
Mendocino Unified School District



MINUTES

Regular Board Meeting

THURSDAY, SEPTEMBER 12, 2024

**MENDOCINO HIGH SCHOOL
10700 FORD STREET
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 MENDOCINO HIGH SCHOOL
& VIA TELECONFERENCE**

Please click the link below to join the webinar:

**<https://us02web.zoom.us/j/87333314704?pwd=hjNl33kjL96bcN0WQb8tsoXbsRq0hm.1>
Passcode:832055**

*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 <https://www.mendocinoused.org/District/3075-Untitled.html> In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Erin Placido Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at doerin@mcn.org.

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

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

- 1.1. Call to order and roll call

The meeting was called to order at 4:32 PM. Present were Trustees Morton, Schaeffer, Aum, Griffen. Virtually present was Trustee James.

- 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/82950766525?pwd=nU8671pbW7TwpPYHWDKxoOmFhEqvhy.1>

Meeting ID: 829 5076 6525 Passcode: 979098

Dial by your location: +1 669 900 9128 US (San Jose) Meeting ID: 829 5076 6525 Passcode: 979098

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. OPEN SESSION

- 4.1. Call to order and roll call

The meeting was called to order at 5:04 PM. Present were Trustees Morton, Schaeffer, Aum, Griffen. Virtually present was Trustee James.

MSA Morton/Aum (5/0) to have Trustee James attend remotely.

- 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 Aum/Morton (5/0) to approve the agenda.

5. PUBLIC HEARING – SUFFICIENCY OF INSTRUCTIONAL MATERIALS

The public hearing is regarding the sufficiency of instructional materials. At this time, the Board will hear comments regarding the availability of textbooks and instructional materials in the District.

The Public Hearing opened at 5:07 PM and was closed at 5:07 PM with no comments.

6. CONSENT AGENDA

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

- 6.1. Approval of Warrants

6.1.1. 8/22/24, 8/29/24, 9/5/24

- 6.2. Approval of Minutes
 - 6.2.1. Board Meeting Minutes: 8/22/24
- 6.3. Approval of Employment/Personnel Changes
 - 6.3.1. Accept Retirement, Classified Employee, 8.0 hrs/day, 10 mos/yr, effective 6/30/25
 - 6.3.2. Accept Retirement, Classified Employee, 8.0 hrs/day, 10 mos/yr, effective 6/13/25
 - 6.3.3. Accept Resignation, Classified Employee, 6.0 hrs/day, 10 mos/yr, effective 8/6/24
 - 6.3.4. Accept Resignation, Classified Employee, 8.0 hrs/day, 12 mos/yr, effective 9/12/24
 - 6.3.5. Re-classify, Classified Employee, 8.0 hrs/day, 12 mos/yr, currently on range 41 to range 42, effective 7/1/24
 - 6.3.6. Re-classify, Classified Employee, 8.0 hrs/day, 11 mos/yr, currently on range 41 to range 42, effective 7/1/24
 - 6.3.7. Re-classify, Classified Employee, 8.0 hrs/day, 11 mos/yr, currently on range 41 to range 42, effective 7/1/24
 - 6.3.8. Re-classify, Classified Employee, 8.0 hrs/day, 11 mos/yr, currently on range 41 to range 42, effective 7/1/24
 - 6.3.9. Re-classify, Classified Employee, 8.0 hrs/day, 11 mos/yr, currently on range 41 to range 42, effective 7/1/24
 - 6.3.10. Approve additional "night" pay, Classified Employee, 8.0 hrs/day, 12 mos/yr, effective 8/22/24
 - 6.3.11. Approve additional "night" pay, Classified Employee, 8.0 hrs/day, 12 mos/yr, effective 8/22/24
 - 6.3.12. Hire, Classified Employee, 4.0 hrs/day, 10 mos/yr, effective 8/21/24
 - 6.3.13. Hire, Long-term Substitute, Certificated Employee, effective 8/15/24
 - 6.3.14. Hire, Stipend Coach, effective 8/1/24
 - 6.3.15. Hire, Stipend Coach, effective 8/1/24
 - 6.3.16. Hire, Stipend Coach, effective 8/12/24
 - 6.3.17. Hire, Stipend Coach, effective 8/12/24
 - 6.3.18. Hire, Stipend Coach, effective 8/12/24
 - 6.3.19. Hire, Stipend Coach, effective 8/12/24
 - 6.3.20. Hire, Stipend Coach, effective 9/3/24
- 6.4. Approval of the Current Budget Change Report
- 6.5. Approval of Student Body Reports – August 2024
- 6.6. Approval of the NCLB attestation - Paraprofessionals
- 6.7. Approval of the revised 2024-25 CEMUS salary schedule
- 6.8. Approval of various outdated electronic surplus items
- 6.9. Final Approval of Board Policies, Bylaws and Administrative Regulations
 - 6.9.1. BP/AR/E 1312.3: Uniform Complaint Procedures (community relations)
 - 6.9.2. BP/AR 5113: Absences and Excuses (students)
 - 6.9.3. BP/AR 5131.2: Bullying (students)
 - 6.9.4. BP/AR 5145.3: Nondiscrimination/Harassment (students)

MSA Aum/Morton (5/0) to approve the Consent Agenda.

7. REPORTS

7.1. Student Trustee – Knute Kvinsland

Student Trustee, Knute Kvinsland, gave the attached presentation on perceived barriers to learning at the Mendocino High School.

7.2. Administrative

7.2.1. Principal – Kim Humrichouse

Principal, Kim Humrichouse, gave the attached presentation as well as distributed a flyer on "Smartphones, Social Media & How to Mitigate the Effects on Youth".

7.2.2. Superintendent – Jason Morse

Superintendent, Jason Morse, acknowledged Diane Price and Trish Evans for their dedicated years of service to the cafeteria program. Diane has worked for the district for 35 years and Trish for 27 years. They both are retiring at the end of this school year. There was a site visit for the water project recently brought violations at the Maintenance yard to the forefront. Those issues are being dealt with. Good news, hired a bus driver.

7.3. Bargaining Units

7.3.1. Mendocino Teachers Association (MTA)

Interim President, Josh Potter, provided a brief update, noting that the beginning of the year has been fun. It is going from "good fun" to "busy fun". Two union meetings have taken place. Meeting with Tobin has happened and a meeting with Kim is in the works. Goal is to meet consistently with all parties. Invited the Board to come visit his room. Radio show on Friday afternoons, welcomes board to attend. Back to School night was exciting. He also gave the attached presentation showcasing MTA staff members in a new "Teacher Spotlight".

7.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

There was no one present from CEMUS.

7.4. Board Trustee Reports

Trustee Schaeffer reported that he has attended a few webinars on chronic absenteeism. Noted that MUSD is trying to do all of the recommended actions.

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

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

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

There were no parent/community comments.

9. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

9.1. Modernization and Construction Management Update

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

Construction Manager, Don Alameida, gave the attached presentation.

9.2. Mendocino High School Phase III

The Board will discuss the small construction projects included in Phase III of the High School Modernization Project (action)

No action was taken. The Board reviewed project updates and status to the project list. This includes the bathrooms and the Community High School, PAC lighting, sports fields and locker rooms.

9.3. Budget Update

Business Manager, Meg Kailikole, will present the MUSD Unaudited Actual Financial Report and request approval from the Board. These mandated financial reports detail the "Unaudited Actuals" revenues and expenses for school year 2023-24. The included series of forms provides revenue and expense detail for each fund. The reports for each fund include columns that represent the "Unaudited Actuals" for the 2023-24 year. The reports for each fund also include informational columns that represent the budget for 2024-25 (action)

Business Manager, Meg Kailikole, gave the attached presentation. MSA Schaeffer/Morton (5/0) to approve the budget update.

9.4. Board Calendar

The Board will discuss the meeting calendar for the 2024-25 school year (action)

MSA Schaeffer/Aum (5/0) to change the location of the October meeting to the Mendocino High School and the November meeting to the Comptche School.

9.5. Consideration of Resolution 2024-19: Sufficiency of Instructional Materials. Each year the District is required to pass a resolution determining that each pupil in the District has sufficient textbooks or instructional materials in each core subject which are consistent with the contents of the curriculum framework and standards adopted by the State Board of Education. The resolution established the District's eligibility to receive instructional material funding from the state (action)

MSA Aum/Morton (5/0) to approve Resolution 2024-19: Sufficiency of Instructional Materials.

9.6. Consideration of Resolution 2024-20: Adoption of the 2024-25 Budget GANN Limit (action)

MSA Aum/Morton (5/0) to approve Resolution 2024-20: Adoption of the 2024-25 Budget GANN Limit.

9.7. Board Policies, Bylaws and Administrative Regulations (first reading) (action)

9.7.1. BP/AR 1330: Use of School Facilities (community relations)

9.7.2. BP/AR 5111: Admissions (students)

9.7.3. BP 6170.1: Transitional Kindergarten (instruction)

MSA Schaeffer/Morton (5/0) to move to final approval at the October board meeting.

10. FUTURE AGENDA ITEMS

Reduced Workload, Deferred Maintenance Plan, Emergency Ops Plan, Quarterly Investment Reports, Williams Settlement, Seniority Lists

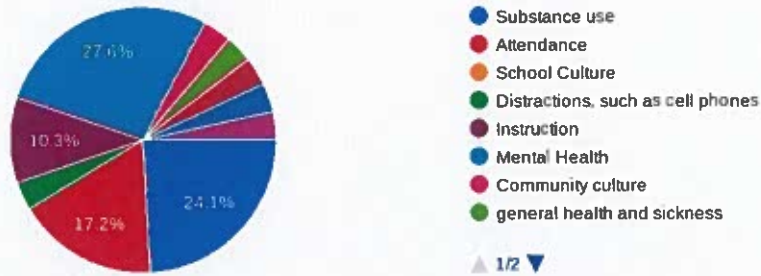
11. ADJOURNMENT

The next regular Board meeting is scheduled for **October 17, 2024 at Mendocino High School.**

The meeting was adjourned at 6:42 PM.

Issues Survey
Preliminary Response - 30 students from MHS

What issue do you see as the biggest barrier to student learning and achievement at the Mendocino High Schools?
29 responses



Substance Use and Mental Health are the top two barriers to learning

there is nothing that can be done about this, we're just a very small school which means should a virus, cold, or anything of the sort enter the school then it is likely to spread to a pretty large % of the students and faculty

Issues Survey
Preliminary Response - 30 students from MHS

Which has the largest negative influence on teen mental health?
29 responses

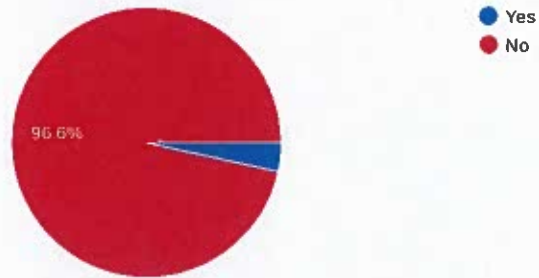


The top cause of Mental Health issues is Social Media

Issues Survey
Preliminary Response - 30 students from MHS

Have you ever been cyber-bullied since you've been a student at Mendocino High School/Community School?

29 responses



Issues Survey
Preliminary Response - 30 students from MHS

How often are cell phones a distraction in class?

29 responses



About 90% say phones are not a distraction in class

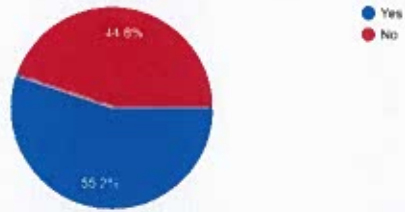
Which is a bigger distraction to learning, cell phones or Chromebooks?

29 responses

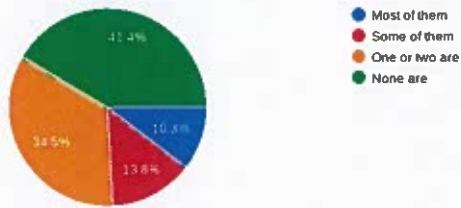


Issues Survey
Preliminary Response - 30 students from MHS

Do you ever wish you spent less time on your phone?
29 responses

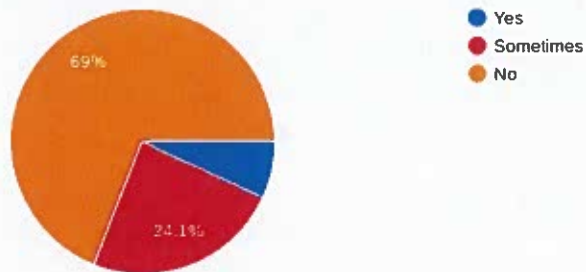


Do you have any friends who are addicted to their phones?
29 responses



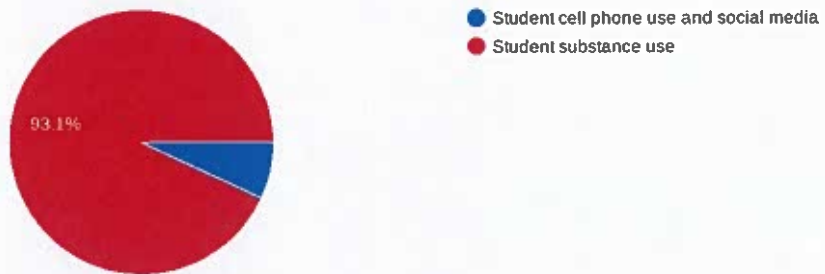
Issues Survey
Preliminary Response - 30 students from MHS

Do you wish your friends spent less time on their phones and more time socializing face-to-face while at school?
29 responses



Issues Survey
Preliminary Response - 30 students from MHS

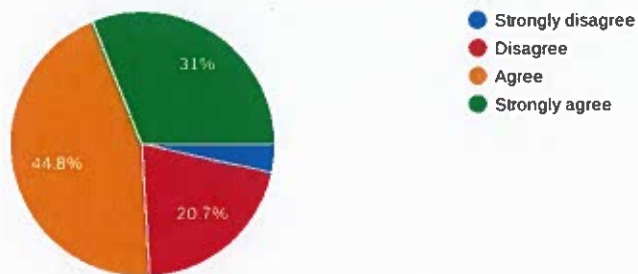
Which do you think is a bigger issue at our school?
29 responses



Substance Use is a bigger issue than phone use.

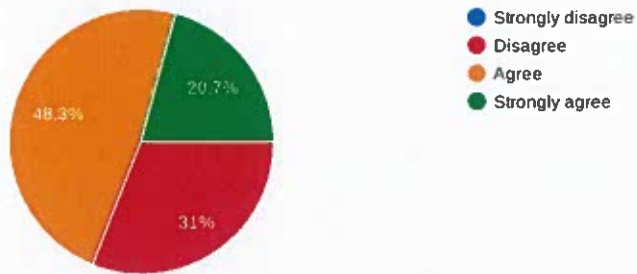
Issues Survey
Preliminary Response - 30 students from MHS

Do you agree with this statement: The cell phone policy at our school is effective for reducing distractions in class.
29 responses



Do you agree with this statement: The cell phone policy at our school is effective for encouraging face-to-face interactions.

29 responses



Social media use and phone use at school are separate issues. I will not trust this school and I will leave this school if you try to take or affect my personal property. This is being brought up by fear, parents are in fear. Education and discussions about social media use is the way we combat social media addiction. Phone use in class is not an expression of addiction but need to communicate about work, clubs, etc.

I think both are a huge negative influence and i couldnt decide between both but the influence that social media has on kids is crazy and im just starting to realize how horrible it is

Mendocino K8 Schools

September 2024



A Great Start!



We are excited about...

- Student Ambassadors/New Students
- Community Service Program

TK/Kindergarten

- Instructional Focus: There are other people in the world
- Service Project: 1 project per year

7th/8th Grade

- Instructional Focus: How to engage actively in the local community
- Service Project: 20 hours; a combination of independent and teacher led activities

- Separate Transitional Kindergarten Class

Neighborhood Schools

Comptche School (TK-1st) - 8 students

TK = 1

K = 3

1st = 4

Albion School (TK - 3rd) - 14 students

TK = 1

K = 3

1st = 2

2nd = 4

3rd = 4

The Anxious Generation

4 Reforms

1. No smartphones before high school
2. No social media before 16
3. Phone-free schools
4. More unsupervised play and childhood independence

Brochure

The Pledge

Take the Pledge

Mendocino K8 School asks that all TK/K families take the pledge to wait until high school to purchase a smartphone for your child. It helps to have collective pull when negotiating this with your children.

The Pledge!

We pledge to prioritize our children's mental health and social development by waiting until high school to allow them to have a smartphone. We understand the negative impacts (anxiety, depression, social isolation, low self-esteem, suicidal ideation) a smartphone has on our children's overall development and future success.

We understand that the world has reconfigured itself so that any parent who resists the purchase of a smartphone for their child may feel isolated and like they are the only one. By taking this pledge we know that we will not stand alone in waiting until high school for a smartphone and we have support among the families in my child's class.

Mendocino K8 School's Cellphone Policy

Off And In Your Backpack

As soon as a student sets foot on campus, cellphones must be powered down and put in the backpack.

If a student does not have a backpack, the cellphone needs to be checked in at the office and picked up at the end of the day.

Cellphones are to remain off and in the backpack throughout the entire school day.

Consequences

Cellphones that are out/in use or in a pocket will be confiscated and brought to the office. The first time a phone is confiscated, the student can pick up the phone in the office at the end of the day. Thereafter, a parent will need to pick it up.

Student's who continue to violate this expectation will be put on an individual behavior contract to support the student in following the expectation.

Bus Use: home to school transportation only

While traveling to and from school in the mornings and afternoons students may use cellphones on the bus. Students may not take pictures, video, or recordings of any kind of students and adults while on the bus. If a student misuses a cellphone on the bus, it will be confiscated and they will lose the privilege of use on the bus.

Off and in your backpack applies to all school activities and field trips, including bus rides to and from a field trip.

Smartphones, Social Media & How to Mitigate the Affects on Youth

"Children are most likely to thrive when they have a play-based childhood in the real world. They are less likely to thrive when fearful parenting and a phone-based childhood deprive them of opportunities for growth." (Haidt, 94)



Information, suggestions, and quotes from *The Anxious Generation* by Jonathan Haidt.

Harms of Phone-Based/ Digital Childhood

1 - Social Deprivation: Children need face-to-face, synchronous, embodied, physical play that includes occasional physical risk-taking and adventure. Use of screens/smartphones/social media have reduced this important social and physical experience that is important to proper human development.

2 - Sleep Deprivation: Sleep is vital for focus, concentration, memory, and decision making. There is a correlation between high social media and screen time use and poor sleep and mental health outcomes. This reduces a child's ability to focus, make good decisions, reaction times, and motor skills.

3 - Attention Fragmentation: Smartphones alert people between everyone 1 - 5 minutes drawing their attention. This gets in the way of being able to focus, pay attention, and complete a task. This could lead to executive functioning issues.

4 - Addiction: Smartphones and social media apps are built to addict users, hacking and manipulating their desires. This could lead to symptoms of withdrawal (anxiety, irritability, insomnia, dysphoria).

Possible effects of screen time use:

Possible effects of social media use:

- * Lack of ability to focus
- * Diminished Executive Functioning Skills
- * Lack of self-control
- * Low self-esteem
- * Depression
- * Anxiety
- * Sleep deprivation

4 Reforms To Help Youth

Haidt suggests there are four things society can do to help counter the negative affects of a phone-based/digital childhood.

No smartphones before high school. Delay your child's entry into round-the-clock internet access. A cellphone would make a great milestone gift upon beginning high school!

No social media before 16. "Let kids get through the most vulnerable period of brain development before connecting them to a firehose of social comparison and algorithmically chose influencers." (Haidt, 15)

Phone-free schools. This frees up a student's attention to focus on academics and social development with peers.

More unsupervised play and childhood independence. Through experiential, independent play, children develop social skills, overcome anxiety, and become self-governing young adults.

What Parents Can Do

More Experience in the Real World

- Provide your child with responsibility around the house. This makes them feel like an essential part of the family and like their life has meaning.
- Plenty of playtime with multi-aged peers
- Provide time to explore nature and adventure
- Form weekly playgroups with other children/parents
- Go camping
- Provide unstructured, free play opportunities each week
- Role model the phone habits you want to instill

Less Experience on Screens

- Limit screen use to live video chatting with family for the first two years of life.
- Use screens sparingly through age 6. (1 hour/day)
- 7 and up: encourage healthy habits and limit activities that utilize screens. No more than 2 hours/day!
- Turn off all screens during family meals and outings.
- Learn about and use parental controls.
- Avoid using screens as pacifiers, babysitters, or to stop tantrums.
- Turn of screens and remove from bedrooms an hour before bedtime.
- No smartphone before high school
- No social media until 16



Daily Usage

Studies show that teens spend 6-8 hours a day on screen-based leisure activities. (Rideout & Rob, 2019)

MUTA
Teacher Spotlight

9/12/24



Molly Root

6th grade Math, Science,
and Lead Guitar Teacher

Mendocino K8



Liz Newkirk

School Counselor
Mendocino High School



Cecilia Jimenez

School Social Worker
and School Counselor

Mendocino Unified School District 2023-24 Unaudited Actuals

Board Meeting
September 12, 2024

2023-24 UA Revenue – Variance from Estimate Actuals

| <i>Revenue Sources</i> | Estimated Actuals | Unaudited Actuals | Variance | |
|------------------------|----------------------|----------------------|----------------|--------------|
| <u>LCFF Sources</u> | 8,026,374 | 8,199,736 | <u>173,362</u> | 2.16% |
| Federal Revenue | 627,897 | 622,296 | (5,601) | -0.89% |
| State Revenue | 1,325,902 | 1,301,591 | (24,311) | -1.83% |
| <u>Local Revenue</u> | 600,895 | 811,970 | <u>211,075</u> | 35.13% |
| Transfers In | 40,000 | 40,000 | - | 0.00% |
| | 10,621,068 | 10,975,594 | 354,526 | 3.34% |

- **LCFF Funding** – higher than projected property tax.
- **Federal Revenue** – deferral of unearned revenue Title I (-12.4k), higher SPED, Title II, REAP (+6.8k).
- **State Revenue** – deferral of unearned revenue CTEIG (-56k), program hold back 10% Dual Enrollment (-35k), increase Lottery(+28.2), Class Summer Asst (+18.2), STRS Behalf (+8.1), other (+12.2)
- **Local Revenue** – higher SPED reimbursement (+96.7k), EOY one-time items –JPA distribution (+17.5), Dual Enrollment (+11.3k), Insurance reimbursement (+26.9k), Interest (+43.7k), CalHope (+15k).

**2023-24
Property
Taxes**

| Property Tax History - by tax type | | | | | | | | | | | Annual Property Tax | |
|------------------------------------|-----------------------|------------------|----------------|----------------|----------------|---------------|------------|------------------|--------------|----------------|---------------------|--|
| UPDATED | Certified Annual | August 2024 | | | | | | | | | Annual Increase | |
| | | Secured | Timber Yld | Usesecured | HOX | Prior Years | Other | Total Prop Tax | % | \$ | COLA | |
| | 2005-06 | 3,316,772 | 207,556 | 117,875 | 47,905 | 7,075 | 58,857 | 3,785,510 | | | | |
| | 2006-07 | 3,681,548 | 188,163 | 124,351 | 47,290 | 3,144 | | 4,044,502 | 6.84% | 258,992 | 3.97% | |
| | 2007-08 | 3,988,426 | 161,101 | 123,046 | 47,209 | 23,188 | 8,385 | 4,351,355 | 7.93% | 304,853 | 4.57% | |
| | 2008-09 | 4,247,381 | 127,251 | 142,983 | 46,488 | (18,637) | 26 | 4,545,492 | 3.45% | 194,137 | 3.66% | |
| | 2009-10 | 4,339,549 | 22,819 | 147,020 | 46,077 | (37,875) | 38 | 4,516,827 | 1.63% | (28,665) | 1.25% | |
| | 2010-11 | 4,292,836 | 83,308 | 152,124 | 45,840 | 2,847 | (144) | 4,576,944 | 1.37% | 60,117 | 0.39% | |
| | 2011-12 | 4,236,672 | 87,372 | 152,489 | 45,358 | 5,830 | 604 | 4,528,325 | 1.06% | (48,619) | 2.24% | |
| | 2012-13 | 4,263,844 | 91,623 | 148,711 | 46,033 | (1,477) | 442 | 4,548,976 | 0.45% | 20,651 | 3.21% | |
| | 2013-14 | 4,303,821 | 83,955 | 155,812 | 45,137 | | 388 | 4,639,449 | 1.99% | 90,473 | 1.67% | |
| | 2014-15 | 4,429,373 | 116,622 | 143,607 | 45,347 | 1,779 | 86 | 4,736,810 | 2.15% | 97,361 | 0.25% | |
| | 2015-16 | 4,603,954 | 133,317 | 150,064 | 44,070 | 1,042 | 108 | 4,932,555 | 3.13% | 195,745 | 1.62% | |
| | 2016-17 | 4,730,042 | 120,113 | 152,254 | 42,332 | 9,756 | | 5,054,397 | 1.24% | 121,942 | 0.60% | |
| | 2017-18 | 4,918,266 | 231,362 | 142,187 | 41,565 | (4,941) | | 5,328,440 | 1.42% | 273,943 | 1.56% | |
| | 2018-19 | 5,137,484 | 308,392 | 154,300 | 41,250 | 8,824 | | 5,650,310 | 1.61% | 321,870 | 2.11% | |
| | 2019-20 | 5,280,128 | 206,819 | 165,888 | 40,696 | 5,953 | 98 | 5,699,683 | 1.82% | 49,372 | 2.26% | |
| | 2020-21 | 5,325,158 | 179,319 | 154,391 | 39,782 | 8,268 | 107 | 5,807,025 | 1.84% | 107,342 | 2.11% | |
| | 2021-22 | 5,555,057 | 120,820 | 141,147 | 38,103 | 10,254 | 162 | 5,865,543 | 1.11% | 58,518 | 1.06% | |
| | 2022-23 | 5,722,874 | 211,033 | 150,643 | 41,970 | 1,806 | 102 | 6,136,487 | 1.62% | 270,944 | 3.26% | |
| | 2023-24 | 6,049,622 | 176,112 | 166,551 | 30,004 | 8,802 | 203 | 6,448,193 | 3.88% | 311,706 | 4.29% | |
| | 2024-25 | 6,221,260 | 120,000 | 160,000 | 40,000 | 5,000 | | 6,546,260 | 1.52% | 98,067 | 0.25% | |
| | Estimated 24-25 MYP | 6,316,791 | 120,000 | 160,000 | 40,000 | 5,000 | | 6,701,791 | 2.35% | 155,532 | | |
| | 2026-27 | 6,538,211 | 120,000 | 160,000 | 40,000 | 5,000 | | 6,861,211 | 1.31% | 169,420 | | |
| | 2027-28 | 6,699,466 | 120,000 | 160,000 | 40,000 | 5,000 | | 7,024,016 | 2.38% | 163,486 | | |
| | Avg 2014-2024 | | 3.38% | 171,551 | 153,164 | 40,932 | | | 3.88% | | | |
| | Variance to P2 | 139,170 | 30,166 | 3,858 | (5,568) | 373 | (0) | 168,018 | | | | |
| UPDATED | Certified P2 Taxes | April 15, 2024 | | | | | | | | | | |
| | | Secured | Timber Yld | Usesecured | HOX | Prior Years | Other | Total Prop Tax | | | | |
| | 2023-24 | 5,930,362 | 145,926 | 161,893 | 35,872 | 8,429 | 203 | 6,280,176 | 1.34% | 143,688 | 3.25% | |
| | 2024-25 | 6,078,611 | 170,000 | 160,000 | 40,000 | 5,000 | | 6,403,611 | 1.91% | 123,436 | 0.76% | |
| | 2025-26 | 6,230,576 | 120,000 | 160,000 | 40,000 | 5,000 | | 6,555,576 | 2.37% | 161,965 | | |
| | 2026-27 | 6,386,340 | 120,000 | 160,000 | 40,000 | 5,000 | | 6,711,340 | 2.38% | 155,764 | | |

MENDOCINO UNIFIED - SEPTEMBER 12, 2024 BOARD MEETING

2023-24 UA Expenditure – Variance Estimated Actuals

| Expenditures | Estimated Actuals | Unaudited Actuals | Variance | |
|-------------------------------------|--------------------|--------------------|------------------|---------------|
| Certificated Salaries | 3,765,009 | 3,762,584 | (2,425) | -0.06% |
| Classified Salaries | 2,106,556 | 2,083,103 | (23,453) | -1.11% |
| Employee Benefits | 2,934,694 | 2,879,618 | (55,076) | -1.88% |
| Total Salaries/Benefits | 8,806,259 | 8,725,305 | (80,954) | -0.92% |
| <i>S/B as % of total Expenditur</i> | <i>81.6%</i> | <i>81.8%</i> | | |
| Books & Supplies | 531,747 | 463,319 | (68,428) | -12.87% |
| Services/Operations | 1,240,545 | 1,244,420 | 3,875 | 0.31% |
| Capital Outlay | 7,000 | - | (7,000) | |
| Other Outgo | (6,000) | (6,000) | - | 0.00% |
| Transfers Out | 210,217 | 235,303 | 25,086 | 11.93% |
| Total Expenditures | 10,789,768 | 10,662,347 | (127,421) | -1.18% |
| Contributions | (1,392,057) | (1,291,456) | 100,601 | -7.23% |

Salaries/Benefits: mid-year staff resignations, lower add'l duty/sub costs, benefits lower in tandem, lower OPEB.

Books/Supplies + Services/Operations: deferred CTEIG purchases to 24/25, deferred AB218 insurance payment to 24/25, increased SPED, interagency, insurance – offset by MUSE projects, maintenance, utilities.

Capital Outlay: deferred purchase to 24/25.

Transfers Out: Preschool trf (-37.4k), Cafe trf (-12.9) Transportation (+68.6), Other – water project/digital phones (+6.7k).

MENDOCINO UNIFIED - SEPTEMBER 12, 2024 BOARD MEETING

2023-24 UA Summary – Variance from Estimated Actuals

| Summary | Estimated Actuals | Unaudited Actuals | Variance | |
|--------------------------------|-------------------|-------------------|----------------|--------|
| Revenue | 10,621,068 | 10,975,594 | 354,526 | 3.34% |
| Expenditure | 10,789,768 | 10,662,347 | (127,421) | -1.18% |
| Net Increase/(Decrease) | (168,700) | 313,247 | 481,947 | |

Fund Balance

| | | |
|---------------------|-----------|-----------|
| Beginning Balance | 2,353,291 | 2,353,291 |
| Ending Fund Balance | 2,184,591 | 2,666,538 |

Components EFB

| Component | Estimated | Unaudited | Restricted Reserve: | Amount | Notes |
|--------------------|-----------|-----------|---------------------------------------|----------------|-------------------|
| Revolving | 32,207 | 59,550 | ELOF (not incl penalty take back) | 73,781 | (23,906) |
| Restricted | 1,069,917 | 995,095 | 2025-26 Educator Effectiveness | 134,313 | |
| Required REU (4%) | 431,591 | 426,494 | Lottery Instructional Material | 68,398 | |
| Other Designations | - | 60,538 | 2025-28 Propg 28 - Art and Music | 29,405 | HS 23/24 |
| Unappropriated | 650,876 | 1,124,862 | 2024-25 KIT Grant | 124,509 | (37,262) (65,000) |
| | | | 2026-27 Dual Enrollment Opportunities | 309,449 | |
| | | | 2027-28 Learning Recovery Emerg BG | 223,888 | s/b |
| | | | CalHope | 15,000 | 24/25 s/b |
| | | | Clay Craig Grant | 7,071 | |
| | | | Other | 9,190 | |
| | | | | <u>995,095</u> | |

2023-24 UA – Education Protection Act use

- Since 2015-16 have received \$858,470
- All funds have been spent on Certificated Teacher salaries
- Expires December 2030

2023-24 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Expenditures: July 1, 2023 - June 30, 2024
For Fund 09, Resource 1000 Education Protection Account

| Description | Object Codes | Amount |
|--|--------------|------------------|
| AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | |
| Acquired Beginning Fund Balance | 9791-9791 | 0.00 |
| Revenue From Sources | 8010-8099 | 84,130.00 |
| Federal Revenue | 8100-8299 | 0.00 |
| Other State Revenue | 8300-8599 | 0.00 |
| Other Local Revenue | 8600-8799 | 0.00 |
| All Other Financing Sources and Contributions | 8900-8999 | 0.00 |
| Deferred Revenue | 9650 | 0.00 |
| TOTAL AVAILABLE | | 84,130.00 |
| EXPENDITURES AND OTHER FINANCING USES | | |
| (Objects 9090-1999) | | |
| Instruction | 1000-1999 | 84,130.00 |
| Instruction-Related Services | | |
| Instructional Supervision and Administration | 2100-2150 | 0.00 |
| Instructional Support Services | 2200 | 0.00 |
| Instructional Library Media and Technology | 2420 | 0.00 |
| Other Instructional Resources | 2490-2495 | 0.00 |
| School Administration | 2700 | 0.00 |
| Pupil Services | | |
| Guidance and Counseling Services | 3110 | 0.00 |
| Psychological Services | 3120 | 0.00 |
| Attendance and Social Work Services | 3130 | 0.00 |
| Health Services | 3140 | 0.00 |
| Speech Pathology and Audiology Services | 3150 | 0.00 |
| Pupil Testing Services | 3160 | 0.00 |
| Pupil Transportation | 3600 | 0.00 |
| Food Services | 3700 | 0.00 |
| Other Pupil Services | 3900 | 0.00 |
| Auxiliary Services | 4000-4999 | 0.00 |
| Community Services | 5000-5999 | 0.00 |
| Enterprise | 6000-6999 | 0.00 |
| General Administration | 7000-7999 | 0.00 |
| Purchasing Services | 8000-8999 | 0.00 |
| Other Outgo | 9000-9999 | 0.00 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | 84,130.00 |
| BALANCE (Total Available minus Total Expenditures and Other Financing Uses) | | 0.00 |

Other Funds - Preschool

Mendocino Unified
Preschool Fund 12

| | 2023-24 | | Variance | | | 2022-23 | | 2023-24 | | Variance | |
|---|----------------|----------------|-----------------|---------------|---|----------------|-----------------|-----------------|---------------|----------|--|
| | Est | UA | \$ | % | | Act | Act | \$ | % | | |
| Revenues | | | | | UA vs Est Act: | | | | | | |
| Preschool Allocation MCOE | 36,352 | 66,944 | 30,592 | 84.2% | • Extra allocation \$30,592 | 7,429 | 66,944 | (7,306) | -9.8% | | |
| Tuition | 13,860 | 14,700 | 840 | 6.1% | • Higher Tuition | 8,615 | 14,700 | 6,085 | 70.0% | | |
| Local/Other | 255 | 354 | 98 | 38.8% | • Exp slightly better than expected. | 904 | 354 | (553) | -61.0% | | |
| FMV Cash in County | - | 62 | 62 | | • Deficit \$(21,203) | (62) | 62 | 124 | -200.0% | | |
| Total Revenues | 50,467 | 82,060 | 31,592 | 62.6% | • Contribution \$20,743, lower by \$37,381 | 83,739 | 82,060 | (1,679) | -2.0% | | |
| Expenditures | | | | | Annual Comparison: | | | | | | |
| Classified Salaries | 59,049 | 59,703 | 654 | 1.1% | • 22/23 had extra allocation of \$44,383 | 51,388 | 59,703 | 8,314 | 16.2% | | |
| Benefits | 24,601 | 24,608 | 7 | 0.0% | • 22/23 lower tuition | 20,979 | 24,608 | 3,628 | 17.3% | | |
| Books/Supplies | 2,691 | 2,369 | (322) | -12.0% | • Inst Aide full year in 23/24 | 2,213 | 2,369 | 156 | 7.0% | | |
| Other Services | 19,985 | 16,583 | (3,402) | -17.0% | • 22/23 - \$7.1k Other Svcs tr'd out to GF PS grant | 12,982 | 16,583 | 3,602 | 27.7% | | |
| Capital Outlay | - | - | - | | • Contribution higher in 23/24 by \$17,093 | 1,192 | - | (1,192) | | | |
| Indirect Cost | - | - | - | | | 88,754 | 103,263 | 14,508 | 16.3% | | |
| Total Expenditures | 106,326 | 103,263 | (3,063) | -2.9% | | (5,015) | (21,203) | (16,188) | 322.8% | | |
| Surplus/(Deficit) | (55,859) | (21,203) | 34,656 | -62.0% | | 3,690 | 20,743 | 17,053 | 468.3% | | |
| General Fund Contribution | 58,124 | 20,743 | (37,381) | -64.3% | | (1,365) | (460) | 906 | | | |
| Net Increase/(Decrease) Fund Balance | 2,265 | (460) | (2,725) | | | 3,425 | 2,060 | | | | |
| FUND BALANCES | | | | | | (1,365) | (460) | | | | |
| Beginning Fund Balance | 2,060 | 2,060 | - | 0.0% | | 2,060 | 1,600 | | | | |
| Net Increase/(Decrease) | 2,265 | (460) | (2,725) | | | | | | | | |
| Ending Fund Balance | 4,325 | 1,600 | (2,725) | -63.0% | | | | | | | |

Other Funds - Cafeteria

Mendocino Unified
Cafeteria Fund 13

| | 2023-24 | | Variance | | | Meals Served | 2023-24 | 2022-23 | Variance |
|---|----------------|----------------|----------------|---------------|--|--------------------------------------|---------------|---------------|--------------|
| | Est | UA | \$ | % | | | | | |
| Revenues | | | | | | Breakfast | 18,589 | 17,179 | |
| Federal Income | 130,576 | 152,369 | 21,851 | 16.7% | | Lunch | 28,693 | 25,744 | |
| State Income | 137,329 | 141,727 | 7,398 | 5.4% | | Total Meals Served | 47,282 | 42,923 | |
| Sales | 15,000 | 16,923 | 1,923 | 12.8% | | | | | |
| FMV Cash in County | (2,366) | (2,366) | - | | | | | | |
| Total Revenues | 280,479 | 311,654 | 31,175 | 11.1% | | Average Meals per Day | 208 | 191 | 11.6% |
| Expenditures | | | | | | Avg Daily Meals 2022-23 UA | 208 | 191 | 11.6% |
| Classified Salaries | 114,137 | 119,624 | 5,288 | 4.6% | | Avg Daily Meals 2021-22 | 221 | 127 | 8.7% |
| Benefits | 70,940 | 73,580 | 2,640 | 3.7% | | Avg Daily Meals 2020-21 | 242 | 8 | 3.4% |
| Food | 121,514 | 121,242 | (272) | -0.2% | | Avg Daily Meals 2019-20 | 233 | 15 | 6.4% |
| Other Supplies | 15,000 | 16,105 | 1,105 | 7.4% | | Avg Daily Meals 2018-19 - CEP | 218 | 26 | 13.0% |
| Other Services | 10,744 | 11,256 | 512 | 4.8% | | Avg Daily Meals 2017-18 | 190 | | |
| Capital Outlay | - | - | - | | | Avg Daily Meals 2016-17 | 174 | | |
| Indirect Cost | 6,000 | 6,000 | - | 0.0% | | | | | |
| Total Expenditures | 340,326 | 347,807 | 7,271 | 2.1% | | | | | |
| Surplus/(Deficit) | (59,847) | (36,153) | 23,694 | 39.8% | | | | | |
| General Fund Contribution | 66,365 | 73,445 | (7,080) | -10.7% | | | | | |
| Net Increase/(Decrease) Fund Balance | 26,290 | 37,292 | 10,992 | | | | | | |
| FUND BALANCES | | | | | | | | | |
| Beginning Fund Balance | 16,255 | 16,255 | - | 0.0% | | | | | |
| Net Increase/(Decrease) | 26,290 | 37,292 | 10,992 | | | | | | |
| Ending Fund Balance | 42,545 | 53,547 | 10,992 | 25.8% | | | | | |
| Stores | 13,568 | 13,961 | (393) | -2.8% | | | | | |
| School Food Best Practices | 28,624 | 36,188 | 7,524 | 26.3% | | | | | |
| Revolving Cash - Peripherals | 392 | 3,998 | 3,606 | 920.0% | | | | | |
| FMV Cash in County | - | - | - | | | | | | |
| Total | 42,553 | 53,547 | 10,994 | 25.8% | | | | | |

UA vs Est Act:

- Fed & State reimbursement higher than expected
- Expenditures higher by 2%
- Contribution from GF 15% lower than expected

Annual Comparison:

- Increased meals served over prior year
- Fed & State reimbursement higher
- Fed - Supply Chain Assistance Grant -7.5k
- State - Best Food Practices Grant -57.3k
- Expenditures increased 4%
- Contribution 26% lower than prior year

Next Steps

- ✓ Update 2024-25 Budget and MYP
- ✓ Auditors – 2023-24 audit
- ✓ P1 Certified Taxes – November 15
- ✓ First Interim and MYP – December 15
- ✓ 2023-24 Audit finalized no later than December 15, with board approval no later than January 2025 board meeting

