th Grade Math Cohort

SBAC Math	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	5%	38%	24%	33%	43%
State	15%	21%	29%	35%	36%

Mean Scale Score	
2021	2444.0
State	2448.9

2020-21 5th Grade Math Cohort

SBAC Math	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	3%	6%	47%	44%	9%
State	16%	14%	26%	44%	30%
2019	15%	44%	26%	15%	59%
State	23%	28%	23%	27%	51%

Mean Scale Score	
2021	2456.4
State	2473.6
2019	2434.4
State	2434.3

2020-21 6th Grade Math Cohort

SBAC Math	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	0%	8%	38%	54%	8%
State	15%	16%	27%	42%	31%
2019	6%	36%	33%	24%	42%
State	20%	25%	30%	25%	45%
2018	40%	45%	5%	10%	85%
State	21%	28%	24%	28%	49%

Mean Scale Score	
2021	2476.5
State	2493.9
2019	2463.0
State	2472.0
2018	2476.1
State	2430.9

2020-21 7th Grade Math Cohort

SBAC Math	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	13%	13%	44%	31%	26%
State	16%	18%	27%	39%	34%
2019	19%	32%	23%	26%	51%
State	21%	17%	27%	35%	38%
2018	16%	34%	31%	19%	50%
State	18%	24%	31%	26%	42%
2017	21%	21%	29%	29%	42%
State	19%	28%	25%	28%	47%

Mean Scale Score	
2021	2509.9
State	2517.4
2019	2510.3
State	2495.3
2018	2476.0
State	2467.7
2017	2413.1
State	2427.9

2020-21 8th Grade Math Cohort

SBAC Math	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	17%	21%	25%	38%	38%
State	17%	14%	23%	46%	31%
2019	14%	22%	36%	28%	36%
State	20%	19%	27%	34%	39%
2018	30%	30%	23%	18%	60%
State	20%	16%	27%	37%	36%
2017	15%	39%	32%	15%	54%
State	17%	24%	32%	28%	41%
2016	26%	44%	22%	7%	70%
State	18%	28%	26%	29%	46%

Mean Scale Score	
2021	2524.4
State	2523.2
2019	2508.9
State	2513.8
2018	2526.7
State	2490.4
2017	2487.2
State	2462.9
2016	2453.2
State	2424.8

2020-21 9th Grade Math Cohort

SBAC Math	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2019	12%	26%	33%	29%	38%
State	19%	18%	26%	36%	37%
2018	17%	17%	32%	34%	34%
State	19%	19%	28%	35%	38%
2017	23%	16%	30%	30%	39%
State	18%	16%	27%	39%	34%
2016	14%	21%	40%	24%	35%
State	15%	23%	33%	28%	38%
2015	13%	35%	32%	19%	48%
State	14%	26%	27%	33%	40%

Mean Scale Score	
2019	2523.4
State	2526.6
2018	2500.6
State	2511.0
2017	2500.8
State	2485.8
2016	2458.9
State	2460.5
2015	2421.7
State	2415.1

2020-21 10th Grade Math Cohort

SBAC Math	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2019	24%	24%	35%	16%	48%
State	21%	16%	23%	41%	37%
2018	24%	29%	33%	14%	53%
State	19%	19%	26%	37%	38%
2017	5%	13%	47%	34%	18%
State	18%	19%	28%	35%	37%
2016	5%	13%	36%	46%	18%
State	17%	16%	28%	39%	33%
2015	0%	12%	54%	34%	12%
State	13%	22%	35%	31%	35%

Mean Scale Score	
2021	
State	
2019	2587.3
State	2539.9
2018	2568.0
State	2524.3
2017	2489.9
State	2508.5
2016	2458.8
State	2485.3
2015	2431.0
State	2453.8

2020-21 11th Grade Math Cohort

SBAC Math	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2021	32%	14%	27%	27%	46%
State	16%	19%	25%	41%	35%
2018	38%	28%	13%	22%	66%
State	21%	16%	23%	40%	37%
2017	44%	19%	28%	9%	63%
State	18%	19%	27%	36%	37%
2016	8%	25%	42%	25%	33%
State	17%	18%	30%	35%	35%
2015	9%	21%	35%	35%	30%
State	15%	15%	29%	41%	30%

Mean Scale Score	
2021	2620.9
State	2576.8
2018	2612.3
State	2540.5
2017	2586.9
State	2524.9
2016	2505.1
State	2508.6
2015	2487.9
State	2480.3

5th Grade Science

SBAC Math 31	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2019	13%	16%	65%	6%	29%
State	12%	20%	49%	19%	32%
2018					
State					
2017					
State					

8th Grade Science

SBAC Math 49	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2019	8%	22%	59%	10%	30%
State	10%	21%	51%	18%	31%
2018					
State					
2017					
State					

12th Grade Science

SBAC Math 40	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2019	3%	30%	60%	8%	33%
State	7%	19%	55%	20%	26%
2018					
State					
2017					
State					

MUSD Science

SBAC Math 122	Exceed	Met	Nearly Met	Did Not Meet	Met - Exceed
2019	7%	23%	61%	8%	30%
State	9%	21%	52%	18%	30%
2018					
State					
2017					
State					

Erin Placido

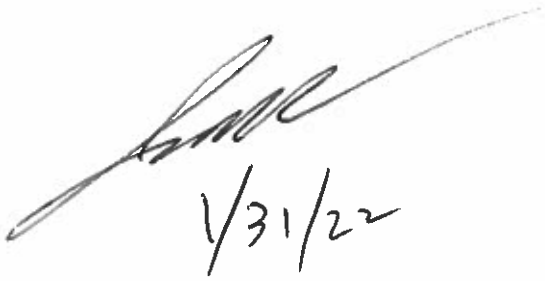
From: Anna Levy <alevy@mendocinousd.org>
Sent: Monday, January 31, 2022 10:38 AM
To: Erin Placido
Subject: Leave request, 2022-2023

Hi Erin,

I'd like to put in my formal request for a continued 50% uncompensated leave of absence for the 2022-2023 school year. I am happy to give the School Board any additional information they may need.

Thank you,

Anna
--
Anna Levy, MA, LPCC, NCC
District Counselor
Mendocino Unified School District
pronouns: she/her



Erin Placido

From: Molly Root <mroot@musdstudents.org>
Sent: Monday, February 7, 2022 5:27 PM
To: Kim Humrichouse; Jason Morse
Cc: Erin Placido
Subject: Re: Leave Request

Dear Jason and Kim,

I am requesting a part time leave of 40% again for the 2022-2023 school year (working at 60%).

I greatly appreciate your flexibility in the previous years and supporting me as a mother!

Many thanks,

Molly Root

Sent from Mail for Windows 10

2/8/22

Erin Placido

From: Liz Newkirk <lnewkirk@musdstudents.org>
Sent: Monday, February 14, 2022 3:17 PM
To: Erin Placido
Subject: 2022/23 request

Hi Erin,
I would like to request maintaining my .60 guidance counselor position for the 2022/23 school year. Please let me know if there is anything else you need from me at this time.

Thank you! Liz

--
Elizabeth Newkirk, Guidance Counselor
Pronouns: (she/her/hers)
Mendocino High School
(707) 937-5871
lnewkirk@musdstudents.org / lnewkirk@mcn.org

The information contained in this email is CONFIDENTIAL. If you have received this message in error or without the express direction of the original author, please notify the sender and delete this email immediately.

2/15/22

Erin Placido

From: Erik Rain <erain@mendocinousd.org>
Sent: Friday, February 11, 2022 11:25 AM
To: Jason Morse; Erin Placido
Subject: 60 percent proposal for next year

Follow Up Flag: Follow up
Flag Status: Flagged

Dear Jason,

I would like to request 60 percent for my job next year. I have chatted with Tobin and I see a benefit to MHS and the CTE art program. Below is the email I sent to Tobin for my initial proposal.

I am writing to propose an idea Meredith and I have been discussing. I would like to work part-time next year and feel like Meredith is a perfect match to share the art position. I see it being highly beneficial for the students, the CTE department, and our whole school community to make this happen!

I think a 50/50 split could work, but based on our conversation the other day about Yearbook and AP, maybe we could do a 60/60 split and one of us would take AP and the other would take Yearbook. I would teach the 3D classes and Meredith would do 2D classes.

Think it over and perhaps we can sit down for a meeting to discuss this idea in further detail. We are stoked about this possibility and have lots of ideas of how our teamwork could benefit the school.

Sincerely,
Erik Rain and Meredith Frederick

I believe splitting the art position with Meredith would be amazing for MHS and its students. Please consider my proposal to work 60 percent next year.

Sincerely
Erik Rain

2/15/22

February 15, 2022

Attention:
Jason Morse
Superintendent MUSD

Dear Jason-

I am submitting this letter to formally request an uncompensated leave of absence from January 1st 2023, to July 1st 2023, in accordance of Article 4.2.2 of the CEMUS contract.

My family intends study abroad. I have notified my supervisor of my intent to request this leave.

Please let me know what further steps I need to take to have this considered by the Governing Board.

Respectfully-

Matthew Starkweather
MCN Outside Operations Manager



Mendocino Unified School District

Resolution No. 2022-04
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

RESOLUTION NO: 2022-05

MENDOCINO UNIFIED SCHOOL DISTRICT
BOARD OF DIRECTORS
MARCH 10, 2022

REIMBURSEMENT RESOLUTION

WHEREAS, the Mendocino Unified School District (the "Agency") desires to finance the costs of constructing and/or reconstructing certain public facilities and improvements relating to its water system, including certain treatment facilities, pipelines and other infrastructure (the "Project"); and

WHEREAS, the Agency intends to finance the construction and/or reconstruction of the Project or portions of the Project with moneys ("Project Funds") provided by the State of California, acting by and through the State Water Resources Control Board (State Water Board); and

WHEREAS, the State Water Board may fund the Project Funds with proceeds from the sale of obligations the interest upon which is excluded from gross income for federal income tax purposes (the "Obligations"), and

WHEREAS, prior to either the issuance of the Obligations or the approval by the State Water Board of the Project Funds the Agency desires to incur certain capital expenditures (the "Expenditures") with respect to the Project from available moneys of the Agency; and

WHEREAS, the Agency has determined that those moneys to be advanced on and after the date hereof to pay the Expenditures are available only for a temporary period and it is necessary to reimburse the Agency for the Expenditures from the proceeds of the Obligations.

NOW, THEREFORE, THE AGENCY DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:

SECTION 1. The Agency hereby states its intention and reasonably expects to reimburse Expenditures paid prior to the issuance of the Obligations or the approval by the State Water Board of the Project Funds.

SECTION 2. The reasonably expected maximum principal amount of the Project Funds is $ 5,500,000 .

SECTION 3. This resolution is being adopted no later than 60 days after the date on which the Agency will expend moneys for the construction portion of the Project costs to be reimbursed with Project Funds.

SECTION 4. Each Agency expenditure will be of a type properly chargeable to a capital account under general federal income tax principles.

SECTION 5. To the best of our knowledge, this Agency is not aware of the previous adoption of official intents by the Agency that have been made as a matter of course for the purpose of reimbursing expenditures and for which tax-exempt obligations have not been issued.

SECTION 6. This resolution is adopted as official intent of the Agency in order to comply with Treasury Regulation §1.150-2 and any other regulations of the Internal Revenue Service relating to the qualification for reimbursement of Project costs.

SECTION 7. All the recitals in this Resolution are true and correct and this Agency so finds, determines and represents.

AYES: _____
NOES: _____
ABSENT: _____

CERTIFICATION

I do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Board of Trustees of the Mendocino Unified School District held on March 10, 2022

_____ _____

Jessica Grinberg, Clerk **Date**

RESOLUTION NO: 2022-06

MENDOCINO UNIFIED SCHOOL DISTRICT
BOARD OF DIRECTORS
MARCH 10, 2022

AUTHORIZING RESOLUTION

WHEREAS The Mendocino Unified School District is pursuing Clean Water State Revolving Funds to fund recycled water system improvements

THEREFORE, BE IT RESOLVED by the Board of Education of the Mendocino Unified School District (the "Entity") as follows:

The District Superintendent (the "Authorized Representative") or designee is hereby authorized and directed to sign and file, for and on behalf of the Entity, a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for the planning, design, and construction of the Recycled Water System Improvement Project (the "Project")

The Authorized Representative or his/her designee, is designated to provide the assurances, certifications, and commitments required for the financial assistance application, including executing a financial assistance agreement from the State Water Resources Control Board and any amendments or changes thereto.

The Authorized Representative, or his/her designee, is designated to represent the Entity in carrying out the Entity's responsibilities under the financing agreement, including certifying disbursement requests on behalf of the Entity and compliance with applicable state and federal laws.

This Resolution was adopted at a duly-called meeting by the Board of Trustees of the Mendocino Unified School District on March 10, 2022 by the following vote:

Michael Schaeffer, President	_____
Jessica Grinberg, Clerk	_____
Jim Gay, Trustee	_____
Mark Morton, Trustee	_____
Windspirit Aum, Trustee	_____

CERTIFICATION

I do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Board of Trustees of the Mendocino Unified School District held on March 10, 2022

_____ _____

Jessica Grinberg, Clerk **Date**