



MDUSD Fiscal Health Risk Analysis 2021-2022

FCMAT Recommendation Progress Monitoring
March 22, 2023 Update

Using This Document

As a result of the Fiscal Health Risk Analysis conducted by FCMAT in May/June 2021 and the report presented to the Board of Education at the August 11, 2021 meeting, the Chief Business Officer and her team will regularly communicate progress on the FCMAT recommendations on the Business Services page of the District website, family communication platforms, Ask the CBO video updates, and presentations to the Board of Education.” The sections coincide with the Fiscal Health Risk Analysis Questions and evaluation areas noted in the July 29, 2021 report. The only areas reported here are those the FCMAT team reported a “No” for sufficient documentation or evidence to support the recommended practice for school districts.

This document serves as a “dashboard” to outline the efforts to date. Items are color-coded as follows:

Fully Implemented	Implementation in Progress	Planning in Progress	Not Started
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Section 1: Annual Independent Audit Report

There were no areas of concern noted in this section.

Section 2: Budget Development and Adoption

2.10 Other than objects in the 5700 and 7300s and appropriate abatements in accordance with the California School Accounting Manual (CSAM), does the district avoid using negative or contra expenditure accounts?		Oversight Responsibility
FCMAT Report: FCMAT could not determine if the district avoids using negative or contra expenditure accounts based on documents received from the district.	August 11, 2021 Planning in Progress	CBO Director - Fiscal
MDUSD: August 11, 2021 - Director of Fiscal is working with Internal Auditor to ensure this infrequent process is not happening in any accounts.		
MDUSD: September 22, 2021 - Director of Fiscal & Internal Auditor have resolved this item.		

MDUSD: October 27, 2021 Update – School Services of CA worked to review our FCMAT report and felt that the practice in Special Education of capturing vacancy savings at first and second interim could be more transparent if MDUSD created a \$2M contra account (negative entry) to show that we are capturing the savings before we realize it. SSC ran that concept by the FCMAT team that agreed this would make sense, although not a typically advisable practice. As such, the budget now includes a \$2M vacancy savings “contra” or negative spending account as we realized we will not be able to fill all district positions during this school year.

Section 3: Budget Monitoring and Updates

3.6 Has the district addressed any deficiencies the county office of education has identified in its oversight letters in the most recent and two prior fiscal years?	Oversight Responsibility	
FCMAT Report: The county office of education identified deficit spending as a deficiency in the district’s 2019-20 and 2020-21 oversight letters. The district had decreased its deficit-spending since fiscal year 2017-18 and is not projected to deficit spend in the current year. However, the district’s multiyear projections anticipates \$6,632,961 in deficit spending in the unrestricted general fund for 2021-22, increasing to \$13,993,404 in 2022-23.	August 11, 2021 Planning in Progress	CBO Superintendent School Board
MDUSD: August 11, 2021 - CCCOE has notified the Board President for consecutive years that the district is deficit spending. In 20/21, the district reduced expenditures approximately \$20M, but the impact of COVID negated the savings in many reductions due to the lack of COLA in 20/21 and the Governor’s mandate that prevented layoffs.		
MDUSD: February 23, 2022 – Progress continues to be made to reduce deficit spending in MDUSD and ‘right size’ staffing to coincide with enrollment changes. The February 8, 2022 letter from CCCOE to Superintendent Clark regarding the First Interim notes projected deficit spending in the current and subsequent fiscal years.		
MDUSD: June 22, 2022 – 1 st and 2 nd Interim Budgets were both positively certified by CCCOE, but both referenced deficit spending. The proposed budget presented at the June 8, 2022 board meeting tells the same story. The district did receive accolades from CCCOE staff for addressing the multi-year qualified budget.		
MDUSD: November 9, 2022 – MDUSD has brought numerous AB1200 notices to the CCCOE since July 1, 2022 in the form of one time increases and on schedule increases for the various bargaining groups. CCCOE continues to note “we encourage the district to be prudent in its spending and mindful that any further negotiated settlements could further cause the district to look at implementing reductions.” (August 16, 2022 letter from CCCOE in reference to the additional 1.5% increase to the salary schedule).		
MDUSD: March 22, 2023 – MDUSD has continued to bring forward AB1200 notices, the most recent for Teamster landscaping and grounds staff. The CCCOE response from the February 22, 2023 board meeting notes, “If the district’s projected ADA and Revenue Assumptions come in lower than expected,		

the district will need a plan to address the deficit. We encourage the district to be prudent in its spending and mindful that any further negotiated settlements could cause the district to look at implementing additional reductions.” CCCOE also stated in its response to the MDUSD First Interim, letter dated February 10, 2023 and presented at the February 22, 2023 board meeting: “The District projects a surplus in the current fiscal year and deficit spending in one or both subsequent fiscal years. Deficits, especially in the unrestricted general fund, reduce the available fund balance making it more difficult to respond to economic recessions and/or other financial difficulties. Districts have been advised to maintain an unrestricted reserve level well above the state minimum reserve requirement. Districts are strongly encouraged to take steps to eliminate ongoing operating deficits while maintaining sufficient unrestricted reserves to protect the agency from unforeseen financial hardships.”

3.9. Are all balance sheet accounts in the general ledger reconciled at least at each interim report and at year end close?		
FCMAT Report: Interviews indicated that balance sheet accounts have not been reconciled except account receivable and accounts payable annually. The other liability account balances continue to roll forward year after year.	August 11, 2021 Not started	Director - Fiscal
MDUSD: August 11, 2021 - The payroll liability accounts were not reconciled. The Fiscal Team is now reviewing each liability account to make any final reconciliations.		
MDUSD: December 1, 2021 – A process is in place to double check that payroll liability accounts are being reconciled.		
MDUSD: June 22, 2022 – After multiple payroll cycles and review of payroll liability accounts, this has been resolved.		

Section 4: Cash Management

4.1 Are accounts held by the county treasurer reconciled with the district’s and county office of education’s reports monthly?		Oversight Responsibility
FCMAT Report: The documentation provided does not show that the accounts held by the county treasurer are reconciled monthly, and the March and January 2021 balances shown on the district spreadsheet do not match the amount from the general ledgers provided to FCMAT. FCMAT found that irregularities are largely due to district-established practices regarding end of month posting between funds.	August 11, 2021 Fully Implemented	Director - Fiscal

MDUSD: August 11, 2021: This item has been resolved since the FCMAT team started its work. Reconciliation was delayed by the closing of the Food Service Fund. The Interfund Transfer with the Food Service Fund will be recorded at the state reporting periods.		
4.2 Does the district reconcile all bank (cash and investment) accounts with bank statements monthly?		
FCMAT Report: Interviews indicated that bank accounts are reconciled, but documents were not provided that indicate a consistent, monthly process.	August 11, 2021 Implementation in Progress	Internal Auditor
MDUSD: August 11, 2021 - FCMAT was not provided all documentation. The Internal Auditor is currently reviewing all bank reconciliations.		
MDUSD: December 1, 2021 – This has been resolved and all reconciliations are taking place.		

Section 5: Charter Schools

5.3 Has the district fulfilled and does it have evidence of showing fulfillment of its oversight responsibilities in accordance with Education Code Section 47604.32?		Oversight Responsibility
FCMAT Report: The district provided no evidence of oversight of the Eagle Peak Montessori charter school.	August 11, 2021 Implementation in Progress	Chief - Ed Srv
MDUSD: August 11, 2021 - While the Fiscal Department has overseen the financials and the Internal Auditor has reviewed the budget and annual audit, the remaining oversight components had not been in place. In June/July 2021, the Educational Services Department leaders put in place an oversight matrix with deliverables, timelines, and MDUSD identified staff.		
5.5 Has the district identified specific employees in its various departments (e.g. human resources, business, instructional, and others) to be responsible for all oversight of all approved charter schools?		
FCMAT Report: The district identified staff members; however, interviews indicated that a defined plan had not been developed. Meaning that the district has not outlined their process on how they will review and monitor all approved charter schools to ensure that they comply with all applicable policies, laws, and regulations.	August 11, 2021 Implementation in Progress	Chief - Ed Srv

MDUSD: August 11, 2021 - A new process and oversight matrix with deliverables, timelines, and MDUSD identified staff is now in place and the annual timelines have been followed since June 2021
MDUSD: February 14, 2022 – The audit for Rocketship has been received. The audit for Eagle Peak is outstanding.
MDUSD: June 22, 2022 – The audit for Eagle Peak was received in Spring.

Section 6: Collective Bargaining Agreements

<p>6.1. Has the district settled with all its bargaining units for the past two fiscal years? 6.3. Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections?</p>	<p>Oversight Responsibility</p>	
<p>FCMAT Report: Although interviews indicated that it is settled with each of the five bargaining groups for the past two fiscal years, FCMAT could not find prior of the various settlements upon review of the district board meeting agendas and supporting documentation provided.</p>	<p>August 11, 2021 Planning in Progress</p>	<p>Chief - HR</p>
<p>FCMAT Report: FCMAT was not provided with an analysis of the impact of proposed bargaining agreements, including memorandums of understanding (MOUs), and their effects on multi-year financial projections.</p>	<p>August 11, 2021 Planning in Progress</p>	<p>Chief - HR</p>
<p>MDUSD: August 11, 2021 - We are in negotiations with many of our bargaining groups. Any collective bargaining agreements will abide by AB1200, which will be added to board packets. Copies of settled agreements with AFSCME Local One and CSEA will be added to the Human Resources page of the MDUSD website.</p>		
<p>MSUSD: February 23, 2022 – This continues as a work in progress.</p>		
<p>MDUSD: June 22, 2022 – The district has settled for 2021/2022 with all bargaining groups, and some go beyond 2021/2022. All bargained agreements have been accounted for in the Proposed Budget, including an assignment for agreements to date for the 2023/2024 school year so the amount is reflected clearly for all stakeholders.</p>		
<p>MDUSD: November 9, 2022 – The Fiscal Department continues to quantify the impacts of bargaining when it receives the information from the HR Department. There were instances in June where board items were submitted but the Fiscal Department was not provided an opportunity to cost out the fiscal impacts, which has been corrected with internal processes required by the Superintendent. This continues to be a work in progress.</p>		

<p>MDUSD: March 22, 2023: As of March 2023, the District has settled with all of its bargaining units for the past two years. MDUSD: March 22, 2023 - HR has recently completed negotiations with CSEA, as well as smaller agreements with subsets of our Teamsters unit. HR and Fiscal have improved their communication and work together to ensure that the effect of any agreements has been accurately quantified. This has included ensuring that the CBO, or someone from the fiscal department, is present at the table for negotiations.</p>		
<p>6.4. Did the district conduct a pre settlement analysis and identify related costs or savings, if any (e.g. statutory benefits, and step and column salary increase), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?</p>		
<p>FCMAT Report: FCMAT was not provided with any pre settlement analysis that identifies costs or savings in the current and subsequent fiscal years. Upon further review of board agendas, in October 2019, the board approved an MOU with its Teamsters reclassifying various personnel in its Food Service Department. The agenda item did not specify the funding source or fiscal impact of this reclassification agreement.</p>	<p>August 11, 2021 Not Started</p>	<p>Chief - HR</p>
<p>MDUSD: September 22, 2021 - The process that has been discussed is that the Fiscal Department will prepare pre settlement analysis for the bargaining team when the Chief of Human Resources for use in negotiations. This process is in the planning phase and the Chief of HR will work with the Fiscal Department to gather necessary information to be shared with the Board.</p>		
<p>MDUSD: February 23, 2022 – Efforts continue to be made to make progress in this area.</p>		
<p>MDUSD: June 22, 2022 – This continues to be a work in progress. When the Fiscal Department is provided the proposals ahead of time, it can provide the bargaining teams and the Governing Board accurate estimates related to staffing costs, including statutory benefits, step/column, changes to PERS/STRS, and more. On a number of occasions this year, the Fiscal Department has received the tentative agreement language well after the agreements were made with no calculations provided on the agreements beforehand. However, ongoing revenue sources were identified after the fact. Expenditure reductions for the Spring 2022 agreements for all groups as part of the “me too” were backed by Board adopted ongoing reductions of \$10M from March 2022.</p>		
<p>MDUSD: November 9, 2022 – The Fiscal Department continues to provide pre-settlement calculations as well as calculations for items being negotiated when they are requested.</p>		
<p>MDUSD: March 22, 2023 – The Fiscal Department consistently provides pre-settlement analyses and related costs/savings for all agreements by responding to HR requests for the most up-to-date cost impacts for any potential increase including the related costs/savings for all agreements when applicable.</p>		
<p>6.5. In the current and prior two fiscal years, has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA)?</p>		
<p>FCMAT Report: Based on the documentation provided FCMAT could not determine if a tentative agreement was approved during the July 13, 2020 board meeting. The tentative agreement stated that effective July 1,</p>	<p>August 11, 2021 Planning in Progress</p>	<p>Chief - HR</p>

2020, the Mt. Diablo Education Association bargaining unit members would receive a 1.5% salary increase, which is greater than the funded COLA of 0.00% for fiscal year 2020-21.		
MDUSD: September 22, 2021 - Negotiations are in progress. The District will report whether the agreements are greater than COLA.		
MDUSD: June 22, 2022 – The agreements from Spring 2022 with all bargaining, represented, and non-represented groups were not greater than the COLA. This was reported in each AB1200 submitted to the CCCOE and supported by the CCCOE’s review of and support letter for each.		
MDUSD: March 22, 2023 – The District has continued to settle under the funded COLA since June 22, 2022.		
6.6. If settlements have not been reached in the past two years, has the district identified resources to cover the costs of the district’s proposal?		
FCMAT Report: FCMAT could not confirm that all five bargaining units were settled for the past two years, and the district has not identified funds to cover any possible settlements.	August 11, 2021 Planning in Progress	Chief - HR
MDUSD: August 11, 2021 - This is a work in progress.		
MDUSD: June 22, 2022 – Since settlements have now been reached for the prior two years, this item is resolved.		
6.7. Did the district comply with public disclosure requirements under Government Code Sections 3540.2 and 3547.5 and Education Code 42142?		
FCMAT Report: FCMAT reviewed board minutes and supplemental documentation provided by the district and found that the district did not disclose to the public or county office the information and possible costs contained in any tentative agreements or for the numerous memorandums of understanding (MOUs).	August 11, 2021 Planning in Progress	Chief - HR CBO
MDUSD: August 11, 2021 - The District has always completed public disclosure requirements with the Contra Costa County Office of Education. However, FCMAT pointed out that there is no history of adding those to board packets. Moving forward, the District will include all AB1200 documents in the board packets for any negotiations or MOUs.		
MDUSD: September 22, 2021 - When an item added to the agenda that has an impact on funding from a bargaining perspective, including salary changes to positions, the process will be that the Chief of Human Resources will present the information to the Chief Business Officer to ensure AB1200 can be completed, sent to the CCCOE, and then be added to the board agenda and the MDUSD website.		
MDUSD: February 23, 2022 – This continues to be a work in progress.		

MDUSD: June 22, 2022 – All bargained agreements have abided by AB1200 and have been submitted to and been reviewed by CCCOE prior to Board action. All responses from CCCOE can be found attached to the board item for each bargaining group. However, AB1200 has not been utilized for salary schedule changes for individual positions, restructuring, or creation of new positions.		
MDUSD: November 9, 2022 – All bargained agreements have abided by AB1200 and have been submitted to and been reviewed by CCCOE prior to Board action. All responses from CCCOE can be found attached to the board item for each bargaining group. However, AB1200 has not been utilized for salary schedule changes for individual positions, restructuring, or creation of new positions.		
MDUSD: March 22, 2023 – The Districts consistently completes AB1200 calculations prior to board approval, with the reports sent to CCCOE to review in accordance with the AB1200 rules, under Government Code Sections 3540.2 and 3547.5 and Education Code 42142.		
6.8. Did the superintendent and CBO certify the public disclosure of collective bargaining agreement prior to board approval?		
FCMAT Report: The Assembly Bill 1200 public disclosure documents were not included in the board agendas where any settlement agreements or MOUs were being considered for approval.	August 11, 2021 Planning in Progress	Chief - HR CBO
MDUSD: August 11, 2021 - The District has always completed public disclosure requirements with the Contra Costa County Office of Education. However, FCMAT pointed out that there is no history of adding those to board packets. Moving forward, the District will include all AB1200 documents in the board packets for any negotiations or MOUs.		
MDUSD: October 27, 2021 – A board policy was approved at the October 27 meeting that requires all costs of any MOU or bargained agreement to be disclosed to the board in a board packet. The HR Department will take the lead to ensure this happens and will work with the Fiscal Department to gather the costs.		
MDUSD: June 22, 2022 – The Superintendent and Chief Business Officer have certified the public disclosure of collective bargaining agreements prior to board approval, submitted AB1200 to CCCOE, included AB1200 documentation in board agenda items for Board and stakeholder reviews, and included CCCOE responses to each AB1200 in the same board agenda items for full transparency. This is now a current and consistent practice in MDUSD and can be considered resolved.		
6.9. Is the governing board’s action consistent with the superintendent’s and CBO’s certification?		
FCMAT Report: As stated above, FCMAT was not provided with copies of any AB1200 public disclosures and therefore could not determine if the governing board’s action was consistent with the superintendent’s and CBO’s certification.	August 11, 2021 Implementation in Progress	Chief - HR CBO

MDUSD: August 11, 2021 - The Superintendent and CBO certifications have always been sent to CCCOE, with the governing board acting on those certifications with board actions.

MDUSD: June 22, 2022 – The Governing Board’s actions have been consistent with the recommendations by the Superintendent and Chief Business Officer.

Section 7: Contributions and Transfers

7.1. Does the district have a board-approved plan to eliminate, reduce or control any contributions/transfers from the unrestricted general fund to other restricted programs?	Oversight Responsibility	
<p>FCMAT Report: The district does not have a board-approved plan to eliminate or reduce its contributions to any program that encroaches on the general fund.</p>	<p>August 11, 2021 Implementation in Progress</p>	<p>Director - Fiscal Chief - Student Services & Special Education</p>
<p>MDUSD: September 22, 2021 - Contributions from the General Fund include the following programs, as noted in the September 8, 2021 Unaudited Actuals. There is no plan to eliminate these as they are either necessary, board priorities, or required by Ed Code/Statute. Reductions will be explored in Special Education. There should be no Cafeteria Fund contributions in 21/22 due to meals provided free of charge to all students.</p> <p>Special Education - approximately \$45.6M JROTC - \$118K MDEA Reps & Athletics - approximately \$720K Unpaid student meal fees - \$0 in 20/21 due to federal free meal allowances (required based on parameters of Cafeteria Fund) Routine Restricted Maintenance - \$10.6M (required by Ed Code)</p>		
<p>MDUSD: December 1, 2021 - Contributions from the General Fund include the following programs, as noted in the December 8 First Interim Report. There is no plan to eliminate these as they are either necessary, board priorities, or required by Ed Code/Statute. There should be no Cafeteria Fund contributions in 21/22 due to meals provided free of charge to all students.</p> <p>Special Education – approximately \$54.3M Routine Restricted Maintenance - \$11.5M Athletics, MDEA Reps – approximately \$1.1M</p>		
<p>MDUSD: June 22, 2022 – Contributions from the General Fund include the following programs and amounts, as noted in the 22/23 Proposed Budget.</p>		

There is no plan to eliminate these as they are either necessary, board priorities, or required by Ed Code/Statute. There should be no Cafeteria Fund contributions in 21/22 due to meals provided free of charge to all students.

Special Education – approximately \$56.1M

Routine Restricted Maintenance - \$12.7M

Athletics, MDEA Reps – approximately \$1.2M

MDUSD: March 22, 2023 – Contributions from the General Fund include the following programs and amounts, as noted in the 22/23 Second Interim Budget. There is no plan to eliminate these as they are either necessary, board priorities, or required by Ed Code/Statute. There should be no Cafeteria Fund contributions in 22/23 due to meals provided free of charge to all students.

Special Education – approximately \$55.6M

Routine Restricted Maintenance - \$13.4M

Athletics, MDEA Reps – approximately \$1.24M

Total estimated contributions for 23/24 and 24/25 are the following, respectively: \$74M and \$77M

Section 8: Deficit Spending (Unrestricted General Fund)

8.2. Is the district projected to avoid deficit spending in both of the two subsequent fiscal years?	Oversight Responsibility	
FCMAT Report: The district’s second interim MYP projects \$6,632,961 in unrestricted general fund deficit in 2021-22 increasing to \$13,993,404 in 2022-23. Corresponding total (unrestricted and restricted) general fund deficit spending is \$11,734,329 in 2021-22 and \$17,463,866 in 2022-23.	August 11, 2021 Not Started	Superintendent Executive Cabinet School Board
MDUSD: September 22, 2021 - As the year progresses, we will identify ways to eliminate our structural deficit, working collaboratively with the Board.		
MDUSD: December 1, 2021 - The First Interim continues to show deficit spending, as evidenced by the negative net position in the Combined Unrestricted/Restricted over/under: 21/22: <\$ 6,456,358> 22/23: <\$ 29,837,496> 23/24: <\$ 20,372,715>		
MDUSD: February 23, 2022 - The First Interim review letter from CCCOE notes continued projected deficit spending.		
MDUSD: June 22, 2022 – The Second Interim review letter from CCCOE notes continued projected deficit spending if the assumptions for revenue and expenditures are close to what we expect in the upcoming years.		

<p>MDUSD: November 9, 2022 – The Combined Restricted/Unrestricted MYP in the Adopted Budget for 22/23 shows deficit spending as follows: 22/23: <\$ 12,221,473> 23/24: <\$ 13,456,940> 24/25: <\$ 8,601,266> The Fiscal Department continues to monitor the deficit spending and appropriate use of one-time dollars to offset spending in the short term.</p>		
<p>MDUSD: March 22, 2023 – The Combined Restricted/Unrestricted MYP over/under in the Second Interim for 22/23 shows deficit spending as follows: 22/23: \$ 11,355,604 23/24: < \$ 23,547,656 > 24/25: < \$ 42,977,939 > The Fiscal Department continues to monitor the deficit spending and appropriate use of one-time dollars to offset spending in the short term.</p>		
<p>8.3. If the district has deficit spending in the current and two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency?</p>		
<p>FCMAT Report: The district does not have a board-approved plan to reduce or eliminate deficit spending, which is expected to increase in 2021-22 and 2022-23. This deficit spending is expected to erode its unrestricted fund balance from \$47,487,966 in 2020-21 to \$40,855,055 in 2021-22 and significantly further to \$26,861,600 in 2022-23. While the board has a history of following most district recommendations and approving staffing reductions, the implemented reductions have not been sufficient to reduce or eliminate the district’s deficit spending.</p>	<p>August 11, 2021 Not started</p>	<p>Superintendent Executive Cabinet School Board</p>
<p>MDUSD: September 22, 2021 - As the year progresses, we will identify ways to eliminate our structural deficit.</p>		
<p>MDUSD: February 23, 2022: The First Interim review letter from CCCOE notes continued projected deficit spending. The letter included <i>“Deficits, especially in the unrestricted general fund, reduce the available fund balance, making it more difficult to respond to economic recessions and/or other financial difficulties. Districts have been advised to maintain an ending reserve level well above the state minimum reserve requirement.”</i></p>		
<p>MDUSD: June 22, 2022 – In March 2022, the Board took action to eliminate \$10M of ongoing expenditures. However, there is no plan to reduce/eliminate spending at this time.</p>		
<p>MDUSD: November 9, 2022 – There is no plan to reduce/eliminate deficit spending at this time. Since the Adopted Budget for 22/23 was created, the district has received additional funding and has provided further on and off schedule increased to the various bargaining groups.</p>		
<p>MDUSD: March 22, 2023 – At this time, and with the uncertainty of the Governor’s May Revision numbers and economic impacts of delayed income tax payments, the District is watching numbers to see what the future will hold. There are no plans to reduce/eliminate deficit spending at this time.</p>		

Section 9: Employee Benefits

9.1. Has the district completed an actuarial valuation in accordance with Governmental Accounting Standards Board (GASB) requirements to determine if the unfunded liability for other post-employment benefits (OPEB)?		Oversight Responsibility
FCMAT Report: Prior to FCMAT’s review, the district had approved a contract during the February 24, 2021 board meeting with a new vendor to complete an actuarial valuation that aligns with the GASB 75 guidelines.	August 11, 2021 Implementation in Progress	CBO Internal Auditor
MDUSD: August 11, 2021 - When it was discovered that our actuary made an error in the GASB 75 reporting, the company rectified the error and we ended our contract with them. Total School Compensations was approved by the Board at the February 24, 2021 meeting as the new MDUSD actuary.		
MDUSD: September 22, 2021 - The actuarial study by Total School Compensations is in its final phase.		
MDUSD: December 1, 2021: This has been completed.		
9.2. Does the district have a plan to fund its liabilities for retiree health and welfare benefits with the total of annual required service payments no greater than 2% of the district’s unrestricted general fund revenues?		
FCMAT Report: The district funds its retiree health and welfare benefits program on a pay-as-you-go basis. The actuarial valuation report indicated a pay-as-you-go OPEB contribution of \$20,668.861 in 2019-20, which is 7.2% of its unrestricted general fund revenues.	August 11, 2021 Not started	CBO Superintendent
MDUSD: September 22, 2021 - Staff are reviewing pre funding programs and implications to the MDUSD MYP.		
MDUSD: February 23, 2022 – The Board received a memo that included an update on OPEB information on February 8. The OPEB report was completed and is scheduled to be presented to the Board/public in March once the actuary is able to travel with the COVID limitations in place by his company. The Board was offered a presentation on OPEB and pay-as-you-go.		
MDUSD: November 9, 2022 – The Board has been provided further OPEB updates but has not expressed interest in any change to the pay-as-you-go model.		
9.3. Has the district followed a policy or collectively bargained agreement to limit accrued vacation balances?		
FCMAT Report: The district’s collective bargaining agreements with its classified employees stipulates that they may elect to carry over 10 days of vacation in addition to one year’s entitlement. The liability for	August 11, 2021 Not started	Chief - HR

compensated absences has continued to increase as reported in the district’s audit report since fiscal year ending June 30, 2017.		
MDUSD: February 23, 2022 – Progress has been made by Executive Cabinet to discuss vacation payout. The Chief of HR has been working with DMA and Teamsters to reduce vacation payouts this fiscal year.		
MDUSD: March 22, 2023- The school district now has collectively bargained a vacation limit/cap for all custodial and IT staff within the Teamster bargaining unit and for all members of the clerical, secretarial and technical unit (CST). The Teamster agreement went into place on September 30, 2022, and the CST agreement (and also a cap for the Diablo managers Association (DMA)) go into effect on July 1, 2023. Therefore, there are no longer any cash vacation payouts for these groups.		

Section 10: Enrollment and Attendance

10.3. Does the district track historical enrollment and ADA data to establish future trends? 10.6. Are the district’s enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations?		Oversight Responsibility
<p>FCMAT Report: The district’s enrollment projections do not correlate with historical data. The district’s enrollment has been in decline since 2015-16 but recent enrollment projections indicate that the K-5 population will increase 2.9% and TK-12 enrollment will increase by 1.2% over the next five years.</p> <p>The district’s enrollment projections do not correlate with historical data. The district’s enrollment has been in decline for several years, but its projections indicate that the overall TK-12 enrollment will increase in the immediate upcoming years. This expectation is based on a demographic study recently conducted and is contrary to what historical and cohort survival methods of projection would forecast.</p>	August 11, 2021 Implementation in Progress	CBO Executive Cabinet
MDUSD: August 11, 2021 - The District has used the cohort survival method for projections until this year. As a result of COVID, and with input from our demographer and parent surveys, enrollment was projected to increase slightly to make up for the large number of drops in the 2020/21 school year. However, enrollment projections will use housing developments within district boundaries and the cohort survival method moving forward.		
MDUSD: June 22, 2022 – The District continues to use data and projects from Davis Demographics while reviewing trends that staff observes with movement of students. Staff continues to track historical enrollment and ADA trends.		
MDUSD: November 9, 2022 – The District continues to work closely with Davis Demographics on enrollment trends and projections. They were provided enrollment data after October CBEDS and are in the process of compiling enrollment projections which should be ready by late January/early February 2023.		

Section 11: Facilities

11.4. Does the district use its facilities fully in accordance with the Office of Public School Construction’s loading	Oversight Responsibility
<p>FCMAT Report: The district does not use its facilities fully in accordance with OPSC loading standards. Three of the five high schools are above 95% capacity with the other two high school sites between 50-60%. Of the nine middle schools, only one is above 90% with the others ranging from 79% to as low as 51% of capacity. Of the 30 elementary schools, one is above capacity and eight are above 75% capacity, leaving 20 in the range of 40-75%. Mountain View Elementary is reported at 13.3% capacity.</p> <p>Typically, excess classroom space is not left unused and the district incurs more costs for cleaning, maintenance and utilities.</p>	<p>August 11, 2021 Planning in Process</p> <p>CBO Superintendent</p> <p>Executive Cabinet</p> <p>Director of Facilities & Bonds</p>
<p>MDUSD: August 11, 2021 - A master planning team is currently working to evaluate site capacity, with data that the second FCMAT team will use to provide data in its Maintenance/Operations/Facilities review.</p> <p>This same team will analyze excess classroom space for program consolidation and classrooms will be off limits to prevent filling excess space.</p>	
<p>MDUSD: September 22, 2021 - Site walks and facility use studies are under way.</p>	
<p>MDUSD: October 27, 2021 – All data has been shared with FCMAT to complete their review. Executive Cabinet has reviewed room usage and will be scheduling meetings with CARES and TIS staff, then will meet with principals to begin the conversations around consolidating programs on campuses.</p>	
<p>MDUSD: December 1, 2021 – At the TK-12 Meeting in November, principals were informed that the 48 currently noted ‘vacant’ rooms at school sites will need to be closed with no AC/heat and no custodial coverage. Locks will be changed to ensure rooms are not used. Moving forward, a process is being put in place to have an additional meeting with principals during budget development and staffing meetings that focuses on site utilization.</p>	
<p>MDUSD: June 22, 2022 – This continues to be a work in progress with declining enrollment and rooms needing to be closed to prevent spreading. Site utilization needs to remain a priority. Principals recently submitted their ‘site maps and utilization’ for the upcoming school year which is currently being reviewed by the CBO. Feedback will be provided to the Executive Cabinet on recommendations.</p>	

Section 12: Fund Balance and Reserve for Economic Uncertainty

12.4. Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	Oversight Responsibility
FCMAT Report: Due to deficit spending, the unrestricted fund balance is projected to decline from \$47,486,966 in 2020-21 to \$40,855,055 in 2021-22 and further to \$26,861,600 in 2022-23.	August 11, 2021 Not Started Superintendent School Board CBO
MDUSD: September 22, 2021 - The 45 Day Revised Budget shows a continued decline in Unrestricted EFB as follows: 21/22: \$ 46,811,721 22/23: \$ 31,349,719 23/24: \$ 18,365,891	
MDUSD: December 1, 2021 – The First Interim Budget shows adjustments to the Unrestricted EFB as a result of one-time fund transfers during Summer 2021 for the 20/21 fiscal year, but continues to identify a structural decline in the balance. 21/22: \$74,441, 750 22/23: \$47,504,703 23/24: \$ 27,636,902	
MDUSD: June 22, 2022 – The 22/23 Proposed Budget shows the following unrestricted fund balance in the Multi-Year Projections (MYP). 22/23: \$79,932,022 23/24: \$ 66,475,082 24/25: \$ 57,873,816	
MDUSD: November 9, 2022 – The unrestricted ending fund balance will be updated in the MYP at First Interim, available in December 2022.	
MDUSD: March 22, 2023 – The unrestricted ending fund balance in the Second Interim MYP shows the following: 22/23: \$74,269,105 23/24: \$ 61,215,256 24/25: \$ 28,232,607	

Section 13: General Fund - Current Year

13.2. Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the current year?	Oversight Responsibility

<p>FCMAT Report: The statewide average of unrestricted general fund expenditures allocated to salaries and benefits for 2019-20 was 88% up from 86% in 2016-17 and 87% in 2018-19. For the current year, the district's budget indicates 89.4% of unrestricted expenditures are allocated for salaries and benefits. In the forecast year 2021-22, the district expected to expend 88.2% of its unrestricted expenditures on salaries and benefits. The decrease is due to planned textbook adoption costs that inflate the total expenditures, however the percentage remains well above the state average. For 2022-23, the district projects salary and benefits to increase to 91.9% of unrestricted expenditures.</p>	<p>August 11, 2021 Planning in Progress</p>	<p>Chief - HR CBO</p>
<p>MDUSD: February 23, 2022 – As of First Interim, the unrestricted general fund expenditures exceed the statewide average. This will continue to be monitored.</p>		
<p>MDUSD: June 22, 2022 – As of Second Interim and in the Proposed Budget, the unrestricted general fund expenditures exceed the statewide average, particularly with the recent salary increases. This will continue to be monitored.</p>		
<p>13.3. Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the next two years?</p>		
<p>FCMAT Report: The district's allocation of unrestricted expenditures to salaries and benefits has historically been significantly above the state average leaving less unrestricted funds to address the district's other expenses and contributing to the district's deficit spending.</p>	<p>August 11, 2021 Planning in Progress</p>	<p>Chief of HR CBO</p>
<p>MDUSD: December 1, 2021 – As of First Interim, the unrestricted percentage identified for salaries and benefits continues to remain above the state average, although in the 21/22 school year, is expected to be closer to 91% than the prior 94%, due in part to a \$10M textbook adoption commitment by the Board. This continues to be an area of identified concern.</p>		
<p>MDUSD: June 22, 2022 – In the Proposed Budget, the unrestricted percentage for salaries and benefits is 84.64%. This amount is notably lower than earlier in the year as the fiscal scenarios have changed and the budget contains Commitments: \$11,021,054 – textbook adoption \$3,466,640 – remaining three years of the 403b Supplemental Retirement \$6,808,000 – 2023/2024 Collective Bargaining Agreements beyond 22/23</p>		
<p>13.5. Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds?</p>		
<p>FCMAT Report: Based on the 4.30.2021 general ledger report, FCMAT found a significant lack of alignment between salaries and benefits budget account lines and actuals. In addition, annual audits for the prior three fiscal years identified significant variances between budget and actuals for employee compensation. As a</p>	<p>August 11, 2021 Not Started</p>	<p>CBO, Director of Fiscal Services, HR Systems Manager, Chiefs of HR, Educational Services &</p>

result, FCMAT is uncertain as to the extent funding for positions is adequate in restricted programs and, if short, the impact on unrestricted funds.		Pupil Services/Special Education
MDUSD: December 1, 2021. The District has sufficient funds to pay the restricted FTE's and if not, the FTE is eliminated. Restricted FTE are reviewed annually during budget development. If sufficient funds are not identified at that time, they are eliminated. Others are funded for only one year.		
MDUSD: February 23, 2022 – The District continues to ensure sufficient funds are available to pay for FTEs. Restricted FTEs were just reviewed during budget development and departments/school administrators are completing paperwork to continue necessary positions for which they have the funding.		
MDUSD: June 22, 2022 – The District continues to ensure sufficient funds are available to pay for FTEs. Restricted FTEs were just reviewed during budget development and departments/school administrators are completing paperwork to continue necessary positions for which they have the funding.		

Section 14: Information Systems & Data Mgmt.

14.1 Does the district use an integrated financial and human resources system?	Oversight Responsibility	
FCMAT Report: The district intends to implement the personnel module of its financial system but currently uses ad hoc spreadsheets to project and manage human resource information.	August 11, 2021 Planning in Progress	Data & Info System Mgr. Chief - HR CBO
MDUSD: September 22, 2021 - MDUSD uses an integrated financial and human resources system. However, we do not have a system to project budgets and depend on ad hoc spreadsheets. The B+ team is exploring the Position Budgeting Module with B+.		
MDUSD: October 28, 2021 – MDUSD sent a team of staff to the SNUG Conference (for users of B+ and led by those users). They explored the Position Budgeting Module and are in the process of implementation. Each bargaining group needs to be put in individually and, with the support of the B+ staff, most of MDEA has been completed. The next steps are to ensure the remaining bargaining groups are set up correctly and then staff can fully utilize this module.		
MDUSD: June 22, 2022 – MDUSD continues with the same integrated financial and human resources system. The challenge is not the existence of the system but the effectiveness of the system and consistent use by staff. This item should be considered resolved, as an integrated system does exist.		

14.2. Does the district use the system(s) to provide key financial and related data, including personnel information to help the district make informed decisions?		
FCMAT Report: The district and board are not confident in the information received from the financial system and Human Resources spreadsheets. Staff turnover and information system instability have resulted in a reluctance to take action based on the district’s fiscal and HR related data.	August 11, 2021 Planning in Progress	Data & Info System Mgr. Chief - HR CBO
MDUSD: September 22, 2021 - MDUSD uses a system to provide critical financial and related data, including personnel information, to help district administrators to make informed decisions. Staff will be trained to generate reports with careful instructions to take the workload off database administrators.		
MDUSD: December 1, 2021 – MDUSD’s Fiscal team has been working closely to have one point person who double checks data requests. By having one person who manages the requests, after identifying the intent of the data use, it has enabled accurate data to be run. The team has discovered that many requests come in for similar financial information without clear parameters for what should be included and excluded, and those requests are made by different people in the organization to different fiscal team members. By having a team discuss the purpose and parameters on the front end of requests, they have noticed consistency with what has been provided.		
MDUSD: June 22, 2022 – The financial system is used effectively to provide financial and related data, including personnel information, and staff runs reports when requested. When the information is requested, informed decisions are able to be made if the data is used.		
14.6. If the district is using a separate financial system from its county office, has the district provided the county office with direct access so the county office can provide oversight, review, and assistance?		
FCMAT Report: The county office does not have direct access to the district financial system. The county office used to contract with a consultant who was given direct access to the system, however that process is no longer active.	August 11, 2021 Implementation in Progress	Director - Fiscal CBO
MDUSD: September 2021 - The District has offered access to the county office, and it has been in place in recent years. CCCOE informed MDUSD that they have a liaison who will work with the District and knows the Business Plus system.		
MDUSD: June 22, 2022 – This item should be considered resolved. MDUSD has made access to the system available to CCCOE and has offered to train CCCOE staff, as necessary. MDUSD staff has also regularly offered any data, reports, or other information that might assist CCCOE in its oversight, review and assistance. CCCOE has not asked for any reports, data, or information other than what is legally required to be provided by all districts.		
MDUSD: March 22, 2023 – The IT and Purchasing Departments are starting the process to look at a new financial system to replace Business Plus from PowerSchool. Information will be shared in the upcoming months.		

Section 15: Internal Controls & Fraud Prevention

15.2. Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually?	Oversight Responsibility	
FCMAT Report: The district does not have a structured process to review and update access to its financial system other than as the Technology Department is informed by Human Resources. No periodic reviews and verifications are scheduled to ensure appropriate access.	August 11, 2021 Not Started	Chief - HR
MDUSD: September 22, 2021 - The district financial system, B+, is the primary source for creating new employee identification numbers which are used for B+, AERIES (the student information system), Frontline (employee management system), and with setting up emails in the Technology Department. Internal processes are being created and staff was trained by a consultant from B+/PowerSchool to ensure a clear and consistent process that will also more accurately update Payroll data for the Payroll Department to then appropriately pay staff.		
MDUSD: June 22, 2022 – There is not yet been a consistent process developed to remove staff from access to systems when they resign, are terminated or are on leave.		
MDUSD: March 22, 2023 -Using a third-party software tool, HR has now implemented an automated form whenever an employee resigns or retires. As soon as the employee submits the form which is only now available online, that form is immediately sent to payroll and benefits. The employee also automatically receives an exit survey link to help inform the school district going forward. HR has also been in conversation with a power school consultant to implement a built-in report that was created for a large comprehensive school district in Ohio where staff at school sites can update their staff list internally in B+ on a monthly basis. HR will continue to look for ways to create systems that are electronic.		
15.5. Does the district review and work to clear prior year accruals throughout the year?		
FCMAT Report: The district works to offset accruals continually throughout the year, but fails to completely clear accruals by year end, leaving balances to carry to the following year. FCMAT could not determine how long accruals are left and allowed to carry on the district's books.	August 11, 2021 Not Started	Director – Fiscal Services
MDUSD: September 22, 2021 - Staff is looking to see if this process is appropriately implemented.		
MDUSD: December 1, 2021 – This has been resolved and accruals are now appropriately cleared by the end of the year.		
15.8. Does the district have a process for collecting reports of possible fraud (such as an anonymous fraud reporting hotline) and for follow up on such reports?		

FCMAT Report: The district does not have an established process for collecting and following up on reports of possible fraud. No reporting hotline exists.	August 11, 2021 Fully implemented	Internal Auditor
MDUSD: August 11, 2021 - A fraud hotline exists, overseen by the District's Internal Auditor. The information has been shared with the community, added in three locations on the MDUSD website, and flyers have been sent to all school sites to be shared with staff and placed on staff bulletin boards.		
15.9 Does the district have an internal audit process?		
FCMAT Report: The district has an internal auditor, but does not have a formalized internal audit process.	August 11, 2021 Planning in Progress	Internal Auditor
MDUSD: September 22, 2021 - The Internal Auditor created a three-year formal audit process that has been shared with the Superintendent and Chief Business Officer. Administrators were also informed that the auditor is able to add other projects for specific sites/departments in need, depending on the scope of the project.		
MDUSD: June 22, 2022 – This item is considered resolved. There is an internal audit process, led by the Internal Auditor role. This position reports to the Superintendent to ensure appropriate checks and balances and the Superintendents is able to review the process with the Auditor.		

Section 16: Leadership and Stability

16.4. Is training on financial management and budget provided to site and department administrators who are responsible for budget management?	Oversight Responsibility	
FCMAT Report: The district does not have a schedule to provide regular training to site and department administrators on the Business Plus system. However, training is offered when system changes occur and the business office provides ongoing access to training manuals for self-help.	August 11, 2021 Not Started	Data & Info System Mgr. Director of Technology & Innovation
MDUSD: November 1, 2021 – Staff is in the process of setting up trainings.		
MDUSD: June 22, 2022 – This will continue to be a work in progress. Due to the notable turnover in staff, ongoing and consistent training and support will be crucial for leaders at all levels.		

MDUSD: November 9, 2022 – The Fiscal Department continues to provide updates to staff about spending at TK-12 meetings, at professional development events, at Office Manager meetings, and whenever requested by staff at sites and in departments, including office managers, treasurers, and administrators.

Section 17: Multiyear Projections

17.2. To help calculate its multiyear projections, did the district prepare an accurate LCFF calculation with multiyear considerations?	Oversight Responsibility	
FCMAT Report: The enrollment and ADA used to calculate LCFF in the out years does not align with the enrollment and ADA projections and reasonable assumptions. The LCFF calculator uses a flat ADA for 2022-23 through 2045-25, but the district’s enrollment projections indicate increasing enrollment while historical patterns indicate a declining enrollment trend.	August 11, 2021 Not Started	Chief of Pupil Services & Special Education Director of Fiscal Services
MDUSD: December 1, 2021 – Enrollment and ADA are being closely monitored, enrollment projections are run by Fiscal based on the cohort survival method, and Forecast5 is running similar data with birth rates. Davis Demographics is in the process of running projections for the 22/23 school year as well.		
MDUSD: June 22, 2022 – LCFF calculations have taken into account multiyear considerations and have been calculated with the Governor’s proposal for average daily attendance changes.		
17.3. Does the district use its most recent multiyear projection in making financial decisions?		
FCMAT Review: The district uses MYP to propose reductions in expenditures. However, there is a lack of confidence in information used to develop the MYP and the district’s ability to implement the previously approved reductions. Therefore, the district’s financial decisions are not made to correct the structural deficit identified in the multiyear projections.	August 11, 2021 Planning in Progress	CBO
MDUSD: December 1, 2021 – The MYP has the most current dartboard data from School Services of California. It has been reviewed by School Services and an external consultant, and has been provided to the CCCOE prior to the board presentation at the December 8, 2021 meeting.		
MDUSD: June 22, 2022 – The MYP relies on the following to build assumptions and complete multi-year projections: School Services of California Dartboard		

FCMAT recommendations
 The CCSESA Common Message (California County Superintendents Educational Services Association)
 The California School Board Association May Budget Revision Update/Implications for Schools
 Capitol Advisors – Governor’s May Revision Workshop
 Contra Costa County Office of Education
 California Senate & Assembly – 2022-23 State Budget Summary
 Staff input on sites/department/programmatic needs

17.4. If the district uses broad adjustment categories in its MYP, is there a detailed list of what is included in the adjustment amount and are the adjustments reasonable?

FCMAT Report: The explanations do not provide enough detail to explain the adjustments; therefore, it is undeterminable whether these adjustments are reasonable.	August 11, 2021 Planning in Progress	Director - Fiscal
MDUSD: December 1, 2021 – In Form 01 MYP, the detailed breakdown is not present due to the format. The Executive Summary of each report (i.e. Adopted Budget, First Interim, and Second Interim) all have the detailed explanation in a transparent manner for review by the Board and the public. This information is also sent to the California Department of Education. For further transparency, a slide in each board presentation includes all assumptions that explain the detail of the adjustment amounts.		
MDUSD: June 22, 2022 - The Executive Summary of each report (i.e. Adopted Budget, First Interim, and Second Interim) all have the detailed explanation in a transparent manner for review by the Board and the public. This information is also sent to the CCCOE and California Department of Education. For further transparency, a slide in each board presentation includes all assumptions that explain the detail of the adjustment amounts.		

Section 19: Position Control

19.2. Does the district analyze and adjust staffing based on staffing ratios and enrollment?	Oversight Responsibility	
FCMAT Report: The district does analyze and factor staffing based on the ratios and enrollment, however it does not use the maximum allowable ratios in its factors. The district’s only staffing commitments are those identified in the collectively bargained agreements, which set minimum staffing levels by setting maximum class sizes.	August 11, 2021 Not Started	Chief - HR

MDUSD: February 23, 2022 – Staffing and budget meetings have taken place with school sites and departments, with school sites receiving staffing allocations based on appropriate allowable ratios.		
MDUSD: June 22, 2022 – Staffing and budget meetings have taken place with school sites and departments, with school sites receiving staffing allocations based on appropriate allowable ratios. The ratios are also overseen by the Chief of Human Resources, Chief of Pupil Services and Special Education, Chief of Educational Services, and Chief Business Officer to fully maximize collective bargaining ratios and current legislation/Education Code.		
MDUSD: March 22, 2023 - Cross departmental work continues to improve our communication and process for staffing and enrollment. Based on the difficulty in scheduling students, the district is slightly loosening our staffing ratio for the upcoming school year but this will continue to be reviewed on the year-by-year basis.		
19.3. Does the district reconcile budget, payroll and position control regularly, at least at budget adoption and interim reporting periods?		
FCMAT Report: FCMAT found evidence of reconciliation and alignment of budget, payroll and position control. A lack of alignment was found for both certificated and classified major object codes and was found throughout the budget in essentially every resource and fund.	August 11, 2021 Not Started	Chief - HR CBO
MDUSD: December 1, 2021 – Reconciliation took place at First Interim. Alignment included budget, payroll, and position control.		
MDUSD: June 22, 2022 – Reconciliation also took place at Second Interim, including alignment with budget, payroll, and position control. The same process will take place for Budget Adoption.		
19.6. Do managers and staff responsible for the district’s human resources, payroll and budget functions meet regularly to discuss issues and improve processes?		
FCMAT Report: According to interviews and the lack of documentation received supporting meetings, the distinct human resources, payroll and budget staff have not held regular meetings in the last few years.	August 11, 2021 Planning in Progress	Chief - HR CBO
MDUSD: November 1, 2022 - The Fiscal/HR teams will meet weekly and then bi-weekly to address issues of general concern. The meetings will be facilitated by the Chief of HR and the CBO. Meeting agendas and notes will be shared with the Superintendent.		
MDUSD: February 23, 2022 – Meetings take place an average of 3 of 4 weeks in an average month with representatives from HR, Fiscal, Payroll, and Benefits, as well as supervisors. Running agendas are accessible to all and anyone on the team can add agenda topics to address issues of need. Articulation and inter-departmental operations have improved as a result of these meetings.		

MDUSD: June 22, 2022 – Meetings shifted to every 2 to 3 weeks as of June 2022. Running agendas are accessible to all and anyone on the team can add agenda topics to address issues of need. Articulation and inter-departmental operations have improved as a result of these meetings. An area of growth is the inclusion of benefits and the benefit review and reconciliation process.

MDUSD: November 7, 2022 – Meetings are now led by the Chief of Human Resources with input from the Executive Director of Fiscal Services and Payroll Manager. The meetings occur approximately every 4 to 6 weeks as of Fall 2022.

MDUSD: March 22, 2023 – After a two month hiatus, the monthly Fiscal/HR cross-departmental meetings have resumed. Heads of the two departments meet more frequently when needed.