

**MINUTES OF THE MEETING OF THE  
MEASURES MB CITIZENS' OVERSIGHT COMMITTEE  
MANHATTAN BEACH UNIFIED SCHOOL DISTRICT**

**May 6, 2019  
6:30 PM**

The Members of the Measures MB Citizens' Oversight Committee held an organizing meeting on Wednesday, May 6, 2019, in the District Board Room (325 S. Peck Avenue, Manhattan Beach, California 90266).

<p><b>Members of the Committee</b></p>	<p><b>Attendees:</b></p> <ul style="list-style-type: none"> <li>• Frank Boroch, Committee Member</li> <li>• Adam Goldston, Vice Chair</li> <li>• Michelle McDonald, Chair</li> <li>• Naomi Neville, Secretary</li> <li>• Orhan Tanner, Committee Member</li> </ul> <p><b>Absent:</b></p> <ul style="list-style-type: none"> <li>•</li> </ul>
<p><b>District Personnel</b></p>	<p><b>Attending:</b></p> <ul style="list-style-type: none"> <li>• Karyl Brandford, Director of Fiscal Services</li> <li>• Jen Fenton, Board of Trustees</li> <li>• Bill Fournell, Board of Trustees</li> <li>• Dawnalyn Murakawa-Leopard, Deputy Superintendent</li> </ul> <p><b>Absent:</b></p> <ul style="list-style-type: none"> <li>• MBUTA Rep.</li> <li>• CESA Rep.</li> </ul>
<p><b>Other Attendees / Personnel</b></p>	<p>None.</p>
<p><b>Call to Order</b></p>	<p>A quorum was met and the meeting was called to order 6:32 PM</p>
<p><b>Pledge of Allegiance</b></p>	<p>6:32 PM – led by Michelle McDonald</p>
<p><b>Announcements and Communications</b></p>	<p>None.</p>

<p><b>Presentation/Discussion</b></p>	<p>None.</p>
<p><b>Discussion Items</b></p>	<p><b>1. Discuss purpose and scope of the Committee</b>  Michelle McDonald noted that the Committee has been asked if it is interested in reviewing various matters as it relates to District financing and funding. Going forward there may be opportunities to further define the scope and responsibilities of the Committee.</p> <p><b>2. Review current method of allocating Measure MB funds:</b>  The <a href="#">Revenue &amp; Expenditure report</a> was updated to include the account string for Measure MB expenditures, showing resource code 00621.0. This resource code shows everything that is associated with Measure MB funds. Funds come in from LACOE into Fund 01 (General Fund). The District tags these funds to the resource code. See <a href="#">Cumulative Detail Report</a> showing Resource 00621.0 subtotal.</p> <p>The Committee requested copies of the documentation received from the County/LACOE verifying incoming parcel tax revenue.</p> <p><b>3. Review Measure MB revenue and expenditure summary to date</b>  See Discussion Item No. 2. above. The Committee requested the summary include actual (versus estimated) expenditures going forward.</p> <p>The Committee requested the District draft the next report to allocate the parcel tax funds to teacher salaries based on the number of students at each school (excluding permitted students in the counts).</p> <p>The Committee would like to see the revised report in two weeks while the discussion is fresh in their minds.</p> <p>It was noted that as of 4/30/19, applications for the 2019/20 tax year total 41 new, pending exemptions. The application deadline is 5/15/19. It is anticipated that parcel tax revenues next year will be slightly lower.</p> <ul style="list-style-type: none"> <li>• Committee noted we exceeded the estimated number of applications last year, which demonstrates the effectiveness of the campaign and follow-up communications to senior residents.</li> <li>• It was recommended the District communicate how many applied and were able to take advantage of the exemption when renewing the parcel tax in future years.</li> </ul> <p><b>4. Impact of delinquent or unpaid taxes</b>  The Committee noted that approximately 15% of the estimated parcel tax revenues have not been received as of 4/30/19, and asked if the District can get information on how many people do not pay.</p> <p>The District noted that it participates annually in a Property Tax Delinquency - Joint Powers Authority Financing Pool to offset losses.</p>

	<p><b>5. Overview of MBUSD Fund Accounting</b></p> <p>Fund 01 – General Fund (all operating expenses)</p> <p>Fund 13 – Cafeteria Fund (Food Services)</p> <p>Fund 21 – Bond Funds (currently Measures C and EE)</p> <p>Fund 25 – Capital Facilities Fund (developer fee – used to provide facilities to new students)</p> <p>Fund 40 – Facilities Fund (e.g., sale of Aviation HS (now empty))</p> <p>Fund 63 – Enterprise Fund (EDP and Preschool program)</p> <p>Fund 67 – Self Insurance (pay District deductibles on claims – currently less than 100K in Fund)</p> <p>Fund 71 – Retiree Benefits Fund</p>
<p><b>Committee Business</b></p>	<p><b>1.0 Set and/or confirm future meeting date(s):</b></p> <ul style="list-style-type: none"> <li>• Monday, 7/8 @ 6:30 PM</li> <li>• Monday, 9/9 @ 6:30 PM</li> <li>• Monday, 9/23 @ 6:30 PM</li> <li>• Monday, 11/18 @ 6:30 PM</li> </ul> <p><b>MOTION</b> to approve future meeting dates as agendaized:  Motion by: Adam Goldston  Second by: Frank Boroch  Vote: Ayes unanimous – Motion approved</p> <p><b>2.0 Approve minutes from March 6, 2019</b></p> <p><b>MOTION</b> to approve minutes from March 6, 2019:  Motion by: Naomi Neville  Second by: Frank Boroch  Vote: Ayes unanimous – Motion approved</p>
<p><b>Items for Future Mtgs</b></p>	<ol style="list-style-type: none"> <li>1. Revenue and Expenditure summaries: Draft allocating revenues based on student count by schools</li> <li>2. Budget presentation / review specific budget lines – send budget presentation to COC directly after presented to Board on 6/19 &amp; 6/20, and before the COC's 7/8/19 meeting.</li> <li>3. Items requested by the COC members</li> </ol>
<p><b>Adjournment</b></p>	<p>The meeting was adjourned at 7:12 PM</p>