UNADOPTED

Minutes of
Madera County Board of Education
February 9, 2021

Present: Cathie Bustos, Shelley Deniz, Tammy Loveland, Zimri Padilla, Brian Ramirez, Alfred Soares, Jr., Joe Vived, Dr. Cecilia A. Massetti, Executive Secretary

Absent: None

Also Present: Julie DeWall, Jessica Drake, Kelly Kline, Dennis Lingo, Dianna Marsh, Tricia Protzman, Christina Zakarian

1.0 Call to Order

1.1 Flag Salute

President Alfred Soares, Jr., called the meeting to order at 3:30 p.m., followed by the flag salute.

2.0 Consideration of Minutes

2.1 Regular Meeting January 12, 2021

Ms. Kline stated no written or verbal comments were submitted for this agenda item.

Joe Vived moved to approve the minutes of January 12, 2021, as presented, seconded by Cathie Bustos and carried by unanimous vote.

Ayes: Bustos, Deniz, Loveland, Padilla, Ramirez, Soares, Jr., Vived
Noes: None
Abstain: None
Absent: None

3.0 Adoption of Board Agenda

Ms. Kline stated no written or verbal comments were submitted for this agenda item.

Agenda Item 8.4 moved to 8.0.5.

Shelley Deniz moved to adopt the agenda as amended, seconded by Tammy Loveland and carried by unanimous vote.

Ayes: Bustos, Deniz, Loveland, Padilla, Ramirez, Soares, Jr., Vived
Noes: None
Abstain: None
Absent: None

4.0 Information

4.1 Public Comment

President Soares, Jr., stated this time is offered to members of the public wishing to address the Board on matters under the jurisdiction of the Board, but not listed on the agenda. Board members may listen to but not discuss matters not on the agenda. (G.C. 54954.2) The Board will not take action on any items presented under public comment. Speakers are limited to 3 minutes.

Ms. Kline stated that no public comments were submitted for this item and no one came forward to address the Board.

4.2 Letter and Communications

Executive Secretary Massetti reported communication was received from Congressman Costa's office in which six students were nominated to military academies. Of those six, three were from Madera County. Justin Bowe, Senior at Minarets Charter High School, U.S. Military Academy at West Point; Quaiden Copher, Senior at Liberty High School, U.S. Navel Academy; Scott Martinez, Senior at Madera High School, U.S. Air Force Academy or U.S. Military Academy.

4.3 Non-School Sources

None

4.4 Madera County School Boards Association (MCSBA) Executive Committee Meeting Report

Board Member Deniz reported MCSBA is scheduled to meet later this month.

4.5 Madera County Foundation Board Report

Board Member Bustos reported there was no meeting.

4.6 Member Report(s)

Board Member Bustos reported the Madera Academic Decathlon was held virtually on January 23rd, the second part was held last Saturday, and winners will be announced this Thursday. Dianna Marsh reported 150 students from eight high schools competed in three events: Interview, Speech, and Super Quiz. All events were conducted remotely.

5.0 Information from the Superintendent and Staff

5.1 Countywide Expenses by District and Totals

Mrs. DeWall reported the new financial system has been in place for over a year and allowed reports for the whole county. She presented slides showing each district's expenses compared to their budget as of January 31, 2021. She reported that salaries/benefits are the largest portion of the budget for all districts and the districts are on track for this time of the year. Board Member Deniz asked if excess money will roll over. Mrs. DeWall reported it is district to district and budget to budget.

5.2 Quarterly Reports on Williams Uniform Complaint
Executive Secretary Massetti reported all districts except for Madera Unified School District and Raymond-Knowles Elementary School District have submitted reports. Generally, no complaints are received, but any that are will be reported to the Board.

6.0 Old Business
None.

7.0 Closed Session
None.

8.0 New Business

8.0.5 Consideration Review and Accept 2019-2020 Audit Report
Ms. Kline stated no written or verbal comments were submitted for this agenda item.

Christina Zakarian of Borchardt, Corona, Faeth & Zakarian CPA presented the audit report to the Board. Ms. Zakarian noted she was lead auditor this year. The audit has been submitted to State. The State will review the audit report and send an acceptance letter. They are behind. The letter will likely be sent sometime in the summer. Ms. Zakarian highlighted the following pages of the audit report.

Page 1: This is the outcome of the financial portion of the audit, which outlines the opinion of the auditor.

Page 3 - Management Discussion and Analysis: This page shows a comparison of the prior year and the audit numbers.

Page 5: Table 1 shows the net position of MCSOS. The total shows a deficit of approximately $14 million. The proportionate share of STRS/PERS makes everything flip flop. This is not a cash deficit. The deficit is due to the need to show the liability on the books. Cash has decreased relating to the liabilities being paid.

Page 7 - Table 4 titled Governmental Funds Balances and Activity shows a decrease of $2,025,600 from last year's ending fund balance.

Page 8 – Table 5 Capital Assets and Table 6 Long-Term Debt: These are categories that are not traditionally on financials. They detail the long-term debt and show that the Certifications of Participation (COP) are being paid down.

Page 55 – General Funds: This page outlines the activities and trends over the last three years. The average daily attendance is 360. The Available Reserves are above the State recommended 3%.

Mrs. DeWall added that finance officers recommend a 17% reserve to cover the operating expenditures of at least two months.

Page 65: LEA's should submit a final report of its project expenditures to the California Energy Commission within 15 months of completion. The report for Enterprise Secondary School should have been filed on September 19, 2019. However, the external energy manager filed the report on May 27, 2020. By not filing the report on time, MCSOS is out of compliance with Proposition 39 guidelines. The auditor recommended and MCSOS agreed that when contracting with external agencies MCSOS should ensure that the external agency files completion reports on time.

Page 67: This page is a follow-up on prior year findings. There were no similar issues in the current year.

Ms. Zakarian commented that her firm appreciates working with the staff at MCSOS. The audit ran smoothly.

Mr. Vived noted on page 63 there was a deficiency of internal control. It looks like there was a teacher teaching a subject she was not credentialed to teach. Were there other issues.

Ms. Zakarian stated there were no issues. What Mr. Vived referred to is a definition defining what a deficiency is. If a deficiency was found it would be reported.

President Soares, Jr. asked if the actuarial study for the retiree obligation is completed annually or every two years.

Ms. Zakarian explained the requirement is every two years.

Cathie Bustos moved to accept the 2019-2020 Audit Report as presented, seconded by Tammy Loveland and carried by unanimous vote.

Ayes: Bustos, Deniz, Loveland, Padilla, Ramirez, Soares, Jr., Vived
Noes: None
Abstain: None
Absent: None

8.1 Consideration Issuance of Temporary County Certificates

Ms. Kline stated no written or verbal comments were submitted for this agenda item.

Mrs. Protzman asked the Board to ratify the issuance of Temporary County Certificates (TCCs) from January 1-29, 2021. TCCs are issued in order to authorize the individual to work while the California Commission on Teacher Credentialing reviews his/her waiver request, emergency permit, initial and/or renewal credential application packet.

Joe Vived moved to ratify the TCCs, seconded by Cathie Bustos and carried by unanimous vote.

Ayes: Bustos, Deniz, Loveland, Padilla, Ramirez, Soares, Jr., Vived
Noes: None
Abstain: None
Absent: None

8.2 Consideration Disposition of Surplus/Obsolete Equipment

Ms. Kline stated no written or verbal comments were submitted for this agenda item.

Mrs. DeWall provided the Board with a list of equipment declared obsolete. Items included a computer, laptops, Chromebooks, a printer, battery back-up unit, iPads, television, a coil stand, and monitors.

Brian Ramirez moved to approve the list of equipment to obsolete as presented, seconded by Zimri Padilla and carried by unanimous vote.

Ayes: Bustos, Deniz, Loveland, Padilla, Ramirez, Soares, Jr., Vived
Noes: None
Abstain: None
Absent: None

8.3 Consideration Investment Performance Statement

Ms. Kline stated no written or verbal comments were submitted for this agenda item.

Mrs. DeWall reported that money is required to be kept in the county treasury. The county treasury has a list of short-term and long-term investments. Investments are down approximately 1.31% from last year. Executive Secretary Massetti reported the office works closely with the county treasury when payments are due on big projects in order to keep money invested to the last possible minute. Mrs. DeWall stated weekly reports are provided to the county.

Tammy Loveland moved to approve the Investment Performance Statement as presented, seconded by Joe Vived and carried by unanimous vote.

Ayes: Bustos, Deniz, Loveland, Padilla, Ramirez, Soares, Jr., Vived
Noes: None
Abstain: None
Absent: None

8.5 Consideration Request for Allowance of Attendance Due to Emergency Conditions

Ms. Kline stated no written or verbal comments were submitted for this agenda item.

Ms. Drake reported classes located at Coarsegold and Yosemite High had to close for nine school days due to the Creek Fire evacuations.

Shelley Deniz moved to approve the Request for Allowance of Attendance Due to Emergency Conditions, seconded by Tammy Loveland and approved by unanimous vote.

Ayes: Bustos, Deniz, Loveland, Padilla, Ramirez, Soares, Jr., Vived
Noes: None
Abstain: None
Absent: None

8.6 Official 2021 Delegate Assembly Ballot, County Delegate Region 10
Ms. Kline stated no written or verbal comments were submitted for this agenda item.

Dr. Massetti provided information on the Delegate Assembly Ballot for County Delegate Region 10 of CSBA.

President Soares, Jr., reported that each member of the CSBA elects a delegate. Barbara Bigelow is the only option unless there is a write-in.

Cathie Bustos moved to approve the nomination of Barbara Bigelow, seconded by Brian Ramirez and carried by unanimous vote.

Ayes: Bustos, Deniz, Loveland, Padilla, Ramirez, Soares, Jr., Vived
Noes: None
Abstain: None
Absent: None

9.0 Other
9.1 Consideration Excusing Member from Absence at a Meeting for Purposes of Member Participation in Conference(s)
None.

10.0 Adjournment
Ms. Kline stated no written or verbal comments were submitted for this agenda item.

Shelley Deniz moved to adjourn the meeting, seconded by Tammy Loveland and carried by unanimous vote.

Ayes: Bustos, Deniz, Loveland, Padilla, Ramirez, Soares, Jr., Vived
Noes: None
Abstain: None
Absent: None

The meeting adjourned at 4:17 p.m.

Respectfully submitted,

Cecilia A. Massetti, Ed.D.
Executive Secretary

CAM/kk/jep