

# MIRUS EDUCATION

*dba Mirus Secondary School*

(A California Non-Profit Public Benefit Corporation)

*Debbie Giaquinta – Chairperson*

*Denise Shields – Member, Aaron Smith – Member*

## SPECIAL BOARD OF DIRECTORS MEETING

**Wednesday, November 17, 2021, 8:00 AM**

**Via Video Conference and at**

*Main Street RC 16967 Main Street, Suite 107, Hesperia, CA 92345, Palm Desert RC 72840 Highway 111, Suite C103,  
Palm Desert, CA 92260, Topaz RC 14135 Main Street, Suite 201, Hesperia, CA 92345*

Access to the live video conference will be accessible prior to the start of the meeting at

Mirus: <https://miruscharter.com/board-of-directors/>

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This agenda contains a brief, general description of each item to be considered.  
Except as otherwise provided by law, no action shall be taken on any item not appearing in the following agenda.

### 1.0 OPEN SESSION

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Consideration and Approval of Adoption of the Board Findings Pursuant to Government Code Section 54953(e)(1)  
*The Charter School Board of Directors determines, in accordance with Government Code Section 54953(e)(1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020 and finds the State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing.*
- 1.4 Establishment of Quorum
- 1.5 Pledge of Allegiance
- 1.6 Approval of Agenda [P.1-2](#)

### 2.0 PUBLIC COMMENT

*Public comment for items of interest to the public and within the scope of the Mirus Education Board (non-agenda) shall be no longer than two (2) minutes. Speakers may not yield their time. In accordance with the Brown Act, no discussion or action may occur regarding items that are not on the agenda at this time but it is the Board's prerogative to briefly respond or give direction to staff. All public comment will be heard at this point in the agenda as ordered below. Public comment for agenda items shall be no longer than three (3) minutes. Speakers may not yield their time. Each agenda item being commented on will have a maximum of 20 minutes allotted and each non-agenda item will have a maximum of 10 minutes allotted. If necessary, the Board Chair may equivalently decrease the time for each speaker in order to stay within the allotted maximum.*

- 2.1 Non-agenda Public Comment
- 2.2 Agenda Items Public Comment

### 3.0 PUBLIC HEARING- *Time Certain 8:05 a.m., or soon thereafter*

The Governing Board of Directors encourages participation by parents, teachers, and members of the community interested in the affairs of Mirus Secondary School.

#### 3.1 Public Hearing for the Educator Effectiveness Grant *P.3-6*

### 4.0 CONSENT AGENDA

All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board votes on them. The President recommends approval of all consent agenda items.

#### 4.1 Consider Approval of Meeting Minutes for October 19, 2021 *P.7-9*

### 5.0 ACTION ITEMS

#### 5.1 Action Items Specific for Mirus Secondary School

- 5.1.1 Review the Revised Preliminary Operational Budget Assumptions FY 2021-2022 and Consider Approval of the Revised Preliminary Operational Budget FY 2021-2022 that includes a Certificated General Salary Increase of 1.5 % effective July 1, 2021, and Classified General Salary Increase of 2.5 % effective July 1, 2021. *P.10-19*

### 6.0 BOARD ANNOUNCEMENTS AND COMMENTS

From time to time, the Board has topics of interest that they would like to share with the community. These are informational in nature and do not require action.

### 7.0 ADJOURNMENT

Next Regular Board Meeting: February 15, 2022  
Meeting Agenda available at: [www.MirusCharter.com](http://www.MirusCharter.com)

**Accommodation** – Mirus Secondary (“School”) does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. Alex Carrillo, has been designated to receive requests for disability-related modifications or accommodations in order to enable individuals with disabilities to participate in School’s open and public meetings. Please notify Alex Carrillo at (760) -244-3764 twenty-four (24) hours or more prior to disability accommodations being needed in order to participate in the meeting. Translation services are available by notifying Alex Carrillo at (760) 244-3764 twenty-four (24) hours or more prior to the board meeting. In compliance with Government Code Section 54957.5, non-exempt writings that are distributed to a majority or all of the board in advance of a meeting may be viewed at 10170 Huennekens Street, San Diego, CA 92121; or at the scheduled meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact Karen Miranda at (760)244-3764.

#### *Certification of Posting*

*I, Angela Neri, hereby certify that I posted this agenda on Mirus Secondary School webpage on November 15, 2021.*



November 16, 2021

## **NOTICE OF PUBLIC HEARING**

The Mirus Education Board of Directors Hereby Gives Notice that a Public Hearing will be held as follows:

### **TOPICS OF HEARING:**

Educator Effectiveness Grant

Copies may be inspected at the meeting or:  
Mirus Secondary School Corporate Office  
10170 Huennekens Street, San Diego, CA 92121

**HEARING DATE:** Wednesday, November 17, 2021

**TIME:** \*8:05 a.m., or soon thereafter as such item may be heard

**LOCATION:** Topaz Resource Center  
14135 Main Street, Suite 201  
Hesperia, CA 92345 and/or  
Via clicking on the following link:  
<https://miruscharter.com/board-of-directors/>

\* The public, open session of Mirus Education Board Meeting will begin at 8:00 a.m.

## **Educator Effectiveness Plan**

### Mirus Secondary School

The California Department of Education (CDE) has released the California Educator Effectiveness Funds (EEF) 2021 Block Grant Program. This program provides funds to county offices of education, school districts, charter schools, and state special schools to provide professional learning and to promote educator equity, quality, and effectiveness. Funds are allocated on the basis of an equal amount per certificated and classified full-time equivalency as reported in the California Longitudinal Pupil Achievement Data System and the California Basic Educational Data System for the 2020–21 fiscal year. **Mirus Secondary School has been awarded \$39, 378 by the CDE.**

Mirus teachers will receive professional development through a learning plan that supports educator equity, quality and effectiveness. There are currently 11 teachers that will participate in this plan for a target of 565 professional development hours through the 2025-26 school year.

Through this plan, teachers will benefit by learning new ways to promote equity and inclusion for a safe school climate as well as learn quality instructional practices to promote student engagement while teaching California Common Core State Standards aligned lessons. Teachers will also benefit from mentors and coaches to promote teacher retention, and improved effectiveness. Teachers will gain access to more tools and supports available to support specific student groups including students with disabilities, socio-economically disadvantaged students, English Learners, and other vulnerable student groups, while focusing on grade-level standards mastery.

Student benefits will include teachers who are equipped with Trauma Informed Practices to meet the Social Emotional needs that may arise, especially as a result of the COVID-19 crisis. Students will also benefit from a safe and supportive school climate and have multiple ways to access equitable instruction and assessment through the Universal Design for Learning while mastering grade level California Common Core State Standards. Through the ethnic studies curriculum development, students will benefit from seeing mirror reflections of themselves and their cultures as well as windows into other cultures, thus broadening their perspectives.

Of the CDE’s list of allowable uses, the plan below has been curated to achieve the aforementioned teacher and student benefits.

Allowable Use Criteria	Professional Learning Plan (to include but not limited to)
1	Coaching and mentoring of new teachers and teachers assigned to professional growth training (NTT and PGT), and teacher wellness development
2	California Common Core State Standards (CA-CCSS) focused professional learning in Math, Science, Social Studies, Science, and CTE
4	Professional learning in Social Emotional Learning, Trauma Informed Practices, Signs of Suicide, Youth Mental Health First Aid
5	Equity Conferences with County Office of Education, Root Cause Analysis training for administrators, research, plan, and implement a cultural proficiency certification for teachers
6	Universal Design for Learning and Special Education training
7	English Learner Achievement Department (ELAD) training for integrated and designated EL implementation and instruction
9	Training for the creation, adoption, and implementation of ethnic studies curriculum

### Supplemental Grant Information

The local plan for the EEF must be heard in a public meeting of the governing board before its adoption in a subsequent public meeting. This must take place on or before December 30, 2021. Funds may be expended during the 2021–22, 2022–23, 2023–24, 2024–25 and 2025–26 fiscal years. An annual data and expenditure report will be due each year on or before September 30, beginning September 30, 2022. A final data and expenditure report will be due on or before September 30, 2026. Any funds not expended by June 30, 2026, must be returned to the CDE.

Educator Effectiveness Funds may be used to support professional learning for certificated teachers, administrators, paraprofessional educators, and certificated staff. Funds can be expended for any of the following purposes:

1. Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision making skills, improving teacher attitudes and

beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.

2. Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.
3. Practices and strategies that reengage pupils and lead to accelerated learning.
4. Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.
5. Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.
6. Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.
7. Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated language development within and across content areas, and building and strengthening capacity to increase bilingual and biliterate proficiency.
8. New professional learning networks for educators not already engaged in an education-related professional learning network.
9. Instruction, education, and strategies to incorporate ethnic studies curricula adopted pursuant to *EC* Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.
10. Instruction, education, and strategies for certificated and classified educators in early childhood education, or childhood development.

# MIRUS EDUCATION

*dba Mirus Secondary School*

(A California Non-Profit Public Benefit Corporation)

*Debbie Giaquinta – Chairperson*

*Denise Shields – Member, Aaron Smith – Member*

## BOARD OF DIRECTORS MEETING MINUTES

**Tuesday, October 19, 2021, 1:00 PM**

**Via Video Conference and at**

*Main Street RC 16967 Main Street, Suite 107, Hesperia, CA 92345, Palm Desert RC 72840 Highway 111, Suite C103, Palm Desert, CA 92260, Topaz RC 14135 Main Street, Suite 201, Hesperia, CA 92345*

Access to the live meeting was made available at:

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### 1.0 OPEN SESSION

#### 1.1 Call to Order

*Debbie Giaquinta called the meeting to order at 1:02 pm*

#### 1.2 Roll Call

Board Members Present: *Debbie Giaquinta, Board President; Aaron Smith, Board Member. Absent: Denise Shields*

Staff Present: *Mary Bixby, President and CEO; Lynne Alipio, Treasurer and CFO, Tim Tuter, Executive Director; Jay Garrity, Instruction; Will Berry, Finance; Angela Neri, Administrative Support*

#### 1.3 Approval of Adoption of the Board Findings Pursuant to Government Code Section 54953(e)(1)

*The Charter School Board of Directors determines, in accordance with Government Code Section 54953(e)(1)(B), that meeting in person would present imminent risks to the health or safety of attendees. Pursuant to Government Code Section 54953(e)(3), the Board has also reconsidered the circumstances of the State of Emergency declared by the Governor on March 4, 2020, and finds the State of Emergency continues to directly impact the ability of the Directors to meet safely in person and/or that State or local officials continue to impose or recommend measures to promote social distancing.*

Smith made a motion to approve Board of Directors to meet virtually in accordance with Government Code Section 54953(e)(1)(B). Giaquinta seconded the motion.

*Giaquinta voted Aye, Smith voted Aye, Shields absent.*

**Ayes—2, Nays—0, Absent—1, Abstain—0, Motion Approved**

#### 1.4 Establishment of Quorum

*The following members constituting a quorum of the Board were present at the meeting; Debbie Giaquinta and Aaron Smith. Smith made a motion to establish quorum. Giaquinta seconded the motion. Giaquinta voted Aye, Smith voted Aye, Shields absent.*

**Ayes—2, Nays—0, Absent—1, Abstain—0, Motion Approved**

1.5 Pledge of Allegiance

*Giaquinta led all in the Pledge of Allegiance*

1.6 Approval of Agenda

*Smith made a motion to approve the agenda. Giaquinta seconded the motion.*

*Giaquinta voted Aye, Smith voted Aye, Shields absent.*

**Ayes—2, Nays—0, Absent—1, Abstain—0, Motion Approved**

**2.0 PUBLIC COMMENT**

2.1 Non-agenda Public Comment

There were no comments from the public.

2.2 Agenda Items Public Comment

There were no comments from the public.

**3.0 CLOSED SESSION**

3.1 Board President Announcement Regarding Closed Session Items

3.2 Public Comment on Closed Session Items

There were no comments from the public.

**MOVE TO CLOSED SESSION**

Board moved to closed session at 1:11pm.

3.2.1 Confidential Student Discipline Matter – Consideration of Potential Expulsion Case No: 2021001

**RETURN TO OPEN SESSION**

Board returned from closed session at 1:26pm

3.3 Report out of action taken in closed session, if any.

*Board unanimously took action by approving the recommendation from the administrative panel on the agenda item 3.2.1 Confidential Student Discipline Matter--Consideration of Potential Expulsion Case no: 2021001.*

**Ayes—2, Nays—0, Absent—1, Abstain—0, Motion Approved**

**4.0 ADMINISTRATIVE ITEMS**

4.1 Approval of Special Board Workshops on November 15, 2021, and November 18, 2021, for Annual Trainings on Brown Act, Conflict of Interest Law, Compliance with SB126 and the Governor’s Executive Order N-29-20, AB361

*Smith made a motion to approve Special Board Workshops on November 15, 2021, and November 18, 2021, for Annual Trainings on Brown Act, Conflict of Interest Law, Compliance with SB126 and the Governor’s Executive Order N-29-20, AB361. Giaquinta seconded the motion.*

*Giaquinta voted Aye, Smith voted Aye, Shields absent.*

**Ayes—2, Nays—0, Absent—1, Abstain—0, Motion Approved**

## 4.2 Strategic Plan Update

### 4.2.1 Mirus Secondary School

4.2.1.1 School Participation Report for the Period of 2020- 2021  
Months 12-13: 5/3/2021 – 6/25/2021

4.2.1.2 School Participation Report for the Period of 2021- 2022  
Months 1-2: 7/1/2021 – 8/20/2021

*The Board reviewed the School Participation Reports.*

## 5.0 CONSENT AGENDA

5.1.1 Approval of Meeting Minutes for July 29, 2021

5.1.2 Approval of Independent Policy 3120 Amendment

5.1.3 Approval of Title I School Parent and Family Engagement Policy

*Smith made a motion to approve all items on the consent agenda. Giaquinta seconded the motion.*

*Giaquinta voted Aye, Smith voted Aye, Shields absent.*

**Ayes—2, Nays—0, Absent—1, Abstain—0, Motion Approved**

## 6.0 ACTION ITEMS

### 6.1 Action Items Specific for Mirus Secondary School

6.1.1 Approval of Unaudited Actuals FY July 1, 2020 – June 30, 2021

Lynne Alipio reported out on the Unaudited Actuals and recommended approval

*Smith made a motion to approve Unaudited Actuals FY July 1, 2020 – June 30, 2021.*

*Giaquinta seconded the motion.*

*Giaquinta voted Aye, Smith voted Aye, Shields absent.*

**Ayes—2, Nays—0, Absent—1, Abstain—0, Motion Approved**

6.1.2 Approval of American Rescue Plan Act – Elementary and Secondary School Emergency Relief (ESSER III) Fund

Lynne Alipio reported on the American Rescue Plan Act – Elementary and Secondary School Emergency Relief (ESSER III) Fund

*Smith made a motion to approve the American Rescue Plan Act – Elementary and*

*Secondary School Emergency Relief (ESSER III) Fund. Giaquinta seconded the motion.*

*Giaquinta voted Aye, Smith voted Aye, Shields absent.*

**Ayes—2, Nays—0, Absent—1, Abstain—0, Motion Approved**

## 7.0 BOARD ANNOUNCEMENTS AND COMMENTS

Mary Bixby shared that a teacher from Audeo II, one of the schools, which like Mirus, operates using the Altus model, had a teacher Paul Backus recognized by the Chamber of Commerce in Carlsbad as Teacher of the Year. She also shared that another Altus model school, CSSD, recently hosted a visit from the Malcolm Baldrige visiting committee.

## 8.0 ADJOURNMENT

*At 1:39 p.m., Smith made a motion to adjourn the Mirus Board Meeting. Giaquinta seconded the motion.*

*Giaquinta voted Aye, Smith voted Aye, Shields absent.*

**Ayes—2, Nays—0, Absent—1, Abstain—0, Motion Approved**



## **Assumptions for the Revised Preliminary Operational Budget FY 2021-22**

Mirus Secondary School is an independent study program. Mirus takes a very conservative approach in developing its financial planning.

A regular school or a comprehensive high school generates its major source of revenues from pupils' actual attendance or what is sometimes referred to as "Seat Time Attendance". As a condition of apportionment, every pupil must be scheduled to attend school for the statutory minimum days applicable to the grade level or program unless exempted.

**Apportionment credit for independent study programs, like Mirus are based on the student's "product" or academic work**, which is assessed by a competent credentialed certificated teacher. The teacher determines the time value of completed assignments or work products so that Average Daily Attendance (ADA) can be earned. Each student in the program is expected to work 175 instructional days per regular school year: 375 minutes per day and 65,625 minutes annually. Mirus is a year-round program and has adopted a multi-track calendar. Students may enroll and continue to earn academic credit all 12 months of the year. This design maximizes students' opportunities to catch up on their coursework.

The State of California implemented the **Local Control Funding Formula (LCFF)** in the 2013-14 school year to fund public schools, including charter schools. In the 2018-19 fiscal year, LCFF funding targets were achieved and future LCFF growth will be attributable to the application of the COLA plus augmentation to the base grant.

The LCFF formula for school districts and charter schools (LEAs) is composed of uniform base grants by grade span (K-3, 4-6, 7-8, 9-12) and includes additional funding for targeted students, as follows:

- \* **Supplemental Grant** equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English Language Learners, Free and Reduced Priced Meal eligible students, foster youth, or any combination of these factors (unduplicated count). The projected unduplicated pupil percentage for Mirus is 69.56%.
- \* **Concentration Grant** equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of unduplicated pupils exceeding 55% of an LEA's enrollment. Concentration grants for charter schools are limited to the lesser of the charter school's unduplicated pupil percentage (UPP) or their local districts UPP.

As part of the LCFF, school districts, county offices of education and charter schools are required to develop and adopt a **Local Control and Accountability Plan (LCAP)** using a State Board adopted LCAP template. The LCAP can be a single-year or three-year plan, which is reviewed and updated annually. Charter schools may complete the LCAP to align with the term of the charter school's budget, typically one year, which is submitted to the school's authorizer. All LEAs must complete the LCAP and the Annual Update Template each year.

State regulations require that the LCAP must include annual goals in eight specified areas. These eight annual goals are in alignment with the State goals.

1. Student Achievement
2. Student Engagement
3. Other Student Outcomes
4. School Climate
5. Parental Involvement
6. Basic Services
7. Implementation of Common Core
8. Course Access

## **BUDGET INFORMATION**

Based on School Services of California (SSC) School District and Charter School Financial Projection Dartboard – 2021-22 May Revision and the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator, the rates below were used to build Mirus' Revised Preliminary Operational Budget.

**Table 1:**

<b>Description</b>	<b>FY 2021-22</b>
Adjusted Grades 7-8 Base Grant	\$8,458
Adjusted Grades 9-12 Base Grant	\$10,057
Statutory Cost of Living Allowance (COLA)*	5.07%
Mirus' Unduplicated Pupil Percentage (Rolling Average)	69.56%
District's Unduplicated Pupil Percentage (HUSD)	73.94%

*\*Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.*

Revenues were calculated based on the following enrollment and ADA projections:

**Table 2:**

Description	FY 2021-22 (Estimated P-2)	FY 2020-21 (Actual P-2)	FY 2019-20 (Actual P-2)
Enrollment	333	361	279
ADA:			
Grade 7-8	30.47	37.92	37.92
Grade 9-12	279.16	292.75	292.75
<b>Total ADA</b>	<b>309.63</b>	<b>330.67</b>	<b>330.67</b>

### **REVENUE PROJECTIONS**

**Table 3:**

Description	FY 2021-22
LCFF Sources	\$3,781,754
Federal Revenues	298,915
State Revenues Other than LCFF	632,320
Local Revenues	3,398
<b>Total Projected Revenues</b>	<b>\$4,716,387</b>

- **In Lieu of Property Taxes** of \$368.45 per current year (CY) P-2 ADA is based on FY 2020-21 P-2 rate for Hesperia Unified School District.
- **Education Protection Account (EPA)** is now a part of the LCFF Calculation. Proposition 30, *The Schools and Local Public Safety Act of 2012*, approved by the voters on Nov. 6, 2012 and amended by Proposition 55 on November 8, 2016, brought about the creation of Education Protection Account. It was intended to minimize deeper cuts to school agencies and other state-supported programs in California. EPA is not an additional source of revenue. A corresponding reduction will be made equally to the school's general-purpose state aid funding for funds received through the EPA. The CDE will allocate EPA revenues on a quarterly basis through the 2030-31 fiscal year.
- **Lottery revenues** are allocated based on CY annual ADA adjusted by the statewide average excused absence factor of 1.04446. Since CY annual ADA is not available until after the fiscal year ends, lottery funding is initially allocated using the prior year's Annual ADA and adjusted in the subsequent fiscal year. Rates used are based on School Services of California's latest estimates: \$49 for Prop 20 (Lottery: Instructional Materials) and \$150 for Non-Prop 20 for (Lottery: Unrestricted).

- **Federal Funds**

**Titles I, II, III, and IV** are based on the latest allocation schedules provided by the California Department of Education (CDE) for FY 2021-22.

**Elementary and Secondary School Emergency Relief Round II (ESSER II) Fund:**

On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act was enacted which included a second round of Elementary and Secondary School Emergency Relief (ESSER), referenced as ESSER II. The state of California is mandated to distribute a minimum of 90% of these funds to local educational agencies (LEAs) by following Title I, Part A allocation schedule, similar to how the first ESSER funds were distributed. Mirus' ESSER II allocation is estimated to be \$203,556 and of that amount, it has included \$26,171 in this budget.

**Elementary and Secondary School Emergency Relief Round III (ESSER III) Fund:**

In response to the 2019 Novel Coronavirus (COVID-19), the U.S. Congress passed American Rescue Plan (ARP) Act, which was signed into law on March 11, 2021. This federal stimulus funding is the third act of federal relief in response to COVID-19, following the Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020, and the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) signed into law on December 27, 2020. The ESSER III Fund accounts for nearly \$122 billion of funding for all states and California's allocation is \$15,068,884,546. Mirus' ESSER III allocation is estimated to be \$456,233 and of that amount it has included \$131,490 in this budget.

- **Expanded Learning Opportunity Grant** is part of AB 86, signed by Governor Newsom on March 5, 2021, and is intended to provide supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups. Funds must be spent by August 31, 2022. Mirus' apportionment is \$266,308 and \$133,154 is included in the budget.
- **Special Education funds** are based on current projections of El Dorado Charter SELPA. **State revenues** are projected at \$715 per CY P-2 ADA while **Federal IDEA** revenues are projected at \$125.00 per PY California Basic Educational Data System (CBEDS) count.
- **Mandate Block Grant Funding** is allocated as a block grant to support various mandated programs. Each year, LEAs will have the option to either choose the mandate block grant funding or to submit a claim for the actual costs with the State Controllers' Office. Mirus chose to receive the block grant, which is based on PY P-2 ADA with funding rates of \$17.21 for Grades K-8 and \$47.84 for Grades 9-12.
- **Career Technical Education Incentive Grant Program** was established as a state education, economic, and workforce development initiative with the goal of providing pupils in kindergarten and grades 1 to 12, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education. The purpose of this

program is to encourage the development of new career technical education (CTE) programs and enhance and maintain current CTE programs during implementation of the school district and charter school LCFF. CTE funding was increased at the state level from \$150M to \$300M in 2021-22. Mirus included the \$151,880 CTE grant for this fiscal year.

- **Dispute Prevention & Learning Recovery Funds** are two, one-time, funding streams provided to our Special Education Local Plan Area (SELPA) for distribution to its members. Dispute prevention funds are to fund dispute prevention and voluntary alternative dispute resolution activities aimed at preventing and resolving special education disputes resulting from school disruptions stemming from the pandemic. Learning recovery funds will fund learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the pandemic. \$4,087 of dispute prevention and \$24,520 of learning recovery funds are included in this budget.

### **NUMBER OF FULL-TIME EQUIVALENT (FTE) FACULTY**

**Table 4:**

POSITIONS	OBJECT CODE	FY 21-22
Teachers (Gen. Ed, Special Ed*, Instructional Lead)	1100	15.50
Certificated Pupil Support (Counselor/Psychologist)	1200	1.25
Certificated Supervisor & Administrator	1300	1.60
Other Certificated Teacher Resource (CTR)	1900	5.00
Classified Instructional Support (RCA)	2100	1.00
Classified Supervisor & Administrator	2300	0.50
Clerical, Technical & Office Staff	2400	2.00
<b>TOTAL FTE POSITIONS BUDGETED</b>		<b>26.85</b>

- \* To ensure compliance with Special Ed regulations, FTE position for Special Ed is at one Special Ed Resource Specialist for every 28 caseload. We calculated the caseload by multiplying the total enrollment by the percentage of Special Ed population compared to total student population. For FY 2021-22, we estimated the Special Ed population at 15%.

## **EMPLOYEE BENEFITS**

Employee benefits were calculated using the following rates:

**Table 5:**

	<b>Object</b>	<b>Certificated</b>	<b>Classified</b>
STRS (Teachers Retirement)	3111-12	16.92%	
OASDI (Social Security)	3311-12		6.20%
MEDICARE	3321-22	1.45%	1.45%
Health & Welfare - Self-Insured Plan <div style="text-align: center;"><u>Monthly Rates</u></div> <ul style="list-style-type: none"> <li>- Medical        \$2,100</li> <li>- Dental         \$ 120</li> <li>- Vision         \$ 27</li> <li>- Life Ins.        .000095</li> </ul>	3401-02		
State Unemployment Insurance	3501-01	0.50%	0.50%
Worker Compensation Insurance	3601-02	1.22%	1.22%

This revised preliminary budget reflects a general salary schedule increase of 1.5% for certificated employees and 2.5% for classified employees, effective July 1, 2021.

## **NUTRITION PROGRAM EXPENDITURES UNDER OBJECT CODE 4700**

Assembly Bill 1871 requires that non-classroom based (NCB) charter schools shall provide each needy pupil with one nutritionally adequate free or reduced-price meal during each school day. Mirus has expanded this requirement so that all enrolled students are able to select from nutritious items that meet the USDA's nutritious meal requirements at any time, for free, when in our resource centers.

## **PROFESSIONAL/CONSULTING SERVICES AND OTHER OPERATING EXPENDITURES UNDER OBJECT CODE 5800**

The total budget amount for Object Code 5800 is \$542,829 representing 11.5% of the Operational Budget. Included in this object code are the district's oversight fees, marketing fees, maintenance agreements, student information systems, technology services, personnel testing, annual financial audits, student files audit, advertising, field trips, printing services, MAP assessments, Special Education Services and Support, El Dorado Charter SELPA Admin Fee, software licenses, and legal fees.

## **MARKETING**

Pursuant to Education Code Section 47605 (b)(5)(G), Mirus will provide means by which the school will achieve a racial and ethnic balance among its pupils that is reflective of the general population residing within the territorial jurisdiction of the District. The authorizing District has a broad and diverse student population. The budget

for marketing will support the significant outreach efforts to ensure that the student body of Mirus reflects the diverse characteristics of the territorial jurisdiction of the authorizing District. Mirus has deployed an integrated marketing plan to support organizational growth. To reach Mirus' target audience, messaging has been tailored for the following mediums: Television, Billboards, Street Posters, Postcards, Email, Mobile, Social Media, Radio and Bus Ads. For FY 2021-22, Mirus has allocated \$70,746 for marketing expenses included in the object code 5800 and represents 1.5% of its total budget.

### **DISTRICT OVERSIGHT FEES**

Mirus will pay its authorizing District (Hesperia Unified School District) oversight fees of **1 percent** for apportionments received from the State for LCFF Revenues. The following are revenues subject to calculation of **1 percent oversight fees**:

- Object Code 8011 – LCFF State Aid – Current Year
- Object Code 8012 - Education Protection Account (EPA) Entitlement
- Object Code 8019 - State Aid Prior Years - LCFF
- Object Code 8019 - State Aid Prior Years - EPA
- Object Code 8096 – Charter Schools Funding In Lieu of Property Taxes

Mirus has budgeted \$37,818 for FY 2021-22 for oversight fees.

### **RESERVES**

Mirus has allocated reserves of \$235,819 for FY 2021-22 representing 5% of total revenues of \$4,716,387.

### **FACILITIES**

Mirus carries contractual lease agreements with an annual cost of \$286,943 for FY 2021-22. The total cost of the current lease contracts from July 2021 thru the end of the lease term (Year 2026) is \$959,024.



**Revised Preliminary Operational Budget  
FY 2021-22**

**REVENUES**

DESCRIPTION	ACCOUNT CODES		REVISED PRELIM BUDGET	PRELIMINARY BUDGET	INCREASE (DECREASE)
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) SOURCES</b>					
LCFF State Aid - Current Year	8011	+	\$ 2,352,041.00	\$ 3,362,360.00	\$ (1,010,319.00)
Education Protection Account (EPA)	8012	+	1,315,630.00	825,509.00	490,121.00
In Lieu of Property Taxes - Current Year	8096	+	114,083.00	134,009.00	(19,926.00)
<b>TOTAL, LCFF SOURCES</b>		=	<b>\$ 3,781,754.00</b>	<b>\$ 4,321,878.00</b>	<b>\$ (540,124.00)</b>
<b>FEDERAL REVENUES</b>					
Special Ed: IDEA Basic Local Assistance Entitlement Part B	8181	+	\$ 40,125.00	\$ 40,125.00	\$ -
Title I, Part A - Improving Basic Programs	8290	+	77,061.00	64,324.00	12,737.00
Title II, Part A - Supporting Effective Instruction	8290	+	10,912.00	8,144.00	2,768.00
Title III, Part A - English Learner Student Program	8290	+	3,156.00	3,089.00	67.00
Title IV, Part A - Student Support and Academic Enrichment	8290	+	10,000.00	10,000.00	-
CARES Act - Elementary and Secondary School Relief (ESSER) II	8290	+	26,171.00	71,896.00	(45,725.00)
CARES Act - Elementary and Secondary School Relief (ESSER) III	8290	+	131,490.00	33,771.00	97,719.00
<b>TOTAL, FEDERAL REVENUES</b>		=	<b>\$ 298,915.00</b>	<b>\$ 231,349.00</b>	<b>\$ 67,566.00</b>
<b>STATE REVENUES OTHER THAN LCFF</b>					
Mandate Block Grant	8550	+	\$ 14,658.00	\$ 14,658.00	\$ -
Lottery: Unrestricted	8560	+	48,509.00	56,586.00	(8,077.00)
Lottery: Instructional Materials	8560	+	15,846.00	18,485.00	(2,639.00)
Career Technical Education Incentive Grant	8590	+	151,880.00	151,880.00	-
Special Education	8792	+	221,385.00	234,879.00	(13,494.00)
Special Education: Mental Health Services - Level 2	8590	+	18,281.00	11,510.00	6,771.00
Expanded Learning Opportunities (ELO) Grant	8590	+	131,822.00	133,154.00	(1,332.00)
Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	8590	+	1,332.00	-	1,332.00
Special Education Dispute Prevention	8590	+	4,087.00	-	4,087.00
Special Education Learnig Recovery Funds	8590	+	24,520.00	-	24,520.00
<b>TOTAL, OTHER STATE REVENUES</b>		=	<b>\$ 632,320.00</b>	<b>\$ 621,152.00</b>	<b>\$ 11,168.00</b>
<b>LOCAL REVENUES</b>					
Interest Income	8660	+	\$ 2,898.00	\$ 2,500.00	\$ 398.00
All Other Local Revenue	8699	+	500.00	500.00	-
<b>TOTAL, LOCAL REVENUES</b>		=	<b>\$ 3,398.00</b>	<b>\$ 3,000.00</b>	<b>\$ 398.00</b>
<b>TOTAL, REVENUES</b>			<b>\$ 4,716,387.00</b>	<b>\$ 5,177,379.00</b>	<b>\$ (460,992.00)</b>



**Revised Preliminary Operational Budget  
FY 2021-22**

**EXPENDITURES**

<b>DESCRIPTION</b>	<b>ACCOUNT CODES</b>		<b>REVISED PRELIM BUDGET</b>	<b>PRELIMINARY BUDGET</b>	<b>INCREASE (DECREASE)</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries	1100	+	\$ 1,313,367.00	\$ 1,485,480.00	\$ (172,113.00)
Certificated Pupil Support Salaries	1200	+	135,129.00	106,153.00	28,976.00
Certificated Supervisors' & Administrators' Salaries	1300	+	259,025.00	196,961.00	62,064.00
Other Certificated Salaries	1900	+	141,162.00	213,532.00	(72,370.00)
<b>TOTAL, CERTIFICATED SALARIES</b>		=	<b>\$ 1,848,683.00</b>	<b>\$ 2,002,126.00</b>	<b>\$ (153,443.00)</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries	2100	+	\$ 16,555.00	\$ 30,413.00	\$ (13,858.00)
Classified Support Salaries	2200	+	-	78,775.00	(78,775.00)
Classified Supervisors' & Administrators' Salaries	2300	+	61,775.00	-	61,775.00
Clerical, Technical and Office Staff Salaries	2400	+	111,928.00	107,394.00	4,534.00
<b>TOTAL, CLASSIFIED SALARIES</b>		=	<b>\$ 190,258.00</b>	<b>\$ 216,582.00</b>	<b>\$ (26,324.00)</b>
<b>EMPLOYEE BENEFITS</b>					
STRS Retirement	3100	+	\$ 323,248.00	\$ 352,089.00	\$ (28,841.00)
Social Security/Medicare	3300	+	37,569.00	40,715.00	(3,146.00)
Health and Welfare	3400	+	496,580.00	576,219.00	(79,639.00)
Unemployment Insurance	3500	+	10,195.00	27,290.00	(17,095.00)
Workers Compensation	3600	+	24,884.00	27,068.00	(2,184.00)
<b>TOTAL, EMPLOYEE BENEFITS</b>		=	<b>\$ 892,476.00</b>	<b>\$ 1,023,381.00</b>	<b>\$ (130,905.00)</b>
<b>TOTAL, PERSONNEL COST</b>			<b>\$ 2,931,417.00</b>	<b>\$ 3,242,089.00</b>	<b>\$ (310,672.00)</b>



**Revised Preliminary Operational Budget  
FY 2021-22**

**EXPENDITURES**

DESCRIPTION	ACCOUNT CODES		REVISED PRELIM BUDGET		PRELIMINARY BUDGET	INCREASE (DECREASE)
<b>BOOKS AND SUPPLIES</b>						
Textbooks and Core Curricula Materials	4100	+	\$ 28,337.00	\$	\$ 28,337.00	\$ -
Books and Other Reference Materials	4200	+	10,800.00		10,800.00	-
Materials and Supplies	4300	+	75,203.00		77,691.00	(2,488.00)
On-Line Courses	4312	+	27,518.00		27,518.00	-
Noncapitalized Equipment	4400	+	63,302.00		66,273.00	(2,971.00)
Food	4700	+	7,200.00		7,200.00	-
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>= \$ 212,360.00</b>	<b>\$</b>	<b>\$ 217,819.00</b>	<b>\$ (5,459.00)</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>						
Travel and Conference	5200	+	\$ 32,656.00	\$	\$ 36,864.00	\$ (4,208.00)
Dues and Memberships	5300	+	11,314.00		13,380.00	(2,066.00)
Liability Insurance	5400	+	26,323.00		31,746.00	(5,423.00)
Operations and Housekeeping Services	5500	+	137,607.00		171,643.00	(34,036.00)
Rental, Leases, Repairs & Noncapitalized Improvements	5600	+	402,912.00		428,074.00	(25,162.00)
Professional/Consulting Services/Operating Exp.	5800	+	472,083.00		469,011.00	3,072.00
Marketing Fees	5812	+	70,746.00		77,661.00	(6,915.00)
Communications	5900	+	111,850.00		138,444.00	(26,594.00)
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>= \$ 1,265,491.00</b>	<b>\$</b>	<b>\$ 1,366,823.00</b>	<b>\$ (101,332.00)</b>
<b>CAPITAL OUTLAY</b>						
Depreciation - Equipment	6900	+	\$ 17,506.00	\$	\$ 18,155.00	\$ (649.00)
Depreciation - Leasehold Improvement	6900	+	49,779.00		42,915.00	6,864.00
<b>TOTAL, CAPITAL OUTLAY</b>			<b>= \$ 67,285.00</b>	<b>\$</b>	<b>\$ 61,070.00</b>	<b>\$ 6,215.00</b>
<b>OTHER OUTGO</b>						
Debt Service Payment - Interest (Capitalized Leases)	7438	+	\$ 1,266.00	\$	\$ 1,266.00	\$ -
Debt Service Payment - Interest (Loan)	7438	+	2,749.00	\$	\$ 29,443.00	\$ (26,694.00)
<b>TOTAL, OTHER OUTGO</b>			<b>= \$ 4,015.00</b>	<b>\$</b>	<b>\$ 30,709.00</b>	<b>\$ (26,694.00)</b>
<b>RESERVES</b>						
Operational Reserve	9780	+	\$ 117,909.00	\$	\$ 129,434.00	\$ (11,525.00)
Reserve for Economic Uncertainties	9789	+	117,910.00		129,435.00	(11,525.00)
<b>TOTAL, RESERVES</b>			<b>= \$ 235,819.00</b>	<b>\$</b>	<b>\$ 258,869.00</b>	<b>\$ (23,050.00)</b>
<b>%</b>			<b>5%</b>		<b>5%</b>	
<b>TOTAL, EXPENDITURES</b>			<b>\$ 4,716,387.00</b>	<b>\$</b>	<b>\$ 5,177,379.00</b>	<b>(460,992.00)</b>