

Mendocino Unified School District



Agenda

Regular Board Meeting

THURSDAY, JANUARY 16, 2025

**MENDOCINO HIGH SCHOOL
10700 FORD STREET
MENDOCINO, CA 95460**

4:00 P.M. CLOSED SESSION – VIA TELECONFERENCE

(Closed Session Public Hearing – link on page 2)

**5:00 P.M. OPEN SESSION – IN PERSON at MENDOCINO HIGH SCHOOL
& VIA TELECONFERENCE**

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/87360354257?pwd=hcGXFqp1k3IVply2fw9bWT03AfgHe.1>

Passcode: 123952

*Please “mute” your device during the meeting.
MUSD is not available for technical support for remote meetings.*

Board Priorities

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at <https://www.mendocinoused.org/District/3075-Untitled.html>. In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Erin Placido Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at doerin@mcn.org.
MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER

1. 4:00 P.M., CLOSED SESSION CALL TO ORDER AND ROLL CALL

- 1.1. Call to order and roll call
- 1.2. The President will verbally identify the agenda items to be discussed during closed session as listed below.

2. PUBLIC HEARING FOR CLOSED SESSION

Members of the public may take this opportunity to comment on closed session agenda items per Board Policy 9322. Under the requirements of the Brown Act open meeting law, members of the community wishing to address an item on the closed session agenda may do so at this time. Items not on the agenda cannot be addressed at this time. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes. (Government Code 54954.3).

Join Zoom Meeting

<https://us02web.zoom.us/j/82622768097?pwd=omKMLurAG2sFyuGy5aFXE5ShZSgdsL1>

Meeting ID: 826 2276 8097 Passcode: 080496

3. CLOSED SESSION

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962.

- 3.1. Conference with labor negotiators (Govt. Code 54957.6) Agency Representative:
Superintendent Jason Morse
Employee organizations: CEMUS and MTA bargaining units and unrepresented employees
- 3.2. Employment/Personnel Changes
 - 3.2.1. Employee Sabbatical Request: K8 6th Grade Teacher

4. 5:00 P.M. OPEN SESSION

- 4.1. Call to order and roll call
- 4.2. Closed session disclosure
Any reportable action taken during closed session will be disclosed at this time.
- 4.3. Approval of agenda
Items to be removed from the agenda or changes to the agenda should be done at this time.

5. CONSENT AGENDA

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

- 5.1. Approval of Warrants
 - 5.1.1. 12/12/24, 12/19/24, 12/26/24, 1/2/24
- 5.2. Approval of Minutes
 - 5.2.1. Board Meeting Minutes: 12/17/24, 1/8/25
- 5.3. Approval of Employment/Personnel Changes
 - 5.3.1. Hire, Classified Employee, 3.75 hrs/day, 10 mos/yr, effective 12/19/24
 - 5.3.2. Hire, Classified Employee, 8.0 hrs/day, 10 mos/yr, effective 1/6/25
 - 5.3.3. Hire, Classified Employee, 8.0 hrs/day, 10 mos/yr, effective 1/6/25
 - 5.3.4. Hire, Temporary Certificated Tutor, 5 hrs/week, effective 12/16/25 – 2/1/25
 - 5.3.5. Hire, Certificated Long-term Substitute, effective 12/21/24 – 6/13/25
 - 5.3.6. Hire, Classified Coach, Stipend position, effective 11/1/24
 - 5.3.7. Hire, Classified Coach, Stipend position, effective 11/24/24
 - 5.3.8. Hire, Classified Coach, Unpaid Stipend Position, effective 11/24/24
 - 5.3.9. Accept Retirement, Classified Employee, 6.5 hrs/day, 10 mos/yr, effective 6/13/25

- 5.3.10. Accept Resignation, Classified Employee, 6.0 hrs/day, 10 mos/yr, effective 12/20/24
- 5.4. Approval of the Current Budget Change Report
- 5.5. Approval of the 2024-25 Attendance Report – Month 4
- 5.6. Approval of Student Body Reports – December 2024
- 5.7. Approval of Cafeteria Financial Report through November 2024
- 5.8. Approval of Quarter 3 Investment Reports
- 5.9. Approval of Williams Settlement Quarterly Uniform Complaint Report for Quarter 2 of the 2024-25 School Year
- 5.10. Approval of MOU 2024-25-01 between CEMUS and MUSD
- 5.11. Approval of MOU 2024-25-02 between CEMUS and MUSD
- 5.12. Approval of the 2024-25 Consolidated Application – Winter Release
- 5.13. Approval of the MUSD Substitute Pay Rate Public Disclosure
- 5.14. Approval of the 2023-24 MUSD Audit Report

6. REPORTS

- 6.1. Student Trustee – Knute Kvinsland
- 6.2. Administrative
- 6.2.1. Principal – Kim Humrichouse
- 6.2.2. Superintendent – Jason Morse
- 6.3. Bargaining Units
- 6.3.1. Mendocino Teachers Association (MTA)
- 6.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)
- 6.4. Board Trustee Reports

7. TIMED ITEM 5:30 P.M. - PARENT/COMMUNITY COMMENT

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

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

8. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

- 8.1. Modernization and Construction Management Update
Construction Manager, Donald Alameida, will provide an update on the Phase I and Phase II Modernization of Mendocino High School.
- 8.2. Mendocino High School Phase III
The Board will discuss the small construction projects included in Phase III of the High School Modernization Project.
- 8.3. Consideration of Leave Request
Classified employee currently working 5.75 hours/day requests a temporary unpaid leave of absence effective 1/21/25 through 5/6/25.

9. FUTURE AGENDA ITEMS

Administrative Contracts, MCN 2nd Quarter Report, LCAP Budget Overview, SARC's, Superintendent Evaluation.

10. ADJOURNMENT

The next regular Board meeting is scheduled for **February 13, 2025 at Mendocino High School.**

Register 000350 - 12/12/2024

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	Status	Cleared	3,500.00	ALAMEIDA ARCHITECTURE (ALAMEI/1)
Check # 5019553	21	Check Amt	Status	Cleared	3,500.00	ALAMEIDA ARCHITECTURE (ALAMEI/1)
MUSD 04-28	Phase 2 High School Bond Project Services	21-9012-0-5800-150-0000-8500-9914	21-9012-0-5800-150-0000-8500-9914	21-9012-0-5800-150-0000-8500-9914	3,500.00	
Check # 5019554	01	Check Amt	Status	Printed	106.00	ATLANTIS HEATING & COOLING (ATLANT/1)
6373	Repair Furnace Community School	01-8150-0-5600-155-0000-8110-0000	01-8150-0-5600-155-0000-8110-0000	01-8150-0-5600-155-0000-8110-0000	106.00	
Check # 5019555	63	Check Amt	Status	Cleared	686.00	BEST BEST & KRIEGER (BESTBE/1)
1013630	Legal Services	63-0000-0-5802-001-0000-6000-0000	63-0000-0-5802-001-0000-6000-0000	63-0000-0-5802-001-0000-6000-0000	686.00	
Check # 5019556	01	Check Amt	Status	Cleared	2,015.11	BUSWEST LLC (BUSWES/2)
XA41005450801	Repair Parts, Bus #4	01-0740-0-4365-001-0000-3600-0000	01-0740-0-4365-001-0000-3600-0000	01-0740-0-4365-001-0000-3600-0000	2,015.11	
Check # 5019557	21	Check Amt	Status	Cleared	5,655.90	CLARIDGE (CLARID/1)
CIC000004896	Whiteboards and Trophy Case	21-9012-0-6200-150-0000-8500-9916	21-9012-0-6200-150-0000-8500-9916	21-9012-0-6200-150-0000-8500-9916	5,655.90	
Check # 5019558	01	Check Amt	Status	Printed	440.00	CUE, INC. (CUEINC/1)
112024-2598	CUE Conference, Palm Springs, Marci	01-6266-0-5200-150-0000-2700-0000	01-6266-0-5200-150-0000-2700-0000	01-6266-0-5200-150-0000-2700-0000	440.00	
Check # 5019559	01	Check Amt	Status	Cleared	2,662.50	DIANA MCELWAIN (DMCELW/1)
MUSD20241201	CALPADS Consulting, August - December	01-0000-0-5800-001-0000-2420-1079	01-0000-0-5800-001-0000-2420-1079	01-0000-0-5800-001-0000-2420-1079	2,662.50	
Check # 5019560	12	Check Amt	Status	Cleared	227.69	ELK CO. WATER DISTRICT (ELKCOW/1)
25215	Water Monitoring, Greenwood	12-6105-0-5530-222-7110-8200-0000	12-6105-0-5530-222-7110-8200-0000	12-6105-0-5530-222-7110-8200-0000	227.69	
Check # 5019561	12	Check Amt	Status	Cleared	200.00	ELK COMMUNITY SERVICES (ELKCOM/1)
1036	Fire & Life Safety Inspection	12-6105-0-5800-222-7110-8200-0000	12-6105-0-5800-222-7110-8200-0000	12-6105-0-5800-222-7110-8200-0000	200.00	
Check # 5019562	21	Check Amt	Status	Cleared	282.81	FEDERAL EXPRESS CORP. DEPT LA (FEDEXC/1)
5139088872	Shipping of Materials to HS	21-9012-0-4360-150-0000-8500-9914	21-9012-0-4360-150-0000-8500-9914	21-9012-0-4360-150-0000-8500-9914	184.00	
5818999701	Shipping of Materials to HS	21-9012-0-4360-150-0000-8500-9914	21-9012-0-4360-150-0000-8500-9914	21-9012-0-4360-150-0000-8500-9914	98.81	
Check # 5019563	01	Check Amt	Status	Cleared	6,343.00	FEINER, DONNA (DFEINE/1)
NOVEMBER 2024	Water Testing, Treatment	01-8150-0-5800-150-0000-8110-2096	01-8150-0-5800-150-0000-8110-2096	01-8150-0-5800-150-0000-8110-2096	488.33	
		01-8150-0-5800-155-0000-8110-2096	01-8150-0-5800-155-0000-8110-2096	01-8150-0-5800-155-0000-8110-2096	488.34	
		01-8150-0-5800-220-0000-8110-2096	01-8150-0-5800-220-0000-8110-2096	01-8150-0-5800-220-0000-8110-2096	488.33	
		01-8150-0-5800-221-0000-8110-2096	01-8150-0-5800-221-0000-8110-2096	01-8150-0-5800-221-0000-8110-2096	450.00	
		01-8150-0-5800-246-0000-8110-2096	01-8150-0-5800-246-0000-8110-2096	01-8150-0-5800-246-0000-8110-2096	300.00	
		01-8150-0-5800-150-0000-8110-2096	01-8150-0-5800-150-0000-8110-2096	01-8150-0-5800-150-0000-8110-2096	1,126.00	
		01-8150-0-5800-155-0000-8110-2096	01-8150-0-5800-155-0000-8110-2096	01-8150-0-5800-155-0000-8110-2096	1,126.00	
		01-8150-0-5800-220-0000-8110-2096	01-8150-0-5800-220-0000-8110-2096	01-8150-0-5800-220-0000-8110-2096	1,126.00	
		01-8150-0-5800-221-0000-8110-2096	01-8150-0-5800-221-0000-8110-2096	01-8150-0-5800-221-0000-8110-2096	450.00	
		01-8150-0-5800-246-0000-8110-2096	01-8150-0-5800-246-0000-8110-2096	01-8150-0-5800-246-0000-8110-2096	300.00	
Check # 5019564	01	Check Amt	Status	Cleared	2,435.88	FERRELL GAS (FERREL/1)
1128439346	Heating Fuel, Multiple Sites + Propane for Bus	01-1100-0-5520-155-0000-8200-0000	01-1100-0-5520-155-0000-8200-0000	01-1100-0-5520-155-0000-8200-0000	585.58	
1128656306	Heating Fuel, Multiple Sites + Propane for Bus	01-1100-0-5520-150-0000-8200-0000	01-1100-0-5520-150-0000-8200-0000	01-1100-0-5520-150-0000-8200-0000	607.61	
1128690627	Heating Fuel, Multiple Sites + Propane for Bus	01-0000-0-5520-246-0000-8200-0000	01-0000-0-5520-246-0000-8200-0000	01-0000-0-5520-246-0000-8200-0000	1,242.69	

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 12/12/2024, Ending Check Date = 12/12/2024, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000350 - 12/12/2024

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	Status	Cleared	
Check # 5019565	01	1,268.56	Status	Cleared	
0001431287	Open PO for Classified Advertising		01-0000-0-5811-001-0000-7200-0000		1,268.56
Check # 5019566	01	100.29	Status	Cleared	
772777	Groundskeeping Supplies		01-0000-0-4300-001-0000-8110-0000		100.29
Check # 5019567	13	40.00	Status	Cleared	
1843	Local Apples		13-7033-0-4700-001-0000-3700-0000		40.00
Check # 5019568	01	125.00	Status	Cleared	
636	Kiln Work at HS		01-8150-0-5800-150-0000-8110-0000		125.00
Check # 5019569	13	523.86	Status	Cleared	
67315163	Dairy for Cafeteria		13-5310-0-4700-001-0000-3700-0000		192.75
67700970	Dairy for Cafeteria		13-5310-0-4700-001-0000-3700-0000		257.41
68010738	Dairy for Cafeteria		13-5310-0-4700-001-0000-3700-0000		73.70
Check # 5019570	01	74.73	Status	Cleared	
INV63678	Math Learning Center (MATHLE/1)		01-6300-0-4100-220-1110-1000-0000		74.73
Check # 5019571	01	89.17	Status	Cleared	
IN98227477	Textbooks		01-0794-0-4300-150-0000-2700-0000		89.17
Check # 5019572	01	3,552.72	Status	Cleared	
R16207	First Aid Supplies		MENDOCINO CITY COMM. SERV'S (MCITYC/1)		
R16208	Sewer Service		01-0000-0-5530-001-0000-8200-0000		424.44
R16209	Sewer Service		01-0000-0-5530-220-0000-8200-0000		1,749.20
R16235	Sewer Service		01-0000-0-5530-150-0000-8200-0000		1,216.12
Check # 5019573	13	276.00	Status	Cleared	
34327	Sewer Service		01-0000-0-5530-150-0000-8200-0000		162.96
Check # 5019574	01	185.00	Status	Cleared	
017012	Produce for Cafeteria		13-7033-0-4700-001-0000-3700-0000		276.00
017553	Drinking Water for Classrooms		01-0794-0-4300-220-1110-1000-0000		105.00
Check # 5019575	21	8,162.00	Status	Cleared	
419200	Rental of 8 Coolers		01-0794-0-5600-220-1110-1000-0000		80.00
Check # 5019576	01	154.00	Status	Cleared	
DP25-00114	Solar PV Procurement Support		21-9013-0-6200-150-0000-8500-1142		8,162.00
Check # 5019577	01	5,102.00	Status	Cleared	
DP25-00124	U.S. POSTAL SERVICE (POSTME/2)		01-0000-0-5600-220-0000-2700-0000		154.00
Check # 5019578	01	5,537.87	Status	Cleared	
176402618U041	PO Box 226, Annual Fee		01-0000-0-5300-150-1110-4200-0000		5,102.00
176417664U039	Winter Sports Season		12-6105-0-5540-222-7110-8200-0000		97.41
	Garbage Collection		01-0000-0-5540-246-0000-8200-0000		123.51
	Garbage Collection				

Register 000350 - 12/12/2024

Bank Account COUNTY - AP Checks

Payment Id		Comment	Check Amt	5,537.87	Status	Cleared	REDWOOD WASTE SOLUTIONS INC (RWWAST/1) - continued	
Check #	5019578	01	Garbage Collection				01- 0000- 0- 5540- 150- 0000- 8200- 0000	1,221.80
176418297U039							21- 9012- 0- 5600- 150- 0000- 8500- 9914	440.33
176418298U039			Garbage Collection				01- 0000- 0- 5540- 150- 0000- 8200- 0000	440.33
176418299U039			Garbage Collection				01- 0000- 0- 5540- 220- 0000- 8200- 0000	1,821.03
176418300U039			Garbage Collection				01- 0000- 0- 5540- 001- 0000- 8200- 0000	440.33
176418310U039			Garbage Collection				01- 0000- 0- 5540- 221- 0000- 8200- 0000	103.44
176418437U039			Garbage Collection				01- 8150- 0- 5540- 001- 0000- 8110- 0000	849.69
Check #	5019579	63	Check Amt	4.89	Status	Cleared	ROSSI BUILDING MATERIALS (ROSSIB/1)	
35457-1			Open PO for Supplies				63- 0000- 0- 4300- 001- 0000- 6000- 0000	4.89
Check #	5019580	13	Check Amt	479.20	Status	Cleared	Roundman's (ROUND/1)	
36528			Grass Fed Beef				13- 7033- 0- 4700- 001- 0000- 3700- 0000	479.20
Check #	5019581	13	Check Amt	1,251.69	Status	Cleared	SAFEWAY INC. (SAFEWA/2)	
151360 NOVEMBER 2024			Cafeteria Food				13- 5310- 0- 4700- 001- 0000- 3700- 0000	1,086.20
							13- 5310- 0- 4700- 001- 0000- 3700- 8634	165.49
Check #	5019582	21	Check Amt	225.00	Status	Cleared	SCHOOL FACILITY CONSULTANTS (SCHFAC/1)	
0022280			Consulting				21- 9012- 0- 5800- 150- 0000- 8500- 9911	225.00
Check #	5019583	01	Check Amt	106,730.25	Status	Cleared	SISC MEDICAL (SISCME/1)	
DECEMBER 24-25			Medical Insurance				01- - - 9514- - - - -	106,730.25
Check #	5019584	01	Check Amt	1,067.23	Status	Cleared	SPORT & CYCLE TEAM ATHLETICS (SPORT&/1)	
INV 229732-735 701			Athletic Supplies				01- 0000- 0- 4300- 150- 1110- 4200- 0000	1,067.23
Check #	5019585	63	Check Amt	4,863.50	Status	Cleared	SUMO FIBER (SUMOFI/1)	
555524			Phone Services				63- 0000- 0- 5903- 001- 0000- 6000- 0000	4,863.50
Check #	5019586	13	Check Amt	1,452.95	Status	Cleared	SYSCO FOOD SERVICES OF SF INC (SYSCOF/1)	
531444731			Cafeteria Food				13- 5310- 0- 4700- 001- 0000- 3700- 0000	1,128.73
							13- 5310- 0- 4700- 001- 0000- 3700- 8634	324.22
Check #	5019587	01	Check Amt	482.96	Status	Cleared	THOMPSON'S PORTASEPTIC INC. (THOMPS/1)	
21302			Portable Toilet Rental at CCM				01- 8150- 0- 5600- 001- 0000- 8110- 0000	318.23
21336			Portable Toilet Rental				01- 0000- 0- 5600- 150- 1110- 4200- 0000	164.73
Check #	5019588	13	Check Amt	1,161.02	Status	Cleared	UKIAH PAPER SUPPLY INC (UKIAHP/1)	
563836			Paper Products for Cafeteria				13- 5310- 0- 4300- 001- 0000- 3700- 0000	1,161.02
Check #	5019589	13	Check Amt	1,694.25	Status	Cleared	WILD OAK DAIRY (UNNATU/2)	
016085273-003			Cafeteria Food and Snack				13- 5310- 0- 4700- 001- 0000- 3700- 0000	1,509.75
							13- 5310- 0- 4700- 001- 0000- 3700- 8634	184.50
Check #	5019590	63	Check Amt	6,959.16	Status	Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2)	

Register 000350 - 12/12/2024

Bank Account COUNTY - AP Checks

Payment Id		Comment	Check Amt	6,959.16	Status	Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2) - continued	
Check # 5019590	63							
0-044-856-807		Sales Tax Collected				63- 0000- 0- 5800- 001- 0000- 6000- 0000	440.00	
0623728-IN		Moving Targets				63- 0000- 0- 5811- 001- 0000- 6000- 0000	39.37	
10001352211171		Intuit Quickbooks Subscription				63- 0000- 0- 5800- 001- 0000- 6000- 0000	150.00	
111-0077699-6715451		Amazon, PO for Various Supplies				63- 0000- 0- 4300- 001- 0000- 6000- 0000	63.56	
111-2862674-1202640A		Amazon, PO for Various Supplies				63- 0000- 0- 4300- 001- 0000- 6000- 0000	5.56	
111-2862674-1202640B		Amazon, PO for Various Supplies				63- 0000- 0- 4300- 001- 0000- 6000- 0000	109.92	
111-3124492-7678627B		Amazon, PO for Various Supplies				63- 0000- 0- 4300- 001- 0000- 6000- 0000	181.45	
111-3124492-7678627C		Amazon, PO for Various Supplies				63- 0000- 0- 4300- 001- 0000- 6000- 0000	204.66-	
111-4275154-5243402		Amazon, PO for Various Supplies				63- 0000- 0- 4300- 001- 0000- 6000- 0000	128.10	
111-5496327-0173047		Amazon, PO for Various Supplies				63- 0000- 0- 4300- 001- 0000- 6000- 0000	983.43	
111-8046446-0101812		Amazon, PO for Various Supplies				63- 0000- 0- 4300- 001- 0000- 6000- 0000	63.57	
20241023210123-51		Sales Tax Collected				63- 0000- 0- 5800- 001- 0000- 6000- 0000	10.12	
208576		Link Technologies				63- 0000- 0- 5800- 001- 0000- 6000- 0000	250.00	
24028172-8		Terraboost Advertising				63- 0000- 0- 5811- 001- 0000- 6000- 0000	359.08	
261167		Cables for Less				63- 0000- 0- 4300- 001- 0000- 6000- 0000	393.13	
496443416		Digital Ocean, Specialized Services				63- 0000- 0- 4300- 001- 0000- 6000- 0000	30.95	
502078		Link Technologies				63- 0000- 0- 5800- 001- 0000- 6000- 0000	375.93	
8T240226L7138783R		Akmin Technologies				63- 0000- 0- 5800- 001- 0000- 6000- 0000	500.00	
9977625087		Verizon, Phone Services				63- 0000- 0- 5800- 001- 0000- 6000- 0000	38.00	
DP25-00115		Whiteboard Mounting Clips				63- 0000- 0- 5902- 001- 0000- 6000- 0000	481.56	
DP25-00116		AT&T				21- 9012- 0- 6200- 150- 0000- 8500- 9916	55.59	
DP25-00117		AT&T				63- 0000- 0- 5903- 001- 0000- 6000- 0000	1,527.58	
DP25-00118		Tower Coverage				63- 0000- 0- 5903- 001- 0000- 6000- 0000	395.78	
DP25-00119		Harvest Market, Staff Meeting Food				63- 0000- 0- 5800- 001- 0000- 6000- 0000	25.00	
DP25-00120		Harvest Market, Staff Meeting Food				63- 0000- 0- 5800- 001- 0000- 6000- 0000	132.57	
DP25-00121		TRS Fund fees				63- 0000- 0- 4300- 001- 0000- 6000- 0000	12.25	
DP25-00122		Goodlife Bakery, Staff Meeting Food				63- 0000- 0- 5300- 001- 0000- 6000- 0000	302.59	
OCTOBER 2024		Google Ads				63- 0000- 0- 4300- 001- 0000- 6000- 0000	23.04	
RI106285041		Blanket P.O. for Postage Meter				63- 0000- 0- 5811- 001- 0000- 6000- 0000	4.77	
Check # 5019591	13	Check Amt	1,919.13	Status	Cleared	US FOODS INC. SAN FRANCISCO (USFOOD/2)	111.87	
4401726		Cafeteria Food and Snack				13- 5310- 0- 4700- 001- 0000- 3700- 0000	1,919.13	
Check # 5019592	01	Check Amt	134.71	Status	Cleared	VERIZON WIRELESS (VERIZO/1)		
5223184654		Cell Phone, Superintendent				01- 0000- 0- 5902- 001- 0000- 7150- 0000	134.71	
Check # 5019593	63	Check Amt	57.25	Status	Cleared	WHISPERING PINES WATER (WHISPE/2)		
20241130 MCN		Drinking Water				63- 0000- 0- 5500- 001- 0000- 6000- 0000	38.75	
20241130DIST OFF		Drinking Water for DO				01- 0000- 0- 4300- 001- 0000- 7200- 0000	13.50	
						01- 0000- 0- 5800- 001- 0000- 7200- 0000	5.00	
Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 12/12/2024, Ending Check Date = 12/12/2024, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)								
ERP for California								

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Register 000350 - 12/12/2024

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	254.34	Status	Cleared	XEROX CORPORATION (XEROXC/2)	
Check # 5019594	01					01-0000-0-4300-001-0000-7200-1074	102.22
022586393	Copy Machine Rental					01-0000-0-5600-001-0000-7200-1074	125.32
022586396	Copy Machine Rental					12-6105-0-4300-222-7110-1000-1074	3.34
						12-6105-0-5600-222-7110-1000-1074	23.46
* Break in sequence							
Check # VCH-00000614	01		59.32	Status	Printed	BENSON-MARTIN, MAY (001494 - Emp)	
EP25-00097	Science Supplies					01-0794-0-4300-150-1110-1000-0000	59.32
Check # VCH-00000615	01		80.16	Status	Printed	PLACIDO, ERIN K (001459 - Emp)	
EP25-00095	Board Meeting Food					01-0000-0-4300-001-0000-7110-0000	80.16
Check # VCH-00000616	13		66.00	Status	Printed	PRICE, DIANE (000173 - Emp)	
EP25-00096	Tangerines for Cafeteria					13-7033-0-4700-001-0000-3700-0000	66.00
Check # VCH-00000617	63		277.76	Status	Printed	COMMIO (COMMIO/1)	
0323487	Phone Services					63-0000-0-5903-001-0000-6000-0000	277.76
Check # VCH-00000618	01		54.06	Status	Printed	LEARNING WITHOUT TEARS (LEARNW/2)	
INV220277	Classroom Supplies					01-0794-0-4300-220-1110-1000-0000	54.06
Check # VCH-00000619	63		425.00	Status	Printed	MERIT NETWORK INC ACCOUNTS RECEIVABLE (MERITN/2)	
287481	Specialized Services					63-0000-0-5800-001-0000-6000-0000	425.00
Check # VCH-00000620	01		6,005.85	Status	Printed	NICK BARBIERI TRUCKING, LLC (RWCOAS/2)	
1172345-IN	Diesel and Regular Fuel for Vehicles and Heating					01-0740-0-4361-001-0000-3600-0000	2,409.12
1172845-IN	Diesel and Regular Fuel for Vehicles and Heating					01-1100-0-5520-220-0000-8200-0000	3,596.73
Check # VCH-00000621	68		1,399.25	Status	Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)	
12-1-24	Dental and Vision Claims					68-0000-0-5800-000-0000-6000-0000	675.00
DECEMBER 24-25	Dental and Vision Admin Fees					69-0000-0-5800-000-0000-6000-0000	197.50
						01-0000-0-9514-000-0000-0000-3498	361.75
						01-0000-0-9514-000-0000-0000-3499	165.00

Number of Items

50

186,851.02

Totals for Register 000350

2025 FUND-OBJ Expense Summary / Register 000350

01-4100	74.73
01-4300	1,670.95
01-4361	2,409.12
01-4365	2,015.11
01-5200	440.00
01-5300	5,102.00

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 12/12/2024,

Ending Check Date = 12/12/2024, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

046 - Mendocino Unified School District

Generated for Tiffany Grant (TGRANT), Jan 10 2025 8:55AM

Register 000350 - Fund/Obj Expense Summary

Bank Account COUNTY - AP Checks

2025 FUND-OBJ Expense Summary / Register 000350 (continued)

01-5520	6,032.61	
01-5530	3,552.72	
01-5540	5,000.13	
01-5600	948.28	
01-5800	9,135.50	
01-5811	1,268.56	
01-5902	134.71	145,041.42-
01-9110*		
01-9514	107,257.00	
Totals for Fund 01	145,041.42	145,041.42-
12-4300	3.34	
12-5530	227.69	
12-5540	97.41	
12-5600	23.46	
12-5800	200.00	
12-9110*		551.90-
Totals for Fund 12	551.90	551.90-
13-4300	1,161.02	
13-4700	7,703.08	
13-9110*		8,864.10-
Totals for Fund 13	8,864.10	8,864.10-
21-4360	282.81	
21-5600	440.33	
21-5800	3,725.00	
21-6200	13,873.49	
21-9110*		18,321.63-
Totals for Fund 21	18,321.63	18,321.63-
63-4300	1,927.76	
63-5300	302.59	
63-5500	38.75	
63-5600	111.87	
63-5800	2,214.05	
63-5802	686.00	
63-5811	403.22	

2025 FUND-OBJ Expense Summary / Register 000350 (continued)

63-5902	481.56	
63-5903	7,064.62	
63-9110*		13,199.47-
63-9550*		30.95-
Totals for Fund 63	13,230.42	13,230.42-
68-5800	675.00	
68-9110*		675.00-
Totals for Fund 68	675.00	675.00-
69-5800	197.50	
69-9110*		197.50-
Totals for Fund 69	197.50	197.50-
Totals for Register 000350	186,881.97	186,881.97-

* denotes System Generated entry

Net change to Cash 9110 186,851.02- Credit

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Register 000351 - 12/19/2024

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	30.00	Status	Printed	JASMINE BUNCH-JONES (JASMINE BUN - Payee)	
Check # 5020026	01						
DP25-00125	Fingerprinting				01-0000-0-5814-001-0000-7200-0000		30.00
Check # 5020027	01					MAY ARJONA, JOSE ARMANDO (001586 - Emp)	
EP25-00104	Cell Phone Reimbursement, 6 Months		240.00	Status	Printed		240.00
Check # 5020028	01					MYAD, KIVA K (001411 - Emp)	
EP25-00101	Cell Phone Reimbursement, 6 months		240.00	Status	Cleared		240.00
Check # 5020029	01					VILLEGAS, RUBEN T (000214 - Emp)	
EP25-00103	Cell Phone Reimbursement, 6 months		240.00	Status	Cleared		240.00
Check # 5020030	01					ADVANCED SECURITY SYSTEMS (ADVSEC/1)	
715481A	Alarm System				63-0000-0-5500-001-0000-6000-0000		106.50
715481B	Security and Monitoring				01-8150-0-5800-150-0000-8110-2089		226.50
					01-8150-0-5800-220-0000-8110-2089		106.50
					01-8150-0-5800-221-0000-8110-2089		1,303.50
					01-8150-0-5800-246-0000-8110-2089		1,744.50
					12-6105-0-5800-222-7110-8200-2089		106.50
Check # 5020031	01					ALCOHOL & DRUG TESTING SERVICE (ALCOHO/1)	
218521	Bus Driver Test		139.00	Status	Cleared		69.50
219018	Bus Driver Test				01-0740-0-5815-001-0000-3600-0000		69.50
Check # 5020032	01					ALPHA ANALYTICAL LABS INC (ALPHAA/1)	
4123980-MENUUSD	Open P.O. Water Testing				01-8150-0-5800-001-0000-8110-2096		2,002.00
4124213-MENUUSD	Open P.O. Water Testing				01-8150-0-5800-001-0000-8110-2096		140.00
4124591-MENUUSD	Open P.O. Water Testing				01-8150-0-5800-001-0000-8110-2096		352.00
4124592-MENUUSD	Open P.O. Water Testing				01-8150-0-5800-246-0000-8110-2096		176.00
Check # 5020033	01					AT&T (AT&TC3/2)	
000022608308	Telephone Services		1,140.33	Status	Cleared		122.29
					01-0000-0-5903-001-0000-7200-0000		242.12
					01-0000-0-5903-150-0000-2700-0000		30.65
					01-0000-0-5903-155-3100-2700-0000		352.31
					01-0000-0-5903-220-0000-2700-0000		90.60
					01-0000-0-5903-221-0000-2700-0000		119.03
					01-0000-0-5903-246-0000-2700-0000		30.65
					01-0740-0-5903-001-0000-3600-0000		90.86
					12-6105-0-5903-222-7110-8200-0000		31.17
000022608646	Telephone Services				01-0000-0-5903-150-0000-2700-0000		30.65
000022608647	Telephone Services				01-0000-0-5903-220-0000-2700-0000		
Check # 5020034	63					AT&T (00AT&T/1)	
2460745903	Telephone Services		4,018.18	Status	Cleared		4,018.18
					63-0000-0-5903-001-0000-6000-0000		
Check # 5020035	01					BARR FAMILY CHIROPRACTIC (BARRFA/1)	
			300.00	Status	Cleared		
Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 12/19/2024, Ending Check Date = 12/19/2024, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)							

Register 000351 - 12/19/2024

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	300.00	Status	Cleared	BARR FAMILY CHIROPRACTIC (BARRFA/1) - continued	300.00
Check # 5020035	01	D.O T. Physical, 2 Bus Drivers				01- 0740- 0- 5813- 001- 0000- 3600- 0000	
8409							
Check # 5020036	21	Phase 2 Inspection Services	4,000.00	Status	Cleared	CLM INSPECTION SERVICES (CLMINS/1)	
016						21- 9012- 0- 5800- 150- 0000- 8500- 9914	4,000.00
Check # 5020037	01	Check Amt	475.00	Status	Printed	CMC (000CMC/1)	
DP25-00129		Fall Season Entry Fees				01- 0000- 0- 5800- 150- 1110- 4200- 0000	475.00
Check # 5020038	01	Check Amt	15,859.00	Status	Cleared	COMMUNITY CENTER OF MENDOCINO (COMMUN/1)	
1231		ELOP Services per MOU				01- 2600- 0- 5800- 220- 1110- 4900- 8342	15,859.00
Check # 5020039	63	Check Amt	12,821.70	Status	Cleared	DELL MARKETING LP (DELLMA/2)	
10785479016		Software Load Balancer				63- 0000- 0- 5800- 001- 0000- 6000- 0000	12,821.70
Check # 5020040	01	Check Amt	12,126.00	Status	Printed	COUNTY OF MENDOCINO ENVIRONMENTAL HEALTH (ENVHEA/1)	
IN0127601		Food Facility Permits				13- 5310- 0- 5800- 221- 0000- 3700- 0000	541.00
IN0127603		Food Facility Permits				13- 5310- 0- 5800- 150- 0000- 3700- 0000	1,013.00
IN0127674		Food Facility Permits				13- 5310- 0- 5800- 220- 0000- 3700- 0000	506.00
IN0127763		Food Facility Permits				13- 5310- 0- 5800- 246- 0000- 3700- 0000	541.00
IN0128170		Hazardous Materials Permits				01- 8150- 0- 5800- 220- 0000- 8110- 2094	2,571.00
IN0128188		Hazardous Materials Permits				01- 8150- 0- 5800- 001- 0000- 8110- 2094	1,461.00
IN0128275		Hazardous Materials Permits				01- 8150- 0- 5800- 150- 0000- 8110- 2094	487.00
IN0128285		Hazardous Materials Permits				01- 0740- 0- 5800- 001- 0000- 3600- 2094	2,571.00
IN0128878		Hazardous Materials Permits				01- 8150- 0- 5800- 246- 0000- 8110- 2094	487.00
IN0128879		Hazardous Materials Permits				01- 8150- 0- 5800- 221- 0000- 8110- 2094	1,461.00
IN0128880		Hazardous Materials Permits				12- 6105- 0- 5800- 222- 7110- 8200- 2094	487.00
Check # 5020041	63	Check Amt	136.17	Status	Cleared	FERRELL GAS (FERREL/1)	
1128439351		Heating Fuel				63- 0000- 0- 5520- 001- 0000- 6000- 0000	76.17
RN10675209		Heating Fuel				63- 0000- 0- 5520- 001- 0000- 6000- 0000	60.00
Check # 5020042	01	Check Amt	956.92	Status	Cleared	CYPRESS HOLDINGS INC (HARVES/2)	
49062 NOVEMBER 2024		Maintenance, Transportation, Cafeteria Supplies				13- 5310- 0- 4700- 001- 0000- 3700- 0000	13.03
49494 NOVEMBER 2024		Maintenance, Transportation, Cafeteria Supplies				01- 8150- 0- 4300- 001- 0000- 8110- 0000	170.45
						01- 8150- 0- 4300- 150- 0000- 8110- 0000	155.35
						01- 8150- 0- 4300- 220- 0000- 8110- 0000	43.19
						12- 6105- 0- 4300- 222- 0000- 8110- 0000	53.56
49495 NOVEMBER 2024		Culinary Supplies				21- 9013- 0- 4300- 150- 0000- 8500- 9917	221.12
						01- 6387- 0- 4300- 150- 3800- 1000- 8171	300.22
Check # 5020043	63	Check Amt	180.00	Status	Cleared	HI STAR ELECTRIC LLC (HISTAR/1)	
641		Restore Power to Faulty Wall				63- 0000- 0- 5600- 001- 0000- 6000- 0000	180.00
Check # 5020044	63	Check Amt	124.75	Status	Cleared	IKANODSL (IKANOD/1)	
377572 JAN 2025		DSL Service				63- 0000- 0- 5903- 001- 0000- 6000- 0000	124.75
Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 12/19/2024, Ending Check Date = 12/19/2024, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)							

Register 000351 - 12/19/2024

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	Status	Cleared	3,110.00	INDOOR ENVIRONMENTAL SERVICES (INDOOR/2)	3,110.00
Check # 5020045	01	Check Amt	Status	Cleared	01-8150-0-5600-220-0000-8110-2091		
SV085918	K8 Boiler Repair						
Check # 5020046	40	Check Amt	Status	Cleared	J.M. KING ENTERPRISES (JMKING/1)		
1026	Hauling and Disposal				40-9022-0-6170-001-0000-8500-0000		3,500.00
Check # 5020047	63	Check Amt	Status	Printed	MENDOCINO CITY COMM. SERV'S (MCITYC/1)		
R16224	Sewer Service				63-0000-0-5530-001-0000-6000-0000		208.03
Check # 5020048	01	Check Amt	Status	Cleared	MOUNTAIN FRESH SPRING WATER (MOUNTA/1)		
017618	Drinking Water for Classrooms				01-0794-0-4300-220-1110-1000-0000		35.00
Check # 5020049	40	Check Amt	Status	Cleared	MUSD REVOLVING FUND (MUSDRE/1)		
DP25-00123	Mendocino County Clerk				40-9022-0-6170-001-0000-8500-0000		50.00
Check # 5020050	01	Check Amt	Status	Cleared	OFFICE DEPOT (OFFICD/2)		
402793696001	Office Supplies				01-0794-0-4300-220-0000-2700-0000		122.77
Check # 5020051	01	Check Amt	Status	Cleared	PG&E (00PG&E/1)		
4668452137-3NOV2024	Electricity for District				01-0000-0-5510-001-0000-8200-0000		794.17
					01-0000-0-5510-150-0000-8200-0000		19,352.02
					01-0000-0-5510-220-0000-8200-0000		23.82
					01-0000-0-5510-221-0000-8200-0000		285.74
					01-0000-0-5510-223-0000-8200-0000		10.34
					01-0740-0-5510-001-0000-8200-0000		2,017.46
					12-6105-0-5510-222-7110-8200-0000		346.42
Check # 5020052	01	Check Amt	Status	Cleared	RHOADS AUTO PARTS INC. (RHOADS/1)		
3140NOVEMBER2024	Auto Repair Parts				01-0740-0-4365-001-0000-3600-0000		700.64
					01-8150-0-4300-001-0000-8110-0000		258.19
					63-0000-0-4300-001-0000-6000-0000		25.37
Check # 5020053	63	Check Amt	Status	Cleared	ROSSI BUILDING MATERIALS (ROSSIB/1)		
36102-1	Open PO for Supplies				63-0000-0-4300-001-0000-6000-0000		48.98
36715-1	Open PO for Supplies				63-0000-0-4300-001-0000-6000-0000		31.92
Check # 5020054	01	Check Amt	Status	Cleared	SCHOOL SERVICES OF CALIFORNIA (SCHSER/2)		
W134983-IN	Budget Workshop				01-0000-0-5200-001-0000-7200-0000		325.00
Check # 5020055	01	Check Amt	Status	Cleared	CA DEPT OF JUSTICE (STOFC2/1)		
780424	Fingerprinting				01-0000-0-5814-001-0000-7200-0000		64.00
Check # 5020056	63	Check Amt	Status	Cleared	TPX COMMUNICATIONS (TPXCOM/1)		
183195751-0	Phone Services				63-0000-0-5903-001-0000-6000-0000		3,053.45
Check # 5020057	01	Check Amt	Status	Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2)		
039340331152	School Fee				01-0002-0-5800-150-1110-1000-9048		62.05
039340331153	Model UN Delegate Fee				01-0002-0-5800-150-1110-1000-9048		1,313.12
Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 12/19/2024, Ending Check Date = 12/19/2024, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)							
ERP for California							
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Register 000351 - 12/19/2024

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	14,496.20	Status	Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2) - continued	
Check # 5020057	01						
0766230230	Campground Deposit, AE Week				01-0002-0-5800-150-1110-1000-8157	246.40	
111-0994831-3313868	HDMI Transmitters, Amazon				01-0002-0-4300-150-3800-1000-8167	796.10	
111-1937816-7273838	Amazon, Modeling Clay				01-0794-0-4300-150-1110-1000-0000	48.87	
111-2169020-5618607	Woodshop Supplies				01-0794-0-4300-150-3800-1000-8168	29.12	
111-3002535-2310608	Woodshop Supplies				01-0794-0-4300-150-3800-1000-8168	32.34	
111-4129778-8317047	Woodshop Supplies				01-0794-0-4300-150-3800-1000-8168	187.19	
111-4862745-6925855	Open PO for Maintenance Items				01-8150-0-4300-001-0000-8110-0000	10.78	
11196672026112-1-2	Spotify Subscription				01-0002-0-5800-150-3800-1000-8167	19.99	
112-0383257-4682660	Classroom Supplies				01-0794-0-4300-220-1110-1000-0000	25.25	
112-0648932-5899404	12V Batteries				01-0000-0-4300-150-0000-2420-9015	74.42	
112-1902303-9917039	Classroom Supplies				01-0794-0-4300-220-1110-1000-0000	74.47	
112-2382814-4035437	Vacuum for D.O.				01-0000-0-4300-001-0000-8200-0000	269.68	
112-3086168-8486602	Classroom Supplies				01-0795-0-4300-220-1110-1000-0000	47.44	
112-3145756-4861063	Wrist Rest				01-0794-0-4300-220-1110-1000-0000	52.59	
112-3396391-4072201	Custodial Supplies				01-0000-0-4300-001-0000-8200-0000	242.65	
112-3396391-4072201B	Custodial Supplies				01-0000-0-4300-001-0000-8200-0000	21.45	
112-5389818-0851412	iPad minis for Maintenance				01-8150-0-4300-001-0000-8110-0000	161.79	
112-5598675-4121028	Label Maker Tape				01-0794-0-4300-220-0000-2700-0000	22.74	
112-5740265-6798611	Open PO for Maintenance Items				01-8150-0-4300-001-0000-8110-0000	45.35	
112-7041517-4724225	Volleyball Antenna Set				01-0002-0-4300-220-1110-4200-0000	51.77	
112-7743563-9417858	D & D Supplies, MUSE Funded				01-9003-0-4300-220-1110-1000-0000	29.44	
112-8277952-9129044	Custodial Supplies				01-0000-0-4300-001-0000-8200-0000	105.70	
112-8375083-5353839	Basketballs				01-0002-0-4300-220-1110-4200-0000	283.69	
112-9295557-3464242	Laptop Battery				01-0000-0-4300-001-0000-2420-9015	48.53	
112-9656348-8803405	Dodge Balls				01-0795-0-4300-220-1110-1000-0000	24.80	
14225955	Crown Athletics Awards				01-0000-0-4300-150-1110-4200-0000	376.20	
14239032	Crown Athletic Awards				01-0000-0-4300-150-1110-4200-0000	131.91	
21611144	OSHA Construction Training				01-6387-0-5800-150-3800-1000-8168	119.98	
30672156233499	Annual Storm Water Permits, 22/23 - 24/25				01-0740-0-5800-001-0000-3600-0000	5,267.99	
3488658752	Woodshop Supplies				01-0794-0-4300-150-3800-1000-8168	98.18	
38645F02-0003	Open AI				01-6300-0-5800-220-1110-1000-0000	20.00	
C81C90DB-294476	Digital Subscription				01-0794-0-5800-150-1110-1000-0000	29.90	
DP25-00126	Docusign for SPED Dept.				01-0811-0-5800-001-5760-1120-0000	600.00	
DP25-00127	SurveyMonkey Subscription				01-0000-0-5800-001-0000-7200-0000	468.00	
DP25-00130	AME Institute Conference				01-6266-0-5200-150-3800-1000-0000	437.75	
DP25-00131	AME Institute Conference Fees				01-6266-0-5200-150-3800-1000-0000	391.40	
INV280213596	Monthly Zoom Subscription, Cloud Recording				01-0000-0-5800-001-0000-7110-0000	40.00	
WG75572742	Door Stops				01-0794-0-4300-150-0000-2700-0000	234.84	
WM85631386	Scaffolding for Maintenance				01-8150-0-4400-001-0000-8110-0000	1,952.33	

Register 000351 - 12/19/2024

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	86.00	Status	Cleared	WHISPERING PINES WATER (WHISPE/2)	
Check # 5020058	01	Drinking Water				01-0794-0-4300-150-0000-2700-0000	81.00
						01-0794-0-5800-150-0000-2700-0000	5.00
Check # 5020059	01		1,951.53	Status	Printed	XEROX CORPORATION (XEROXC/2)	
022586388		Copy Machine Rental				01-0000-0-4300-155-0000-2700-1074	34.23
						01-0000-0-5600-155-0000-2700-1074	114.94
022586389		Copy Machine Rental				01-0000-0-4300-220-0000-2420-1074	83.89
						01-0000-0-5600-220-0000-2420-1074	123.96
022586390		Copy Machine Rental				01-0000-0-4300-150-0000-2420-1074	79.31
						01-0000-0-5600-150-0000-2420-1074	123.96
022586391		Copy Machine Rental				01-0000-0-4300-220-0000-2700-1074	793.46
						01-0000-0-5600-220-0000-2700-1074	134.37
022586392		Copy Machine Rental				01-0000-0-4300-150-0000-2700-1074	262.77
						01-0000-0-5600-150-0000-2700-1074	125.32
022586394		Copy Machine Rental				01-0000-0-4300-246-0000-2700-1074	20.50
						01-0000-0-5600-246-0000-2700-1074	23.48
022586395		Copy Machine Rental				01-0000-0-4300-221-0000-2700-1074	7.88
						01-0000-0-5600-221-0000-2700-1074	23.46

* Break in sequence

Check # VCH-00000622	01	Check Amt	139.41	Status	Printed	MORSE, JASON J (000146 - Emp)	
EP25-00098		Maintenance Mileage November				01-8150-0-5200-001-0000-8110-0000	39.99
EP25-00099		Maintenance and Supe Mileage November				01-0000-0-5200-001-0000-7150-0000	81.74
						01-8150-0-5200-001-0000-8110-0000	17.68
Check # VCH-00000623	13	Check Amt	172.95	Status	Printed	PRICE, DIANE (000173 - Emp)	
EP25-00100		Oranges and Chips for Cafeteria				13-5310-0-4700-001-0000-3700-8634	112.95
						13-7033-0-4700-001-0000-3700-0000	60.00
Check # VCH-00000624	01	Check Amt	240.00	Status	Printed	SLUIS, BRAM C (001498 - Emp)	
EP25-00102		Cell Phone Reimbursement, 6 Months				01-8150-0-5903-001-0000-8110-0000	240.00
Check # VCH-00000625	63	Check Amt	1,071.62	Status	Printed	BANDWIDTH INC. (BANDWI/1)	
BWUS10690309		Open Purchase Order for Telephone Services				63-0000-0-5903-001-0000-6000-0000	1,071.62
Check # VCH-00000626	01	Check Amt	5,000.00	Status	Printed	FOSTER & FOSTER (FOSTER/1)	
34131		GASB 75 Reports 23/24				01-0000-0-5800-001-0000-7200-0000	5,000.00
Check # VCH-00000627	21	Check Amt	869.15	Status	Printed	GOPHER SPORTS EQUIPMENT (GOPHER/1)	
IN418033		PE Storage Equipment				21-9012-0-6200-150-0000-8500-9916	869.15
Check # VCH-00000628	63	Check Amt	5,509.37	Status	Printed	MCN REVOLVING FUND (MCNREV/1)	
DP25-00128		USAC Payment Reimburse				63-0000-0-5800-001-0000-6000-0000	5,509.37

Register 000351 - 12/19/2024

Bank Account COUNTY - AP Checks

Payment Id Comment

Check #	VCH-000000629	21	Check Amt	4,777.60	Status	Printed	QUATTROCCHI KWOK ARCHITECTS (QUATTR/1)	4,777.60
26896			Gymnasium & Tech Center Modernization			21-9012-0-6200-150-0000-8500-9914		
Check #	VCH-000000630	01	Check Amt	4,769.56	Status	Printed	NICK BARBIERI TRUCKING, LLC (RWCOAS/2)	
1175579-IN			Diesel and Regular Fuel for Vehicles and Heating			01-1100-0-5520-220-0000-8200-0000		4,769.56
Check #	VCH-000000631	68	Check Amt	859.57	Status	Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)	
12-8-24			Dental and Vision Claims			68-0000-0-5800-000-0000-6000-0000		624.57
						69-0000-0-5800-000-0000-6000-0000		235.00
Check #	VCH-000000632	63	Check Amt	669.52	Status	Printed	STREAKWAVE (STREAK/1)	
SI5096713			Supplies			63-0000-0-4300-001-0000-6000-0000		643.93
						63-0000-0-4300-001-0000-6000-0000		48.62
						63-0000-0-4360-001-0000-6000-0000		1.93
						63-0000-0-4360-001-0000-6000-0000		25.59
Check #	VCH-000000633	01	Check Amt	1,384.68	Status	Printed	WAXIE SANITARY SUPPLY (009737/1)	
82918012			Custodial Supplies			01-0000-0-4300-001-0000-8200-0000		1,384.68

Number of Items

46

Totals for Register 000351

135,651.53

2025 FUND-OBJ Expense Summary / Register 000351

01-4300	7,360.18
01-4365	700.64
01-4400	1,952.33
01-5200	1,293.56
01-5510	22,483.55
01-5520	4,769.56
01-5600	3,779.49
01-5800	44,615.43
01-5813	300.00
01-5814	94.00
01-5815	139.00
01-5903	2,009.47
01-9110*	89,497.21-
Totals for Fund 01	89,497.21
12-4300	53.56
12-5510	346.42
12-5800	593.50
12-5903	90.86
Totals for Fund 01	89,497.21-

Selection

Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 12/19/2024, Ending Check Date = 12/19/2024, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

046 - Mendocino Unified School District

Generated for Tiffany Grant (TGRANT), Jan 10 2025 8:58AM

2025 FUND-OBJ Expense Summary / Register 000351 (continued)

12-9110*		1,084.34-
Totals for Fund 12	1,084.34	1,084.34-
13-4700	185.98	
13-5800	2,601.00	
13-9110*		2,786.98-
Totals for Fund 13	2,786.98	2,786.98-
21-4300	221.12	
21-5800	4,000.00	
21-6200	5,646.75	
21-9110*		9,867.87-
Totals for Fund 21	9,867.87	9,867.87-
40-6170	3,550.00	
40-9110*		3,550.00-
Totals for Fund 40	3,550.00	3,550.00-
63-4300	798.82	
63-4360	27.52	
63-5500	106.50	
63-5520	136.17	
63-5530	208.03	
63-5600	180.00	
63-5800	18,331.07	
63-5903	8,268.00	
63-9110*		28,005.56-
63-9550*		50.55-
Totals for Fund 63	28,056.11	28,056.11-
68-5800	624.57	
68-9110*		624.57-
Totals for Fund 68	624.57	624.57-
69-5800	235.00	
69-9110*		235.00-
Totals for Fund 69	235.00	235.00-
Totals for Register 000351	135,702.08	135,702.08-

* denotes System Generated entry

Net change to Cash 9110 135,651.53-Credit

Register 000352 - 01/03/2025

Bank Account COUNTY - AP Checks

Payment Id

Check # 5020615

000022756497

000022756498

Comment

Telephone Services

Check # 5020616

4092196900

Check Amt

Check Amt

Check # 5020617

P2410576521

Status

Status

Check # 5020618

24-761

Printed

Printed

Check # 5020619

6313570454

AT&T (AT&TC3/2)

AT&T (AT&TC3/2)

Check # 5020620

393386

Printed

Printed

Check # 5020621

8658020613-3NOV2024

AT&T (00AT&T/1)

AT&T (00AT&T/1)

Check # 5020622

0022396

Printed

Printed

Check # 5020623

12-15-24

AT&T (00AT&T/1)

AT&T (00AT&T/1)

Check # 5020624

000022756499

Printed

Printed

Check # 5020625

000022756500

AT&T (00AT&T/1)

AT&T (00AT&T/1)

Check # 5020626

000022756501

Printed

Printed

Check # 5020627

000022756502

AT&T (00AT&T/1)

AT&T (00AT&T/1)

Check # 5020628

000022756503

Printed

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Check # 5020629

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AT&T (00AT&T/1)

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Check # 5020630

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Check # 5020631

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Check # 5020632

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Check # 5020633

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Check # 5020634

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Check # 5020635

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Check # 5020636

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Check # 5020637

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Check # 5020638

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Check # 5020639

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Check # 5020640

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Check # 5020641

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Check # 5020642

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Check # 5020643

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Check # 5020645

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Check # 5020646

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Check # 5020647

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Check # 5020648

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Check # 5020666

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Check # 5020667

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Check # 5020684

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Check # 5020687

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AT&T (00AT&T/1)

Check # 5020688

000022756563

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Check # 5020689

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Check # 5020691

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Check # 5020692

000022756567

Printed

Printed

Check # 5020693

000022756568

AT&T (00AT&T/1)

2025 FUND-OBJ Expense Summary / Register 000352 (continued)

01-9110*	1,541.40-
Totals for Fund 01	1,541.40
12-5903	96.42
12-9110*	96.42-
Totals for Fund 12	96.42-
15-5800	146.00
15-9110*	146.00-
Totals for Fund 15	146.00-
21-5800	1,370.00
21-6200	12,775.93
21-9110*	14,145.93-
Totals for Fund 21	14,145.93-
63-5903	7,501.47
63-9110*	7,501.47-
Totals for Fund 63	7,501.47-
68-5800	1,596.14
68-9110*	1,596.14-
Totals for Fund 68	1,596.14-
69-5800	197.50
69-9110*	197.50-
Totals for Fund 69	197.50-
Totals for Register 000352	25,224.86
	25,224.86-

* denotes System Generated entry

Net change to Cash 9110 25,224.86-Credit

Register 000353 - 01/09/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	30.00	Status	Printed	CANDRA MOYER (CANDRA MOYE - Payee)	01-0000-0-5814-001-0000-7200-0000	30.00
Check # 5020768	01	Fingerprinting	30.00	Status	Printed	FREDERICK, AIMEE J (001541 - Emp)	01-0000-0-5814-001-0000-7200-0000	30.00
DP25-00132								
Check # 5020769	01	Drama Teacher Academy, 4 month fees	148.00	Status	Printed	HOOSHYAR, ZAHRA (001621 - Emp)	01-6266-0-5800-220-1110-1000-0000	148.00
EP25-00106								
Check # 5020770	01	Fingerprinting	30.00	Status	Printed	MILLER, MEGHAN C (000271 - Emp)	01-0000-0-5814-001-0000-7200-0000	30.00
EP25-00108								
Check # 5020771	01	Ukiah Meeting Mileage	87.10	Status	Printed	PORTER-STAUFFER, AMIRA R (001622 - Emp)	01-6266-0-5200-150-5760-1120-0000	87.10
EP25-00105								
Check # 5020772	01	Fingerprinting	30.00	Status	Printed	ADVANCED SECURITY SYSTEMS (ADVSEC/I)	01-0000-0-5814-001-0000-7200-0000	30.00
EP25-00107								
Check # 5020773	01	Security and Monitoring	70.12	Status	Printed	ALPHA ANALYTICAL LABS INC (ALPHAA/I)	01-8150-0-5800-221-0000-8110-2089	70.12
719987								
Check # 5020774	01	Open P.O. Water Testing	260.00	Status	Printed	ANGEL'S AUTOMOTIVE (ANGELS/I)	01-8150-0-5800-001-0000-8110-2096	140.00
4125629-MENUSD								
4127037-MENUSD								
4127044-MENUSD								
Check # 5020775	01	Tires for Maintenance Truck	1,171.00	Status	Printed	AT&T MOBILITY (00AT&T/3)	01-8150-0-4363-001-0000-8110-0000	1,171.00
0838038								
Check # 5020776	63	Telephone Services	856.42	Status	Printed	BAVCO (08AVCO/I)	63-0000-0-5903-001-0000-6000-0000	856.42
24297170								
Check # 5020777	01	Water System Supplies	1,339.91	Status	Printed	CLM INSPECTION SERVICES (CLMINS/I)	01-8150-0-4300-150-0000-8110-2096	156.93
309162								
309354								
Check # 5020778	21	Phase 2 Inspection Services	4,000.00	Status	Printed	FERRELL GAS (FERREL/I)	01-8150-0-4300-150-0000-8110-0000	1,182.98
017								
Check # 5020779	01	Heating Fuel, Multiple Sites + Propane for Bus	552.20	Status	Printed	HOPPER DAIRY (HOPPER/I)	01-1100-0-5520-220-0000-8200-0000	95.71-
1128439351R1030616R1								
1129020764								
Check # 5020780	01	5 Keys for High School	135.00	Status	Printed	HARDWARE TECH INC (HARDWA/I)	01-1100-0-5520-220-0000-8200-0000	647.91
81028								
Check # 5020781	13	Dairy for Cafeteria	773.39	Status	Printed		01-8150-0-4300-150-0000-8110-0000	135.00
1017 12-15-24								
67315334								
67315375								
67700981								

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/9/2025, Ending Check Date = 1/9/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000353 - 01/09/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	773.39	Status	Printed	HOPPER DAIRY (HOPPER/1) - continued	
Check # 5020781	13						
68010750	Dairy for Cafeteria	Check Amt	773.39	Status	Printed	13- 5310- 0- 4700- 001- 0000- 3700- 0000	334.86
Check # 5020782	01						
63700439068	2 Tires, Traction Retread	Check Amt	591.44	Status	Printed	LES SCHWAB (LESSCH/1)	
Check # 5020783	63						
003B	Reissue Check #5107528	Check Amt	120.00	Status	Printed	01- 0740- 0- 4363- 001- 0000- 3600- 0000	591.44
Check # 5020784	01						
R16409	Sewer Service	Check Amt	3,552.72	Status	Printed	63- 0000- 0- 5800- 001- 0000- 6000- 0000	120.00
R16410	Sewer Service	Check Amt	14,466.54	Status	Printed	MENDOCINO CITY COMM. SERV'S (MCITYC/1)	
R16411	Sewer Service	Check Amt				01- 0000- 0- 5530- 001- 0000- 8200- 0000	424.44
R16535	Sewer Service	Check Amt				01- 0000- 0- 5530- 220- 0000- 8200- 0000	1,749.20
		Check Amt				01- 0000- 0- 5530- 150- 0000- 8200- 0000	1,216.12
		Check Amt				01- 0000- 0- 5530- 150- 0000- 8200- 0000	162.96
Check # 5020785	21						
2659815	Removal of Modular Restroom	Check Amt	14,466.54	Status	Printed	MOBILE MODULAR MANAGEMENT CORP (MOBILM/1)	
Check # 5020786	21						
INV0635	5 Shades for HS	Check Amt	375.00	Status	Printed	21- 9012- 0- 5600- 150- 0000- 8700- 9914	14,466.54
Check # 5020787	01						
6905412483-4DEC2024	Electricity for District	Check Amt	1,431.63	Status	Printed	NORTHERN SHADES (NORSHA/1)	
Check # 5020788	01						
176477120U041	Garbage Collection	Check Amt	2,464.05	Status	Printed	21- 9012- 0- 6200- 150- 0000- 8500- 9916	375.00
176513933U039	Garbage Collection	Check Amt				PG&E (00PG&E/1)	
176513934U039	Garbage Collection	Check Amt	1,431.63	Status	Printed	01- 0000- 0- 5510- 006- 0000- 8200- 0000	1,431.63
176513944U039	Garbage Collection	Check Amt					
Check # 5020789	01						
39736-1	Maintenance Supplies	Check Amt	1,026.93	Status	Printed	REDWOOD WASTE SOLUTIONS INC (RWWAST/1)	
39793-1	Maintenance Supplies	Check Amt				12- 6105- 0- 5540- 222- 7110- 8200- 0000	97.41
41274-1	Maintenance Supplies	Check Amt				01- 0000- 0- 5540- 220- 0000- 8200- 0000	1,821.03
		Check Amt				01- 0000- 0- 5540- 001- 0000- 8200- 0000	440.33
		Check Amt				01- 0000- 0- 5540- 221- 0000- 8200- 0000	105.28
Check # 5020790	13						
151360 DECEMBER 2024	Cafeteria Food	Check Amt	819.04	Status	Printed	ROSSI BUILDING MATERIALS (ROSSIB/1)	
Check # 5020791	01						
JANUARY 24-25	Medical Insurance	Check Amt				01- 8150- 0- 4300- 155- 0000- 8110- 0000	75.22
Check # 5020792	01					01- 8150- 0- 4300- 155- 0000- 8110- 0000	51.72
JANUARY 24-25	Employee Life Insurance	Check Amt				01- 8150- 0- 4300- 001- 0000- 8110- 0000	899.99
Check # 5020793	01						
21524	Portable Toilet Rental	Check Amt	106,730.25	Status	Printed	SAFEWAY INC. (SAFEWA/2)	
		Check Amt				13- 5310- 0- 4700- 001- 0000- 3700- 0000	797.44
		Check Amt				13- 5310- 0- 4700- 001- 0000- 3700- 8634	21.60
Check # 5020791	01						
JANUARY 24-25	Medical Insurance	Check Amt				01- - - 9514- - - -	106,730.25
Check # 5020792	01						
JANUARY 24-25	Employee Life Insurance	Check Amt	963.48	Status	Printed	SUN LIFE FINANCIAL (SUNLIF/1)	
Check # 5020793	01						
21524	Portable Toilet Rental	Check Amt	164.73	Status	Printed	THOMPSON'S PORTASEPTIC INC. (THOMPS/1)	963.48
		Check Amt				01- 0000- 0- 5600- 150- 1110- 4200- 0000	164.73

Register 000353 - 01/09/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment	Check Amt	151.02	Status	Printed	THOMSON REUTERS - WEST/PAYMEN T CENTER (THOMSO/2)	151.02
Check # 5020794	01	CA Ed Code 2025			01- 0000- 0- 5800- 001- 0000- 7150- 0000		151.02
Check # 5020795	13				UKIAH PAPER SUPPLY INC (UKIAHP/1)		
563939		Paper Products for Cafeteria			13- 5310- 0- 4300- 001- 0000- 3700- 0000		215.70
Check # 5020796	13				US FOODS INC. SAN FRANCISCO (USFOOD/2)		
4590543		Cafeteria Food and Snack			13- 5310- 0- 4700- 001- 0000- 3700- 0000		1,059.39
					13- 5310- 0- 4700- 001- 0000- 3700- 8634		149.39
Check # 5020797	01				VERIZON WIRELESS (VERIZO/1)		
5231101714		Cell Phone, Superintendent			01- 0000- 0- 5902- 001- 0000- 7150- 0000		141.93
Check # 5020798	12				XEROX CORPORATION (XEROXC/2)		
022771147		Copy Machine Rental			12- 6105- 0- 4300- 222- 7110- 1000- 1074		2.63
					12- 6105- 0- 5600- 222- 7110- 1000- 1074		23.46
* Break in sequence							
Check # VCH-00000635	01				NICK BARBIERI TRUCKING, LLC (RWCOAS/2)		
1176321-IN		Diesel and Regular Fuel for Vehicles and Heating			01- 0740- 0- 4361- 001- 0000- 3600- 0000		1,570.20
1178864-IN		Diesel and Regular Fuel for Vehicles and Heating			01- 0740- 0- 4361- 001- 0000- 3600- 0000		1,393.74
1179628-IN		Diesel and Regular Fuel for Vehicles and Heating			01- 1100- 0- 5520- 220- 0000- 8200- 0000		4,774.78
Check # VCH-00000636	68				REDWOOD HEALTH SERVICES (RWHEAL/1)		
12-22-24		Dental Claims			68- 0000- 0- 5800- 000- 0000- 6000- 0000		2,430.06
12-29-24		Dental Claims			68- 0000- 0- 5800- 000- 0000- 6000- 0000		1,472.32
Check # VCH-00000637	63				STREAKWAVE (STREAK/1)		
S15098968		Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		340.48
					63- 0000- 0- 4360- 001- 0000- 6000- 0000		18.01
Check # VCH-00000638	63				TEAMVIEWER (TEAMVI/1)		
R03531081		Annual Subscription			63- 0000- 0- 5800- 001- 0000- 6000- 0000		610.80
Check # VCH-00000639	01				WAXIE SANITARY SUPPLY (009737/1)		
82929891		Custodial Supplies			01- 0000- 0- 4300- 001- 0000- 8200- 0000		754.89

Number of Items 36

Totals for Register 000353

2025 FUND-OBJ Expense Summary / Register 000353

01-4300	3,256.73
01-4361	2,963.94
01-4363	1,762.44
01-5200	87.10
01-5510	1,431.63

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 1/9/2025, Ending Check Date = 1/9/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

046 - Mendocino Unified School District

Generated for Tiffany Grant (TGRANT), Jan 10 2025 9:04AM

2025 FUND-OBJ Expense Summary / Register 000353 (continued)

01-5520	5,326.98	
01-5530	3,552.72	
01-5540	2,366.64	
01-5600	164.73	
01-5800	629.14	
01-5814	90.00	
01-5902	141.93	
01-9110*		129,467.71-
01-9514	106,730.25	
01-9526	963.48	
Totals for Fund 01	129,467.71	129,467.71-
12-4300	2.63	
12-5540	97.41	
12-5600	23.46	
12-9110*		123.50-
Totals for Fund 12	123.50	123.50-
13-4300	215.70	
13-4700	2,801.21	
13-9110*		3,016.91-
Totals for Fund 13	3,016.91	3,016.91-
21-5600	14,466.54	
21-5800	4,000.00	
21-6200	375.00	
21-9110*		18,841.54-
Totals for Fund 21	18,841.54	18,841.54-
63-4300	340.48	
63-4360	18.01	
63-5800	730.80	
63-5903	856.42	
63-9110*		1,945.71-
Totals for Fund 63	1,945.71	1,945.71-
68-5800	3,902.38	
68-9110*		3,902.38-

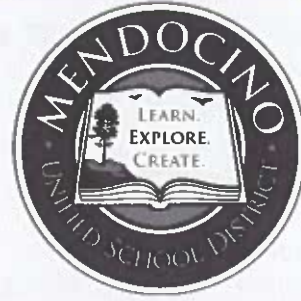
Totals for Fund 68	3,902.38	3,902.38-
Totals for Register 000353	157,297.75	157,297.75-

* denotes System Generated entry

Net change to Cash 9110 157,297.75-Credit

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Mendocino Unified School District



MINUTES

BOARD WORKSHOP

JANUARY 8, 2025

**COMMUNITY CENTER OF MENDOCINO
998 SCHOOL STREET
MENDOCINO, CA 95460**

9:00 A.M. – 12:00 A.M. - OPEN SESSION

Board Priorities

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at <https://www.mendocinoused.org/District/3015-Untitled.html>

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

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

1. 9:00 A.M. OPEN MEETING, CALL TO ORDER AND ROLL CALL

1.1. Call to order and roll call

The meeting was called to order at 9:03 A.M. Present were Trustees Bloyd, Morton, Griffen and Aum. Trustee Schaeffer was absent.

1.2. Approval of agenda

Items to be removed from the agenda or changes to the agenda should be done at this time.

MSA Griffen/Aum (4/0) to approve the agenda.

2. TIMED ITEM 9:05 A.M. - PARENT/COMMUNITY COMMENT

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

There were no parent/community comments.

3. INFORMATION/DISCUSSION

3.1. Student Substance Use

MHS Principal, Tobin Hahn, will provide the board with a presentation on "The Hijacking of the Teen Brain" which looks at influences that are barriers to student success and what the community and Board can do about them.

MHS Principal, Tobin Hahn, gave the attached presentation.

3.2. Barriers to Learning

The Board will discuss various identified barriers to learning including substance use, attendance and social media.

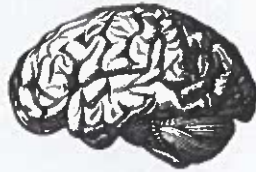
The Board spent time discussing the presentation given as well as identifying barriers to learning present within the district.

4. ADJOURNMENT

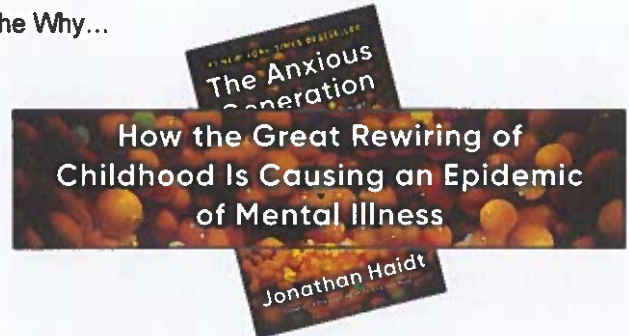
The next regular Board meeting is scheduled for **January 16, 2025 at the Mendocino High School.**

The meeting was adjourned at 11:30 A.M.

The Hijacking of the Teen Brain



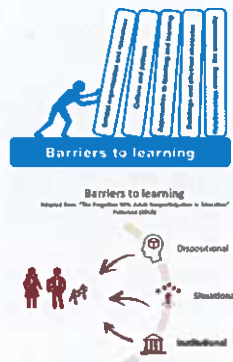
The Why...



The Purpose...

To explore what barriers are truly affecting the ability of our students to fulfill their capacities.

To explore what solutions might be available to us to overcome these barriers.



hi-jack
/ hi jak/

verb

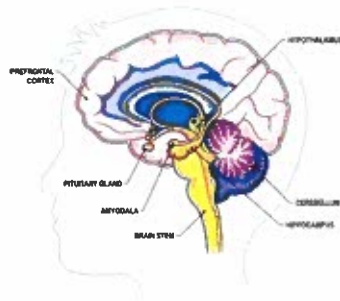
past tense: **hijacked**; past participle: **hijacked**

take over (something) and use it for a different purpose.

The Context...

Prefrontal Cortex Maturation: This area, responsible for decision-making, impulse control, and reasoning, continues to develop into the mid-20s. **Teenagers may have difficulty with self-regulation and risk assessment.**

Limbic System Sensitivity: The reward centers of the brain are highly active during adolescence, making **teens more susceptible to seeking out pleasurable activities**, sometimes without considering the consequences.



The Case Against Cell Phones | Phone bans spread nationwide

California to require schools to ban or limit student cell phone use by 2026

Virginia adopts statewide 'bell-to-bell' cell phone ban in public schools

Florida schools are banning cellphones. What do teachers, students think?

Washington schools are banning student cellphone use. Teachers are cheering

Explore

Impact of Social Media

1. **Social Validation:** The need for peer approval is heightened in adolescence. Social media can amplify this, leading to **anxiety, depression, or low self-esteem** if teens equate online interactions with self-worth.
2. **Sleep Disruption:** Excessive screen time, especially before bed, can interfere with sleep patterns, which are crucial for **brain development and emotional regulation**.
3. **Cyberbullying and Comparison:** Exposure to cyberbullying or constant comparison with others can negatively impact **mental health**.

Jonathan Haidt's Solutions

1. No smartphones before high school. Haidt suggests giving kids flip phones before high school so they can still stay connected for safety purposes
2. No social media before age 16
3. Phone-free schools. Haidt recommends asking school officials for options like lockers for students' phones
4. More free play and responsibility in the real world

"What kids really need to be doing is playing," Haidt said. "We're mammals. This is what all mammals do. Anyone who has had a puppy or a kitten, they want to play all the time, and so do toddlers, young children, even teenagers." - ABC News

Anxiety Prevalence by Age

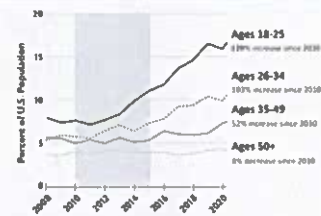


Figure 1.3. Percent of U.S. adults reporting high levels of anxiety by age group. (Source: U.S. National Survey on Drug Use and Health.)

Jonathan Haidt, *The Anxious Generation*

Major Depression Among Teens

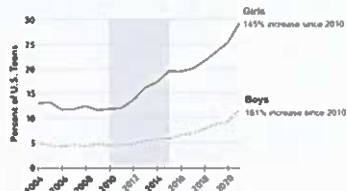


Figure 1.1. Percent of U.S. teens (ages 12-17) who had at least one major depressive episode in the past year, by self-report based on a symptom checklist. This was figure 7.1 in *The Coddling of the American Mind*, now updated with data beyond 2016. (Source: U.S. National Survey on Drug Use and Health.)

Jonathan Haidt, *The Anxious Generation*

Counterpoint

Using social media is not inherently beneficial or harmful to young people. Adolescents' lives online both reflect and impact their offline lives. In most cases, the effects of social media are dependent on adolescents' own personal and psychological characteristics and social circumstances

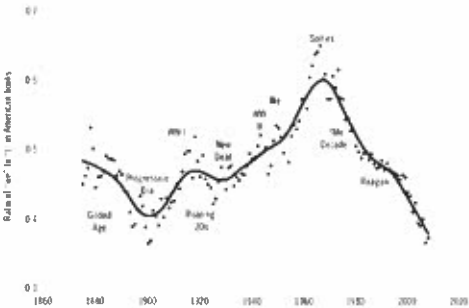
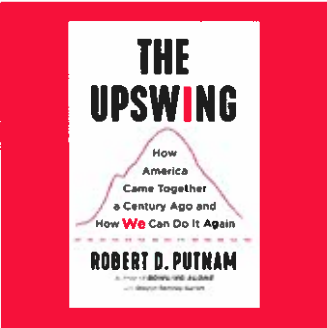
[American Psychological Association](#)

Findings suggesting causal associations are rare

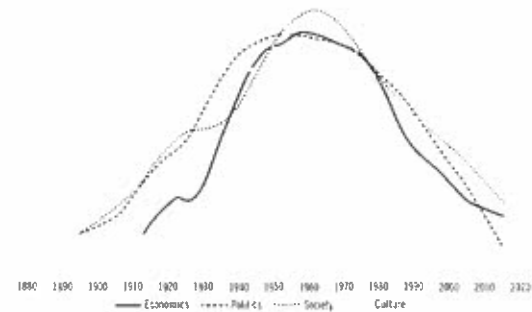
Long-term (i.e., multiyear) longitudinal research often is unavailable

Relatively few studies have been conducted with marginalized populations of youth

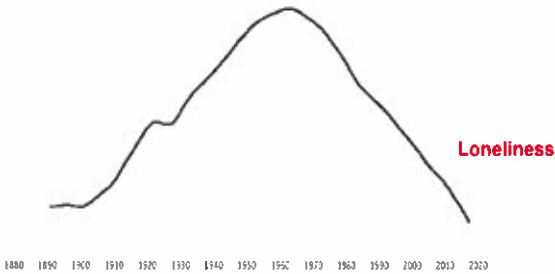
Another Theory



FROM “I” TO “WE” IN AMERICAN BOOKS, 1875–2009. First person pronouns over the years, as tracked through Ingram. Courtesy Robert Putnam and Shaylyn Romney Garrett



ECONOMIC, POLITICAL, SOCIAL AND CULTURAL TRENDS, 1880–2018. Through the early 1950s, all four metrics swing upward toward equity, expertise and a greater sense of the common good. The question: How do we move the metrics in that direction again? Courtesy: Robert Putnam and Shaylyn Romney Garrett



COMMUNITY VS. INDIVIDUALISM IN AMERICA, 1890–2017. “Ask not what your country can do for you.” Were those words spoken by JFK in 1961 revelers for a new era — or “Tops” for one that was ending? Courtesy: Robert Putnam and Shaylyn Romney Garrett

Meet Up with Friends Daily

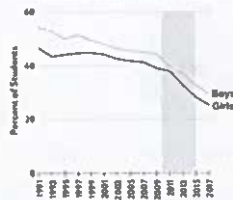


Figure 2.1. Percentage of U.S. students (8th, 10th, and 12th grade) who say that they meet up with their friends "almost every day" outside school.¹⁷ (Source: Monitoring the Future. I explain how I use this important dataset in the endnotes.)¹⁸

Jonathan Haidt, *The Anxious Generation*

Putnam's fixes...

They highlight the importance of **leaders with a strong moral compass**, heavy **youth participation**, and a "groundswell" of agitation along with an **insistence on political action**. They **caution against overreach**, such as **Prohibition**, an unfortunate overcorrection "into social control by well-meaning reformers who sought to protect women, children, and the poor."

- NPR book review

Teens Who Get Less Than 7 Hours of Sleep

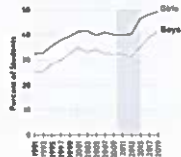


Figure 3.1. Percent of U.S. students (8th, 10th, and 12th grade) who get less than seven hours of sleep on most nights. (Source: Monitoring the Future.)¹⁹

Daily Time with Friends, by Age Group

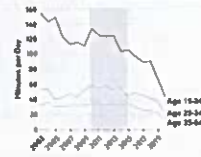


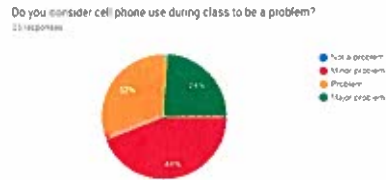
Figure 5.1. Daily average time spent with friends in minutes. Only the youngest age group shows a sharp drop before the 2020 data collection, which was performed after COVID restrictions had begun. (Source: American Time Use Study.)²⁰

Jonathan Haidt, *The Anxious Generation*

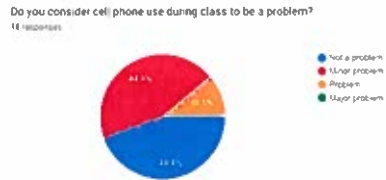
This brings us back to the issue of cell phone prohibition



March
2020

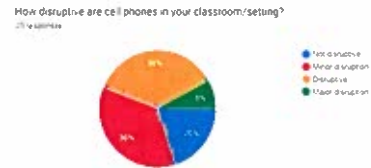


January
2025

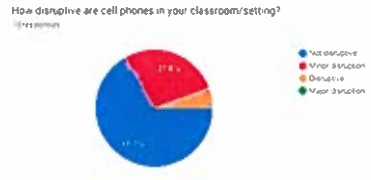


Staff Survey

March
2020

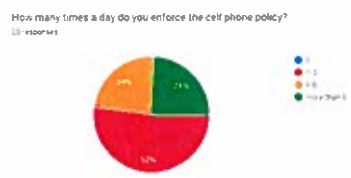


January
2025

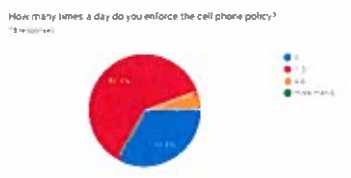


Staff Survey

March
2020

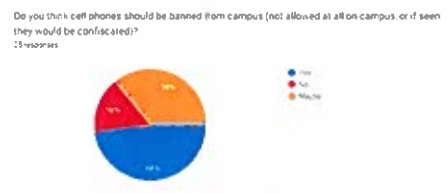


January
2025

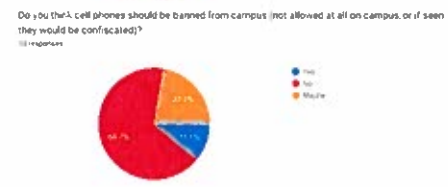


Staff Survey

March
2020



January
2025



Staff Survey

Reasons for Absence, Past 30 Days

	Grade 7 %	Grade 9 %	Grade 11 %	NT %
Does not apply: I didn't miss any school	26	33	28	--
Illness (feeling physically sick), including problems with breathing or your teeth	50	50	44	--
Were being bullied or mistreated at school <i>(In-School Only)</i>	0	3	0	--
Felt very sad, hopeless, anxious, stressed, or angry	23	22	16	--
Didn't get enough sleep	16	20	16	--
Didn't feel safe at school or going to and from school <i>(In-School Only)</i>	0	0	0	--
Had to take care of or help a family member or friend	5	0	8	--
Wanted to spend time with friends	3	0	16	--
Used alcohol or drugs	0	0	4	--
Were behind in schoolwork or weren't prepared for a test or class assignment	8	7	8	--
Were bored or uninterested in school	8	0	24	--
Had no transportation to school <i>(In-School Only)</i>	5	3	4	--
Other reason	32	10	20	--

California Healthy Kids Survey 2023

Is banning phones the answer or a "feel good" measure?

What else might be hijacking teen brains?

What else have we banned?

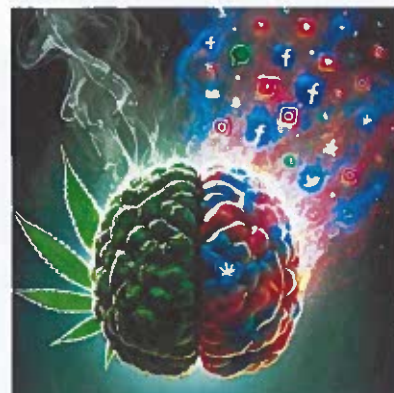
How has that gone?

Impact of Social Media

During the past 12 months, how many times did other students spread mean rumors or lies, or hurtful pictures, about you online, on social media, or on a cell phone?

	59	73	80
0 times (never)	16	10	4
1 time	11	10	12
2 to 3 times	14	7	4
4 or more times			

California Healthy Kids Survey 2023



The Why...

January 2023
Healthy Kids
Survey

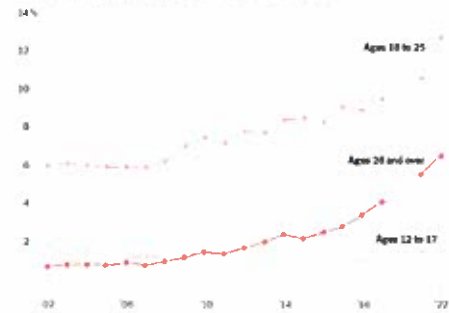
9th grade is
current juniors

	Grade 7 12	Grade 9 14	Grade 11 16
Substance Use			
Current alcohol or drug use ¹	13	37	85
Current marijuana use ²	11	27	56
Current binge drinking ¹	3	10	65
Very drunk or "high" 7 or more times, ever	3	17	54
Been drunk or "high" on drugs at school, ever	3	13	50
Current cigarette and pipe ¹	3	6	19
Current vaping ¹	8	27	35
Current tobacco vaping ¹	5	23	31
Current marijuana vaping ¹	3	20	35

<https://ketchik.org/reports-data/public-dashboards/785211e2-d5c0-4448-b90b-f69ce8fed330>

Rates of Regular Cannabis Use Have Risen

Source: The National Institute on Drug Abuse, 2019. Data from 2002 to 2018.



Source: The National Institute on Drug Abuse, 2019. Data from 2002 to 2018. The graph shows that the percentage of regular cannabis use has risen significantly for all age groups, with the most dramatic increase seen in the 18 to 25 age group.

The Why...

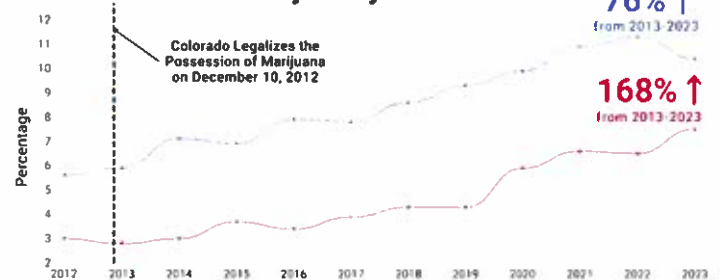
January 2023
Healthy Kids
Survey

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Current cigarette smoking ¹	3	6	19
Current vaping ¹	8	27	35
Current tobacco vaping ¹	5	23	31
Current marijuana vaping ¹	3	20	35

<https://ketchik.org/reports-data/public-dashboards/785211e2-d5c0-4448-b90b-f69ce8fed330>

Daily Marijuana Use



The increase from 2013 to 2023 is statistically significant at the .01 level (*)
Data Source: Monitoring The Future

SAM Substance Abuse Monitoring

Table A9.1

Summary Measures of Level of AOD Use and Perceptions

	Grade 7	Grade 9	Grade 11
Lifetime illicit AOD use to get "high" ¹	24	55	92
Lifetime alcohol or drug use	24	55	92
Lifetime marijuana use	21	42	69
Lifetime very drunk or high (7 or more times)	3	17	54
Current alcohol or drug use ²	13	37	85
Current marijuana use ²	11	27	56
Current heavy drug use ³	3	20	40
Current heavy alcohol use (binge drinking) ³	3	10	65
Current alcohol or drug use on school property ⁴	5	10	19
Harmfulness of occasional marijuana use ⁵	25	10	24
Difficulty of obtaining marijuana ⁶	5	11	4

Notes: Cells are empty if there are less than 10 respondents.

¹ Excludes prescription pain medication.

² Past 30 days.

³ In-School only.

⁴ Great harm.

⁵ Very difficult.

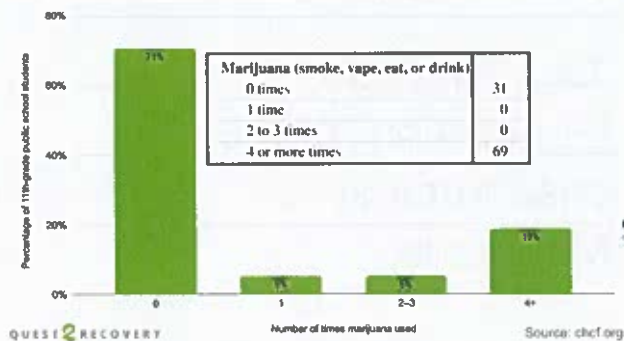
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1 time	16	10	4
2 to 3 times	11	10	12
4 or more times	14	7	4

California Healthy Kids Survey 2023

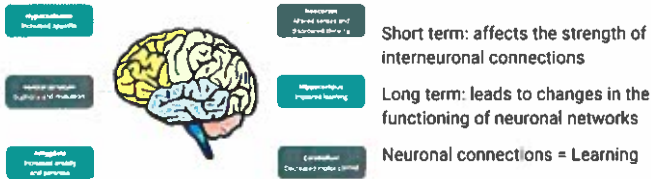
Marijuana Use Frequency Among 11th Graders in California



Influence of Drugs

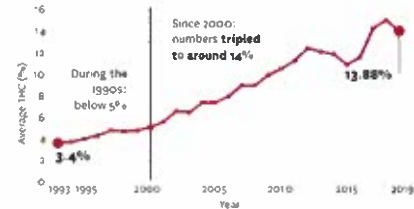
- Neuroplasticity:** The teenage brain is highly adaptable, which means that substances like drugs and alcohol can have more profound and long-lasting effects on brain structure and function.
- Addiction Risk:** Early exposure to drugs can increase the risk of developing substance use disorders later in life due to changes in the brain's reward system.
- Cognitive Impairment:** Drugs can affect memory, attention, and learning, impacting academic performance and social interactions.

Brain Chemistry - THC and Learning



The Problem With Modern Marijuana

Figure 1. Average Δ^9 -THC Concentration of Raw Plant Material Seized by the DEA, 1993 to 2019



Source: Evans, M. A., & O'Leary, M. (2019). *The Rise of Marijuana in the United States: A Review of the Literature*. *Journal of Cannabis Research*, 1(1), 1-10. <https://doi.org/10.1007/s40201-019-0001-1>

Cannabis Impacts Brain Plasticity via Astrocyte Receptors

Summary: Researchers discovered that cannabis affects brain development by interacting with CB1 receptors on astrocytes, not just neurons. Using a mouse model, they showed that removing these receptors impaired the brain's ability to adapt during critical periods of plasticity, particularly in the visual cortex.



Summary: Researchers discovered that cannabis affects brain development by interacting with CB1 receptors on astrocytes, not just neurons. Using a mouse model, they showed that removing these receptors impaired the brain's ability to adapt during critical periods of plasticity, particularly in the visual cortex.

This highlights how astrocytes, often seen as supportive cells, play a direct role in early brain flexibility. The findings suggest that disrupting CB1 receptor activity during development, such as through cannabis use, may have long-term impacts on learning and brain function.

Neuroscience Videos



Latest Neuro News

Neuroscience News: A Daily Dose of Neuroscience

The “Anxious Generation” of the case against Marijuana...


As America's Marijuana Use Grows, So Do the Harms


The drug, legal in much of the country, is widely seen as nonaddictive and safe. For some users, these assumptions are dangerously wrong.


More than 4.5 million use the drug daily or near daily, according to the estimates, and 81 percent of those users meet [the criteria for the disorder](#).

"That means **almost everybody that uses it every day is reporting problems with it**," said Dr. Wilson Compton, deputy director of the National Institute on Drug Abuse, who was not involved in the analysis. **"That is a very clear warning sign."**

—NYT

In midcoast Maine, a pediatrician sees teenagers so dependent on cannabis ~~that~~ they consume it practically all day, every day — "a remarkably scary amount," she said. 

From Washington State to West Virginia, psychiatrists treat rising numbers of people whose use of the drug has brought on delusions, paranoia and other symptoms of psychosis. 

And in the emergency departments of small community hospitals and large academic medical centers alike, physicians encounter patients with severe vomiting induced by the drug — a potentially devastating condition that once was rare but now, they say, is common. "Those patients look so sick," said a doctor in Ohio, who described them "writhing around in pain." 

Cannabis Use Disorder

As of 2023, there are currently 19,164,000 Americans ~~who had cannabis use disorder~~. Dr. Kevin Sabet has said, "Big Marijuana has set its sights on hooking a new generation of users by telling people their products are safe and even recreational."



About 18 million people — nearly a third of all users ages 18 and up — have reported symptoms of cannabis use disorder, according to estimates from a unique data analysis conducted for The Times by a [Columbia University epidemiologist](#). That would mean they **continue to use the drug despite significant negative effects on their lives**. Of those, about three million people are considered addicted.

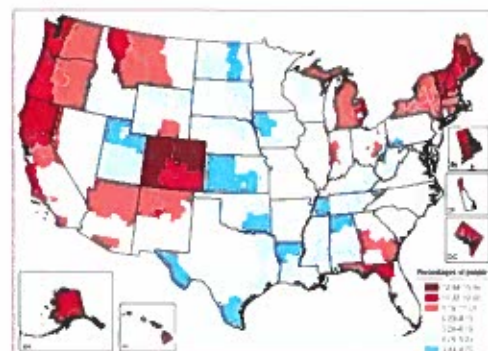
— NYT



- Persistent nausea — often in the morning.
- Repeated vomiting and retching (making the sound and movement of vomiting). This can happen up to five times an hour.
- Intense abdominal discomfort or pain.
- Fear of throwing up.
- Loss of appetite.

Hot baths and showers tend to help reduce or curb the symptoms. Many people with CHS will compulsively shower or bathe — often for hours every day — to relieve CHS symptoms.

Figure 1. Marijuana use in the past month among people aged 12 or older, by substate region: percentages, annual averages based on combined 2012 to 2014 data



California Department of Public Health

Using cannabis often during youth is linked to:

- Lower likelihood of graduating high school
- Lower school performance
- Challenges with working memory
- Higher risk of developing cannabis use disorder which peaks during late adolescence and among people in their early 20s
- Higher rate of self-harm



Frequent use of high THC cannabis in youth is also linked to higher risk for developing psychosis or psychotic disorders later on in life. This is especially true for those with higher genetic risk for psychotic disorders, who start using cannabis earlier, and who use it more often.

Table A9.1

Summary Measures of Level of AOD Use and Perceptions

	Grade 7 %	Grade 9 %	Grade 11 %
Lifetime illicit AOD use to get "high"	24	55	92
Lifetime alcohol or drug use	24	55	92
Lifetime marijuana use	21	42	69
Lifetime very drunk or high (7 or more times)	3	17	54
Current illicit drug use ^a	18	32	55
Current marijuana use ^a	11	27	46
Current very drunk ^a	3	20	28
Current heavy alcohol use (bunge drinking) ^b	3	10	65
Current alcohol or drug use on school property ^{b,c}	5	10	19
Harmfulness of occasional marijuana use ^d	25	10	24
Difficulty of obtaining marijuana ^e	5	11	4

Notes: Cells are empty if there are less than 10 in respondents.

^a Excludes prescription medication.

^b Past 30 days.

^c In School only.

^d Great harm.

^e Very difficult.

Why is substance use an issue in MUSD?

Ready availability of drugs



High rates of use



Excessive normalization

High rate of ACES



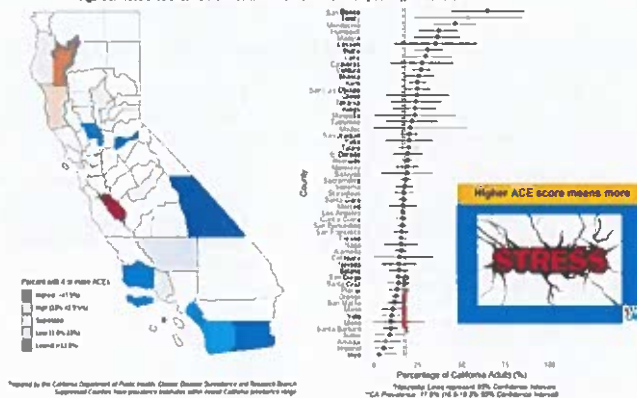
Abuse and
Addiction



"Cannabis **should not have a free pass** as something that is safe because it's legal — or safe because it's natural — because actually **it clearly causes harm in a number of my patients.**"

Dr. Scott Hadland, who oversees adolescent medicine at Mass General for Children and is an associate professor at Harvard Medical School.

Figure 6. Prevalence of Californian Adults with four or more ACEs by County, BRFSS 2015-2019



The Great Public Health Experiment

"There is no other quote-unquote medicine in the history of our country where your doctor will say, 'Go experiment and tell me what happens,'" said Carrie Bearden, a clinical psychologist and neuroscientist at the University of California, Los Angeles.

- NYT

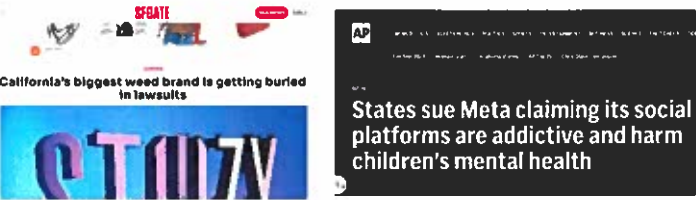
NIH

The prevalence of alcohol, tobacco, and other drug use increases rapidly from early to late adolescence, peaks during the transition to young adulthood, and declines through the remainder of adulthood.

There is accumulating evidence showing that the initiation of substance use early in life contributes to higher levels of use and abuse later in life.

Early onset is also associated with a host of later negative health, social, and behavioral outcomes including physical and mental health problems, violent and aggressive behavior, and adjustment problems in the workplace and family.

Lawsuits



The Same Playbook

Tech Industry	Marijuana, vaping, tobacco/nicotine
Courting youth through algorithms	Courting youth through candy-like products



Social Media v. Marijuana/Tobacco/Vape... The same threat?

In a New York Times op-ed published in June 2024, he declared that "it is time to require a surgeon general's warning label on social media platforms, stating that social media is associated with significant mental health harms for adolescents." This is just the latest volley in the surgeon general's fight against the youth mental health crisis, which he has called "the defining public health issue of our time." By proposing a surgeon general's warning label akin to those on tobacco products, Murthy is implying parallels between Big Tech and Big Tobacco.

Such an analogy is misleading about the effects of social media. Tobacco is clearly and definitively harmful. The research on social media is more ambiguous and complicated. While some youth are harmed by it—like those who are cyberbullied or using social media so excessively that it is disrupting their schoolwork or sleep—others benefit from or even thrive on it.

[slate.com](https://www.slate.com)

Why don't our youth get a warning label about marijuana?

Table A9.1

Summary Measures of Level of AOD Use and Perceptions

	Grade 7	Grade 9	Grade 11
Lifetime illicit AOD use to get "high" ¹	24	55	92
Lifetime alcohol or drug use	24	55	92
Lifetime marijuana use	21	42	69
Lifetime very drunk or high (7 or more times)	3	17	54
Current alcohol or drug use ²	13	37	85
Current marijuana use ¹	11	27	56
Current heavy drug use ¹	3	20	40
Current heavy alcohol use (binge drinking) ³	3	10	65
Current use of drug use on school property ⁴	3	10	56
Harmfulness of occasional marijuana use ⁵	25	10	24
Difficulty of obtaining marijuana ⁶	5	11	4

Notes: 1. Percentages of those who use drugs, ever, data not reported.

² Excludes prescription pain medication.

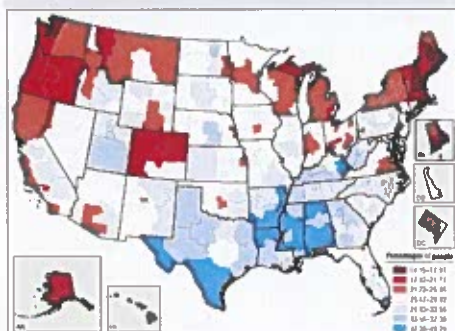
³ Past 30 days.

⁴ In-School only.

⁵ Great harm.

⁶ Very difficult.

Figure 2. Perceived great risk of harm from smoking marijuana once a month among people aged 12 or older, by substate region: percentages, annual averages based on combined 2012 to 2014 data



Marijuana - The Perception Problem

The Message Our Kids Hear

- Medicine
- An Herb
- Cure-all
- Not Addictive
- Harmless
- People don't get violent when they smoke weed
- Doesn't kill people
- "At least they're just smoking weed and not doing harder stuff" - Parent

This was your grandparents' marijuana

The Reality

- Increased THC concentrations
- CHS
- Psychosis
- Increased anxiety at higher doses
- Highly marketed products

Nicotine Pouches - the next public health experiment

Health experts say that nicotine has negative effects on everyone, but it is particularly dangerous for young people because it can cause physical changes in their still-developing brains. It is also a highly addictive stimulant. For adolescents and young adults, nicotine has detrimental effects on the developing brain. When your brain is forming, nicotine use can cause issues, including increased impulsivity and ADHD-type cognitive symptoms.

Another public health experiment:

"Because nicotine pouches are relatively new, the short- and long-term health consequences of using them are unclear."



CDC - Prevention

Research has aided our understanding of factors that help buffer youth from risky behaviors, including substance use. These are known as protective factors. Some protective factors for high-risk substance use include:

- Parent or family engagement.
- Family support.
- Parental disapproval of substance use.
- Parental monitoring.
- **School connectedness.**

So where do we go from here?



2022-2023 CHKS - School Connectedness

Table A2.1

Key Indicators of School Climate

	Grade 7 <i>n</i> ₁	Grade 9 <i>n</i> ₂	Grade 11 <i>n</i> ₃	NT <i>n</i> ₄	Table
School Engagement and Supports					
School connectedness ^a <i>(In-School Only)</i>	53	68	67	—	A6.4

2016-2017 and 2018-2019 CHKS - School Connectedness

Table A2.1

Key Indicators of School Climate and Student Well-Being

	Grade 7 %	Grade 9 %	Grade 11 %	NT %	Table
School Engagement and Supports					
School connectedness (high)	61	64	69	-	A4.5

Table A2.1

Key Indicators of School Climate and Student Well-Being

	Grade 9 %	Grade 11 %	Table
School Engagement and Supports			
School connectedness ¹	74	73	A4.6

2023 CHKS

Table A6.12B

School Boredom Profile Groups - 9th Grade

		School is really boring (Grade 9)										
		0 Strongly Disagree	1	2	3	4	5	6	7	8	9	10 Strongly Agree
School is worthless and a waste of time	Strongly Disagree 0	Low Boredom & High Value 23%				Mid-Boredom & High Value 17%				High Boredom & High Value 20%		
	1											
	2											
	3											
	4	Low Boredom & Mid-Value ¹				Mid-Boredom & Mid-Value 27%				High Boredom & Mid-Value 10%		
	5											
	6											
	7											
	8	Low Boredom & Low Value ¹				Mid-Boredom & Low Value ¹				High Boredom & Low Value 3%		
	9											
10 Strongly Agree												

2023 CHKS

Table A6.12A

School Boredom Profile Groups - 7th Grade

		School is really boring (Grade 7)										
		0 Strongly Disagree	1	2	3	4	5	6	7	8	9	10 Strongly Agree
School is worthless and a waste of time	Strongly Disagree 0	Low Boredom & High Value				Mid-Boredom & High Value				High Boredom & High Value		
	1											
	2	21%				34%				3%		
	3											
	4	Low Boredom & Mid-Value ¹				Mid-Boredom & Mid-Value				High Boredom & Mid-Value		
	5					5%				18%		
	6											
	7											
	8	Low Boredom & Low Value ¹				Mid-Boredom & Low Value ¹				High Boredom & Low Value		
	9									16%		
	10 Strongly Agree											

2023 CHKS

Table A6.12C

School Boredom Profile Groups - 11th Grade

		School is really boring (Grade 11)											
		0 Strongly Disagree	1	2	3	4	5	6	7	8	9	10 Strongly Agree	
School is worthless and a waste of time	Strongly Disagree 0	Low Boredom & High Value				Mid-Boredom & High Value 19%				High Boredom & High Value 31%			
	1												
	2												
	3												
	4	Low Boredom & Mid-Value ¹				Mid-Boredom & Mid-Value 4%				High Boredom & Mid-Value 23%			
	5												
	6												
	7												
	8	Low Boredom & Low Value ¹				Mid-Boredom & Low Value ¹				High Boredom & Low Value 0%			
	9												
	10 Strongly Agree												

What do these hijackers have in common?

They have major impacts on the developing brains of youth

Touted as benign, healthy, or a safer alternative

Each industry has methods of attracting and retaining youth customers

Public health experiments being carried out on our youth...

Solutions...

Digital Media

COPPA - Children's Online Privacy Protection Act of 1998

Must be 13 years old to sign a terms of service

But... no age verification

Marijuana, Vaping, Nicotine

Illegal to use under age 21

Marijuana use before age 18 is a critical risk period that is associated with future dependence and abuse (The Substance Abuse and Mental Health Services Administration)

Delay - but this is not enough

Barriers to Learning

"Neurons that fire together, wire together," meaning that activities that repeatedly activate a constellation of neurons cause those neurons to connect more closely, so if a child goes through puberty doing archery, or painting, or video games, or social media, it will cause lasting structural changes in the brain, especially if the activity is rewarding."

— Jonathan Haidt, *The Anxious Generation: How the Great Rewiring of Childhood Caused an Epidemic of Mental Illness*

"Marijuana use among adolescents and young adults can affect normal brain development, leading to problems in learning, memory, coordination, reaction time and judgment. Excessive and frequent use of marijuana is associated with hallucinations, paranoia, and a range of emotional problems."

- Mayo Clinic on teen marijuana use

Solutions...

Community Building

- Foster a "We" culture instead of an "I" culture

Shared Values - REDUCE NORMALIZATION

- K8 initiative to educate and empower parents to hold off giving their children phones/social media
- Local marijuana industry owning their contribution to the problem and actively countering youth marijuana consumption
- Reduce normalization of substance use

Solutions...

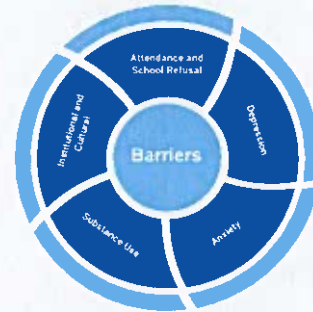
Healing and stress reduction and coping skills

- Robust counseling services and cessation and addiction services

Education

- Digital Citizenship and social media literacy
- Drug education

There are many interrelated barriers...



Solutions...

Engagement

- Maintaining and improving school programs
- Creating meaningful learning opportunities



Why have no parents come to the board about marijuana and substance use?

Why has the community not taken a stand on these issues, instead adding it to the responsibility of schools?

How can residents of Mendocino County call out Big Tech when they are guilty of the same tactics in their Marijuana Industry?

Warning Signs of Problematic Social Media Use

Adolescents should be routinely screened for signs of “problematic social media use” that can impair their ability to engage in daily roles and routines, and may present risk for more serious psychological harms over time.

Indicators of problematic social media use include

- a tendency to use social media even when adolescents want to stop, or realize it is interfering with necessary tasks
- spending excessive effort to ensure continuous access to social media
- strong cravings to use social media, or disruptions in other activities from missing social media use too much
- repeatedly spending more time on social media than intended
- lying or deceptive behavior to retain access to social media use
- loss or disruption of significant relationships or educational opportunities because of media use

Social media use should not restrict opportunities to practice in-person reciprocal social interactions, and should not contribute to psychological avoidance of in-person social interactions.

APA Recommendations on Social Media

Youth using social media should be encouraged to use functions that create opportunities for social support, online companionship, and emotional intimacy that can promote healthy socialization

Social media use, functionality, and permissions/consent should be tailored to youths’ developmental capabilities; designs created for adults may not be appropriate for children.

In early adolescence (i.e., typically 10–14 years), adult monitoring (i.e., ongoing review, discussion, and coaching around social media content) is advised for most youths’ social media use; autonomy may increase gradually as kids age and if they gain digital literacy skills. However, monitoring should be balanced with youths’ appropriate needs for privacy.

To reduce the risks of psychological harm, adolescents’ exposure to content on social media that depicts illegal or psychologically maladaptive behavior, including content that instructs or encourages youth to engage in health-risk behaviors, such as self-harm (e.g., cutting, suicide), harm to others, or those that encourage eating-disordered behavior (e.g., restrictive eating, purging, excessive exercise) should be minimized, reported, and removed;¹³ moreover, technology should not drive users to this content.

To reduce the risks of psychological harm, adolescents’ exposure to content on social media that depicts illegal or psychologically maladaptive behavior, including content that instructs or encourages youth to engage in health-risk behaviors, such as self-harm (e.g., cutting, suicide), harm to others, or those that encourage eating-disordered behavior (e.g., restrictive eating, purging, excessive exercise) should be minimized, reported, and removed;¹³ moreover, technology should not drive users to this content.

Need for Social Media Education

Adolescents’ social media use should be preceded by training in social media literacy to ensure that users have developed psychologically-informed competencies and skills that will maximize the chances for balanced, safe, and meaningful social media use.

- Digital Citizenship and Digital Literacy
- questioning the accuracy and representativeness of social media content
- understanding the tactics used to spread mis- and disinformation
- limiting “overpenetration” and “misestimation” errors that lead users to incorrectly estimate others’ behaviors or attitudes based on social media content (or reactions to content)
- signs of problematic social media use
- how to build and nourish healthy online relationships
- how to solve conflicts that can emerge on social media platforms
- how to refrain from excessive social comparisons online and/or better understand how images and content can be manipulated
- how to recognize online structural racism and critique racist messages
- how to safely communicate about mental health online

The use of social media should be limited so as to not interfere with adolescents' sleep and physical activity.

Adolescents should limit use of social media for social comparison, particularly around beauty- or appearance-related content.

Substantial resources should be provided for continued scientific examination of the positive and negative effects of social media on adolescent development.

Mendocino Unified School District



MINUTES

Regular Board Meeting

TUESDAY, DECEMBER 17, 2024

**MENDOCINO HIGH SCHOOL
10700 FORD STREET
MENDOCINO, CA 95460**

4:30 P.M. CLOSED SESSION – VIA TELECONFERENCE

(Closed Session Public Hearing – link on page 2)

**5:00 P.M. OPEN SESSION – IN PERSON at MENDOCINO HIGH SCHOOL
& VIA TELECONFERENCE**

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/84332388833?pwd=LbC7LVmlux94FDIM7npl2AaFcL7zxP.1>

Passcode: 772923

*Please "mute" your device during the meeting.
MUSD is not available for technical support for remote meetings.*

Board Priorities

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at <https://www.mendocinoused.org/District/3075-Untitled.html>. In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Erin Placido Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at doerin@mcn.org.

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

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

1.1. Call to order and roll call

The meeting was called to order at 4:30 P.M. Present were Trustees Morton, Schaeffer, Aum, Griffen. Virtually present was Trustee James who was not cleared to vote due to virtual presence.

1.2. The President will verbally identify the agenda items to be discussed during closed session as listed below.

The President verbally identified the agenda items to be discussed.

2. PUBLIC HEARING FOR CLOSED SESSION

Members of the public may take this opportunity to comment on closed session agenda items per Board Policy 9322. Under the requirements of the Brown Act open meeting law, members of the community wishing to address an item on the closed session agenda may do so at this time. Items not on the agenda cannot be addressed at this time. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes. (Government Code 54954.3).

Join Zoom Meeting

<https://us02web.zoom.us/j/89610598507?pwd=nva9UEWtPsWMSdRWLYUdXSWNcpd2Nc.1>

Meeting ID: 896 1059 8507 Passcode: 811641

Dial by your location: +1 669 900 9128 US (San Jose)

3. CLOSED SESSION

The Board will adjourn to closed session pursuant to Government Code 54950 - 54962.

3.1. Conference with labor negotiators (Govt. Code 54957.6) Agency Representative: Superintendent Jason Morse

Employee organizations: CEMUS and MTA bargaining units and unrepresented employees

3.2. Employment/Personnel Changes

4. 5:00 P.M. OPEN SESSION

4.1. Call to order and roll call

The meeting was called to order at 5:02 P.M. Present were Trustees Morton, Schaeffer, Aum, Griffen. Virtually present was Trustee James who was not cleared to vote due to virtual presence.

4.2. Closed session disclosure

Any reportable action taken during closed session will be disclosed at this time.

Nothing was disclosed out of Closed Session.

4.3. Approval of agenda

Items to be removed from the agenda or changes to the agenda should be done at this time.

MSA Schaeffer/ Morton (4/0) to approve the agenda.

5. PUBLIC HEARING – RESOLUTION REGARDING THE ACCOUNTING OF DEVELOPER FEES FOR THE 2023-24 SCHOOL YEAR

At this time, the Board will accept public comments regarding the accounting of developer fees for Fiscal Year 2023-24.

The Public Hearing opened at 5:03 P.M. with no public comment. It was closed at 5:04 P.M.

6. ELK TRUSTEE AREA 1

6.1. Elk Trustee Interview and Appointment

MSA Schaeffer/Aum (4/0) to appoint Mea Bloyd as the Area 1, Elk Trustee.

6.2. Swearing in of Board Trustee

Mea Bloyd was sworn in as Elk Trustee (Area 1).

7. CONSENT AGENDA

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

7.1. Approval of Warrants

7.1.1. 11/14/24, 11/21/24, 11/28/24, 12/5/24

7.2. Approval of Minutes

7.2.1. Board Meeting Minutes: 11/14/24, 11/21/24

7.3. Approval of Employment/Personnel Changes

7.3.1. Correct hours, Classified Employee, increased from 7.5 hrs/day to 8.0 hrs/day effective 5/20/24-6/28/24

7.3.2. Accept resignation, Long-term Sub, effective 1/1/25

7.4. Approval of the Current Budget Change Report

7.5. Approval of the 2024-25 Attendance Report – Month 3

7.6. Approval of Student Body Reports – November 2024

7.7. Approval of the K8 School Plan for Student Achievement

7.8. Approval of the MHS School Plan for Student Achievement

7.9. Approval of the agreement between MUSD and Western Governors University

7.10. Approval of MCN 1st Quarter Report

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

8. REPORTS

8.1. Student Trustee – Knute Kvinsland

Student Trustee, Kvinsland gave the attached presentation relating to the recycling program at the school as well as the students thoughts on tutoring and final exams.

8.2. Administrative

8.2.1. Principal – Tobin Hahn

Principal, Tobin Hahn, gave the attached presentation.

8.2.2. Superintendent – Jason Morse

Superintendent, Jason Morse, reported that the Solar Project RFP's were due last Friday. Interviews for the project are on 1/10/25. The Board will approve the final RFP at the meeting in February. MTA negotiations have started. Kitchen employees Diane Price and Trish Evans are retiring after decades of service. Interviews for their replacements are on Thursday.

8.3. Bargaining Units

8.3.1. Mendocino Teachers Association (MTA)

MTA Interim President Josh Potter gave the attached presentation shout-out to Marshall Brown.

8.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

There was no one present from CEMUS.

8.4. Board Trustee Reports

Trustee Griffen reported excitement around the soccer field improvements and that fact that the portables have been moved. The CTE Faire was a nice community event that was well attended.

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

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

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

There were no parent/community comments.

10. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS

10.1. Board Organizational Meeting

The Board is required to hold an annual organizational meeting (BB9100 attached) whereby it appoints Board representatives to various assignments and designated committees. The actions are required by law.

10.1.1. Swearing in of Area 2, Area 3, and Area 5 Trustees

Trustees Morton (Area 5), Aum (Area 2), Schaeffer (Area 3) were sworn in.

10.1.2. Board elections for President, Clerk, and official appointment of the Superintendent as Secretary to the Board

President: Trustee Aum

Clerk: Trustee Morton

MSA Schaeffer/Griffen (5/0) to appoint Trustee Aum as President and Trustee Morton as Clerk.

10.1.3. Selection of Board Trustee appointments to committees

Previous committees which Board members have participated on have been: Board Facilities Committee (two Trustees), Board Finance Committee (two Trustees plus an alternate), Superintendent's MCN Advisory Committee (two Trustees).

Facilities Committee: Trustees Aum and Griffen

Finance Committee: Trustees Schaeffer and Bloyd with Morton as Alternate

MCN Committee: Trustees Morton and Schaeffer

Secretary of the Board: Superintendent Morse

10.2. Modernization and Construction Management Update

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

Don Alameida gave the attached presentation.

10.3. Mendocino High School's Climate Action

MCHS Senior, Annabelle Guinan, will address with the board the school's climate action and suggest ways that the school can be more climate-conscious.

Annabelle Guinan gave the attached presentation.

MSA Griffen/Aum (5/0) to approve the resolution adding "endeavor to" the action items.

10.4. Mendocino High School Phase III

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

Work continues to proceed. Hydration stations have been installed on sports fields, the community school continues to get work completed and the woodshop is next on the to do list.

10.5. MUSD First Interim Budget Report

Business Manager, Meg Kailikole, will present the MUSD 2024-25 First Interim Budget Report to the Board for review and approval.

Meg Kailikole gave the attached presentation.

MSA Schaeffer/Morton (5/0) to approve the First Interim Budget Report.

10.6. Water Storage Project

The Board will consider, and possibly approve, the contract with Wahlund Construction for the Water Storage Project.

MSA Schaeffer/Aum (5/0) to approve the contract with Wahlund Construction.

10.7. Substitute Pay Rate Discussion

Superintendent, Jason Morse, will discuss increasing the daily pay rate for substitutes.

MSA Griffen/Morton (5/0) to approve the increase in substitute pay.

10.8. Approval of Resolution 2024-21 regarding accounting of Developer Fees for Fiscal year 2023-24.

MSA Schaeffer/Morton (5/0) to approve Resolution 2024-21.

10.9. Board Calendar

The Board will discuss possible changes to the Board Calendar.

MSA Griffen/Aum (5/0) to approve changing the Board calendar to hold the April 17th meeting in Comptche and the June 10th meeting in Albion.

11. FUTURE AGENDA ITEMS

Audit Report, Cafeteria Financial Report, Strategic Plan Update, Williams Settlement, Winter Con App, Quarterly Investment Reports

12. ADJOURNMENT

The next regular Board meeting is scheduled for **January 16, 2025 at Mendocino High School.**

The meeting was adjourned at 6:55 P.M.



ErIn Placido <eplacido@mendocinoused.org>

Recycling Survey (School Board)

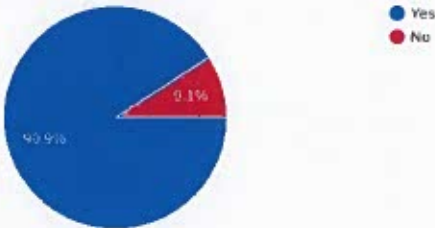
1 message

Knute Kvinsland <knutek2025@musdstudents.org>

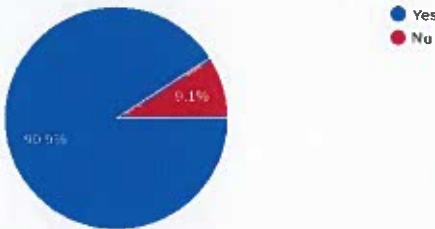
Tue, Dec 17, 2024 at 4:53 PM

To: Erin Placido <eplacido@mendocinoused.org>, Erin Placido <erindo@mendocinoused.org>, Erin Placido <doerin@mcn.org>

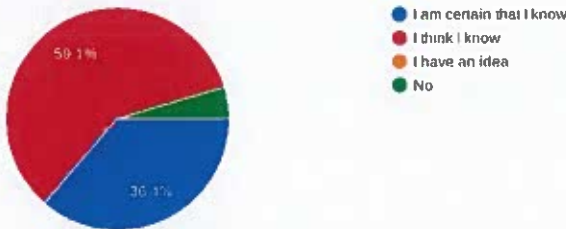
Do you recycle?
22 responses



Would you be interested in our school food waste being composted?
22 responses



Do you know what should go in the recycling can at school?
22 responses



Do you know what should go in compost?

22 responses

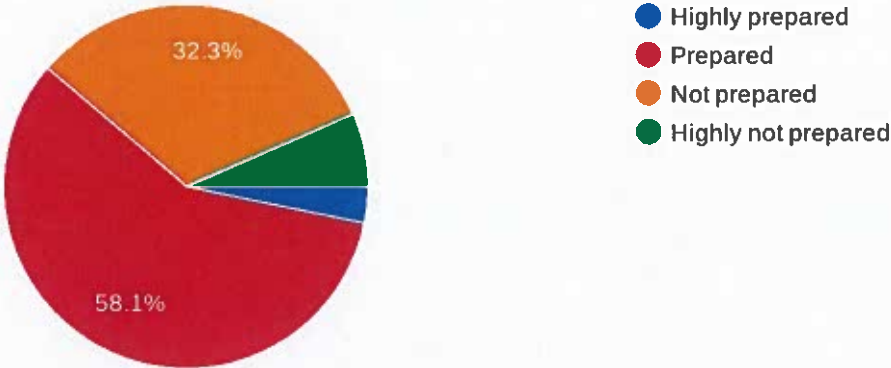


Do you support our school implementing a more comprehensive recycling system than is currently implemented?

22 responses

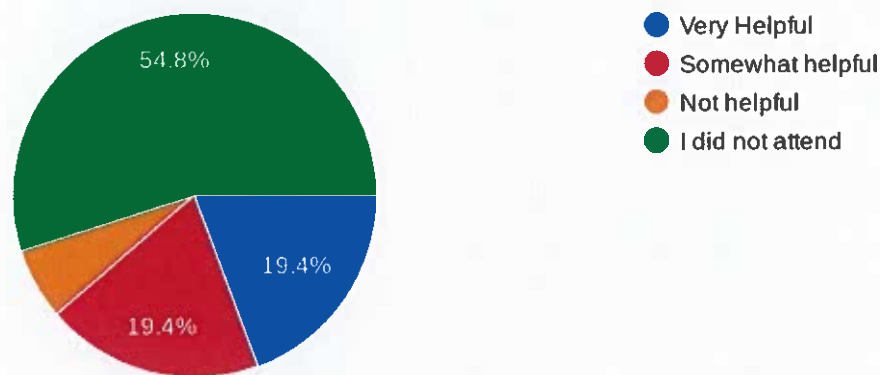


How prepared are you for finals?
31 responses

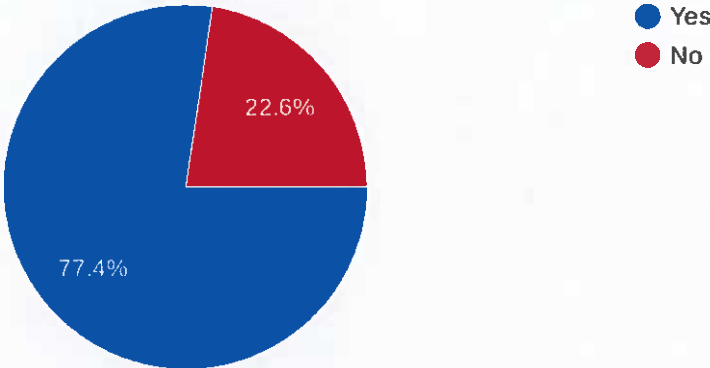


Did you find the All School After School Tutoring session helpful?

31 responses



Would you like to see these sessions more often?
31 responses





Mendocino High Schools

Board Report 12/17/2024



CTE Showcase



Sports

2 Custodians
2 Admin Assistants
1 AD/Behavioral
4 Paras

Who are they and what
are they responsible
for?

MHS/MCHS Site Classified Staff



Rogelio and Jose

Custodial

CLASSROOM LOCATIONS

Lower MHS Campus

Culinary Barrett
Art Rain
E-Lab Rutherford
Media Lab Brown
Woodshop Barty

Main MHS Campus

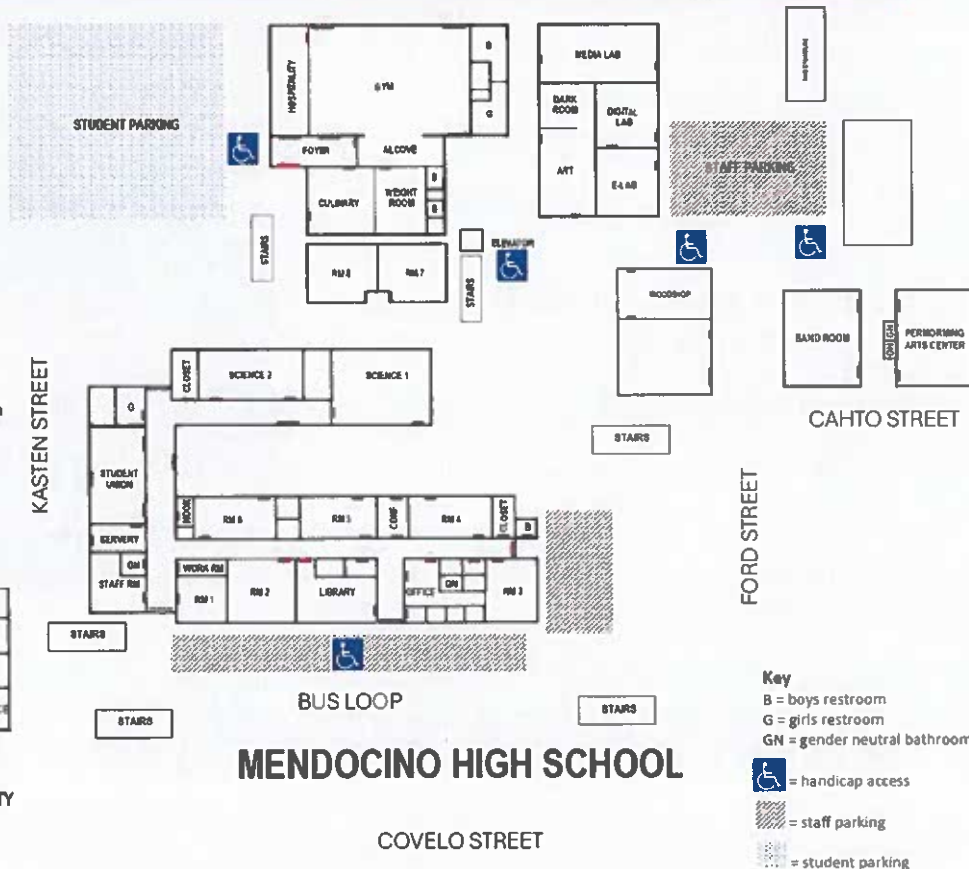
Science 1 Martin
Science 2 Fosse
Room 1 Sosnovetz
Room 2 Dominguez
Room 3 Gilbert
Room 4 Duncan
Room 5 Miller
Room 6 Stump
Room 7 Barnett-Tuomala
Room 8 Mendo College
Nook Counseling

MCHS Campus

Room 100 Hutchinson
Room 200 Eastman



MENDOCINO COMMUNITY HIGH SCHOOL



MENDOCINO HIGH SCHOOL

12 Bathrooms
11 Standard classrooms
2 Science labs
4 Other lab classrooms
1 Culinary kitchen
1 Server kitchen
1 Cafeteria/student union
1 Woodshop
1 Performing Arts Center
and Band Room

1 Gym proper with court,
foyer, and alcove
2 Locker rooms
1 Hospitality room
1 Weight room
1 MCHS Great room
2 offices (10 separate office
rooms)
1 Library
1 Conference room
Hallway in main campus

Facilities

Communications
Master Scheduling
Course Data
CTE Data and Aeries Reporting
Attendance
Records and Records Requests
Grade Reporting
Program Support
Registration

Marci Arter



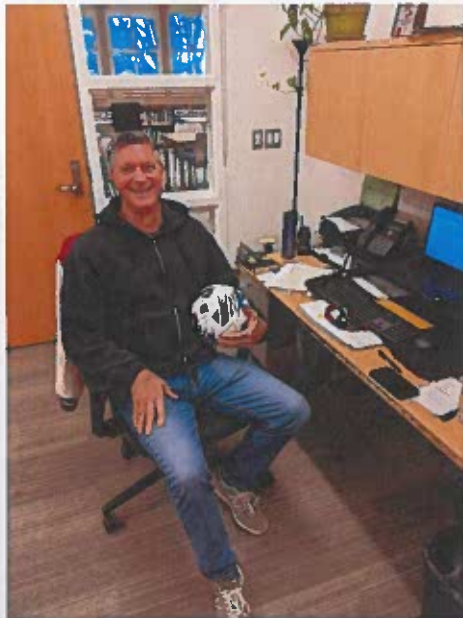
Administrative - MHS



Communications
Payroll
Attendance
Records and Records Requests
Grade Reporting
Program Support
Registration
Substitute scheduling
CCGI onboarding
Morning Meeting - MCHS mom

Kamala Lance

Administrative MCHS



Noah Gold

~*Office of Noah Gold*~

*Athletic Director
Student Behavior Liaison
Student Attendance Leader
Learning Leadership Member
Chief Examination Executive
Asst Radio Station Manager
Deputy Operations Chief
Scholarship Coordinator
Lunchtime Activities Director*

Athletics and More



2 one-one students

20 IEP students

10 504 students

Gen Ed students



Cheri, Amy, Melinda,
Kathy

Resource Paras



Solar Array Placement



Excellence

Aim for excellence in all that you do.

Perseverance

Use available resources to meet challenges with creativity and resilience.

Investment

Invest in your future by taking advantage of opportunities to learn and thrive.

Citizenship

Be a positive, productive, and informed member of local and global communities.

Be EPIC!



Learner Outcomes / Expectations

MUTA Teacher Spotlight

12/17/24



Marshall Brown

13th year with MUSD
Mendocino High School

Media Lab Teacher
Broadcast Production, Video
Production, Music Production

**KAKX General Manager/Chief
Operator**

High School CTE Coordinator

Site Tech for High School

Learning Leadership

Class Advisor

District Tech Support for Events

Radio Club Advisor

Band Club Advisor

Summer Radio Coordinator



Mendocino Unified School District

BOND MEASURE IMPROVEMENT BOND PROGRAM PHASE ONE & TWO PROJECTS

•MUSD BOARD MEETING –DECEMBER 2024

Alameida
Architecture

Mendocino Unified School District

Budget

M.U.S.D. PHASE TWO PROJECT

Source of Funds:

Source Code:

Series A Bond (less issuance cost)

Available

Series B Bond 12,078,458

Developer Fees

State Bonds

12,078,458

Description	Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Design and Planning	1,127,166	992,052	135,134	1,121,306	5,860
Bidding, Permitting, Misc.	95,000	118,622	-23,622	95,000	0
Construction	9,675,800	8,976,806	-334,983	8,548,497	1,127,304
Owners Contingency	697,428	42,842	654,586	725,000	-27,572
Construction Support	505,000	388,486	96,514	429,025	75,975
Fixtures & furniture	0	12,146	-12,146	12,146	-12,146
Reserve	0	0	0	0	0
Totals	12,100,414	10,630,866	818,785	10,830,973	1,169,441

Available vs. budgeted (21,956) assumes 100% contingency expended
soft cost vs hard cost 25.06%

Funding Status

AVAILABLE FUNDS		PROJECTED FUND BALANCE @ % CONTINGENCY EXPENDED			
		0%	1%	5%	8%
Series A bonds	12,078,458	675,472	578,714	191,682	-21,956

Mendocino Unified School District

Schedule

	Planned	Actual	Schedule Status
Design and Planning	Jun-22	Jun-22	
Permitting and PH-2 GMP	1-Dec-22	August 23	
Construction	August 2023	August 21, 2024	
Completion	August 21, 2024	December 2024	Nearly Completed

Overall Project Status

Tech Center and Gym is occupied.

Modular Classrooms Removed! Last of site work commenced and Generator Installed.

Mechanical and Electrical engineers planning to come on site for long awaited punchlist this week.

Generator Training scheduled but postponed due to faulty generator part needing replacement.

Potential Issues:

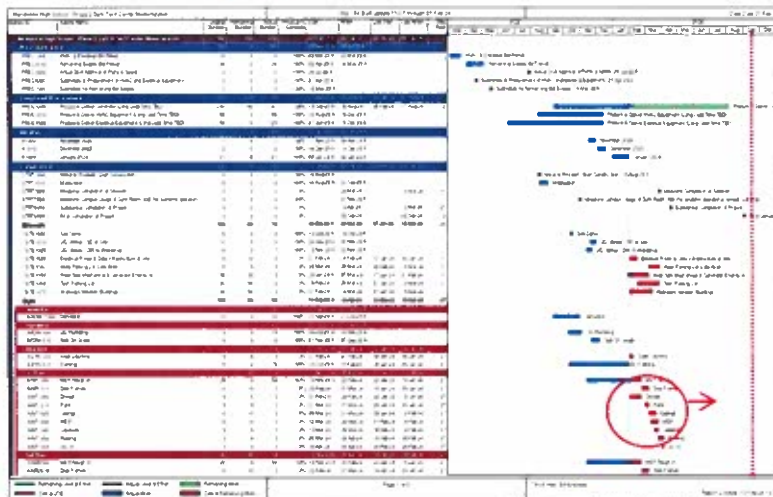
No more issues, just need to get last of phase 2 (and phase 1) punchlist items completed and Closeout the Project with DSA.

Next Steps

Contractor to complete installation ADA parking and completion of Punchlist items.

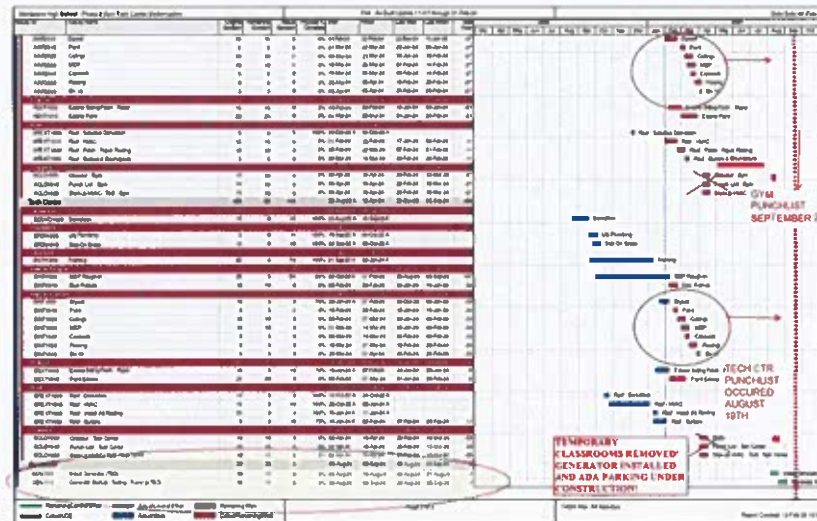
Mendocino Unified School District

2020 Bond Program – Phase 2



Mendocino Unified School District

2020 Bond Program – Phase 2



Mendocino Unified School District

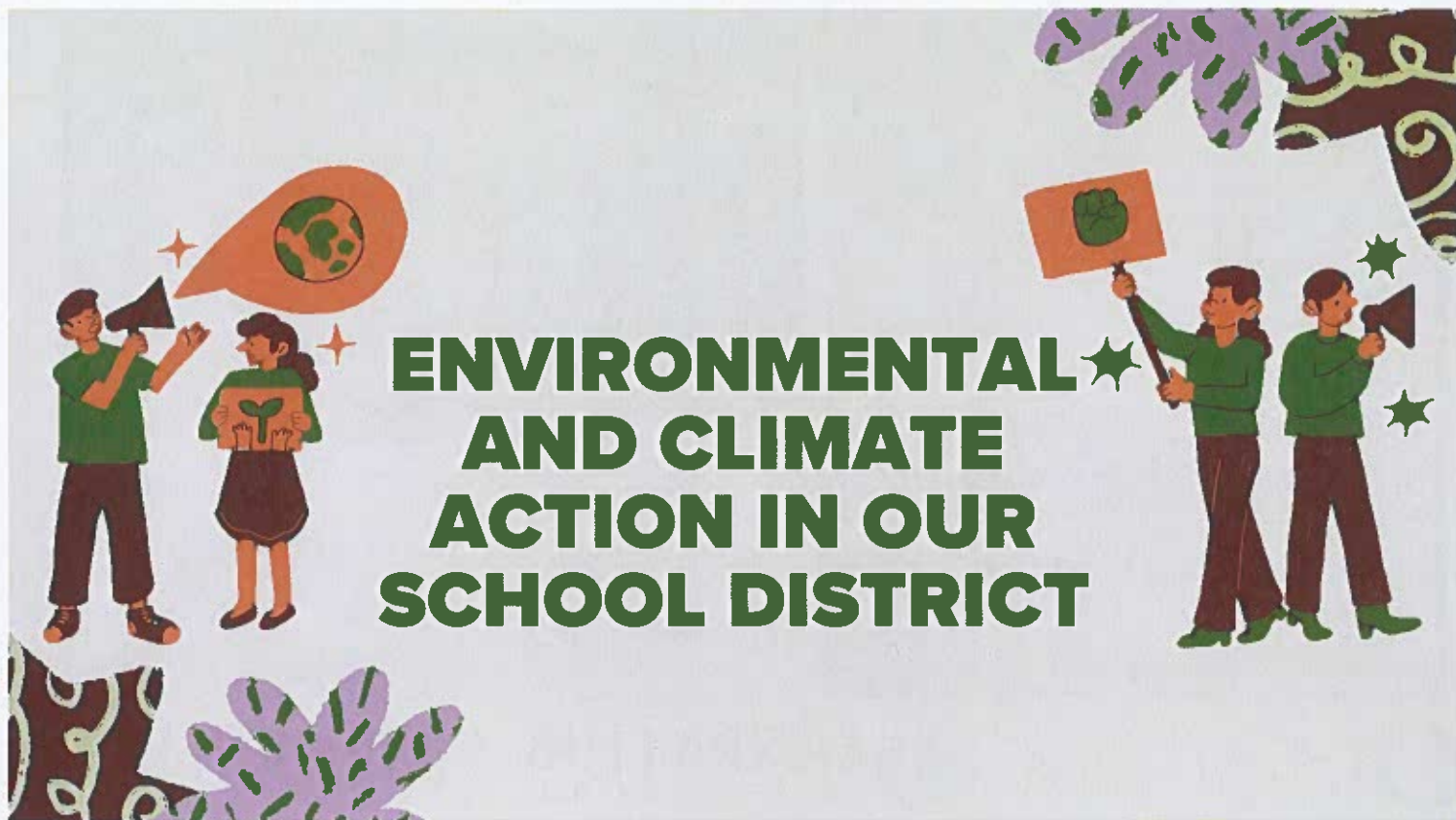
2020 Bond Program – Phase 2

Status	Description	Amount
APPROVED	Material Cost Increases - Acoustical Ceilings & Panels	\$7,011.17
APPROVED	Demo Existing Ceiling in Room B109C (Tech Center)	\$1,622.14
APPROVED	Demo Existing Mezzanine in Room B106 (Tech Center)	\$3,146.87
APPROVED	Temporary Data Line to Wood Shop Building	\$622.73
APPROVED	Refinishing Floor Openings in Tech Building	\$2,099.17
APPROVED	Domestic Water Isolation Valve at Gym	\$2,121.49
APPROVED	Removal of Casework & Lockers from Team Room (Gym)	\$923.08
APPROVED	Removal of Conduits in Tech Center	\$780.66
APPROVED	Removal of Flooring in Foyer & Weight Room	\$7,542.86
APPROVED	Permanent Data & IDF at Wood Shop	\$16,161.95
APPROVED	Shear Wall Hold Down & Shear Ply at Tech Center	\$6,187.25
APPROVED	Furred Plumbing Walls in Kitchen	\$1,028.57
APPROVED	Duct Chases in Tech Center	\$5,084.83
APPROVED	Demo Furred Header at Hospitality Lobby	\$552.74
APPROVED	Add Door A305A (Gym)	\$4,475.85
APPROVED	Above Grade Water Line at Wood Shop	\$1,528.88
APPROVED	Frame Hard Lid Ceilings at Art Class Halls (Tech Center)	\$3,745.06
APPROVED	Patch & Paint Wood Paneling in Hospitality Lobby	\$2,172.52
APPROVED	Electrical to EWH 4 & 5 (CREDET)	(899.00)
APPROVED	Kitchen Hand Sink Revision	\$333.96
APPROVED	Define Electrical Infrastructure for Motorized Shades	(17,333.00)
APPROVED	Add Furred Wall & Casework at Flex Space Room 114	\$10,730.19
APPROVED	Additional Electrical Requested by District	\$119,367.83
APPROVED	Ceiling Support at Culinary Classroom	\$2,447.47
APPROVED	Install Team Room Floor & Install Linoleum	\$6,477.36
APPROVED	Install Lockers & Restroom Cubicles in Culinary (R3P ROOM)	(127,334.00)
APPROVED	Remove Wall Coverings and Re-Finish Walls in Rooms 201 & 202 (R)	\$19,642.26
APPROVED	Replace Drywall Subcontractor	\$16,094.24
APPROVED	Flooring Revisions in Tech Center (R3P ROOM)	\$34,735.47
APPROVED	Drywall Patching at Re-Sized Door Openings (Tech Center)	\$2,299.78
APPROVED	Drywall at Re-Built Showers (Tech Center)	\$4,275.58
APPROVED	Drywall at Added Hard Lid Ceilings & Scaffolding at Art Class Halls (Tech Center)	\$3,667.04
APPROVED	Drywall at Added Mechanical Duct Chases (Tech Center)	\$4,663.91
APPROVED	Drywall at Added Hard Lid Ceiling in Audio Lab (Tech Center)	\$5,442.47
APPROVED	Overlay Drywall in Weight Room & Culinary Classroom (Gym)	\$9,236.05
APPROVED	Drywall Patch at Electrical Panel BB (Gym)	\$1,795.41

Mendocino Unified School District

2020 Bond Program – Phase 2

Status	Description	Amount
APPROVED	Remove Wood Paneling and Re-Finish Walls in Foyer (Gym)	\$2,374.68
APPROVED	Underlayment at Wood Subfloor Areas to Receive Rubber or Linoleum	\$11,920.74
APPROVED	Utilize Solid Surface Countertops in Restrooms	\$1,404.23
APPROVED	Added Structural Ceiling Support at Culinary Classroom (Gym)	\$3,586.81
APPROVED	Extend Wall at Opening B103B (Tech Center)	\$601.32
APPROVED	Re-Frame Openings B105E & B105D (Tech Center)	\$1,097.14
APPROVED	Upgrade to Smooth FRP in Culinary Area (Gym)	\$632.97
APPROVED	Added Interior Accent Walls (Tech Center)	\$1,782.48
APPROVED	Added Exterior Accent Colors (Gym)	\$2,234.45
APPROVED	Prep & Paint of Wood Paneling in Main Gym Area	\$7,112.11
APPROVED	Modify Gravity Relief Hoods	\$5,035.47
APPROVED	Added FRP in Kitchen (ASI #010)	\$1,456.87
APPROVED	Added Concrete Flatwork at Grease Trap	\$11,854.21
APPROVED	Flooring Revisions in Culinary Classroom	\$9,672.79
APPROVED	Remove & Replace Trim at Exterior Stairwell (Gym)	\$21,713.87
APPROVED	Flashings at Mechanical Curb on Shingle Roofs	\$7,779.16
APPROVED	Demo of Additional Roofing Layer at Tech Center	\$11,444.96
APPROVED	Furring at Tech Center for Canopy Gutters	\$1,115.48
APPROVED	Protective Bollards at Backflow	\$3,196.49
APPROVED	Added Stainless Steel Wall Cladding at Kitchen & Add Insulation at H	\$8,435.21
APPROVED	Dark Room Sink Revision	\$9,434.37
APPROVED	Added Acoustical Ceiling Panels in Audio Lab (Tech)	\$8,932.22
APPROVED	Re-Roof the Gym Building (RFP #014)	\$209,341.19
APPROVED	Storm Drain Tie-in to Existing	\$3,762.62
APPROVED	Chip & Remove Existing Concrete Overpour	\$4,472.47
APPROVED	Attachment of ACP Panels	\$1,308.13
APPROVED	Sluam Replacement at Tech Center	\$9,707.60
OPEN	Discovery and Repair of Unforeseen Utilities	\$9,472.33
OPEN	Insulation Above Ceiling in Classrooms 201 & 202	\$4,152.26
		\$673,119.24
RE-USE & RES. Added HVAC Unit for IDF Room (Tech)		\$38,886.34
		\$712,005.58



**WHAT IS MY
GOAL?
TO REDUCE FOOD
WASTE!**

Join California's Climate Food Fight!



EPA estimated that each year, U.S. food loss and waste embodies 170 million metric tons of carbon dioxide equivalent



SIERRA CLUB
SAN FRANCISCO BAY

⚡ UNDAUNTEDK12

Part 1 Compost:

- yard trimmings
- wood waste
- food scraps
- food-soiled paper



Implementation:

MUSD can get an organic waste bin from C&S's Pacific Organic Solutions

Part 2 Education:
Label our containers! Tell students we recycle!



Implementation:

MUSD would provide clearly labeled waste bins and posters stating what goes in each bin



**THANK YOU ANY
QUESTIONS?**

The time to take action is now!



Mendocino Unified School District

1st Interim Budget 2024-25

Board Meeting
December 17, 2024

MENDOCINO UNIFIED - DECEMBER 17, 2024 BOARD MEETING

1

1st Interim 2024-25 Summary – Variance from Adoption

<i>Summary</i>	<i>Adoption</i>	<i>1st Interim</i>	<i>Variance</i>	
Revenue	9,768,004	10,046,267	278,263	2.85%
Expenditure	10,207,064	10,459,707	252,643	2.48%
Other Uses	(119,804)	(191,652)	(71,848)	59.97%
Net Increase/(Decrease)	(558,864)	(605,092)	(46,228)	

Fund Balance

Beginning Balance	2,184,591	2,666,538		
Ending Fund Balance	1,625,727	2,061,447	435,720	26.80%

Components EFB

Revolving	10,000	10,000		
Restricted	808,409	660,653		
Required REU (4%)	414,775	427,754		
Other Designations	29,237	35,840		
Unappropriated	363,306	927,200		

MENDOCINO UNIFIED - DECEMBER 17, 2024 BOARD MEETING

2

1st Interim 2024-25 Property Tax MYP Projection

Property Tax History - by tax type										
UPDATED	Certified P1 - November 15, 2024									
	Secured	Timber Yld	Unsecured	HOX	Prior Years	Other	Total Prop Tax	Annual Increase		
								%	\$	COLA
2005-06	3,346,272	207,550	117,875	47,905	7,075	58,857	3,785,540			
2006-07	3,681,548	188,183	124,351	47,296	3,148	-	4,044,502	5.84%	258,962	1.92%
2007-08	3,988,426	161,101	123,046	47,209	23,188	8,385	4,351,355	7.59%	306,853	1.53%
2008-09	4,247,381	127,251	142,983	46,488	(18,637)	20	4,545,492	4.66%	194,137	5.66%
2009-10	4,339,549	22,019	147,020	46,077	(37,875)	38	4,516,827	(0.63%)	(28,665)	(4.25%)
2010-11	4,292,836	83,308	152,524	45,840	2,847	(414)	4,570,944	1.33%	60,117	0.35%
2011-12	4,236,672	87,372	152,489	45,358	5,830	604	4,528,325	(1.06%)	(48,619)	(2.24%)
2012-13	4,263,643	91,623	148,711	46,033	(1,477)	442	4,548,976	0.46%	20,651	0.24%
2013-14	4,353,821	83,955	155,812	45,137	388	336	4,639,449	1.95%	90,473	1.57%
2014-15	4,429,373	116,622	143,607	45,343	1,779	86	4,736,810	2.10%	97,361	0.81%
2015-16	4,603,954	133,317	150,064	44,070	1,042	108	4,932,555	4.13%	195,745	1.02%
2016-17	4,730,042	120,113	152,254	42,332	9,756	-	5,054,497	2.41%	121,942	0.60%
2017-18	4,918,206	231,362	142,187	41,565	(4,941)	-	5,328,440	5.42%	273,943	1.56%
2018-19	5,137,484	308,392	154,360	41,250	8,824	-	5,650,310	6.01%	321,870	2.71%
2019-20	5,280,128	206,019	166,789	40,696	5,953	98	5,699,683	0.87%	49,372	0.26%
2020-21	5,425,158	179,319	154,391	39,782	8,268	107	5,807,025	1.88%	107,342	2.31%
2021-22	5,555,057	120,820	141,147	38,103	10,254	162	5,865,543	1.01%	58,518	1.70%
2022-23	5,722,874	211,033	158,641	41,970	1,806	162	6,136,487	4.62%	270,944	3.26%
2023-24	6,009,522	176,412	165,551	30,004	(6,802)	203	6,448,193	5.08%	311,706	4.20%
Certified P1	6,311,606	70,897	195,009	35,625	6,802	75	6,619,614			
2024-25	6,311,606	120,000	160,000	35,652	5,000	-	6,632,158	2.85%	183,965	1.07%
Est 24-25	6,409,294	120,000	160,000	35,652	5,000	-	6,789,946	2.28%	157,788	2.02%
1 st Interim	6,631,026	120,000	160,000	35,652	5,000	-	6,951,678	2.76%	161,732	2.02%
2027-28	6,796,802	120,000	160,000	35,652	5,000	-	7,117,454	2.78%	166,776	2.02%

MENDOCINO UNIFIED - DECEMBER 17, 2024 BOARD MEETING

3

1st Interim 2024-25 Revenue – Variance from Adoption

Revenue	Adoption	1st Interim	Variance	
LCFF Sources	8,121,078	8,333,457	212,379	2.62%
Federal Revenue	376,920	376,989	69	0.02%
State Revenue	815,085	901,052	85,967	10.55%
Local Revenue	454,921	434,770	(20,152)	-4.43%
	9,768,004	10,046,267	278,263	2.85%

- **LCFF Sources** – Taxes (+228,547), EPA (-1,968), District of Choice (-14,200).
- **Federal Revenue** – REAP (-5,323), Title I (+333), Title II (-1,879), Title IV (+4,524) SPED (-2,773), SPED Preschool (+5,187).
- **State Revenue (one-time/PY carryover)** – CalHope (+15,000), CTEIG (+55,955).
- **State Revenue (ongoing)** – Lottery (+19,612), Mental Health (-4,600).
- **Local Revenue** – SPED (-5,964), Medi-Cal Reimb (+2,813), Cmty Fdn CTE (-25,000), MUSE (+2,000), Learning Community for School Success (+6,000).

MENDOCINO UNIFIED - DECEMBER 17, 2024 BOARD MEETING

4

1st Interim 2024-25 Expenditure/Other Uses – Variance from Adoption

Expenditures	Adoption	1st Interim	Variance	
Certificated Salaries	3,735,993	3,836,333	100,340	2.69%
Classified Salaries	1,892,628	1,918,008	25,380	1.34%
Employee Benefits	2,836,085	2,846,747	10,662	0.38%
Books & Supplies	416,088	493,393	77,305	18.58%
Services/Operations	1,226,270	1,255,063	28,793	2.35%
Capital Outlay	100,000	110,163	10,163	0.00%
Total Expenditures	10,207,064	10,459,707	252,643	2.48%
Other Sources/Uses				
Interfund Transfers In	42,500	42,500	-	0.00%
Transfers Out	(168,304)	(240,151)	(71,847)	42.69%
	(125,804)	(197,651)	(71,847)	57.11%
Total Exp/Other Uses	10,332,868	10,657,358	324,490	3.14%

Salaries: Long-term Sub (+17,600), Counseling (+74,900), Other Certificated (+7,840), Classified Retirement Incentives (+30,785), Other Classified (-5,405).

Benefits: Aligned with salary changes.

Books/Supplies: CTEIG PY (+48,130), LUMP (+12,000), SLIP (+4,000), LCSS (+6,000), KIT Grant (+1,300), Copier supplies (+3,000), Other (+2,875).

Services/Operations: Psyche Svcs (+\$1,000), Cmty Fdn CTE (-25,000), Utility adj (+1,800), Other (+1,000).

Capital Outlay: CTEIG PY (+7,900), KIT Grant (+2,260).

Transfers Out: Preschool (+1,200), Cafeteria (+70,647).

MENDOCINO UNIFIED - DECEMBER 17, 2024 BOARD MEETING

5

1st Interim 2024-25 Multi-Year Projection Summary

MYP Summary	2024-25	2025-26	2026-27
Revenue	10,088,767	10,162,279	10,329,577
Expenditure/Uses	10,693,858	10,512,678	10,583,758
Net Increase/(Decrease)	(605,091)	(350,399)	(254,181)
June Adoption	(558,864)	(207,403)	(252,063)
Fund Balance			
Beginning Balance	2,666,538	2,061,448	1,711,049
Ending Fund Balance	2,061,448	1,711,049	1,456,868
June Adoption	1,625,727	1,418,324	1,166,262
Components EFB			
Revolving	10,000	10,000	10,000
Restricted	660,653	350,026	174,026
Required REU (4%)	427,754	420,507	423,350
Other Designations	35,840	30,000	30,000
Negotiations Placeholder	-	149,000	152,000
Unappropriated	927,201	751,516	667,492
Fund 17 Balance	915,536	929,536	943,536

LCFF: Secured tax +2.5% all years; all other prop tax flat, maintain District of Choice at 24-25 level; EPA reduced successive year. Annual transfer to Def'd Maintenance maintained at \$25,000 per year.

Federal, State and Local Revenue: Adjusted for all 1x receipts, reduced prior year deferrals, +1% each successive year.

Salaries: Reduced 1x staff and retirement incentives; annual step/col applied all years.

Benefits: Adjusted in tandem with salaries. All statutory benefits applied.

Books/Supplies and Services/Operations: Adjusted for 1x items. Added inflation adjustment of 2%.

Negotiations Placeholder: The negotiations placeholder is based on the projected cost of a 2% salary increase in each particular year. It does not include forward movement or step and column increase.

Conclusion: MYP benefitted from higher actual property taxes and ending fund balance at close 23-24. Deficit spending over the multi-year period is higher by \$191.3k, much of which can be attributed to spending down more of our Restricted ending fund balance than previously planned. Ending fund balance at year-end 26-27 is better by \$290.6k (24.9%).

MENDOCINO UNIFIED - DECEMBER 17, 2024 BOARD MEETING

6

Next Steps

- 2023-24 Audit Report – January 2025
- P1 Attendance – due January 2025
- Governor's 2025-26 Initial Budget – January 2025
- LCAP Mid-Year Update – February 2025
- 2nd Interim – March 2025
- P2 Certified Property Taxes – April 15, 2025

Mendocino Unified School District
2024-25 Combined General Fund Budget Change Report
January 2025

		December View 12/11/2024	January View 1/9/2025	Change
REVENUES:		data as of:		
REVENUE LIMIT SOURCES				
8011	State Aid - Current Year	1,647,831	1,647,831	-
8012	Education Protection Account	78,468	78,468	-
8019	EPA Prior Year Adjustment			-
8021	Homeowners' Exemptions Tax	35,652	35,652	-
8022	Timber Yield Tax	120,000	120,000	-
8029	Other Subventions/In-Lieu Taxes	-	-	-
8041	Secured Roll Taxes	6,311,506	6,311,506	-
8042	Unsecured Taxes	160,000	160,000	-
8043	Prior Years' Taxes	5,000	5,000	-
8044	Supplemental Taxes	-	-	-
8091	Revenue Limit Transfers (Def Maint Trf)	(25,000)	(25,000)	-
Total Revenue Limit Sources		8,333,457	8,333,457	-
				-
FEDERAL REVENUES				-
8181	Special Education Entitlement	95,301	95,301	-
8182	Discretionary Grants	7,843	7,843	-
8285	Interagency Contracts between LEAs	-	-	-
8290	All other Federal Revenue	273,845	273,845	-
Total Federal Revenues		376,989	376,989	-
				-
OTHER STATE REVENUES				-
8311	Other St. Apportionments Current Yr.	-	-	-
8520	State Nutrition KIT Grant	-	-	-
8550	Mandated Cost Reimbursements	21,000	21,000	-
8560	State Lottery Revenue	114,812	114,812	-
8590	All Other State Revenue	765,240	765,240	-
Total Other State Revenues		901,052	901,052	-
				-
OTHER LOCAL REVENUES				-
8622	Non-Ad Valorem Taxes	91,350	91,350	-
8631	Sale of Equipment & Supplies	-	-	-
8650	Leases and Rentals	8,700	8,700	-
8660	Interest	15,000	15,000	-
8662	Net Increase in Fair Value Investment	-	-	-
8675	Transport. Fees from Individuals	-	-	-
8677	Transportation & Interagency Services	6,000	6,000	-
8689	Other Fees and Contracts	1,200	1,200	-
8699	All Other Local Revenue	42,813	42,813	-
8792	Transfer of Apportionment from COE	269,707	269,707	-
Total Other Local Revenues		434,770	434,770	-
				-
TOTAL REVENUES		10,046,267	10,046,267	-

December
View
data as of: 12/11/2024

January
View
1/9/2025

Change

EXPENDITURES:

CERTIFICATED SALARIES				-
1100	Teachers' Salaries	3,092,670	3,103,041	10,371
1200	Pupil Support Salaries	319,090	319,090	-
1300	Supervisors' and Admin Salaries	422,172	422,172	-
1900	Other Certificated Salaries	2,400	2,400	-
Total Certificated Salaries		3,836,333	3,846,704	10,371
CLASSIFIED SALARIES				-
2100	Instructional Aides' Salaries	498,156	498,987	831
2200	Support Salaries	648,419	648,419	-
2300	Supervisors' and Admin Salaries	308,326	308,326	-
2400	Clerical and Office Salaries	450,823	450,823	-
2900	Other Classified Salaries	12,285	12,285	-
Total Classified Salaries		1,918,008	1,918,840	831
EMPLOYEE BENEFITS				-
310X	STRS	1,081,782	1,083,754	1,972
320X	PERS	495,835	496,057	221
33XX	OASDI/Medicare	193,740	193,954	214
340X	Health & Welfare Benefits	814,528	814,528	-
350X	Unemployment Insurance	2,793	2,798	6
360X	Workers' Compensation	193,075	193,458	382
370X	Other Post-Employment Benefits	30,971	30,971	-
390X	Other Benefits (Ret. Inc. & Board bene.)	34,023	34,023	-
Total Employee Benefits		2,846,747	2,849,542	2,795
BOOKS AND SUPPLIES				-
4100	Approved Textbooks & Core Materials	30,252	30,252	-
4200	Books & Other Reference Materials	-	-	-
4300	Materials and Supplies	360,506	360,506	-
4400	Noncapitalized Equipment	102,635	102,635	-
Total Books and Supplies		493,393	493,393	-
SERVICES, OTHER OPERATING EXPENSES				-
5100	Subagreements for Services	20,000	20,000	-
5200	Travel & Conference	86,950	86,950	-
5300	Dues and Memberships	19,550	19,550	-
5450	Insurance	140,900	140,900	-
5500	Operation & Housekeeping Services	343,633	343,633	-
5600	Rentals, Leases, Repairs, Improvmnts	39,760	39,760	-
5700		-	-	-
5800	Consulting Svcs and Op Expenses	554,070	554,595	525
5900	Communications	50,200	50,200	-
Total Services and Other Operating Expenses		1,255,063	1,255,588	525
CAPITAL OUTLAY				-
6100	Land	-	-	-
6400	Equipment / Equipment Replacement	110,163	110,163	-
Total Capital Outlay		110,163	110,163	-

Sub Rate Increase, stipend adjustments.

Benefits in tandem with salary changes.

Sped services.

December
View
12/11/2024

January
View
1/9/2025

Change

data as of:

OTHER OUTGO

7142	County Operated ADA	-	-	-
7299	All Other Transfer Out to All Other	-	-	-
7300-7399	Transfer of Indirect Costs	(6,000)	(6,000)	-
7439	Debt Service - Principal & Interest	-	-	-
Total Other Outgo		(6,000)	(6,000)	-
TOTAL EXPENDITURES		10,453,707	10,468,230	14,523
OTHER FINANCING SOURCES AND USES				
8919	Transfer In from MCN Fund	42,500	42,500	-
7611	Transfer Out to State Preschool Fund	(64,898)	(64,898)	-
7616	Transfer Out to Cafeteria	(167,063)	(157,231)	9,832
7619	Transfer Out to MCN - telecom	(8,190)	(8,190)	-
TOT. OTHER FINANCING SOURCES & USES		(197,651)	(187,819)	9,832
NET INCREASE (DECR) IN FUND BALANCE		(605,091)	(609,782)	(4,691)

Total All Expenditure Sources

FUND BALANCE, RESERVES				-
Beginning Fund Balance		2,666,538	2,666,538	-
Ending Fund Balance		2,061,447	2,056,756	(4,691)
COMPONENTS OF ENDING FUND BALANCE				-
9711	Revolving Cash	10,000	10,000	-
9740	Restricted Balances	660,653	660,653	(0)
9789	Designated for Econ Uncertainty	427,754	427,942	188
9780	Other Designations:			-
9780	SLIP/LUMP/Site Accts	35,840	37,040	1,200
9780	Other			-
9790	General (Undesignated) Reserve	927,200	921,122	(6,078)

Retirement replacements.

Bd Mbr Coach stipend to
Site Acct

9780 Other Designations:

Locally Defined (Site Accts)	33,883.95	35,083.95	1,200
SLIP/LUMP	1,955.74	1,955.74	-
	35,839.69	37,039.69	1,200

Restricted Balance	(\$000)
ELOP	38.8
Title I	12.8
Educator Effectiveness	74.3
Lottery - IM	74.0
CTEIG	1.0
SPED (MH, PS Intervention)	1.1
Prop 28 (HS sites)	13.9
KIT Training	3.0
KIT Equipment	20.5
Dual Enrollment	223.6
A-G Access/LLM	1.7
Learn Recover Emerg BG	168.2
Ethnic Studies	4.5
Clay Grant	6.4
CalHope Grant	13.3
Medi-Cal Reimb	3.2
Other	0.3
	660.6

2024-25 Year-To-Date ADA by District of Residence

Month: 4

								24/25 CBEDS (Oct.)	23/24 CBEDS (Oct.)
		MUSD	FB	PA	AV	Ukiah	Other	Totals	
Albion	TK	0.79	0.00	0.00	0.00	0.00	0.00	0.79	1
	K	1.69	0.00	0.00	0.00	0.00	0.00	1.69	3
	1	1.90	0.00	0.00	0.00	0.00	0.00	1.90	2
	2	3.74	0.00	0.00	0.00	0.00	0.00	3.74	4
	3	<u>3.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3.60</u>	<u>4</u>
	Total	11.72	0.00	0.00	0.00	0.00	0.00	11.72	14
Comptche	TK	0.91	0.00	0.00	0.00	0.00	0.00	0.91	1
	K	3.28	0.00	0.00	0.00	0.00	0.00	3.28	4
	1	3.10	0.00	0.00	0.00	0.00	0.00	3.10	4
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	3	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
	Total	7.29	0.00	0.00	0.00	0.00	0.00	7.29	9
MK-8	TK	6.66	0.00	0.00	0.00	0.00	0.00	6.66	7
	K	15.87	0.07	0.00	0.00	0.00	0.00	15.94	17
	1	13.31	0.00	0.00	0.00	0.00	0.00	13.31	14
	2	24.01	0.00	0.00	0.00	0.00	0.00	24.01	25
	3	14.49	0.00	0.96	0.00	0.00	0.00	15.45	17
	4	26.34	2.70	0.00	0.00	0.00	0.00	29.04	31
	5	17.34	0.88	0.00	0.00	0.00	0.00	18.22	19
	6	33.30	1.88	0.00	0.00	0.00	0.00	35.18	37
	7	34.84	1.93	0.00	0.00	0.00	0.00	36.77	39
	8	<u>24.95</u>	<u>5.24</u>	<u>0.94</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>31.13</u>	<u>34</u>
	Total	211.11	12.70	1.90	0.00	0.00	0.00	225.71	240
	9	35.37	3.90	0.00	0.00	0.00	0.00	39.27	43
	10	30.27	5.22	0.99	0.00	0.00	0.00	36.48	40
	11	28.38	5.43	0.00	0.00	0.00	0.00	33.81	37
	12	<u>36.81</u>	<u>3.93</u>	<u>1.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>42.67</u>	<u>46</u>
	Total	130.83	18.48	2.92	0.00	0.00	0.00	152.23	166
MAS (I.S.)	TK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	K	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	12	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
SHS	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
	12	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL		360.95	31.18	4.82	0.00	0.00	0.00	396.95	429

2024-25 Total ADA by Attendance Month
ADA for each attendance month

		Mo. 1	Mo. 2	Mo. 3	Mo. 4	24-25 P-1	23-24 P-1	Mo. 5	Mo. 6	Mo. 7	Mo. 8	24-25 P-2	23-24 P-2	Mo. 9	Mo. 10	Mo. 11	24-25 Annual	23-24 Annual
Albion	TK	0.63	0.68	0.76	0.79	0.79		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	K	1.88	1.74	1.72	1.69	1.69		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	1	1.81	1.88	1.93	1.90	1.90		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	2	3.56	3.74	3.80	3.74	3.74		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	3	3.56	3.50	3.52	3.60	3.60		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	11.44	11.54	11.73	11.72	11.72	8.54	0.00	0.00	0.00	0.00	0.00	8.57	0.00	0.00	0.00	0.00	8.78
Comptche	TK	1.00	1.00	0.93	0.91	0.91		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	K	2.88	3.06	3.26	3.28	3.28		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	1	3.63	3.59	3.24	3.10	3.10		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	2	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	3	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	7.51	7.65	7.43	7.29	7.29	14.18	0.00	0.00	0.00	0.00	0.00	14.06	0.00	0.00	0.00	0.00	14.00
MK-8	TK	6.56	6.68	6.65	6.66	6.66		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	K	16.50	16.27	16.13	15.94	15.94		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	1	13.38	13.06	13.53	13.31	13.31		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	2	23.69	23.85	23.91	24.01	24.01		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	3	15.38	15.44	15.40	15.45	15.45		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	4	28.56	29.00	28.93	29.04	29.04		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	5	18.56	18.44	18.38	18.22	18.22		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	6	35.38	35.76	35.28	35.18	35.18		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	7	37.75	37.33	36.91	36.77	36.77		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	8	32.25	31.68	31.35	31.13	31.13		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	228.01	227.51	226.47	225.71	225.71	226.40	0.00	0.00	0.00	0.00	0.00	222.27	0.00	0.00	0.00	0.00	223.44
MHS	9	41.00	40.29	39.68	39.27	39.27		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	10	37.57	37.77	36.81	36.48	36.48		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	11	35.19	34.89	34.16	33.81	33.81		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	12	44.50	42.62	42.59	42.67	42.67		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	158.26	155.57	153.24	152.23	152.23	143.47	0.00	0.00	0.00	0.00	0.00	141.14	0.00	0.00	0.00	0.00	142.37
MAS	TK	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	K	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	1	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	2	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	3	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	4	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	5	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	6	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	7	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	8	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	9	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	10	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	11	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	12	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	0.00	0.00	0.00	0.00	0.00	7.29	0.00	0.00	0.00	0.00	0.00	7.69	0.00	0.00	0.00	0.00	7.76
SHS	9	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	10	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	11	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	12	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
	Total	0.00	0.00	0.00	0.00	0.00	2.69	0.00	0.00	0.00	0.00	0.00	2.08	0.00	0.00	0.00	0.00	1.73
TOTAL ADA		405.22	402.27	398.87	396.95	396.95	402.57	0.00	0.00	0.00	0.00	0.00	395.81	0.00	0.00	0.00	0.00	398.08

2024-25 Enrollment by District of Residence

Month: 4

		MUSD	FB	PA	AV	Ukiah	Other	24-25 Totals To Date	24/25 CBEDS (Oct.)	23/24 CBEDS (Oct.)
Albion	TK	1	0	0	0	0	0	1	1	2
	K	2	0	0	0	0	0	2	3	2
	1	2	0	0	0	0	0	2	2	2
	2	4	0	0	0	0	0	4	4	3
	3	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>1</u>
	Total	13	0	0	0	0	0	13	14	10
Comptche	TK	1	0	0	0	0	0	1	1	1
	K	4	0	0	0	0	0	4	4	5
	1	3	0	0	0	0	0	3	4	3
	2	0	0	0	0	0	0	0	0	0
	3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7</u>
	Total	8	0	0	0	0	0	8	9	16
MK-8	TK	7	0	0	0	0	0	7	7	8
	K	16	1	0	0	0	0	17	17	15
	1	15	0	0	0	0	0	15	14	23
	2	25	0	0	0	0	0	25	25	18
	3	16	0	1	0	0	0	17	17	21
	4	28	3	0	0	0	0	31	31	19
	5	18	1	0	0	0	0	19	19	32
	6	34	2	0	0	0	0	36	37	37
	7	37	2	0	0	0	0	39	39	31
	8	<u>27</u>	<u>6</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34</u>	<u>34</u>	<u>42</u>
	Total	223	15	2	0	0	0	240	240	246
MHS	9	38	4	0	0	0	0	42	43	38
	10	32	6	0	0	0	0	38	40	34
	11	30	6	0	0	0	0	36	37	46
	12	<u>39</u>	<u>4</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45</u>	<u>46</u>	<u>34</u>
	Total	139	20	2	0	0	0	161	166	152
MAS (I.S.)	TK	0	0	0	0	0	0	0	0	0
	K	0	0	0	0	0	0	0	0	0
	1	0	0	0	0	0	0	0	0	1
	2	0	0	0	0	0	0	0	0	0
	3	0	0	0	0	0	0	0	0	1
	4	0	0	0	0	0	0	0	0	0
	5	0	0	0	0	0	0	0	0	2
	6	0	0	0	0	0	0	0	0	0
	7	0	0	0	0	0	0	0	0	1
	8	0	0	0	0	0	0	0	0	0
	9	0	0	0	0	0	0	0	0	0
	10	0	0	0	0	0	0	0	0	2
	11	0	0	0	0	0	0	0	0	0
	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
	Total	0	0	0	0	0	0	0	0	8
SHS	9	0	0	0	0	0	0	0	0	0
	10	0	0	0	0	0	0	0	0	0
	11	0	0	0	0	0	0	0	0	0
	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>
	Total	0	0	0	0	0	0	0	0	4
TOTAL		383	35	4	0	0	0	422	429	436

2024-25 Total Enrollment by Attendance Month

		24-25 Annual Avg										
		Mo. 1	Mo. 2	Mo. 3	Mo. 4	Mo. 5	Mo. 6	Mo. 7	Mo. 8	Mo. 9	Mo. 10	Mo. 11
Albion	TK	1	1	1	1	0	0	0	0	0	0	0
	K	3	2	2	2	0	0	0	0	0	0	0
	1	2	2	2	2	0	0	0	0	0	0	0
	2	4	4	4	4	0	0	0	0	0	0	0
	3	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	14	13	13	13	0	0	0	0	0	0	0
Comptche	TK	1	1	1	1	0	0	0	0	0	0	0
	K	3	4	4	4	0	0	0	0	0	0	0
	1	4	4	3	3	0	0	0	0	0	0	0
	2	0	0	0	0	0	0	0	0	0	0	0
	3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	8	9	8	8	0	0	0	0	0	0	0
MK-8	TK	7	7	7	7	0	0	0	0	0	0	0
	K	17	16	17	17	0	0	0	0	0	0	0
	1	14	14	13	15	0	0	0	0	0	0	0
	2	25	24	25	25	0	0	0	0	0	0	0
	3	17	17	17	17	0	0	0	0	0	0	0
	4	30	32	32	31	0	0	0	0	0	0	0
	5	18	19	19	19	0	0	0	0	0	0	0
	6	37	37	37	36	0	0	0	0	0	0	0
	7	39	38	39	39	0	0	0	0	0	0	0
	8	<u>34</u>	<u>34</u>	<u>34</u>	<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	238	238	240	240	0	0	0	0	0	0	0
MHS	9	43	41	42	42	0	0	0	0	0	0	0
	10	40	40	39	38	0	0	0	0	0	0	0
	11	37	36	36	36	0	0	0	0	0	0	0
	12	<u>46</u>	<u>46</u>	<u>45</u>	<u>45</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	166	163	162	161	0	0	0	0	0	0	0
MAS	TK	0	0	0	0	0	0	0	0	0	0	0
	K	0	0	0	0	0	0	0	0	0	0	0
	1	0	0	0	0	0	0	0	0	0	0	0
	2	0	0	0	0	0	0	0	0	0	0	0
	3	0	0	0	0	0	0	0	0	0	0	0
	4	0	0	0	0	0	0	0	0	0	0	0
	5	0	0	0	0	0	0	0	0	0	0	0
	6	0	0	0	0	0	0	0	0	0	0	0
	7	0	0	0	0	0	0	0	0	0	0	0
	8	0	0	0	0	0	0	0	0	0	0	0
	9	0	0	0	0	0	0	0	0	0	0	0
	10	0	0	0	0	0	0	0	0	0	0	0
	11	0	0	0	0	0	0	0	0	0	0	0
	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	0	0	0	0	0	0	0	0	0	0	0
SHS	9	0	0	0	0	0	0	0	0	0	0	0
	10	0	0	0	0	0	0	0	0	0	0	0
	11	0	0	0	0	0	0	0	0	0	0	0
	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	0	0	0	0	0	0	0	0	0	0	0
TOTAL Enroll		426	423	423	422	0	0	0	0	0	0	0

**MENDOCINO HIGH SCHOOL
STUDENT BODY ACCOUNT
2024-25 MONTHLY SUMMARY
PERIOD: DECEMBER 2024**

	DESCRIPTION	Begin Balance	Income	Expenses	Ending Balance
GENERAL FUNDS					
	Athletic Travel/Requests	1703.26			1703.26
	Athletics - Officials only	4305.30			4305.30
	CTE Art	1933.14	20.00		1953.14
	CTE Media	200.00			200.00
	CTE Woodshop	1415.44		-22.29	1437.73
	Facilities (key dep)	3038.16			3038.16
	Library	96.20			96.20
	MCHS General	2647.10		572.00	2075.10
	MCHS Outdoor Leadership	493.15			493.15
	MCHS Yearbook	0.00			0.00
	PACT Testing	525.00			525.00
	PSAT/SAT workbooks	1485.00			1485.00
	Request (donations/interest)	392.15	3.56		395.71
	Sober Grad	2164.49			2164.49
	Skate Ramp Fund	500.87			500.87
	SONAR	4236.34			4236.34
	Store	160.33			160.33
	Student Council	1820.42			1820.42
	Youth Prevention	92.50			92.50
CLASSES					
	Class of 24	158.54			158.54
	Class of 25	5252.42	369.98		5622.40
	Class of 26	2633.14	1395.22	600.00	3428.36
	Class of 27	444.54		29.87	414.67
SPORTS - GENERAL		501.85			501.85
FALL SPORTS					
	Boys Soccer	-147.09			-147.09
	Girls Soccer	378.02			378.02
	Volleyball	947.80	550.00	850.00	647.80
WINTER SPORTS					
	Boys Basketball	2710.15	1675.00	1675.00	2710.15
	Girls Basketball	4030.08	1260.00	1100.00	4190.08
SPRING SPORTS					
	Baseball	500.00			500.00
	Golf	1000.00			1000.00
	Swim Team	283.00			283.00
	Tennis	64.97			64.97
	Track	0.00			0.00

CLUB					
	CLUBS - GENERAL	3241.25			
	Body Positive	0.00			0.00
	CSF	-39.60	1000.00	115.00	845.40
	Culinary	4682.98			4682.98
	Electronics	1196.69			1196.69
	Horticulture/Botany Club	629.72			629.72
	Improv club	1315.94			1315.94
	Interact Club-Activity	3379.95			3379.95
	Interact Club-Administrative	3293.10			3293.10
	Leadership	56.44			56.44
	Model U.N.	-1510.57	1149.10		-361.47
	Multi-Cultural Club	305.00			305.00
	Radio	1406.50	30.73	120.86	1316.37
	Science Club	126.09			126.09
	Spectrum	80.00			80.00
	Yearbook	5291.76			5291.76
	Yoga Club	0.00			0.00
A/E WEEK					
	AE WEEK - GENERAL	3241.25			3241.25
	AE WEEK Art Center	25.00			25.00
	AE WEEK Ashland	1934.74	400.00		2334.74
	AE WEEK Biking	394.24			394.24
**	AE WEEK Climbing	0.00	47.09		47.09
	AE WEEK Coastal Adventures	-36.72			-36.72
	AE WEEK College Tours	336.16			336.16
	AE WEEK Creative Writing	0.00			0.00
	AE WEEK Drivers Ed Class	300.00			300.00
	AW WEEK E-Lab	45.00			45.00
	AE WEEK First Responder Academy	1344.46			1344.46
	AE WEEK Media Film	0.00			0.00
**	AE WEEK Oaxaca	0.00	4050.00		4050.00
**	AE WEEK Sierra Adventure	47.09		47.09	0.00
**	AE WEEK Think Global	0.00	200.00		200.00
	AE WEEK Top Sail	-596.61			-596.61
	AW WEEK Woodworking	0.00			0.00
	AE WEEK Yosemite Institute	-1325.68	2379.76		1054.08
TO BE REFUNDED		0.00			0.00
TOTAL		72605.69	14530.44	5087.53	82048.60

** New Funds - AE WEEK-Climbing, Oaxaca, Think Global

** AE WEEK Sierra Adventure name changed to AE WEEK Climbing

MENDOCINO MIDDLE SCHOOL
STUDENT BODY ACCOUNT
2024-25 MONTHLY SUMMARY
PERIOD: DECEMBER 2024

DESCRIPTION	Beginning Balance	Income	Expenses	Ending Balance
6-8 Boys Free Throw	\$ -			\$ -
6-8 Girls Free Throw	\$ -			\$ -
6th Grade	\$ 3,244.60	\$931.21		\$ 4,175.81
7-8 Boy's BB	\$ 335.56	\$125.00		\$ 460.56
7-8 Girl's BB	\$ 18.18	\$497.00		\$ 515.18
7th Grade Class	\$ 2,239.08			\$ 2,239.08
8th Grade Class	\$ (99.20)			\$ (99.20)
8th Grade Trip	\$ 435.91			\$ 435.91
Art Fund	\$ 3,684.70			\$ 3,684.70
Athletics	\$ 1,127.17			\$ 1,127.17
AVID	\$ -			\$ -
Chess Club	\$ -			\$ -
Chorus	\$ -			\$ -
Cooking Club	\$ 253.06			\$ 253.06
Film Club	\$ 82.36			\$ 82.36
Grad Dance	\$ 24.66			\$ 24.66
Leadership	\$ 171.78			\$ 171.78
Maker Faire	\$ -			\$ -
Outdoor Survival	\$ -			\$ -
PE Fund	\$ -			\$ -
School Supplies	\$ 40.49			\$ 40.49
Science	\$ 285.22			\$ 285.22
Student Council	\$ 1,453.58	\$1.42		\$ 1,455.00
Volleyball	\$ 14,430.04	\$284.77	\$1,603.78	\$ 13,111.03
Woodlands	\$ 300.00	\$4,350.00	\$124.00	\$ 4,526.00
Yearbook	\$ 2,682.69			\$ 2,682.69
Yearend Activities	\$ -			\$ -
TOTAL	\$ 30,709.88	\$6,189.40	\$1,727.78	\$ 35,171.50

2024-25 Cafeteria Report

2023-24 Recap

2024-25 Comparison through November

MUSD Board Meeting January 16, 2025

2023-24 Recap – Meal Participation

	CEP					
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Days	180	180	180	180	180	178
		<i>COVID pt</i>	<i>COVID all</i>	<i>In Person</i>	<i>Universal Meals</i>	<i>Universal Meals</i>
Paid Lunch	9,150					
Free Lunch	16,392	25,973	21,784	24,823	25,744	28,693
Reduced Lunch	<u>1,509</u>					
	27,051	25,973	21,784	24,823	25,744	28,693
Paid Breakfast	1,354					
Free Breakfast	10,881	15,999	21,784	14,940	17,179	18,589
Reduced Breakfast	<u>412</u>					
	12,647	15,999	21,784	14,940	17,179	18,589
Total Meals Served	39,698	41,972	43,568	39,763	42,923	47,282
	14.3%	5.7%	3.8%	-8.7%	7.9%	10.2%
Avg Meals/Day	221	233	242	221	238	266
Lunch %	68.1%	61.9%	50.0%	62.4%	60.0%	60.7%
Breakfast %	31.9%	38.1%	50.0%	37.6%	40.0%	39.3%
Lunch Meals per day	150	144	121	138	143	161
Breakfast meals per day	70	89	121	83	95	104
Enrollment - Census Day	536	525	477	449	462	436
% Students Lunch	28.0%	27.5%	25.4%	30.7%	31.0%	37.0%
% Students Breakfast	13.1%	16.9%	25.4%	18.5%	20.7%	24.0%

- 2019-20 begin operating under the Community Eligibility Provision (CEP) – allows schools with an Identified Student Percentage (ISP) of greater than 40% to participate, and eliminate the administrative burden of school meal applications and still serve breakfast and lunch at no charge to all students.
- 2019-20 through 2021-22 data impacted by COVID.
- 2020-21 provided 2 meals per day for as many children as families requested.
- 2022-23 California Universal Meals implemented. Schools are required to provide 2 meals per day to all students. Students may take or not take the meals. All reimbursements at free rate.

In 2023-24:

- Served a total of 47,282 meals, compared to 42,923 meals in 22/23 – a 10% increase.
- 2023-24 Enrollment decreased 5.6% to 436 from 462 in 22/23.
- Averaged 266 meals per day – maintaining a 60/40 lunch/breakfast ratio.
- Student participation continues to grow, with 37% lunch participation, and 24% breakfast participation.

2023-24 Recap – Revenue and Expenditure

	CEP					
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
		<i>COVID pt</i>	<i>COVID all</i>	<i>In Person</i>	<i>Universal Meals</i>	<i>Universal Meals</i>
<u>Revenue</u>						
Cash Sales	67,427.45	42,275.00	1,059.50	17,743.00	18,761.50	17,820.25
Federal Reimb.	86,568.01	106,033.00	127,654.24	149,468.32	118,422.10	133,954.21
State Reimb.	12,544.13	8,834.00	23,028.90	9,888.94	79,907.94	87,398.28
Other		(2,737.40)	27,967.59	7,484.40	18,515.03	6,535.33
LFS/SBP	-	-	-	-	-	28,285.77
Contribution	115,985.00	113,025.68	132,999.39	88,571.26	99,027.70	73,441.71
Total Revenue	\$282,524.59	\$267,430.28	\$312,709.62	\$273,155.92	\$334,634.27	\$347,435.55
<u>Expenditures</u>						
Salaries	95,071.03	96,409.53	99,270.75	103,887.03	117,233.38	119,624.40
Benefits	64,560.70	55,150.99	57,496.61	60,551.66	67,839.41	73,208.54
Supplies	9,842.76	11,739.31	14,222.30	13,131.25	13,235.79	16,104.72
Non-Cap Equip	-	-	-	2,409.38	-	-
Food	101,331.10	92,101.45	131,853.84	83,908.01	122,993.30	121,242.04
Operations	5,719.00	6,029.00	3,866.12	3,268.59	7,332.39	11,255.85
Indirect costs	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Total Expenditures	\$282,524.59	\$267,430.28	\$312,709.62	\$273,155.92	\$334,634.27	\$347,435.55

- Fed/State reimbursements = \$221,352, up \$23k over prior year.
- 1x Local Food for Schools (LFS) and School Best Practices (SBP) grants offset contribution.
- Salaries/Benefits higher by 4%.
- Supplies +\$2.9k, on equipment repair parts.
- Operations +\$3.9k, on repair costs and increased permit costs.
- Overall, expenditures +\$12.8k, or 3.8%.

2024-25 Comparison through November – Meal Participation

	CEP						
	<u>2018-19</u>	COVID pt <u>2019-20</u>	COVID all <u>2020-21</u>	In Person <u>2021-22</u>	Universal Meals <u>2022-23</u>	Universal Meals <u>2023-24</u>	Universal Meals <u>2024-25</u>
Days	62	62	58	64	66	61	63
Lunch	8,618	8,690	8,029	8,381	8,949	9,612	11,086
Breakfast	4,220	4,023	8,029	4,685	6,191	6,261	7,948
Total Meals Served	12,838	12,713	16,058	13,066	15,140	15,873	19,034
	15.8%	-1.0%	26.3%	-18.6%	15.9%	4.8%	19.9%
Avg Meals/Day	207	205	277	204	229	260	302
Lunch %	67.1%	68.4%	50.0%	64.1%	59.1%	60.6%	58.2%
Breakfast %	32.9%	31.6%	50.0%	35.9%	40.9%	39.4%	41.8%
Lunch Meals per day	139	140	138	131	136	158	176
Breakfast meals per day	68	65	138	73	94	103	126
Enrollment - Census Day	536	525	476	449	462	436	429
% Lunch Participation	25.9%	26.7%	29.1%	29.2%	29.3%	36.1%	41.0%
% Breakfast Participation	12.7%	12.4%	29.1%	16.3%	20.3%	23.5%	29.4%

- Served 19,034 meals through November, 20% higher than 23/24 through November.
- Average 302 meals per day, maintaining about 60/40 ratio lunch to breakfast.
- Student participation is higher for both lunch and breakfast.
- Annual enrollment lower by 1.6% (429 from 436).

2024-25 Comparison through November – Revenue and Expense

		CEP					
		COVID pt	COVID all	In Person	Universal Meals	Universal Meals	Universal Meals
<u>Revenue</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Cash Sales	22,405	20,708	530	5,638	7,173	6,325	6,977
Federal Reimb.	26,385	29,499	47,050	47,722	40,885	44,180	54,652
Fed Performance	502	608	562	-	716	769	998
State Reimb.	2,060	2,326	3,926	3,249	28,124	29,331	35,887
Total Revenue	50,850	52,533	51,506	56,609	76,897	80,604	98,514
<u>Expenditures</u>							
Salaries	30,583	29,999	30,660	32,479	37,046	37,483	40,961
Benefits	19,533	19,317	19,371	20,397	23,272	24,735	24,815
Supplies	4,697	4,742	6,245	5,033	5,809	6,157	6,599
Non-Cap Equip	-	-	-	1,572	-	-	-
Food	38,473	34,605	38,457	28,130	38,523	38,924	47,950
Operations	3,950	4,270	4,250	4,844	5,328	4,847	5,300
Indirect costs	-	-	-	-	-	-	-
Total Expenditures	97,236	92,933	98,983	92,454	109,978	112,146	125,624
Suplus/(Deficit)	(46,386)	(40,400)	(47,477)	(35,845)	(33,081)	(31,542)	(27,111)
Enrollment - Census Day	536	525	476	449	462	436	429

- Federal reimb/performance up 23.8%.
- State reimbursement up 22.4%.
- Meals served up 20%.
- Food costs are up 23.2%.
- Salary/Benefits +5.8%.
- Supplies/Ops +8.1%.
- Overall expense +12%

Up Next 2024-25

- Expect higher costs in 24-25 – 6 months of training (retirements)
- Selected for Administrative Review
 - ✓ Initial requested documents/questionnaire complete next week
 - ✓ Off-site review begins January 21
 - ✓ On-site review week of March 17-21
 - ✓ April 1 – Entrance Meeting – to review findings
 - ✓ April 30 – correct any findings and submit additional requested documents
 - ✓ Opportunity for training with Nutrition Consultant

September 30, 2024



Mendocino County Employees' Retirement Association

**Investment Measurement Service
Quarterly Review**

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September 30, 2024

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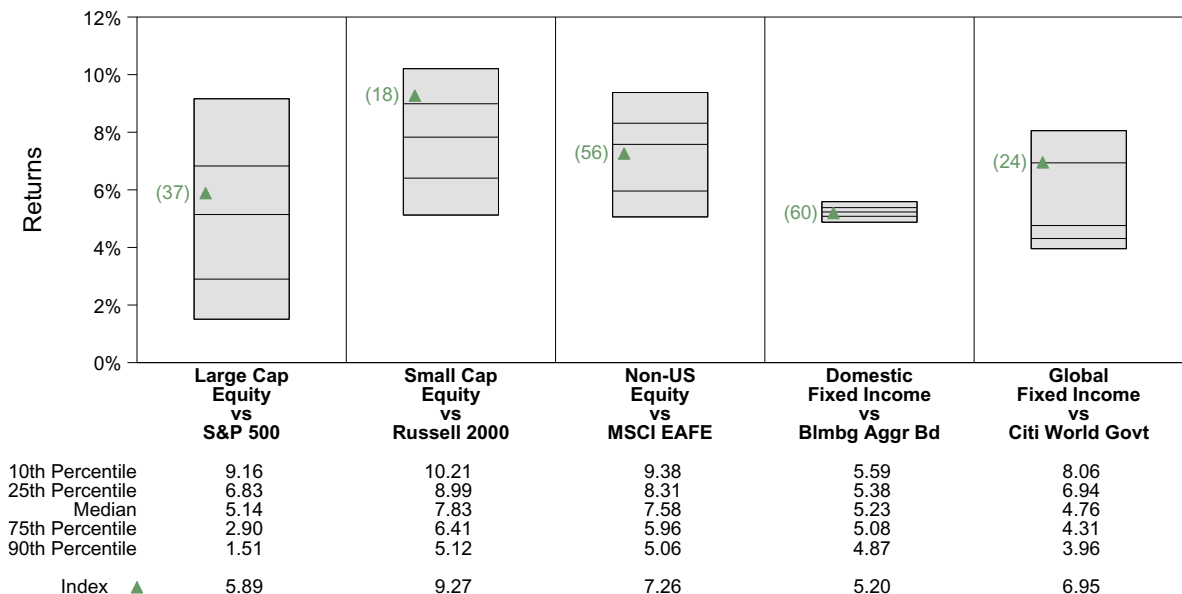
Market Overview

Active Management vs Index Returns

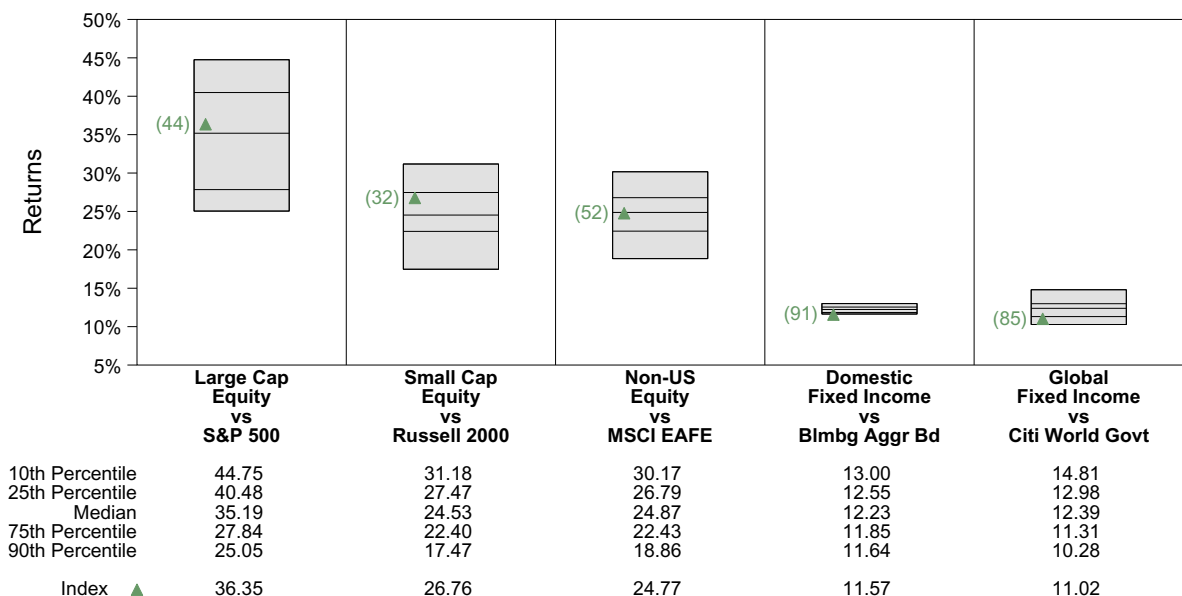
Market Overview

The charts below illustrate the range of returns across managers in Callan's Mutual Fund database over the most recent one quarter and one year time periods. The database is broken down by asset class to illustrate the difference in returns across those asset classes. An appropriate index is also shown for each asset class for comparison purposes. As an example, the first bar in the upper chart illustrates the range of returns for domestic equity managers over the last quarter. The triangle represents the S&P 500 return. The number next to the triangle represents the ranking of the S&P 500 in the Large Cap Equity manager database.

Range of Mutual Fund Returns by Asset Class One Quarter Ended September 30, 2024



Range of Mutual Fund Returns by Asset Class One Year Ended September 30, 2024

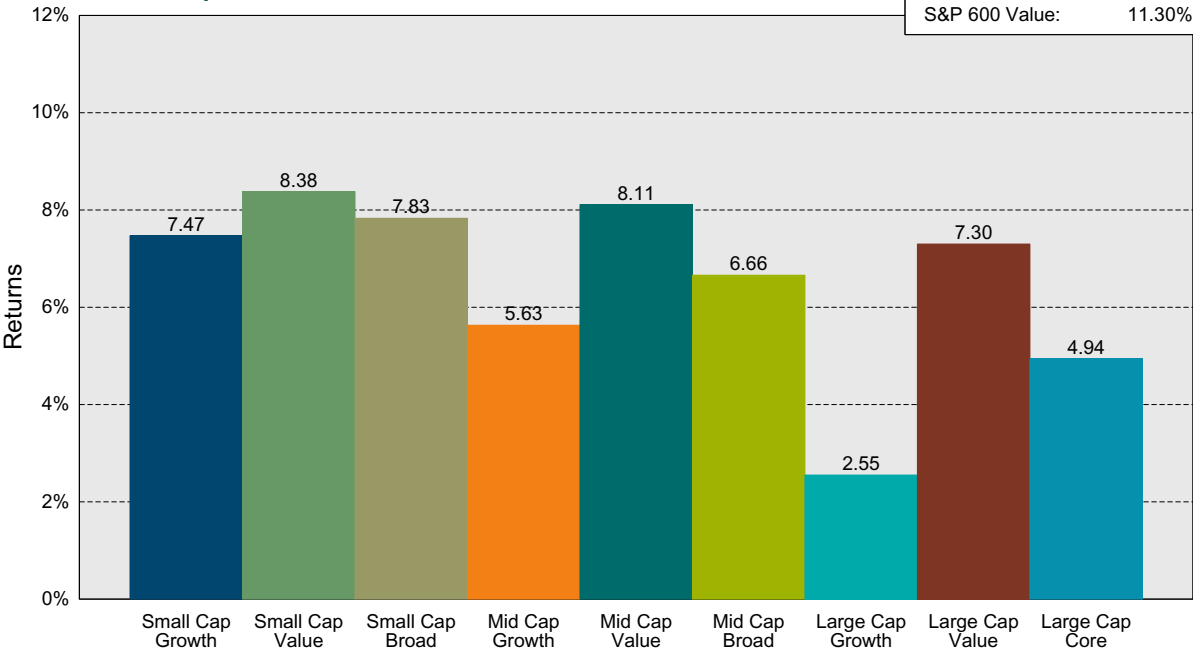


Domestic Equity

Active Management Overview

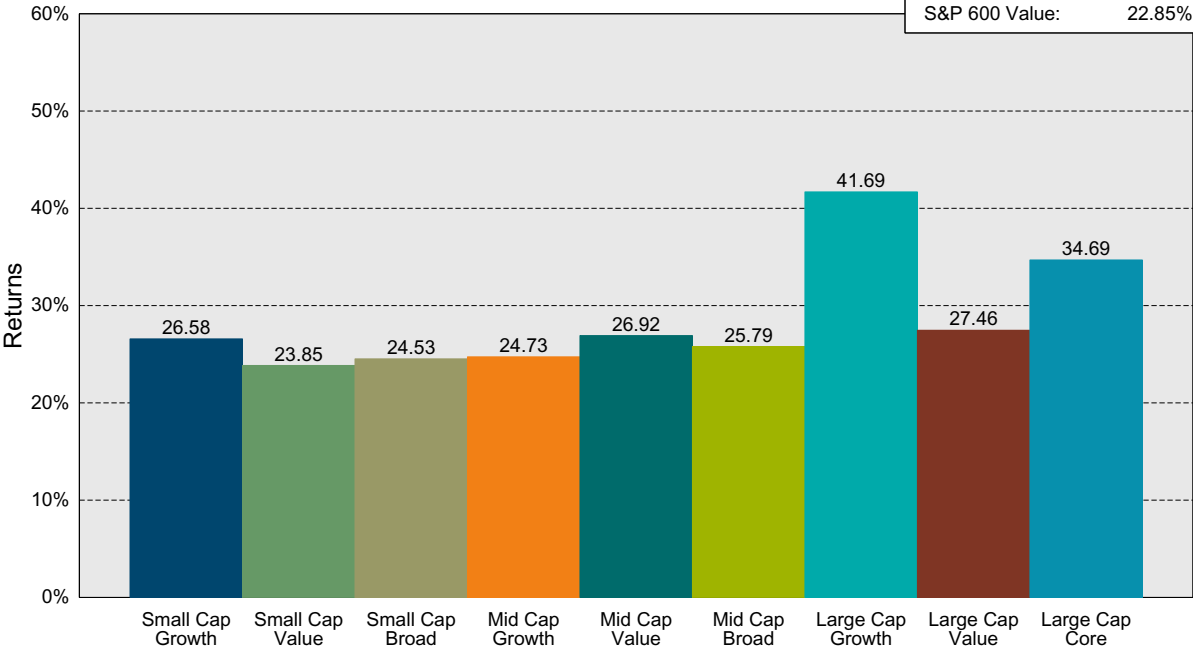
U.S. stocks posted solid returns in 3Q, extending the strong performance for the year. The S&P 500 Index gained 5.9%, outperforming the tech-heavy Nasdaq Composite, which returned 2.1%. Within the S&P 500 Index, Utilities (+19.4%) and Real Estate (+17.2%) led the sectors while Energy (-2.3%), Technology (+1.6%), and Communication Services (+1.7%) were the worst performers. Small cap stocks outperformed large cap stocks (Russell 2000: +9.3% vs. Russell 1000: +6.1%). Value beat growth (Russell 3000 Value: +9.5% vs. Russell 3000 Growth: +3.4%), but growth remained ahead year-to-date.

Mutual Fund Style Group Median Returns
for Quarter Ended September 30, 2024



S&P 500:	5.89%
S&P 500 Growth:	3.72%
S&P 500 Value:	9.05%
S&P Mid Cap:	6.94%
S&P 600:	10.13%
S&P 600 Growth:	8.97%
S&P 600 Value:	11.30%

Mutual Fund Style Group Median Returns
for One Year Ended September 30, 2024

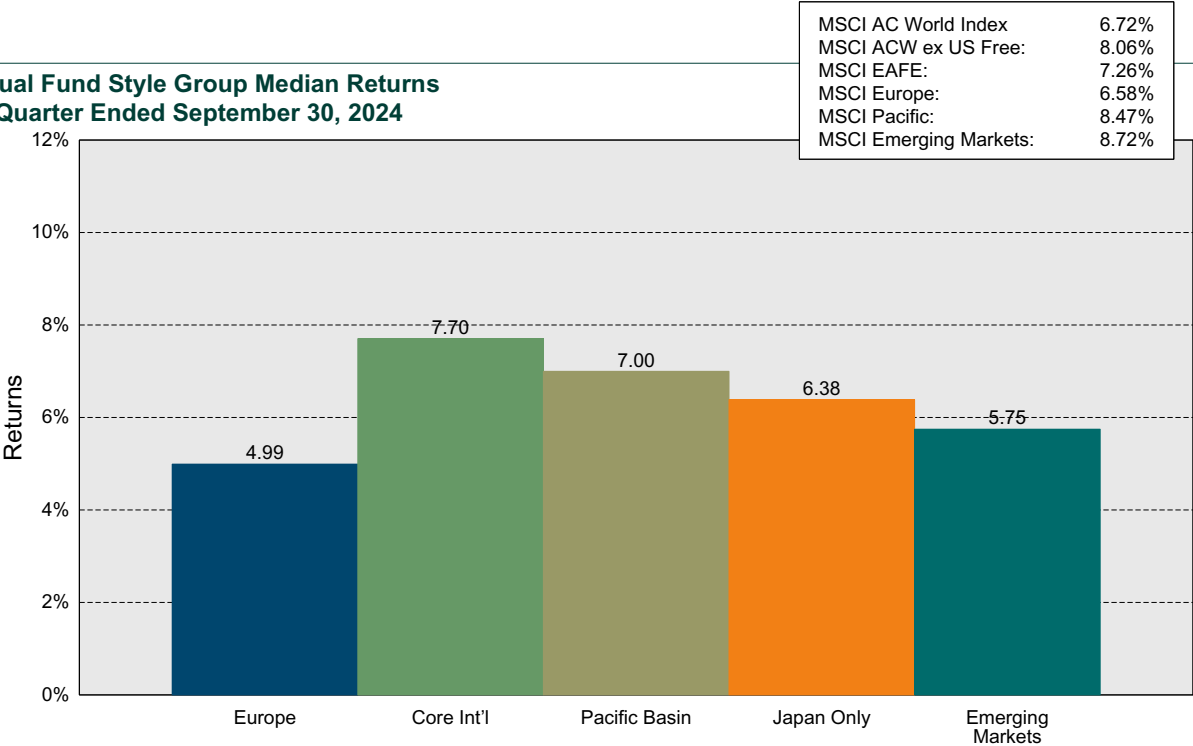


S&P 500:	36.35%
S&P 500 Growth:	41.10%
S&P 500 Value:	31.09%
S&P Mid Cap:	26.79%
S&P 600:	25.86%
S&P 600 Growth:	28.65%
S&P 600 Value:	22.85%

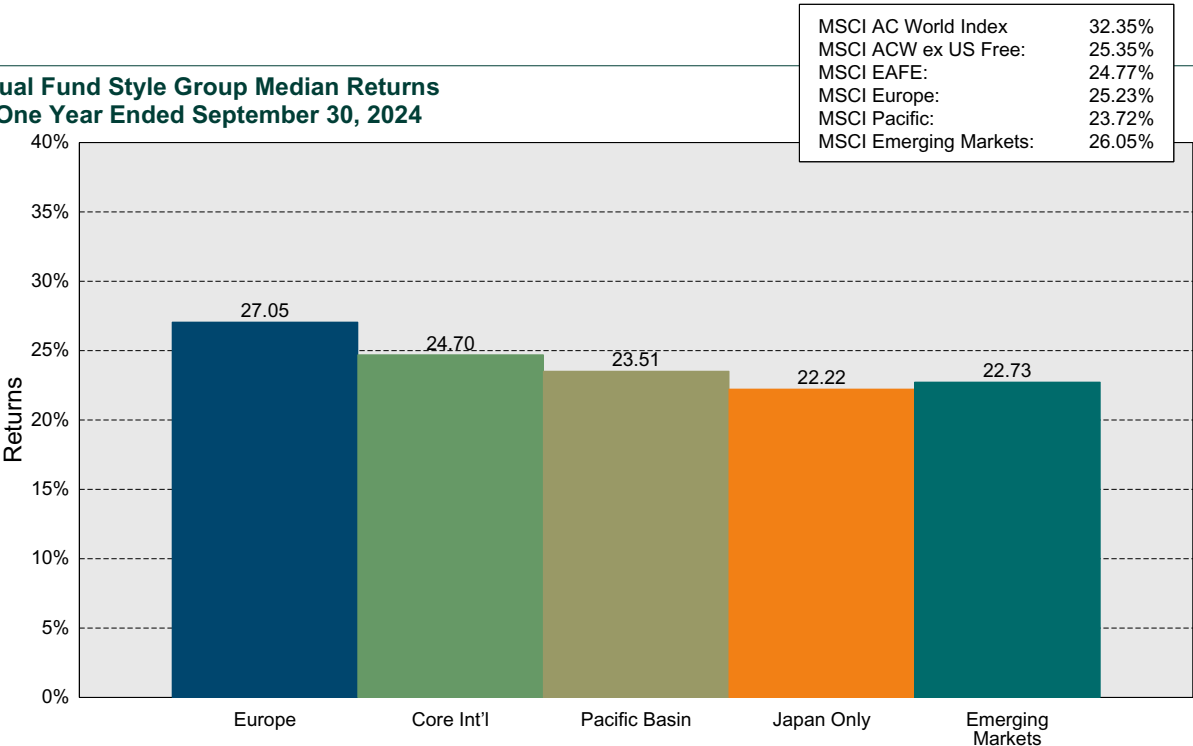
International Equity Active Management Overview

Global ex-U.S. equities (MSCI ACWI ex USA: +8.1%) had a strong quarter, boosting year-to-date returns to +14.2%. Within developed markets, Value (MSCI World ex-USA Value: +9.7%) outperformed growth (MSCI World ex-USA Growth Index: +5.9%) by a wide margin. Real Estate (MSCI EAFE Real Estate: +17.4%) and Utilities (MSCI EAFE Utilities: +15.6%) were the strongest-performing developed market sectors. Japan (MSCI Japan: +5.7%) was up for the quarter, but Q3 saw unusually high volatility due to the Bank of Japan’s action in raising interest rates, and the election of a new prime minister pushing fiscal discipline and being a China hawk. The U.S. dollar weakened in Q3, helping overseas returns. The yen had an especially good quarter, up nearly 13% versus the greenback as the central bank tightened monetary policy.

Mutual Fund Style Group Median Returns
for Quarter Ended September 30, 2024



Mutual Fund Style Group Median Returns
for One Year Ended September 30, 2024

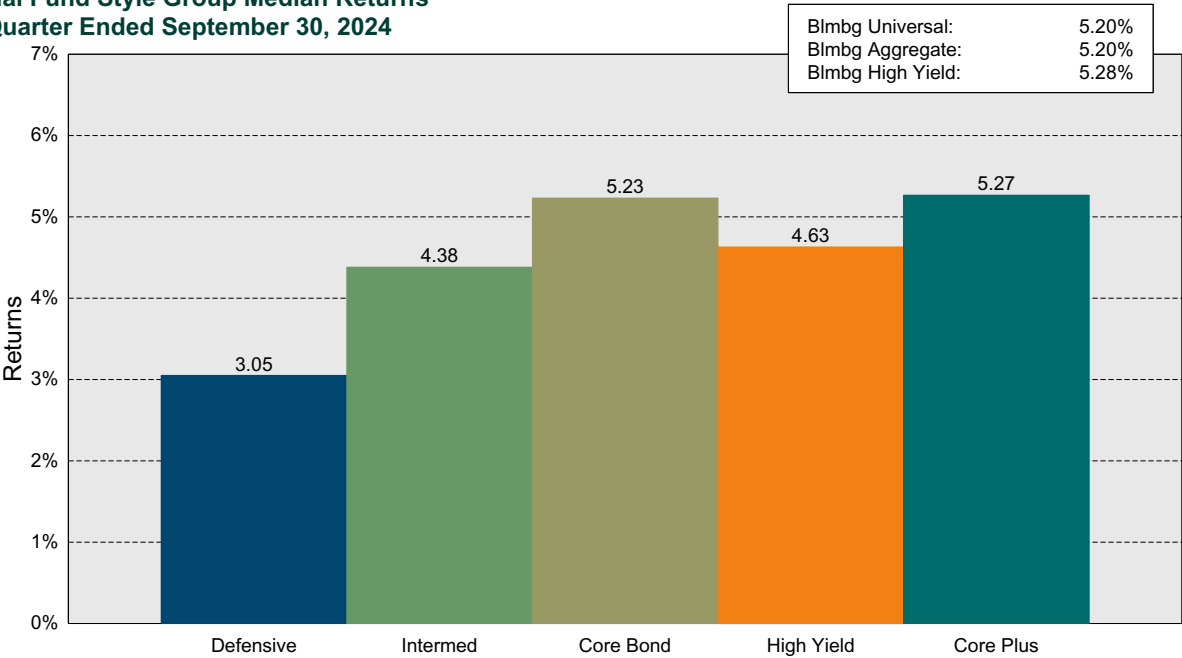


Domestic Fixed Income

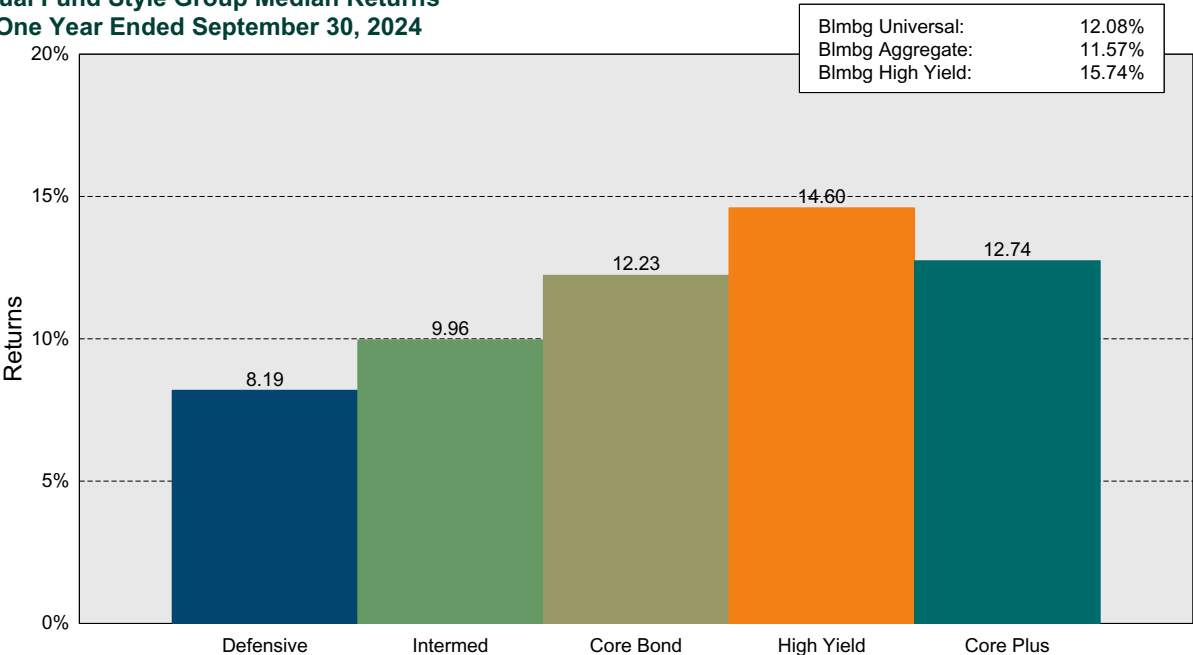
Active Management Overview

The Bloomberg US Aggregate Bond Index soared 5.2% in 3Q, bringing its year-to-date return to 4.9%. The 10-year Treasury yield sank 55 bps, closing at 3.8%. The yield curve "normalized" with the spread between the 2-year and 10-year Treasury becoming positive for the first time since July 2022. All the Aggregate sectors outperformed Treasuries on a like-duration basis, led by agency mortgage-backed securities. Investment grade corporates (+5.8%) outperformed High Yield (+5.3%) for the quarter. Spreads broadly remained flat over the quarter despite intra-quarter volatility and remained tight relative to historical averages. Both investment grade and high yield issuance was robust in 3Q and met with strong demand.

Mutual Fund Style Group Median Returns
for Quarter Ended September 30, 2024



Mutual Fund Style Group Median Returns
for One Year Ended September 30, 2024



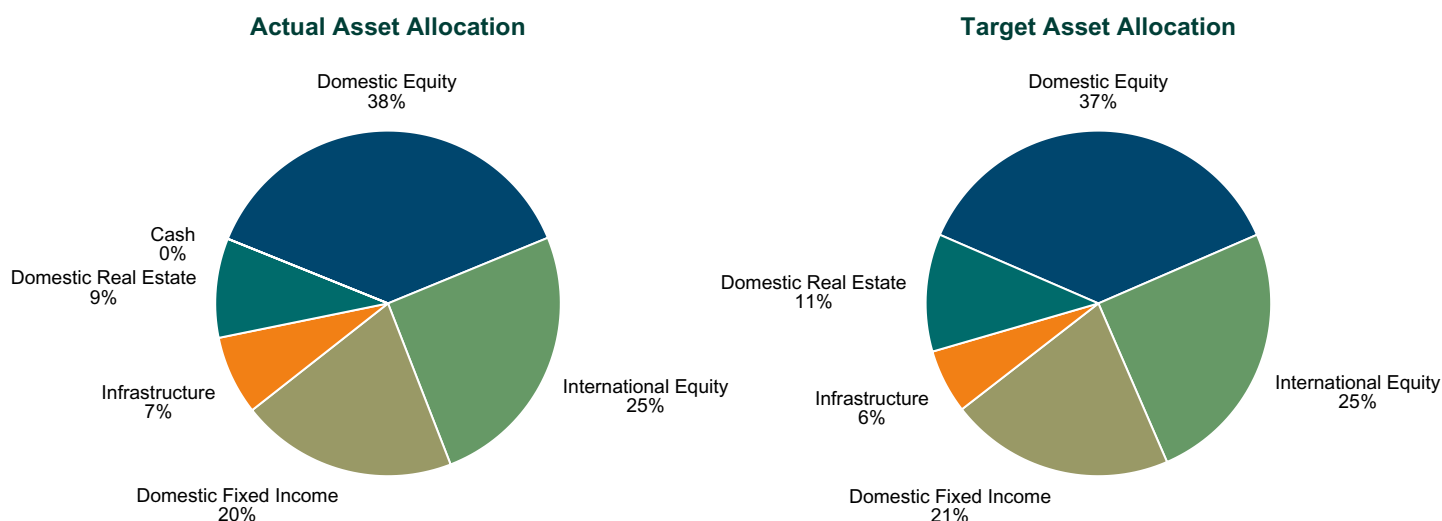
ASSET ALLOCATION AND PERFORMANCE

Asset Allocation and Performance

This section begins with an overview of the fund's asset allocation at the broad asset class level. This is followed by a top down performance attribution analysis which analyzes the fund's performance relative to the performance of the fund's policy target asset allocation. The fund's historical performance is then examined relative to funds with similar objectives. Performance of each asset class is then shown relative to the asset class performance of other funds. Finally, a summary is presented of the holdings of the fund's investment managers, and the returns of those managers over various recent periods.

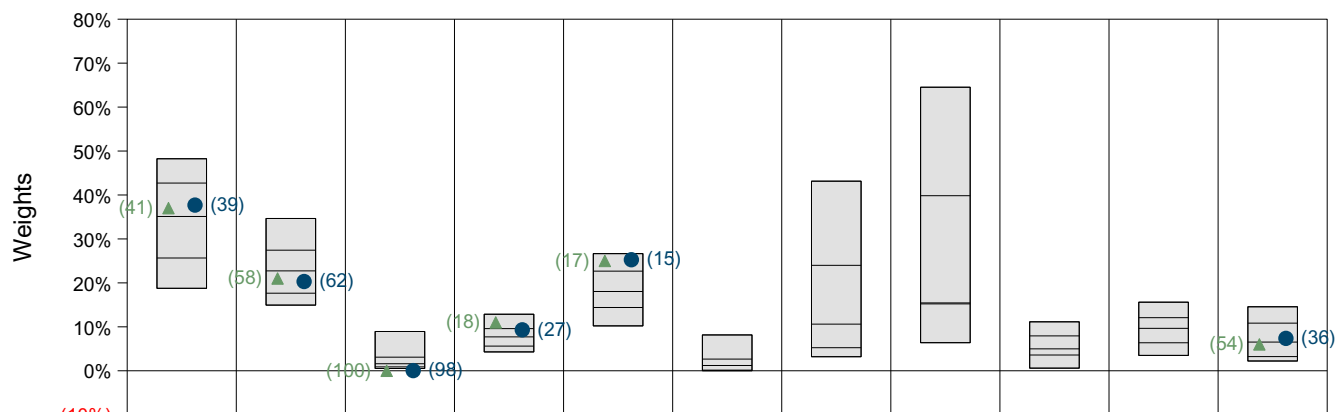
Actual vs Target Asset Allocation As of September 30, 2024

The top left chart shows the Fund's asset allocation as of September 30, 2024. The top right chart shows the Fund's target asset allocation as outlined in the investment policy statement. The bottom chart ranks the fund's asset allocation and the target allocation versus the Callan Public Fund Sponsor Database.



Asset Class	\$000s Actual	Weight Actual	Target	Percent Difference	\$000s Difference
Domestic Equity	284,347	37.7%	37.0%	0.7%	5,285
International Equity	190,547	25.3%	25.0%	0.3%	1,992
Domestic Fixed Income	153,188	20.3%	21.0%	(0.7%)	(5,199)
Infrastructure	55,628	7.4%	6.0%	1.4%	10,375
Domestic Real Estate	70,241	9.3%	11.0%	(1.7%)	(12,723)
Cash	270	0.0%	0.0%	0.0%	270
Total	754,221	100.0%	100.0%		

Asset Class Weights vs Callan Public Fund Sponsor Database



	Domestic Equity	Domestic Fixed Income	Cash	Domestic Real Estate	International Equity	Intl Fixed-Inc	Alternative	Global Equity Broad	Hedge Funds	Private Equity	Dvsfd Real Assets
10th Percentile	48.25	34.65	8.94	12.86	26.66	8.16	43.14	64.52	11.14	15.61	14.56
25th Percentile	42.71	27.44	3.10	9.60	22.67	2.66	23.99	39.84	7.94	12.08	10.84
Median	35.11	22.73	1.60	7.71	18.04	1.20	10.61	15.44	4.99	9.65	6.53
75th Percentile	25.66	17.65	0.89	5.61	14.40	0.15	5.25	15.22	3.59	6.37	3.23
90th Percentile	18.76	14.94	0.52	4.29	10.21	0.02	3.20	6.39	0.59	3.49	2.22
Fund ●	37.70	20.31	0.04	9.31	25.26	-	-	-	-	-	7.38
Target ▲	37.00	21.00	0.00	11.00	25.00	-	-	-	-	-	6.00
% Group Invested	100.00%	97.30%	84.68%	72.97%	97.30%	23.42%	60.36%	9.91%	18.02%	21.62%	18.92%

* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

Investment Manager Asset Allocation

The table below contrasts the distribution of assets across the Fund's investment managers as of September 30, 2024, with the distribution as of June 30, 2024. The change in asset distribution is broken down into the dollar change due to Net New Investment and the dollar change due to Investment Return.

Asset Distribution Across Investment Managers

	September 30, 2024			Inv. Return	June 30, 2024	
	Market Value	Weight	Net New Inv.		Market Value	Weight
Domestic Equities	\$284,347,283	37.70%	\$(2,070,000)	\$18,127,223	\$268,290,061	37.50%
Large Cap Equities	\$198,122,915	26.27%	\$(470,000)	\$11,024,676	\$187,568,240	26.22%
Vanguard S&P 500 Index	198,122,915	26.27%	(470,000)	11,024,676	187,568,240	26.22%
Mid Cap Equities	\$42,175,173	5.59%	\$(700,000)	\$2,950,527	\$39,924,646	5.58%
Fidelity Low Price Stocks	20,858,534	2.77%	0	1,071,287	19,787,248	2.77%
Janus Enterprise	21,316,639	2.83%	(700,000)	1,879,241	20,137,398	2.81%
Small Cap Equities	\$44,049,195	5.84%	\$(900,000)	\$4,152,020	\$40,797,175	5.70%
Prudential Small Cap Value	20,886,744	2.77%	(900,000)	1,779,357	20,007,387	2.80%
AB Small Cap Growth	23,162,451	3.07%	0	2,372,662	20,789,789	2.91%
International Equities	\$190,547,230	25.26%	\$0	\$14,789,818	\$175,757,412	24.57%
EuroPacific	32,391,978	4.29%	0	1,663,604	30,728,374	4.30%
Harbor International	37,625,425	4.99%	0	2,835,102	34,790,323	4.86%
Oakmark International	34,432,586	4.57%	0	2,854,817	31,577,769	4.41%
Mondrian International	36,404,554	4.83%	0	3,702,082	32,702,472	4.57%
T. Rowe Price Intl Small Cap	30,882,850	4.09%	0	2,637,034	28,245,816	3.95%
NinetyOne	18,809,837	2.49%	0	1,097,179	17,712,658	2.48%
Domestic Fixed Income	\$153,187,536	20.31%	\$(1,200,000)	\$7,952,658	\$146,434,878	20.47%
Dodge & Cox Income	76,531,352	10.15%	(600,000)	4,073,779	73,057,573	10.21%
PIMCO	76,656,184	10.16%	(600,000)	3,878,879	73,377,305	10.26%
Infrastructure	\$55,628,095	7.38%	\$(625,911)	\$1,705,760	\$54,548,246	7.62%
IFM Global Infrastructure	27,845,910	3.69%	0	1,017,686	26,828,224	3.75%
JP Morgan Infrastructure	27,782,185	3.68%	(625,911)	688,075	27,720,021	3.87%
Real Estate	\$70,241,100	9.31%	\$(164,683)	\$279,597	\$70,126,185	9.80%
RREEF Private Fund	37,088,981	4.92%	(88,462)	(117,159)	37,294,601	5.21%
Barings Core Property Fund	31,805,119	4.22%	(65,916)	386,451	31,484,584	4.40%
625 Kings Court	1,347,000	0.18%	(10,305)	10,305	1,347,000	0.19%
Cash	\$269,808	0.04%	\$48,215	\$(12,190)	\$233,783	0.03%
Total Fund	\$754,221,052	100.0%	\$(4,012,379)	\$42,842,866	\$715,390,565	100.0%

Investment Manager Returns

The table below details the rates of return for the Fund's investment managers over various time periods ended September 30, 2024. Negative returns are shown in red, positive returns in black. Returns for one year or greater are annualized. The first set of returns for each asset class represents the composite returns for all the fund's accounts for that asset class.

Returns for Periods Ended September 30, 2024

	Last Quarter	Last Year	Last 3 Years	Last 5 Years	Last 7 Years
Domestic Equities	6.79%	33.22%	9.65%	15.27%	13.43%
Russell 3000 Index	6.23%	35.19%	10.29%	15.26%	13.74%
Large Cap Equities					
Vanguard S&P 500 Index	5.88%	36.32%	11.89%	15.96%	14.47%
S&P 500 Index	5.89%	36.35%	11.91%	15.98%	14.50%
Mid Cap Equities					
Fidelity Low Priced Stock	5.41%	24.07%	8.53%	13.05%	10.12%
Russell MidCap Value Idx	10.08%	29.01%	7.39%	10.33%	8.82%
Janus Enterprise (1)	9.53%	26.32%	6.72%	11.46%	12.64%
Russell MidCap Growth Idx	6.54%	29.33%	2.32%	11.48%	11.88%
Small Cap Equities					
Prudential Small Cap Value (2)	8.80%	23.16%	5.41%	10.44%	6.19%
MSCI US Small Cap Value Idx	10.37%	27.15%	6.98%	10.45%	7.69%
Russell 2000 Value Index	10.15%	25.88%	3.77%	9.29%	6.60%
AB US Small Growth (3)	11.41%	31.38%	(4.34%)	10.36%	11.32%
Russell 2000 Growth Index	8.41%	27.66%	(0.35%)	8.82%	7.60%

(1) Switched share class in July 2016.

(2) Switched share class in September 2015.

(3) Switched to a mutual fund in September 2015.

Investment Manager Returns

The table below details the rates of return for the Fund's investment managers over various time periods ended September 30, 2024. Negative returns are shown in red, positive returns in black. Returns for one year or greater are annualized. The first set of returns for each asset class represents the composite returns for all the fund's accounts for that asset class.

Returns for Periods Ended September 30, 2024

	Last 10 Years	Last 15 Years
Domestic Equities	12.57%	13.65%
Russell 3000 Index	12.83%	13.80%
Mid Cap Equities		
Fidelity Low Priced Stock	9.61%	11.66%
Russell MidCap Value Idx	8.93%	11.63%
Janus Enterprise (1)	13.19%	14.20%
Russell MidCap Growth Idx	11.30%	13.21%
Small Cap Equities		
AB US Small Growth (2)	11.27%	14.16%
Russell 2000 Growth Index	8.95%	11.09%

(1) Switched share class in July 2016.

(2) Switched to a mutual fund in September 2015.

Investment Manager Returns

The table below details the rates of return for the Fund's investment managers over various time periods ended September 30, 2024. Negative returns are shown in red, positive returns in black. Returns for one year or greater are annualized. The first set of returns for each asset class represents the composite returns for all the fund's accounts for that asset class.

Returns for Periods Ended September 30, 2024

	Last Quarter	Last Year	Last 3 Years	Last 5 Years	Last 7 Years
International Equities	8.35%	23.19%	2.12%	7.70%	4.76%
MSCI ACWI ex-US Index	8.06%	25.84%	4.63%	8.08%	5.93%
EuroPacific	5.41%	24.71%	0.06%	7.52%	5.71%
Harbor International (1)	8.15%	24.62%	4.68%	8.76%	5.23%
Oakmark International (2)	9.04%	13.31%	1.57%	6.14%	2.37%
Mondrian International	11.10%	24.97%	6.10%	7.12%	4.61%
MSCI EAFE Index	7.26%	24.77%	5.48%	8.20%	6.00%
MSCI ACWI xUS (Net)	8.06%	25.35%	4.14%	7.59%	5.44%
T. Rowe Price Intl Small Cap	9.34%	27.47%	(2.67%)	9.04%	6.24%
MSCI ACWI ex US Small Cap	8.90%	23.25%	1.39%	8.21%	5.20%
NinetyOne	5.98%	27.09%	(0.19%)	5.48%	3.26%
MSCI Emerging Markets Index	8.72%	26.05%	0.40%	5.75%	3.65%
Domestic Fixed Income	5.44%	13.27%	(0.42%)	1.46%	2.25%
Blmbg Aggregate Index	5.20%	11.57%	(1.39%)	0.33%	1.47%
Dodge & Cox Income	5.59%	13.52%	0.36%	2.12%	2.77%
PIMCO	5.30%	13.01%	(1.20%)	0.77%	1.71%
Blmbg Aggregate Index	5.20%	11.57%	(1.39%)	0.33%	1.47%
Infrastructure	3.13%	9.01%	9.35%	-	-
IFM Global Infrastructure	3.79%	6.38%	-	-	-
JP Morgan Infrastructure	2.48%	11.65%	10.56%	-	-
NFI-ODCE Equal Weight Net	(0.07%)	(8.44%)	(1.06%)	2.33%	3.52%
Real Estate	0.18%	(8.66%)	(2.36%)	1.24%	2.80%
Real Estate Custom Benchmark (3)	(0.07%)	(8.44%)	(1.06%)	2.33%	3.52%
RREEF Private	(0.55%)	(6.89%)	(0.01%)	2.80%	4.02%
Barings Core Property Fund	1.02%	(11.18%)	(4.83%)	(0.71%)	1.23%
NFI-ODCE Equal Weight Net	(0.07%)	(8.44%)	(1.06%)	2.33%	3.52%
625 Kings Court	0.77%	6.23%	(3.25%)	6.81%	8.59%
Total Fund	5.98%	19.69%	4.32%	9.01%	7.68%
Total Fund Benchmark*	5.40%	19.76%	4.78%	8.75%	7.93%

* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

(1) Switched share class in June 2016.

(2) Switched to CIT in November 2015.

(3) Real Estate Custom Benchmark is 50% NAREIT Composite Index and 50% NFI-ODCE Equal Wt Net through 12/31/2011; 20% NAREIT Composite Index and 80% NFI-ODCE Equal Wt Net through 12/31/2016 and NFI-ODCE Equal Wt Net thereafter.

Investment Manager Returns

The table below details the rates of return for the Fund's investment managers over various time periods ended September 30, 2024. Negative returns are shown in red, positive returns in black. Returns for one year or greater are annualized. The first set of returns for each asset class represents the composite returns for all the fund's accounts for that asset class.

Returns for Periods Ended September 30, 2024

	Last 10 Years	Last 15 Years
International Equities	4.87%	5.57%
MSCI ACWI ex-US Index	5.71%	5.61%
EuroPacific	6.26%	6.55%
Harbor International (1)	4.75%	5.69%
Oakmark International (2)	4.50%	6.50%
Mondrian International	4.21%	-
MSCI EAFE Index	5.71%	5.99%
MSCI ACWI xUS (Net)	5.22%	5.49%
Domestic Fixed Income	2.54%	3.36%
Blmbg Aggregate Index	1.84%	2.60%
Dodge & Cox Income	2.91%	3.76%
PIMCO	2.16%	3.12%
Blmbg Aggregate Index	1.84%	2.60%
Real Estate	4.83%	7.46%
Real Estate Custom Benchmark (3)	5.45%	8.02%
RREEF Private	5.83%	7.94%
Barings Core Property Fund	3.62%	-
NFI-ODCE Equal Weight Net	5.46%	7.31%
625 Kings Court	10.58%	9.32%
Total Fund	7.62%	8.49%
Total Fund Benchmark*	7.78%	8.54%

* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

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Investment Manager Returns

The table below details the rates of return for the Fund's investment managers over various time periods. Negative returns are shown in red, positive returns in black. Returns for one year or greater are annualized. The first set of returns for each asset class represents the composite returns for all the fund's accounts for that asset class.

	12/2023- 9/2024	2023	2022	2021	2020
Domestic Equities	19.25%	23.54%	(18.04%)	27.45%	20.87%
Russell 3000 Index	20.63%	25.96%	(19.21%)	25.66%	20.89%
Large Cap Equities					
Vanguard S&P 500 Index	22.06%	26.27%	(18.13%)	28.69%	18.39%
S&P 500 Index	22.08%	26.29%	(18.11%)	28.71%	18.40%
Mid Cap Equities					
Fidelity Low Priced Stock	11.97%	14.35%	(5.80%)	24.52%	9.32%
Russell MidCap Value Idx	15.08%	12.71%	(12.03%)	28.34%	4.96%
Janus Enterprise (1)	15.56%	18.10%	(15.94%)	17.50%	20.44%
Russell MidCap Growth Idx	12.91%	25.87%	(26.72%)	12.73%	35.59%
Small Cap Equities					
Prudential Small Cap Value (2)	6.24%	17.07%	(11.12%)	41.79%	(2.96%)
MSCI US Small Cap Value Idx	9.86%	15.75%	(9.64%)	30.61%	2.04%
Russell 2000 Value Index	9.22%	14.65%	(14.48%)	28.27%	4.63%
AB US Small Growth (3)	18.89%	18.27%	(38.85%)	9.72%	54.10%
Russell 2000 Growth Index	13.22%	18.66%	(26.36%)	2.83%	34.63%

(1) Switched share class in July 2016.

(2) Switched share class in September 2015.

(3) Switched to a mutual fund in September 2015.

Investment Manager Returns

The table below details the rates of return for the Fund's investment managers over various time periods. Negative returns are shown in red, positive returns in black. Returns for one year or greater are annualized. The first set of returns for each asset class represents the composite returns for all the fund's accounts for that asset class.

	12/2023- 9/2024	2023	2022	2021	2020
International Equities	12.30%	16.42%	(18.55%)	6.37%	15.49%
MSCI ACWI ex-US Index	14.70%	16.21%	(15.57%)	8.29%	11.13%
EuroPacific	12.99%	16.05%	(22.73%)	2.84%	25.27%
Harbor International (1)	13.62%	16.23%	(13.71%)	9.60%	11.17%
Oakmark International (2)	4.36%	18.34%	(15.40%)	8.38%	7.03%
Mondrian International	14.50%	19.39%	(12.66%)	6.51%	0.36%
MSCI EAFE Index	12.99%	18.24%	(14.45%)	11.26%	7.82%
MSCI ACWI xUS (Net)	14.21%	15.62%	(16.00%)	7.82%	10.65%
T. Rowe Price Intl Small Cap	14.16%	14.46%	(29.51%)	8.25%	38.67%
MSCI ACWI ex US Small Cap	11.93%	15.66%	(19.97%)	12.93%	14.24%
NinetyOne	17.22%	9.90%	(22.66%)	(0.28%)	16.41%
MSCI Emerging Markets Index	16.86%	9.83%	(20.09%)	(2.54%)	18.31%
Domestic Fixed Income	5.73%	7.01%	(12.50%)	(0.88%)	9.27%
Blmbg Aggregate Index	4.45%	5.53%	(13.01%)	(1.54%)	7.51%
Dodge & Cox Income	5.78%	7.69%	(10.88%)	(0.91%)	9.45%
PIMCO	5.69%	6.30%	(14.09%)	(0.84%)	8.88%
Blmbg Aggregate Index	4.45%	5.53%	(13.01%)	(1.54%)	7.51%
Infrastructure	5.82%	9.87%	9.27%	-	-
IFM Global Infrastructure	3.66%	8.71%	8.17%	-	-
JP Morgan Infrastructure	7.96%	11.04%	10.06%	-	-
Real Estate	(0.30%)	(18.33%)	4.98%	22.04%	0.54%
Real Estate Custom Benchmark (3)	(3.25%)	(13.33%)	7.56%	21.88%	0.75%
RREEF Private	(0.78%)	(15.41%)	7.65%	23.88%	1.12%
Barings Core Property Fund	0.07%	(21.51%)	2.21%	18.98%	(0.32%)
NFI-ODCE Equal Weight Net	(3.25%)	(13.33%)	7.56%	21.88%	0.75%
625 Kings Court	4.38%	(18.69%)	5.29%	44.26%	5.27%
Total Fund	11.69%	11.60%	(12.81%)	14.52%	15.70%
Total Fund Benchmark*	11.47%	12.00%	(12.25%)	14.32%	14.31%

* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

(1) Switched share class in June 2016.

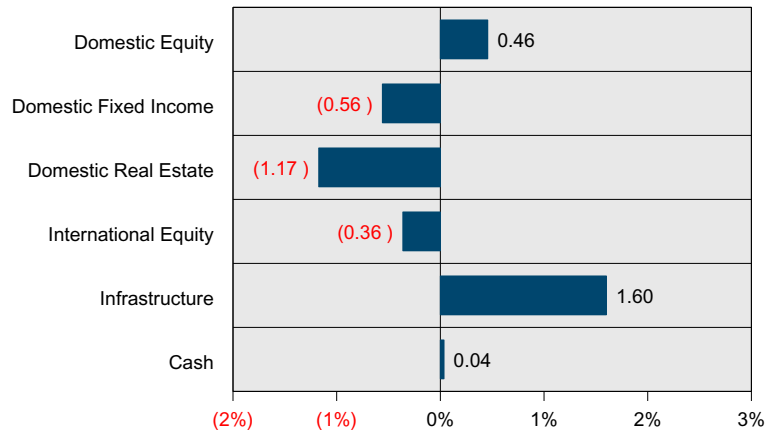
(2) Switched to CIT in November 2015.

(3) Real Estate Custom Benchmark is 50% NAREIT Composite Index and 50% NFI-ODCE Equal Wt Net through 12/31/2011; 20% NAREIT Composite Index and 80% NFI-ODCE Equal Wt Net through 12/31/2016 and NFI-ODCE Equal Wt Net thereafter.

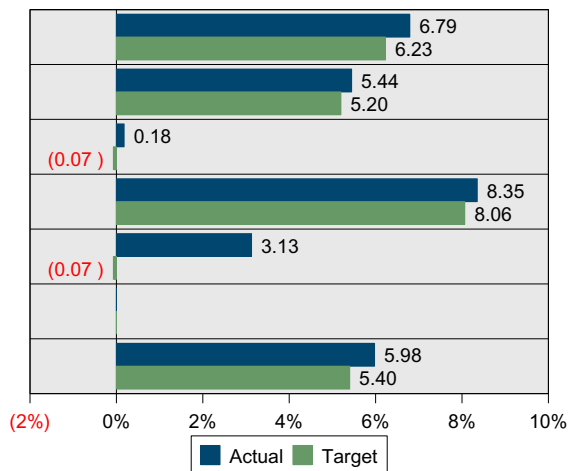
Quarterly Total Fund Relative Attribution - September 30, 2024

The following analysis approaches Total Fund Attribution from the perspective of relative return. Relative return attribution separates and quantifies the sources of total fund excess return relative to its target. This excess return is separated into two relative attribution effects: Asset Allocation Effect and Manager Selection Effect. The Asset Allocation Effect represents the excess return due to the actual total fund asset allocation differing from the target asset allocation. Manager Selection Effect represents the total fund impact of the individual managers excess returns relative to their benchmarks.

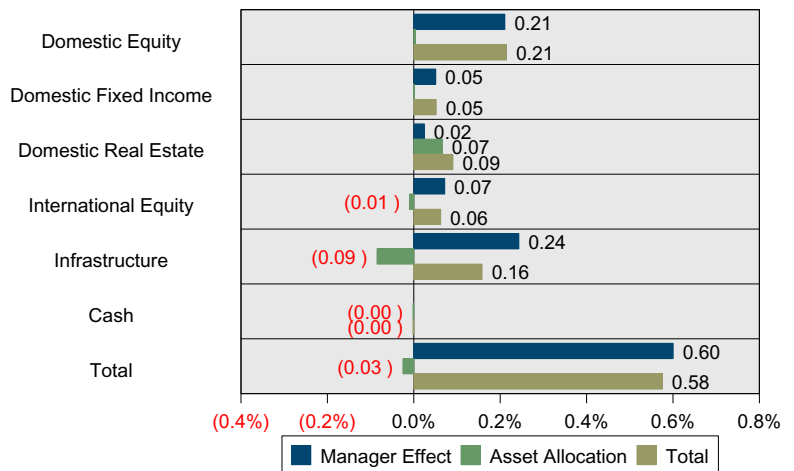
Asset Class Under or Overweighting



Actual vs Target Returns



Relative Attribution by Asset Class



Relative Attribution Effects for Quarter ended September 30, 2024

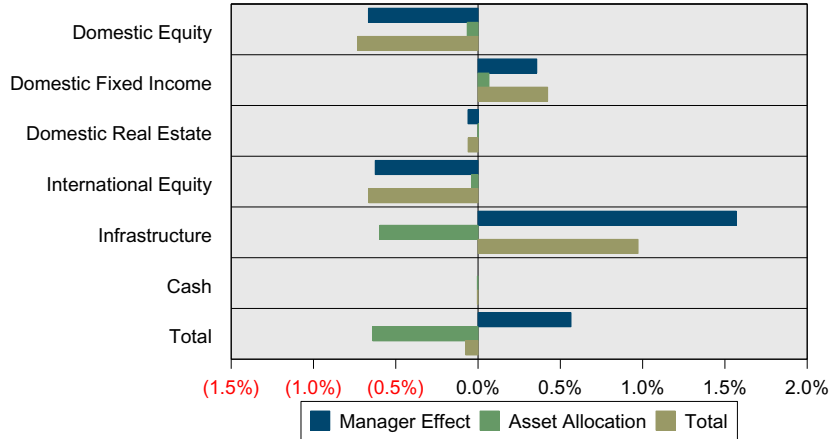
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equity	37%	37%	6.79%	6.23%	0.21%	0.00%	0.21%
Domestic Fixed Income	20%	21%	5.44%	5.20%	0.05%	0.00%	0.05%
Domestic Real Estate	10%	11%	0.18%	(0.07)%	0.02%	0.07%	0.09%
International Equity	25%	25%	8.35%	8.06%	0.07%	(0.01)%	0.06%
Infrastructure	8%	6%	3.13%	(0.07)%	0.24%	(0.09)%	0.16%
Cash	0%	0%	0.00%	0.00%	0.00%	(0.00)%	(0.00)%
Total			5.98%	5.40%	+ 0.60%	+ (0.03)%	0.58%

* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

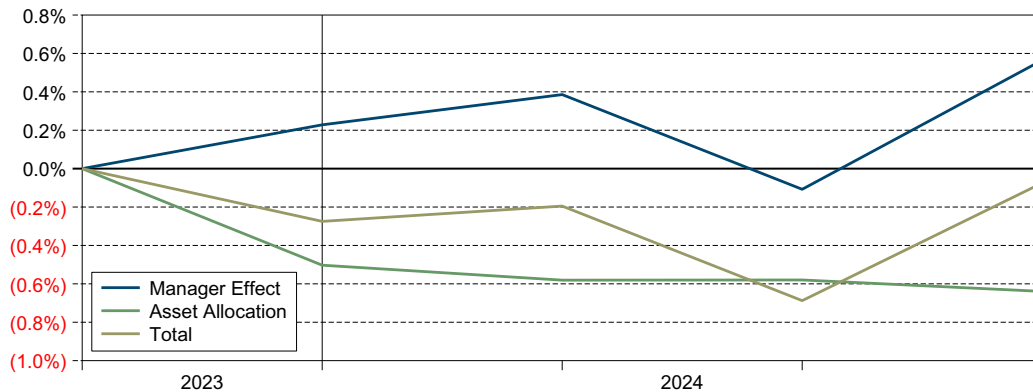
Cumulative Total Fund Relative Attribution - September 30, 2024

The charts below accumulate the Total Fund Attribution Analysis (shown earlier) over multiple periods to examine the cumulative sources of excess total fund performance relative to target. These cumulative results quantify the longer-term sources of total fund excess return relative to target by asset class. These relative attribution effects separate the cumulative sources of total fund excess return into Asset Allocation Effect and Manager Selection Effect.

One Year Relative Attribution Effects



Cumulative Relative Attribution Effects



One Year Relative Attribution Effects

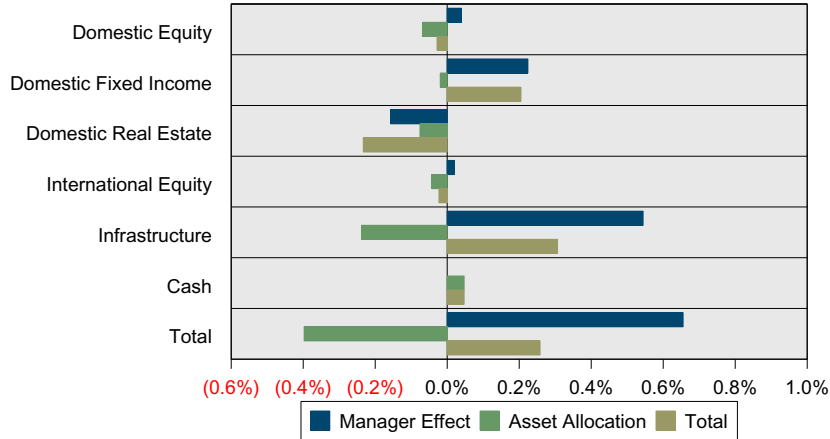
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equity	37%	37%	33.22%	35.19%	(0.67%)	(0.07%)	(0.73%)
Domestic Fixed Income	20%	21%	13.27%	11.57%	0.36%	0.07%	0.42%
Domestic Real Estate	11%	11%	(8.66%)	(8.44%)	(0.06%)	0.00%	(0.06%)
International Equity	25%	25%	23.19%	25.84%	(0.62%)	(0.04%)	(0.66%)
Infrastructure	8%	6%	9.01%	(8.44%)	1.57%	(0.60%)	0.97%
Cash	0%	0%	0.00%	0.00%	0.00%	(0.00%)	(0.00%)
Total			19.69%	19.76%	+ 0.56%	+ (0.64%)	(0.07%)

* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

Cumulative Total Fund Relative Attribution - September 30, 2024

The charts below accumulate the Total Fund Attribution Analysis (shown earlier) over multiple periods to examine the cumulative sources of excess total fund performance relative to target. These cumulative results quantify the longer-term sources of total fund excess return relative to target by asset class. These relative attribution effects separate the cumulative sources of total fund excess return into Asset Allocation Effect and Manager Selection Effect.

Five Year Annualized Relative Attribution Effects



Cumulative Relative Attribution Effects



Five Year Annualized Relative Attribution Effects

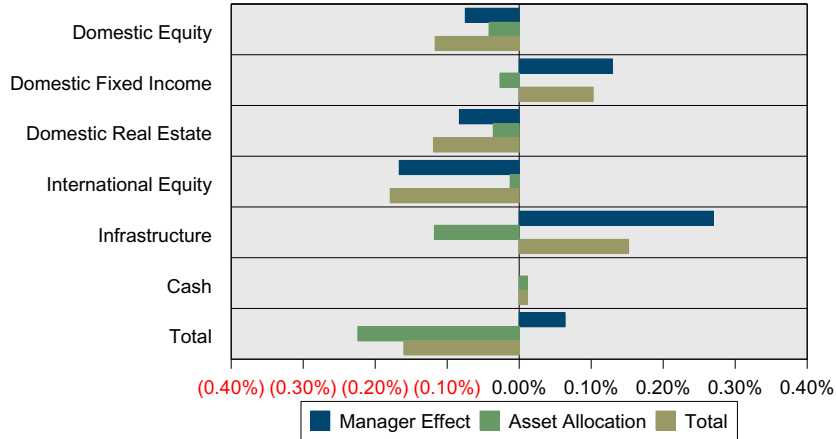
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equity	37%	37%	15.27%	15.26%	0.04%	(0.07%)	(0.03%)
Domestic Fixed Income	21%	21%	1.46%	0.33%	0.22%	(0.02%)	0.20%
Domestic Real Estate	12%	11%	1.24%	2.33%	(0.16%)	(0.08%)	(0.23%)
International Equity	26%	26%	7.70%	8.08%	0.02%	(0.04%)	(0.02%)
Infrastructure	4%	4%	-	-	0.54%	(0.24%)	0.31%
Cash	0%	0%	0.00%	0.00%	0.00%	0.05%	0.05%
Total			9.01%	8.75%	+ 0.66%	+ (0.40%)	0.26%

* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

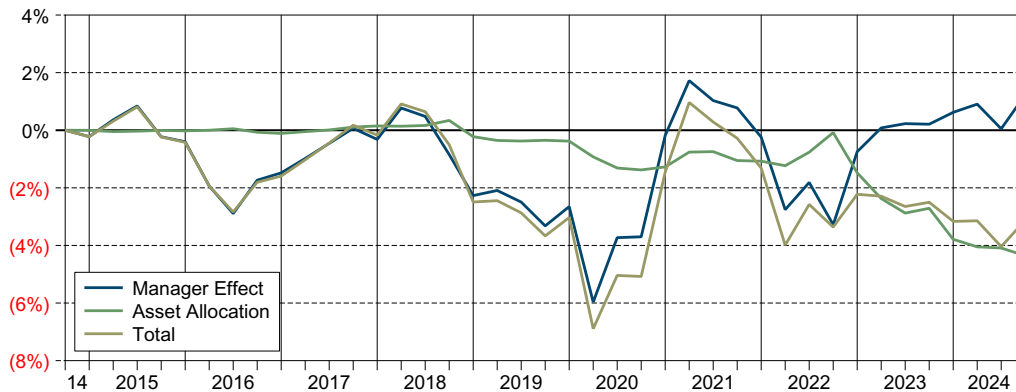
Cumulative Total Fund Relative Attribution - September 30, 2024

The charts below accumulate the Total Fund Attribution Analysis (shown earlier) over multiple periods to examine the cumulative sources of excess total fund performance relative to target. These cumulative results quantify the longer-term sources of total fund excess return relative to target by asset class. These relative attribution effects separate the cumulative sources of total fund excess return into Asset Allocation Effect and Manager Selection Effect.

Ten Year Annualized Relative Attribution Effects



Cumulative Relative Attribution Effects



Ten Year Annualized Relative Attribution Effects

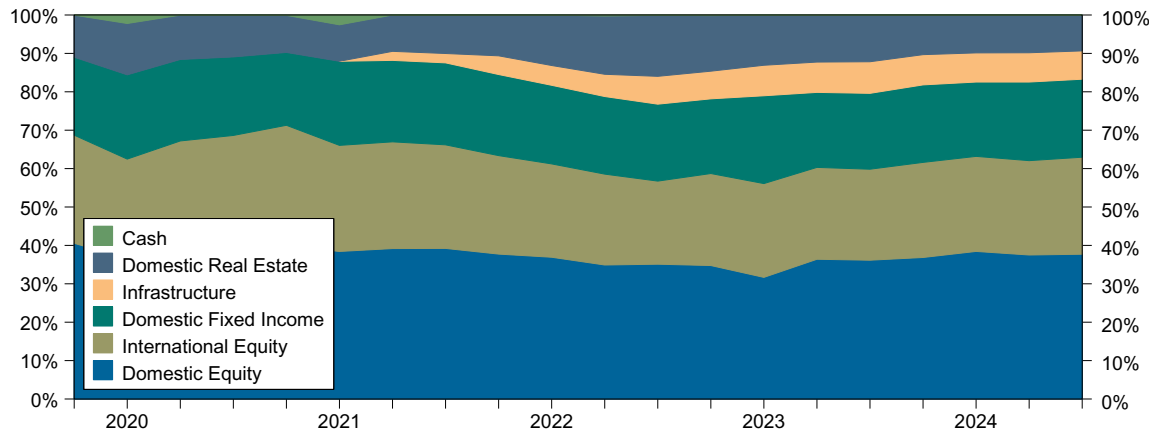
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equity	38%	38%	12.57%	12.83%	(0.07%)	(0.04%)	(0.12%)
Domestic Fixed Income	22%	23%	2.54%	1.84%	0.13%	(0.03%)	0.10%
Domestic Real Estate	11%	11%	4.83%	5.45%	(0.08%)	(0.04%)	(0.12%)
International Equity	26%	27%	4.87%	5.71%	(0.17%)	(0.01%)	(0.18%)
Infrastructure	2%	2%	-	-	0.27%	(0.12%)	0.15%
Cash	0%	0%	0.00%	0.00%	0.00%	0.01%	0.01%
Total			7.62%	7.78%	+ 0.06%	+ (0.22%)	(0.16%)

* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

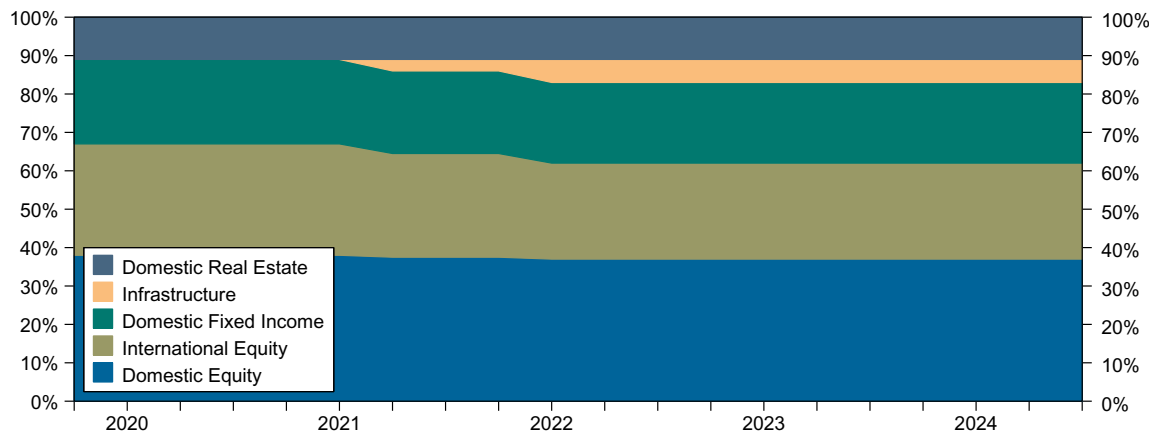
Actual vs Target Historical Asset Allocation

The Historical asset allocation for a fund is by far the largest factor explaining its performance. The charts below show the fund's historical actual asset allocation, the fund's historical target asset allocation, and the historical asset allocation of the average fund in the Callan Public Fund Sponsor Database.

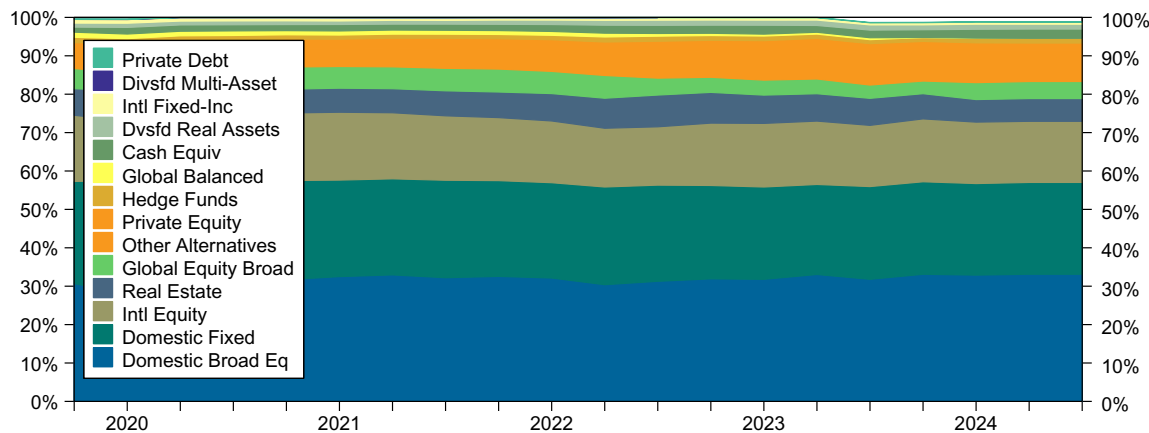
Actual Historical Asset Allocation



Target Historical Asset Allocation



Average Callan Public Fund Sponsor Database Historical Asset Allocation

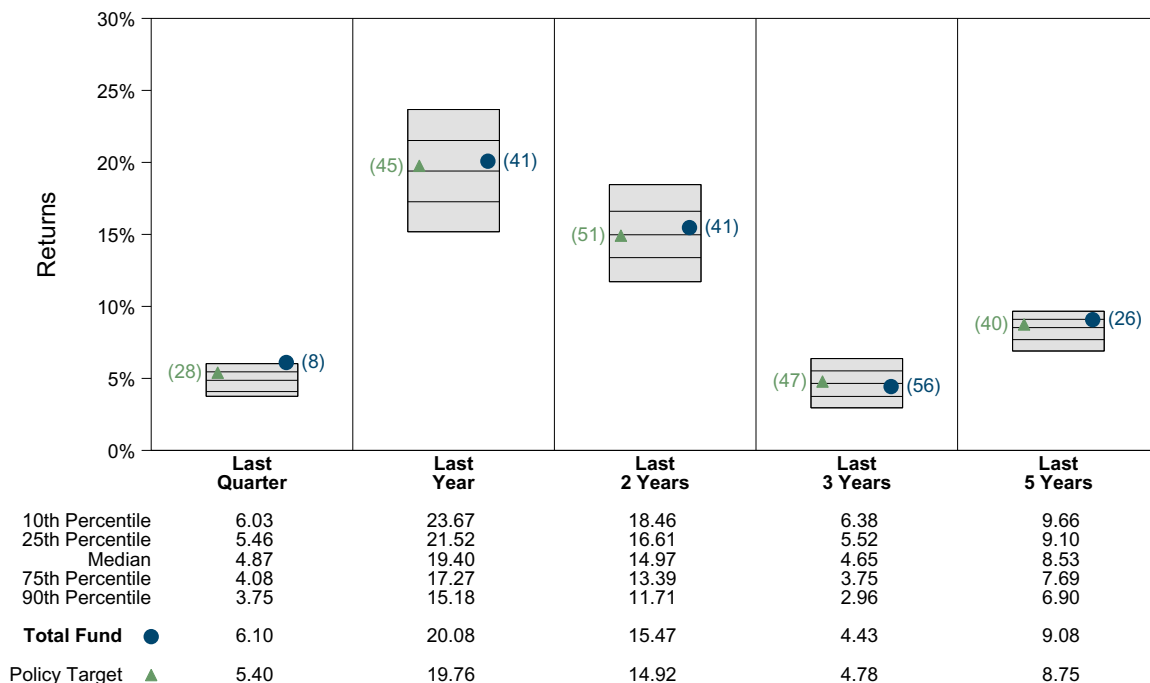


* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

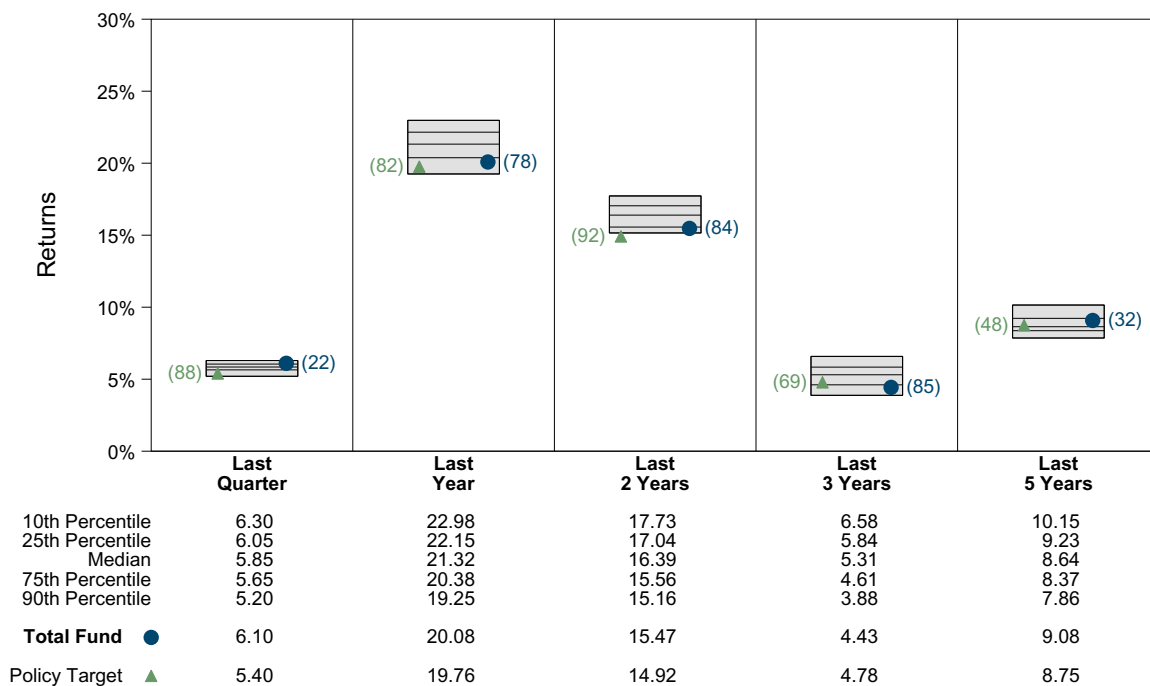
Total Fund Ranking

The first two charts show the ranking of the Total Fund's performance relative to that of the Callan Public Fund Sponsor Database for periods ended September 30, 2024. The first chart is a standard unadjusted ranking. In the second chart each fund in the database is adjusted to have the same historical asset allocation as that of the Total Fund.

Callan Public Fund Sponsor Database



Asset Allocation Adjusted Ranking



* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

Total Fund

Period Ended September 30, 2024

Investment Philosophy

The Public Fund Sponsor Database consists of public employee pension total funds including both Callan LLC client and surveyed non-client funds.

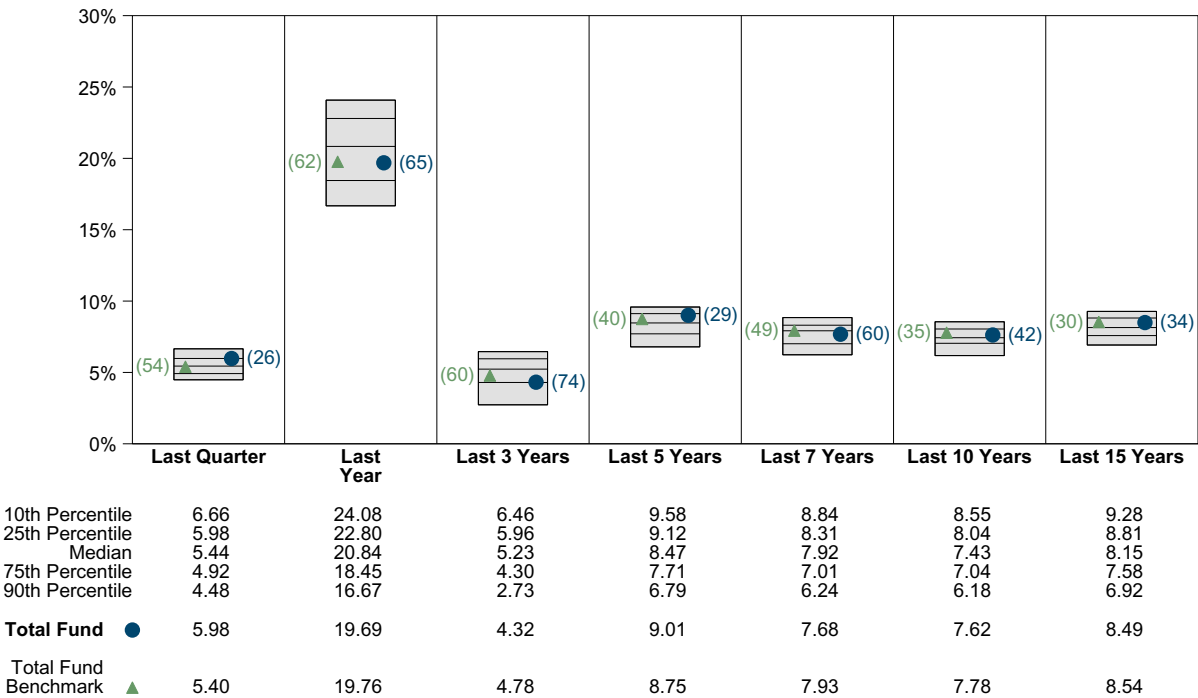
Quarterly Summary and Highlights

- Total Fund's portfolio posted a 5.98% return for the quarter placing it in the 26 percentile of the Callan Public Fund Sponsor Database group for the quarter and in the 65 percentile for the last year.
- Total Fund's portfolio outperformed the Total Fund Benchmark by 0.58% for the quarter and underperformed the Total Fund Benchmark for the year by 0.07%.

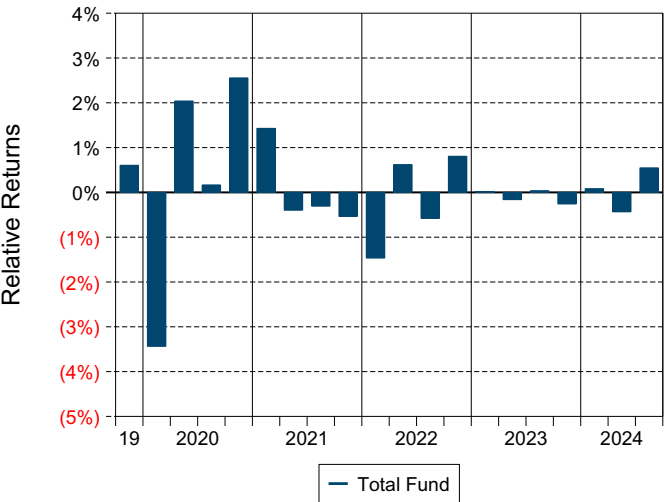
Quarterly Asset Growth

Beginning Market Value	\$715,390,565
Net New Investment	\$-4,012,379
Investment Gains/(Losses)	\$42,842,866
Ending Market Value	\$754,221,052

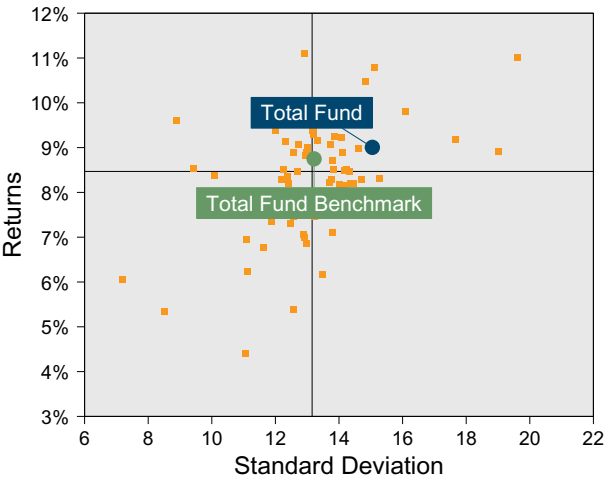
Performance vs Callan Public Fund Sponsor Database (Net)



Relative Return vs Total Fund Benchmark



Callan Public Fund Sponsor Database (Net) Annualized Five Year Risk vs Return

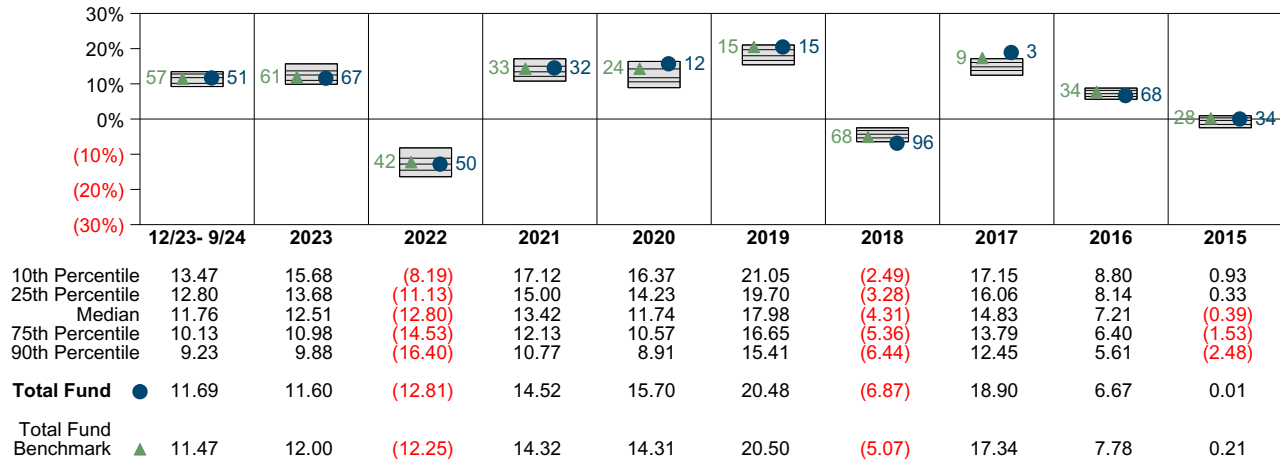


Total Fund Return Analysis Summary

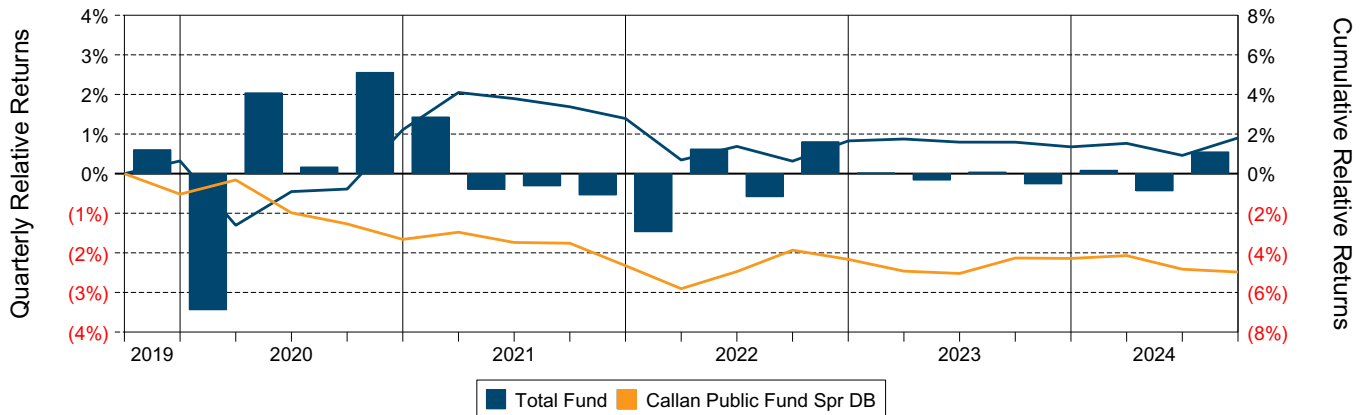
Return Analysis

The graphs below analyze the manager's return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager's ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager's ranking relative to their style using various risk-adjusted return measures.

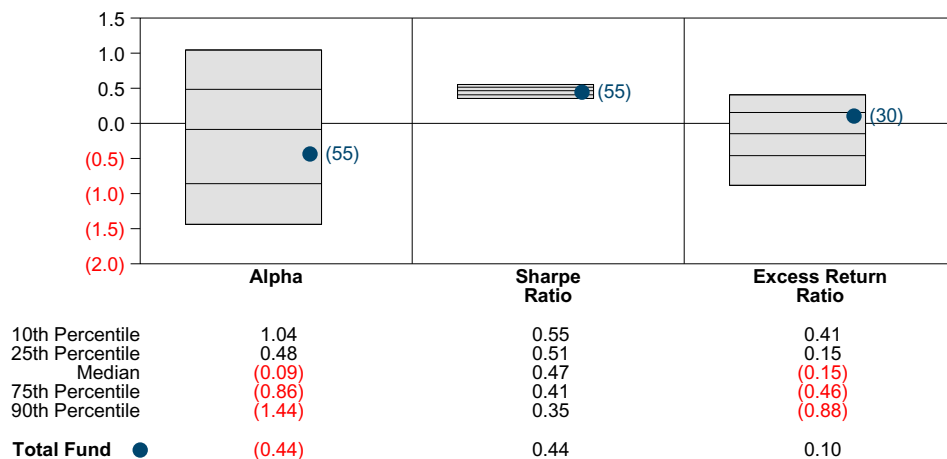
Performance vs Callan Public Fund Sponsor Database (Net)



Cumulative and Quarterly Relative Returns vs Total Fund Benchmark



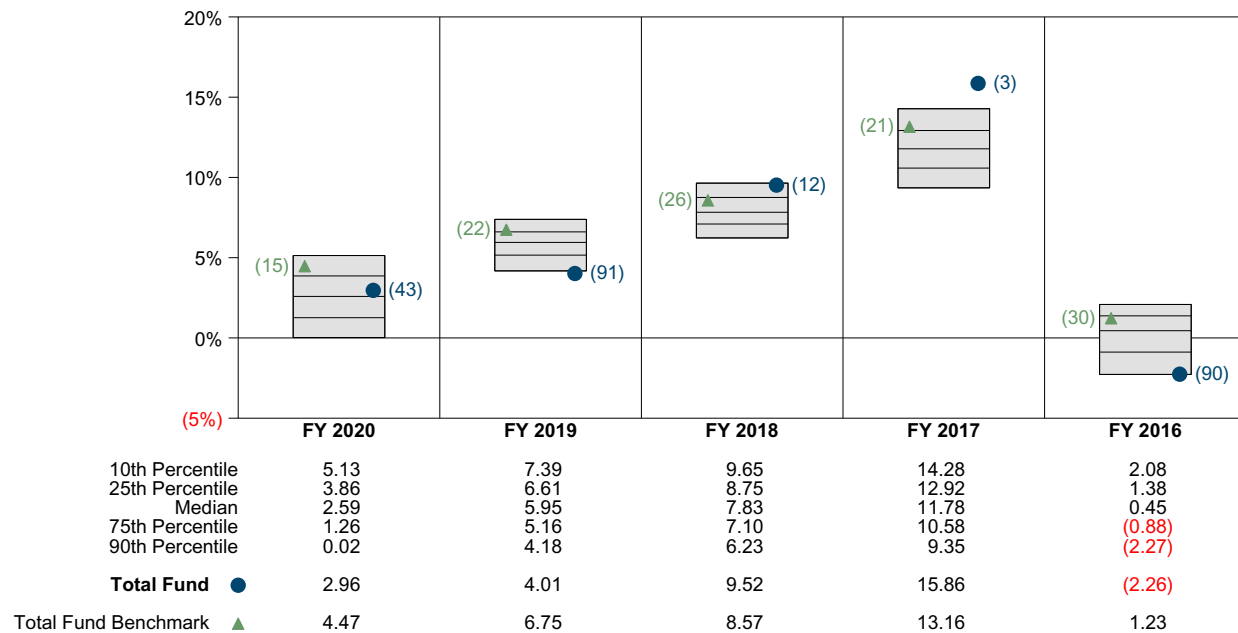
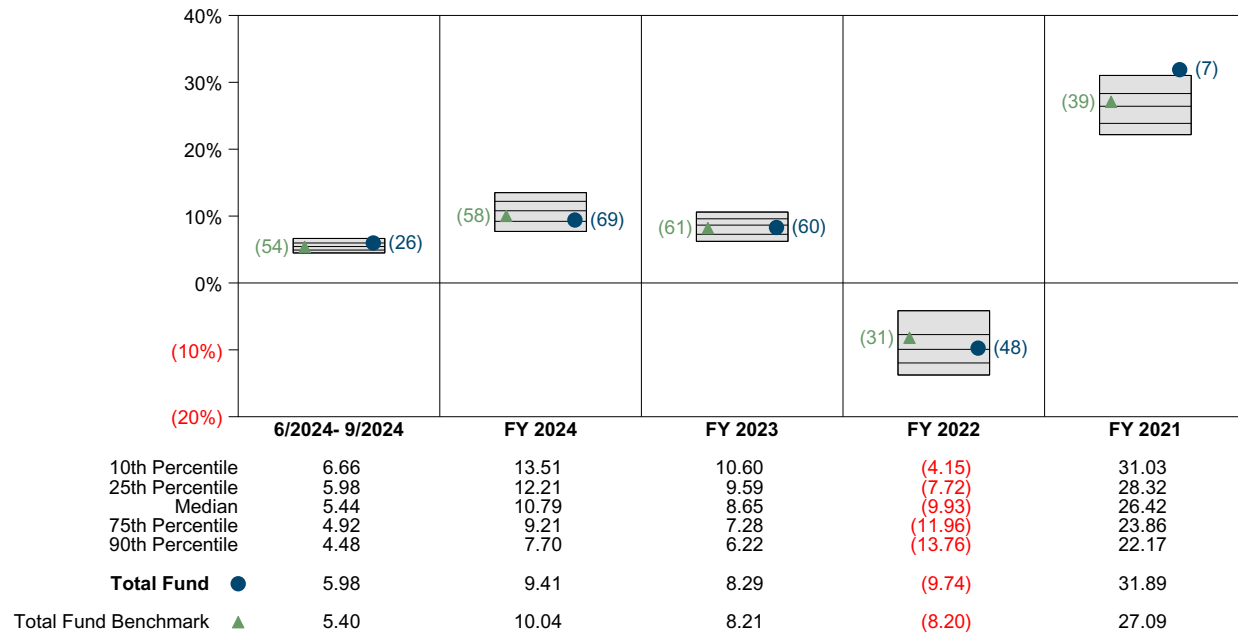
Risk Adjusted Return Measures vs Total Fund Benchmark Rankings Against Callan Public Fund Sponsor Database (Net) Five Years Ended September 30, 2024



Mendocino County Employees' Retirement Association Performance vs Callan Public Fund Sponsor Database

Return Ranking

The chart below illustrates fund rankings over various periods versus the Callan Public Fund Sponsor Database. The bars represent the range of returns from the 10th percentile to the 90th percentile for each period for all funds in the Callan Public Fund Sponsor Database. The numbers to the right of the bar represent the percentile rankings of the fund being analyzed. The table below the chart details the rates of return plotted in the graph above.



* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

Domestic Equity

Period Ended September 30, 2024

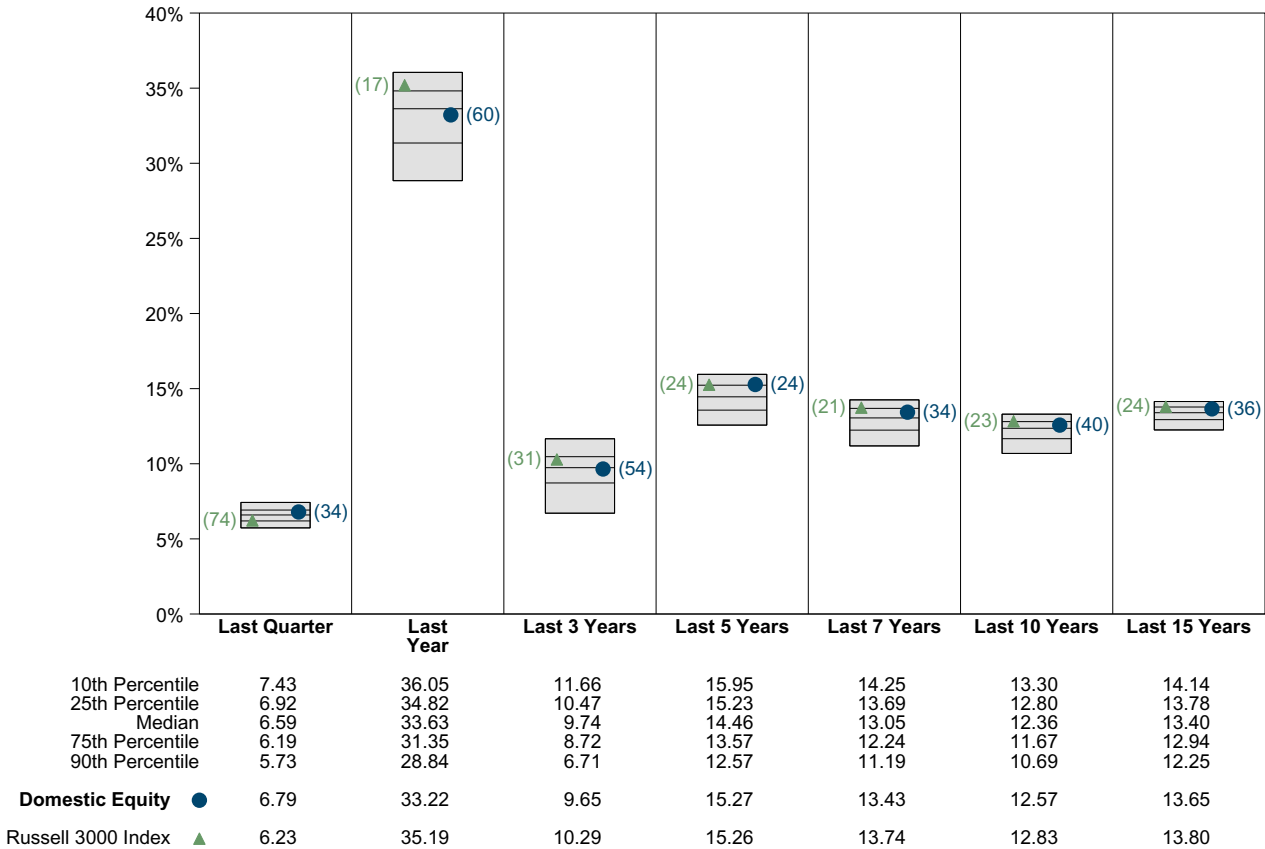
Quarterly Summary and Highlights

- Domestic Equity’s portfolio posted a 6.79% return for the quarter placing it in the 34 percentile of the Public Fund - Domestic Equity group for the quarter and in the 60 percentile for the last year.
- Domestic Equity’s portfolio outperformed the Russell 3000 Index by 0.56% for the quarter and underperformed the Russell 3000 Index for the year by 1.97%.

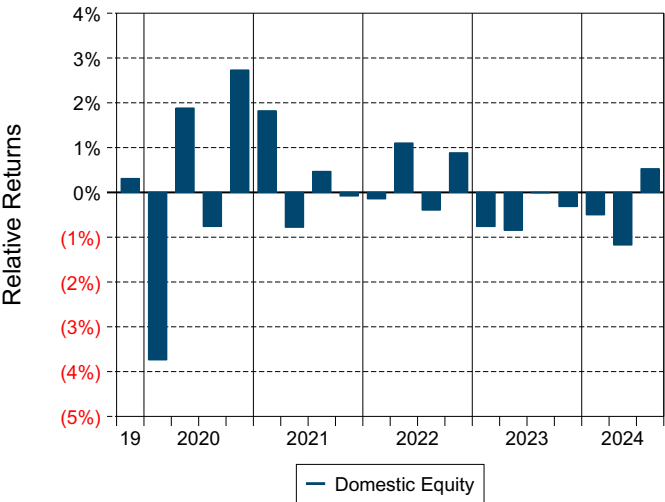
Quarterly Asset Growth

Beginning Market Value	\$268,290,061
Net New Investment	\$-2,070,000
Investment Gains/(Losses)	\$18,127,223
Ending Market Value	\$284,347,283

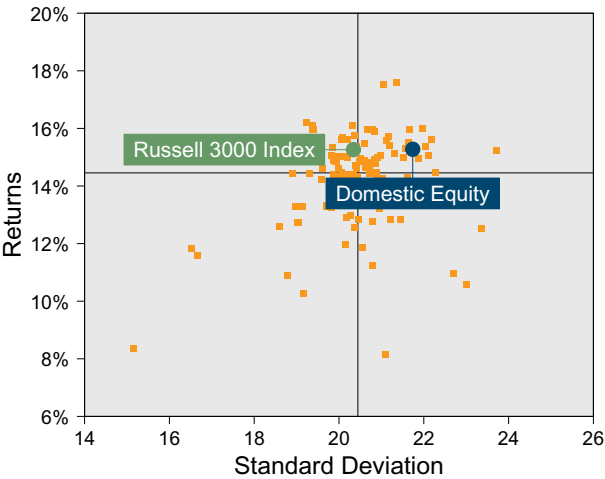
Performance vs Public Fund - Domestic Equity (Net)



Relative Return vs Russell 3000 Index



Public Fund - Domestic Equity (Net)
Annualized Five Year Risk vs Return

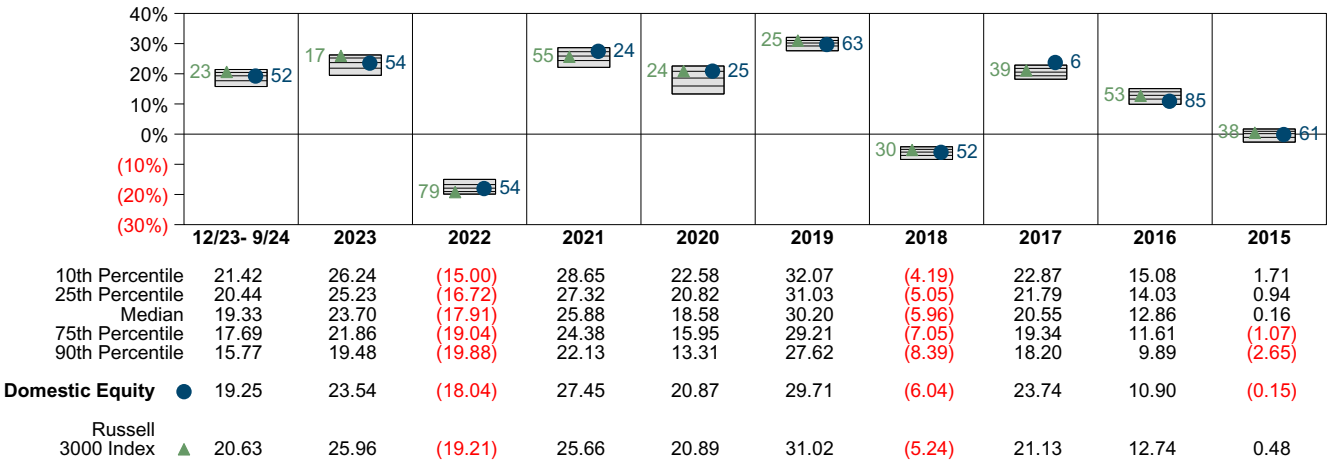


Domestic Equity Return Analysis Summary

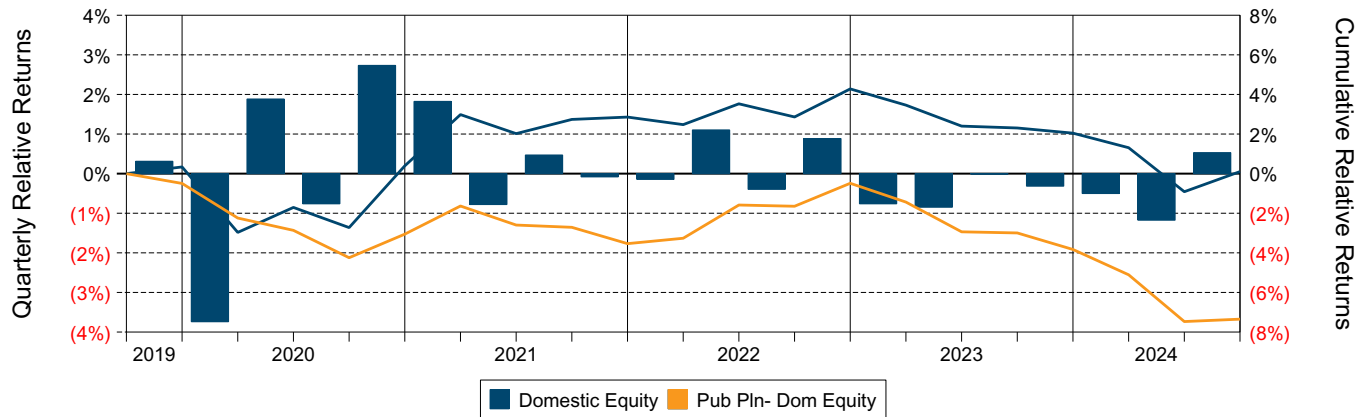
Return Analysis

The graphs below analyze the manager’s return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager’s ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager’s ranking relative to their style using various risk-adjusted return measures.

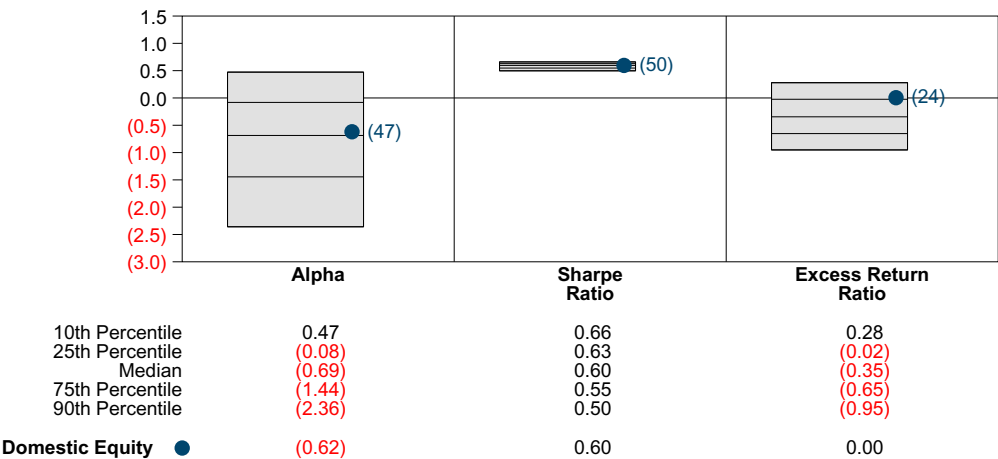
Performance vs Public Fund - Domestic Equity (Net)



Cumulative and Quarterly Relative Returns vs Russell 3000 Index



Risk Adjusted Return Measures vs Russell 3000 Index Rankings Against Public Fund - Domestic Equity (Net) Five Years Ended September 30, 2024

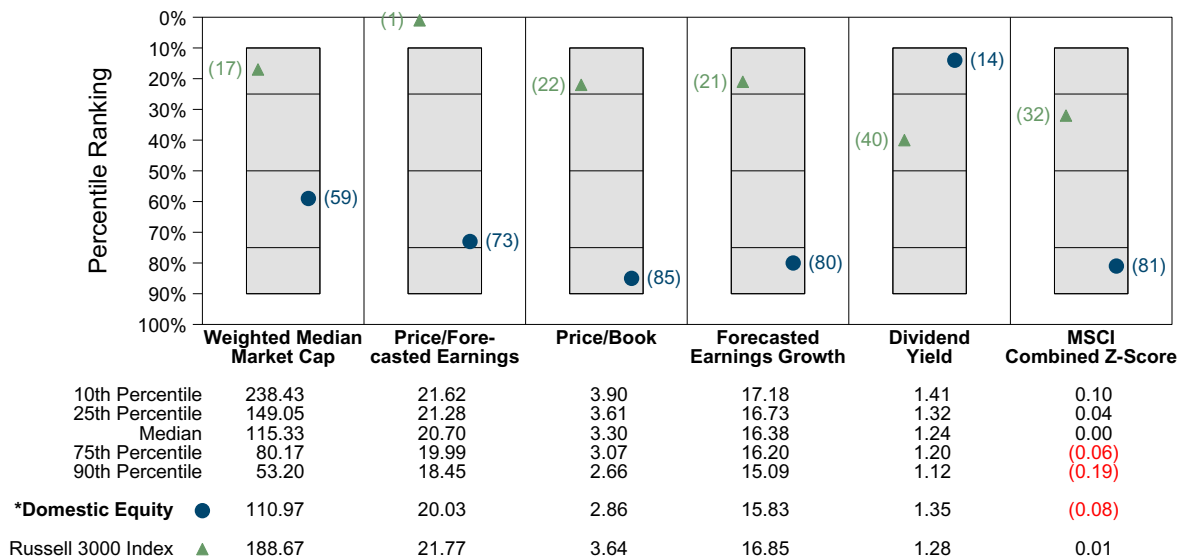


Domestic Equity Equity Characteristics Analysis Summary

Portfolio Characteristics

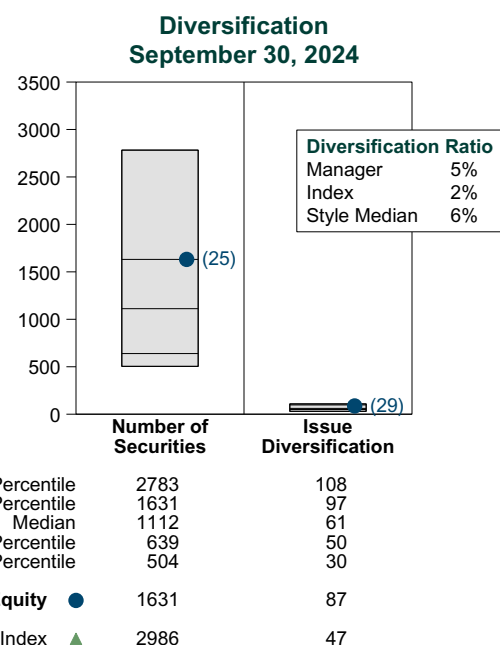
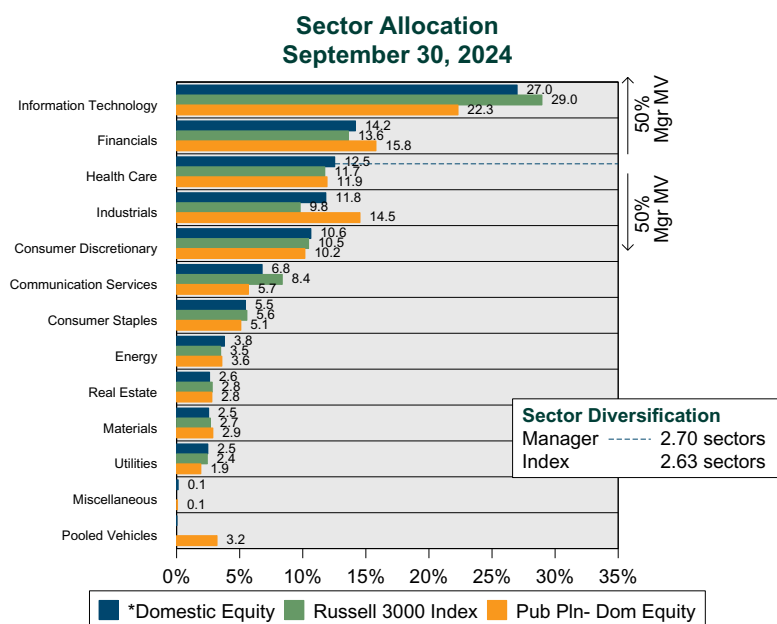
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Public Fund - Domestic Equity as of September 30, 2024



Sector Weights

The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.



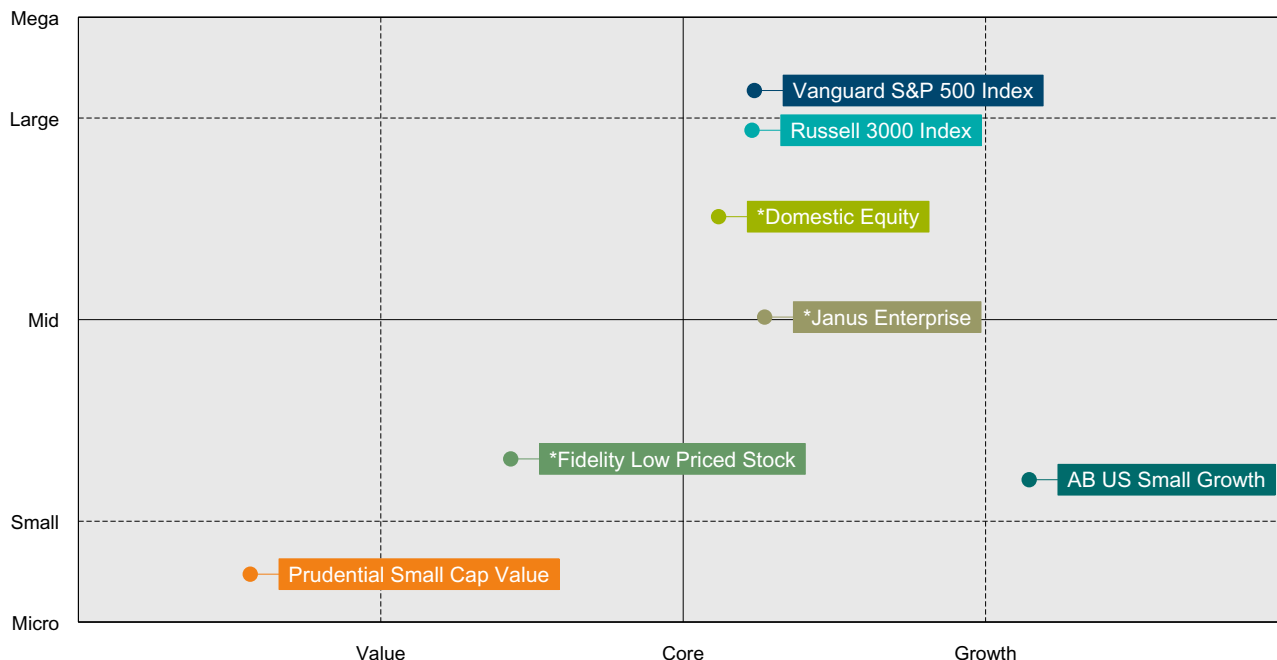
*9/30/24 portfolio characteristics generated using most recently available holdings (6/30/24) modified based on a "buy-and-hold" assumption (repriced and adjusted for corporate actions). Analysis is then done using current market and company financial data.

Holdings Based Style Analysis For One Quarter Ended September 30, 2024

This page analyzes and compares the investment styles of multiple portfolios using a detailed holdings-based style analysis methodology. The size component of style is measured by the weighted median market capitalization of the holdings. The value/core/growth style dimension is captured by the "Combined Z-Score" of the portfolio. This score is based on eight fundamental factors used in the MSCI stock style scoring system. The table below gives a more detailed breakdown of several relevant style metrics on the portfolios.

Style Map

Holdings for One Quarter Ended September 30, 2024



	Weight %	Wtd Median Mkt Cap	Combined Z-Score	Growth Z-Score	Value Z-Score	Number of Securities	Security Diversification
Vanguard S&P 500 Index	69.68%	265.05	0.02	(0.01)	(0.03)	503	29.08
*Fidelity Low Priced Stock	7.34%	7.80	(0.68)	(0.19)	0.48	667	76.06
*Janus Enterprise	7.50%	20.72	0.05	(0.08)	(0.12)	75	19.21
Prudential Small Cap Value	7.35%	1.71	(1.43)	(0.36)	1.06	428	99.30
AB US Small Growth	8.15%	6.22	0.78	0.13	(0.65)	96	32.31
*Domestic Equity	100.00%	110.97	(0.08)	(0.04)	0.04	1631	86.92
Russell 3000 Index	-	188.67	0.01	(0.01)	(0.03)	2986	46.69

* 9/30/24 portfolio characteristics generated using most recently available holdings (6/30/24) modified based on a "buy-and-hold" assumption (repriced and adjusted for corporate actions). Analysis is then done using current market and company financial data.

Vanguard S&P 500 Index

Period Ended September 30, 2024

Investment Philosophy

Vanguard’s Institutional Index Fund is passively administered using a "full replication" approach. Under this method, the fund holds all of the 500 underlying securities in proportion to their weighting in the index. The fund remains fully invested in equities at all times and does not make judgement calls on the direction of the S&P 500 Index. Portfolio was funded September 2013. Historical returns are that of the manager’s composite.

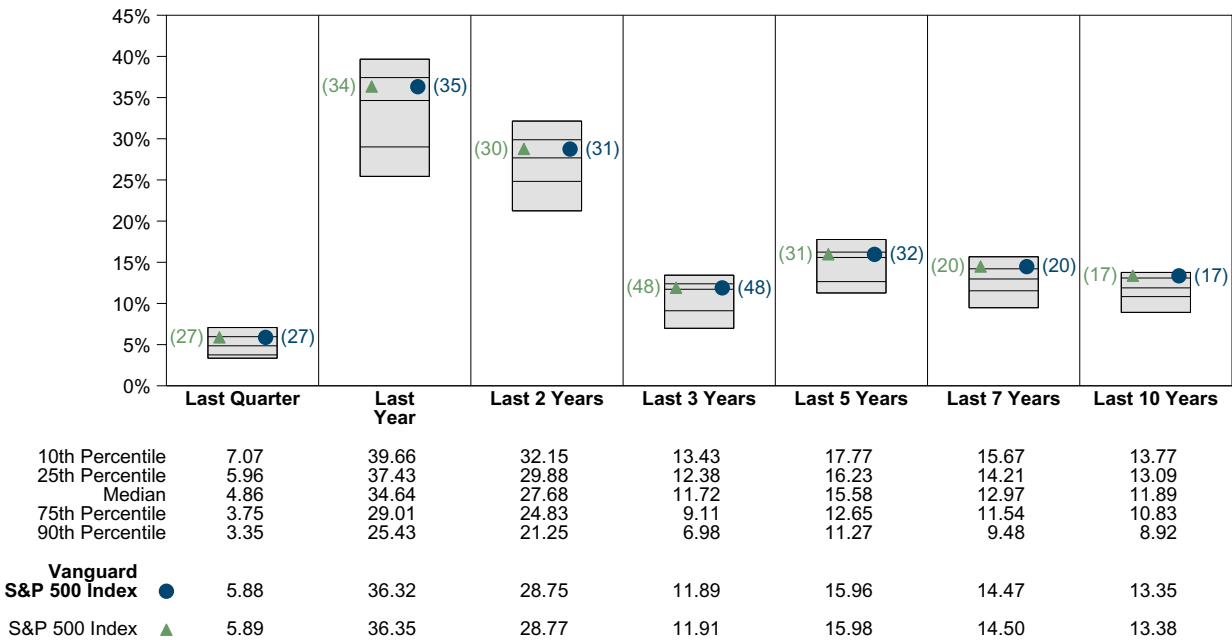
Quarterly Summary and Highlights

- Vanguard S&P 500 Index’s portfolio posted a 5.88% return for the quarter placing it in the 27 percentile of the Callan Large Cap Core Mutual Funds group for the quarter and in the 35 percentile for the last year.
- Vanguard S&P 500 Index’s portfolio underperformed the S&P 500 Index by 0.01% for the quarter and underperformed the S&P 500 Index for the year by 0.03%.

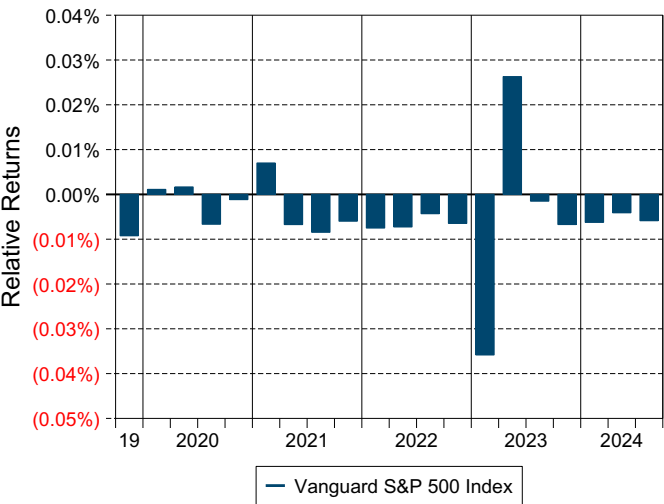
Quarterly Asset Growth

Beginning Market Value	\$187,568,240
Net New Investment	\$-470,000
Investment Gains/(Losses)	\$11,024,676
Ending Market Value	\$198,122,915

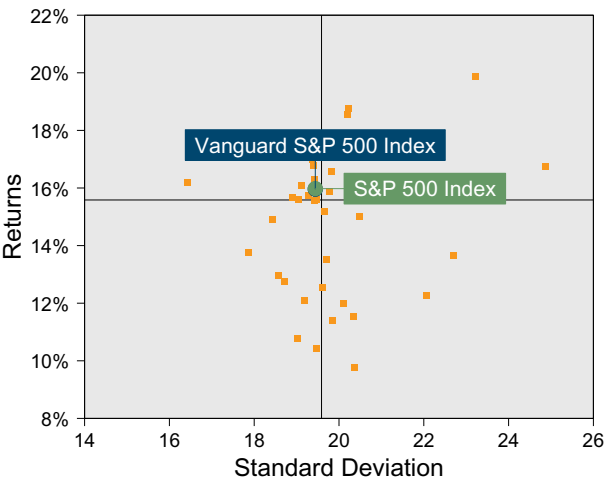
Performance vs Callan Large Cap Core Mutual Funds (Net)



Relative Return vs S&P 500 Index



Callan Large Cap Core Mutual Funds (Net) Annualized Five Year Risk vs Return

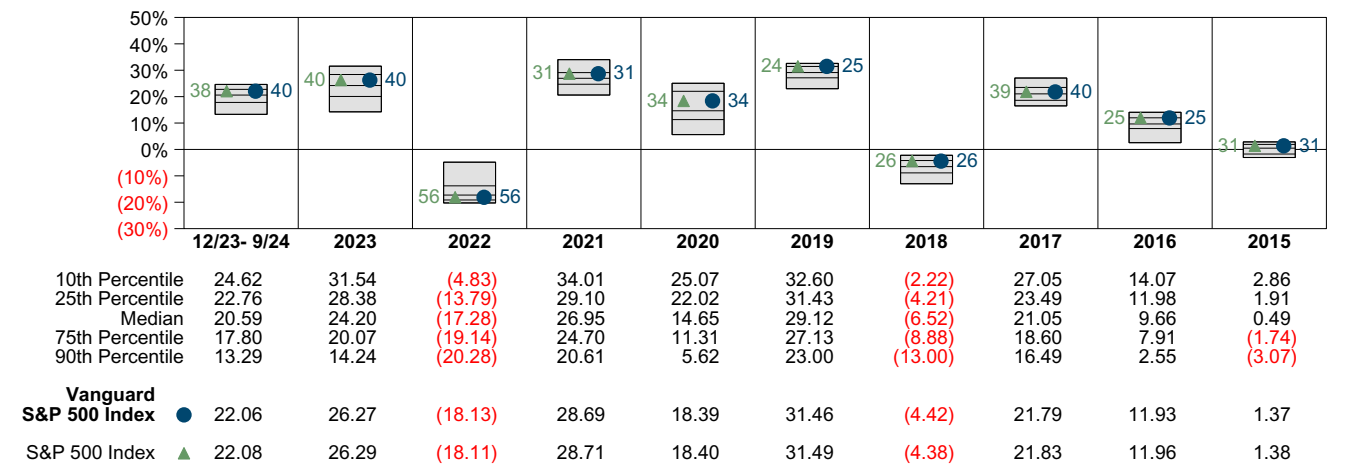


Vanguard S&P 500 Index Return Analysis Summary

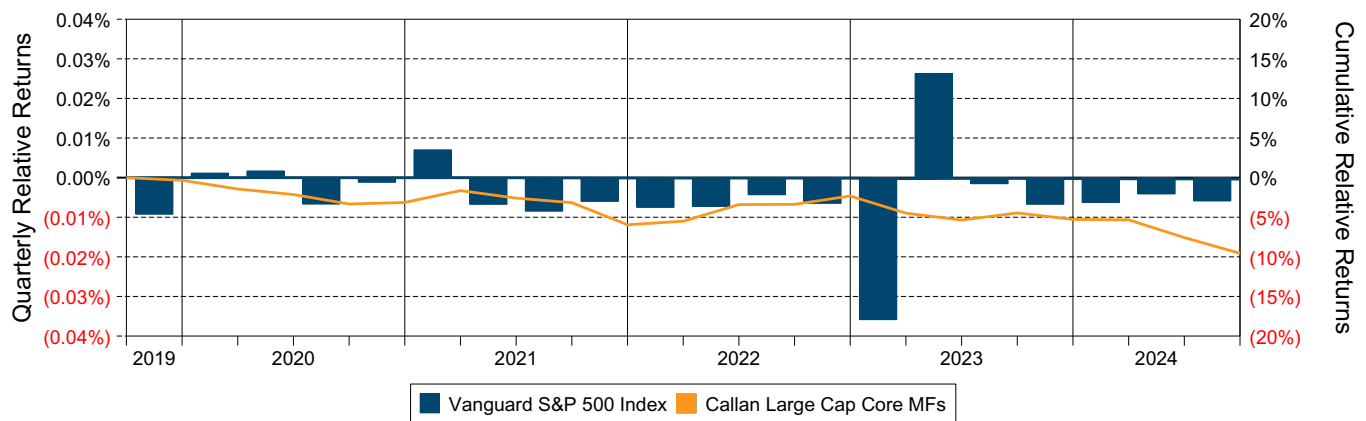
Return Analysis

The graphs below analyze the manager’s return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager’s ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager’s ranking relative to their style using various risk-adjusted return measures.

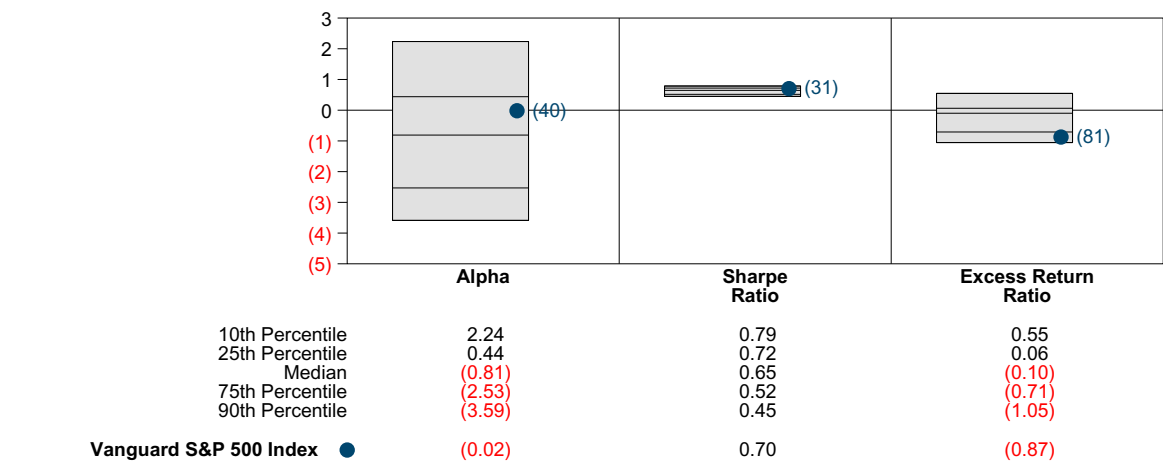
Performance vs Callan Large Cap Core Mutual Funds (Net)



Cumulative and Quarterly Relative Returns vs S&P 500 Index



Risk Adjusted Return Measures vs S&P 500 Index Rankings Against Callan Large Cap Core Mutual Funds (Net) Five Years Ended September 30, 2024

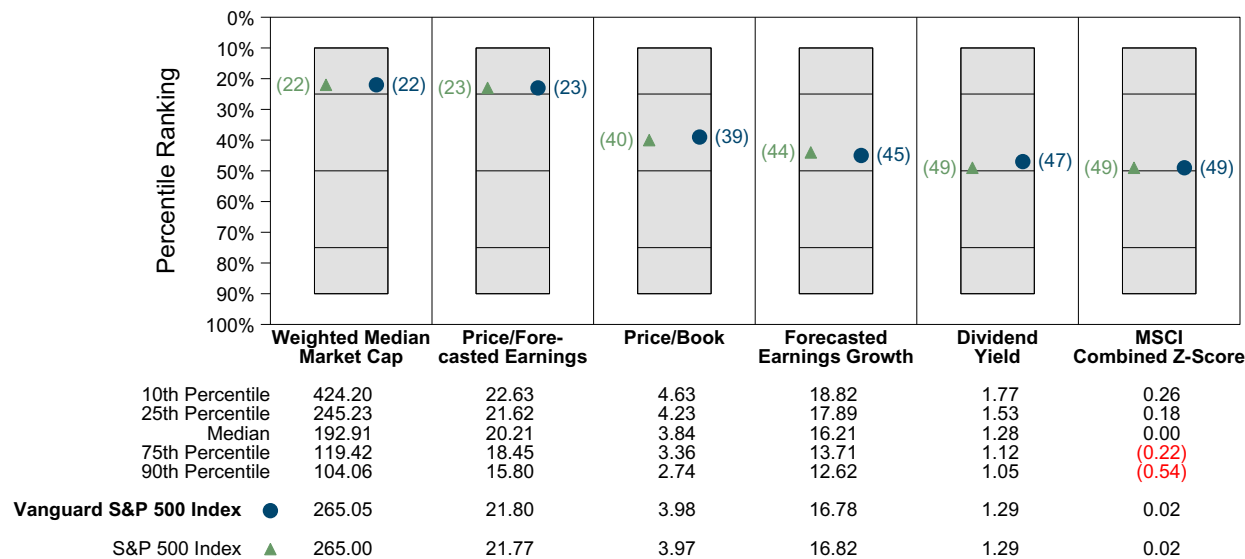


Vanguard S&P 500 Index Equity Characteristics Analysis Summary

Portfolio Characteristics

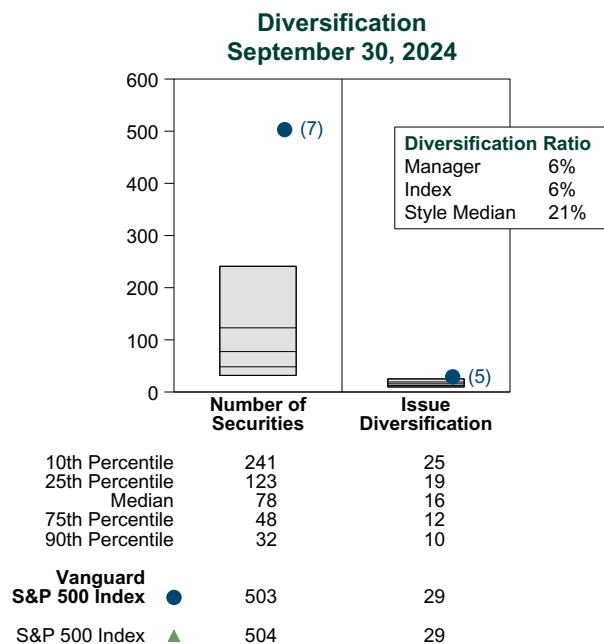
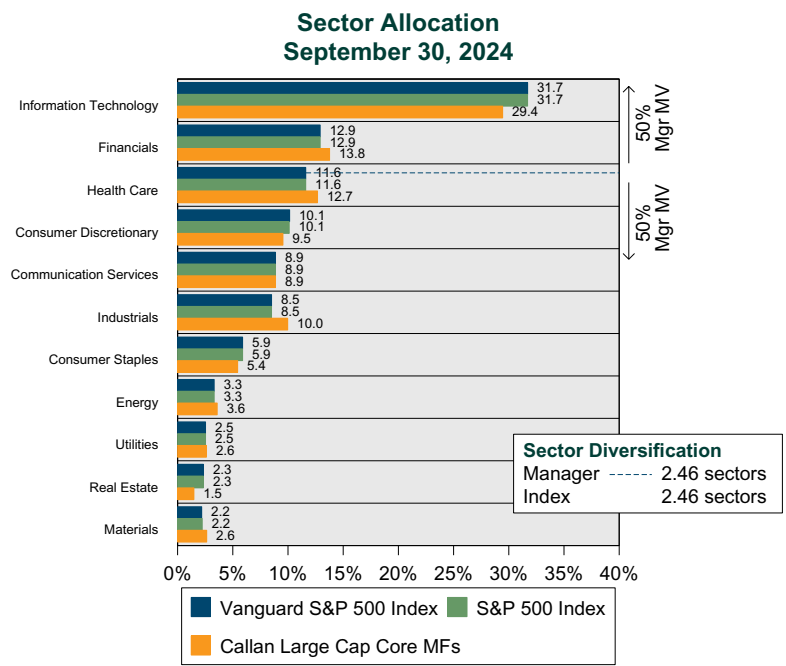
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Large Cap Core Mutual Funds as of September 30, 2024



Sector Weights

The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.



Fidelity Low Priced Stock

Period Ended September 30, 2024

Investment Philosophy

Longtime portfolio manager Joel Tillinghast and a dedicated small cap team at Fidelity utilize a fundamental, bottom-up investment process to identify stocks priced at \$35 or less or with an earnings yield in excess of the Russell 2000 index at time of purchase. Candidates must also exhibit modest valuations, good return on capital, strong or improving cash flows, and improving business environments. The portfolio is well diversified and may invest in up to 35% outside the U.S. and is well diversified with between 600 and 1000 holdings.

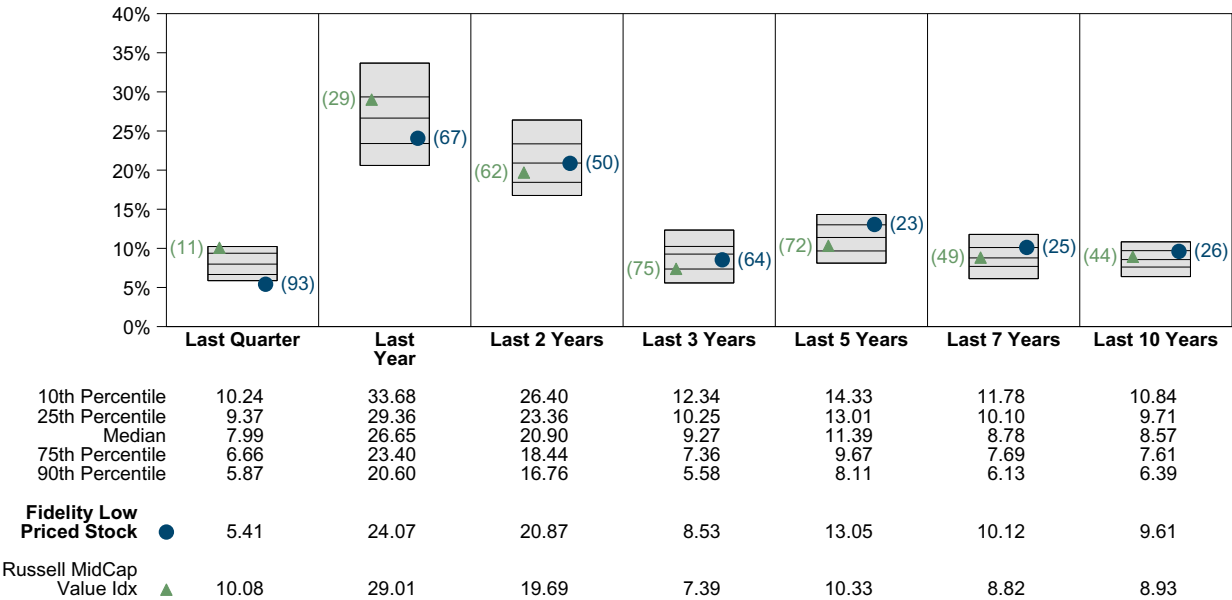
Quarterly Summary and Highlights

- Fidelity Low Priced Stock's portfolio posted a 5.41% return for the quarter placing it in the 93 percentile of the Callan Mid Cap Value Mutual Funds group for the quarter and in the 67 percentile for the last year.
- Fidelity Low Priced Stock's portfolio underperformed the Russell MidCap Value Idx by 4.66% for the quarter and underperformed the Russell MidCap Value Idx for the year by 4.95%.

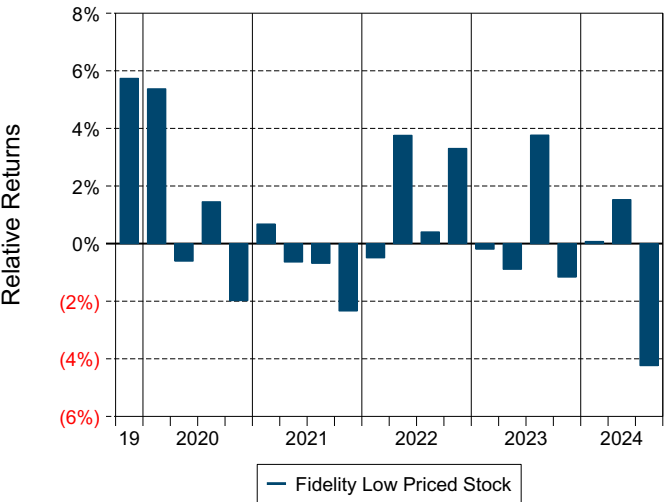
Quarterly Asset Growth

Beginning Market Value	\$19,787,248
Net New Investment	\$0
Investment Gains/(Losses)	\$1,071,287
Ending Market Value	\$20,858,534

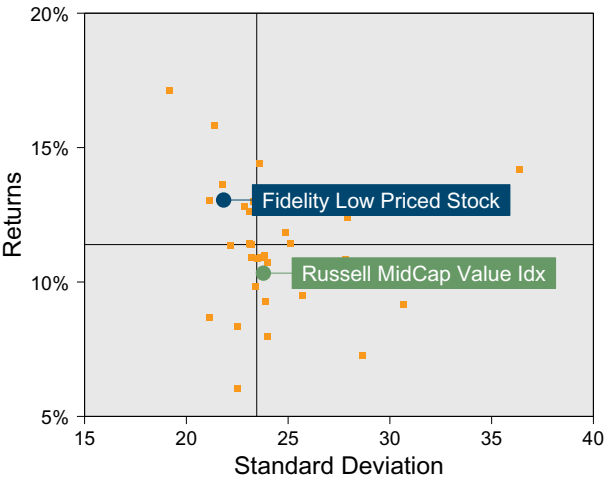
Performance vs Callan Mid Cap Value Mutual Funds (Net)



Relative Return vs Russell MidCap Value Idx



Callan Mid Cap Value Mutual Funds (Net) Annualized Five Year Risk vs Return

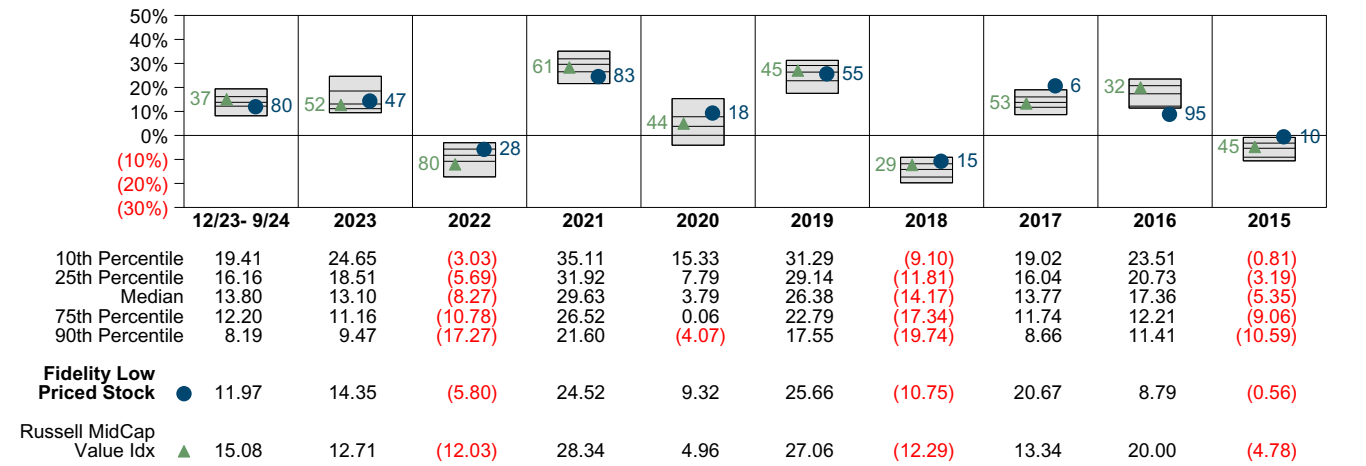


Fidelity Low Priced Stock Return Analysis Summary

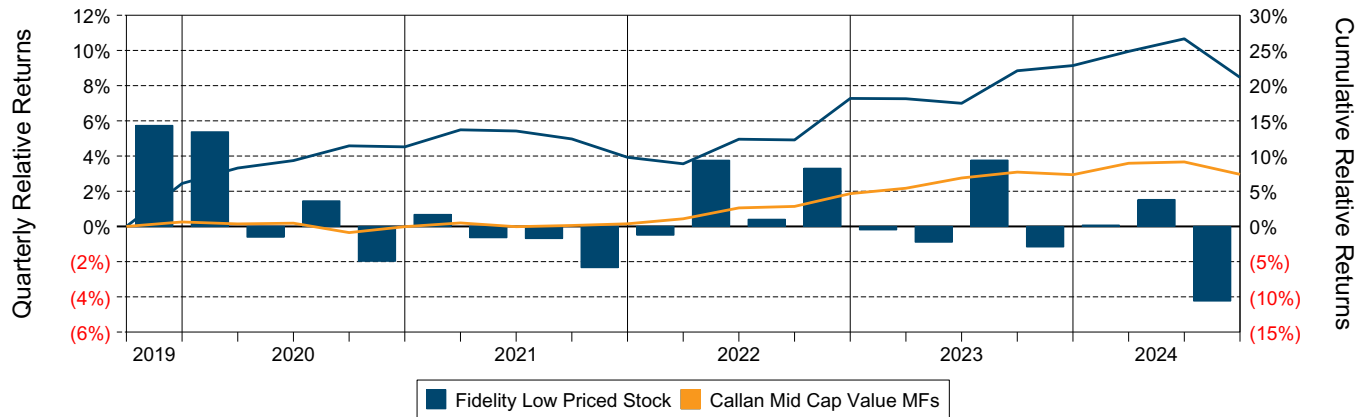
Return Analysis

The graphs below analyze the manager’s return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager’s ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager’s ranking relative to their style using various risk-adjusted return measures.

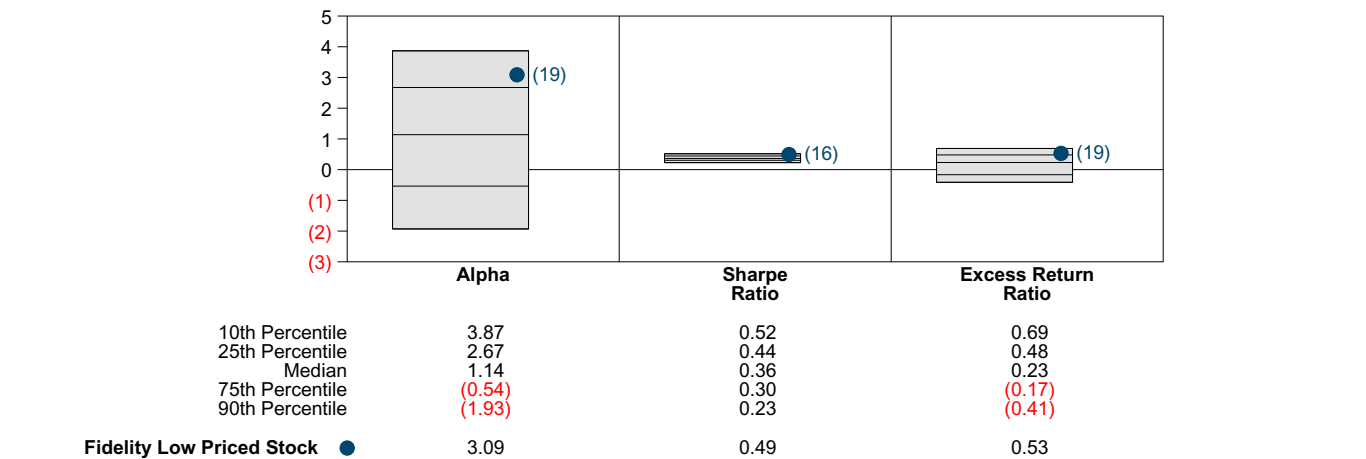
Performance vs Callan Mid Cap Value Mutual Funds (Net)



Cumulative and Quarterly Relative Returns vs Russell MidCap Value Idx



Risk Adjusted Return Measures vs Russell MidCap Value Idx Rankings Against Callan Mid Cap Value Mutual Funds (Net) Five Years Ended September 30, 2024

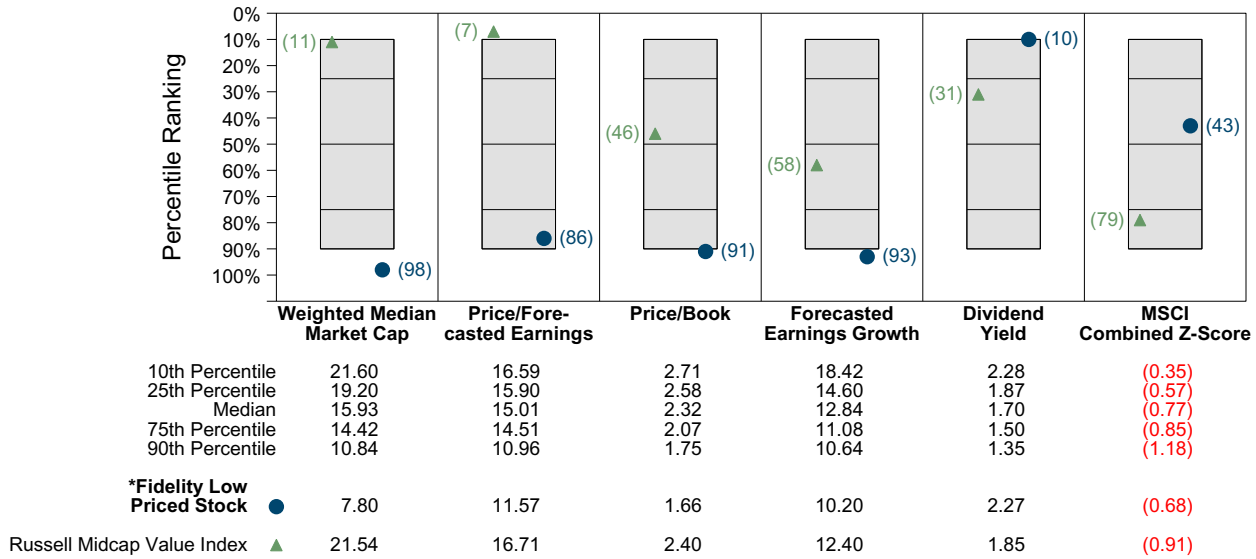


Fidelity Low Priced Stock Equity Characteristics Analysis Summary

Portfolio Characteristics

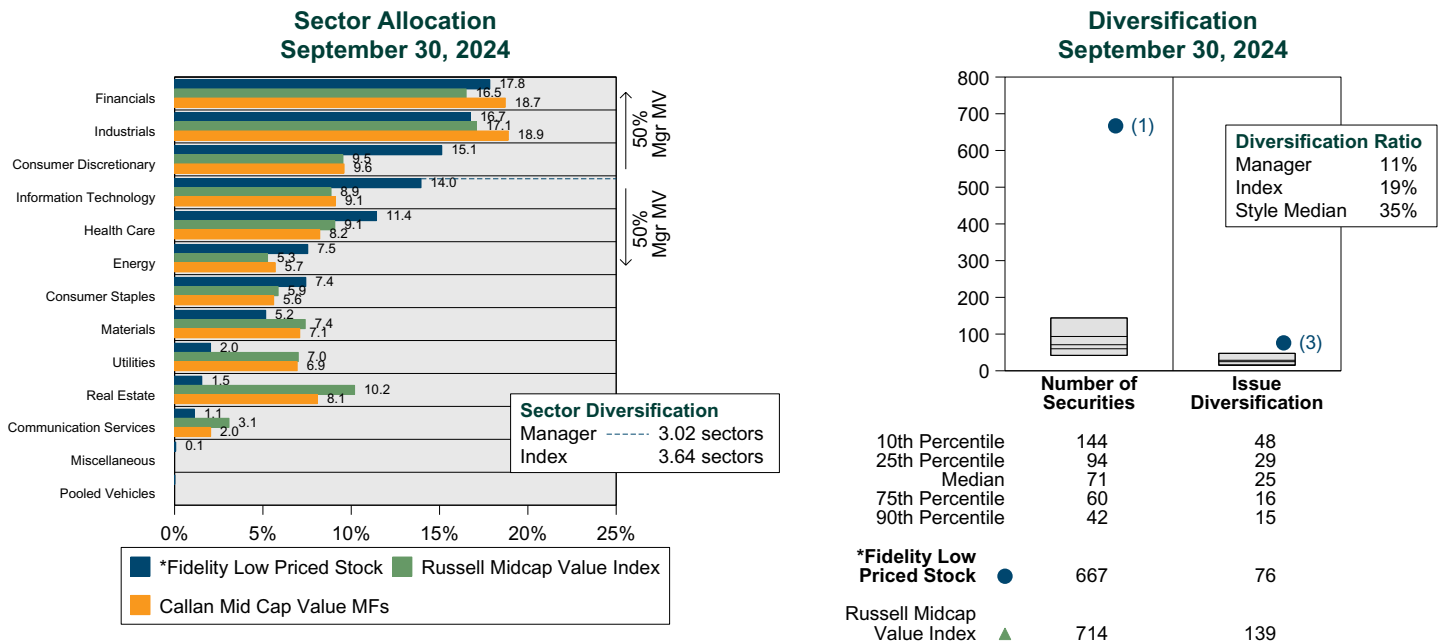
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Mid Cap Value Mutual Funds as of September 30, 2024



Sector Weights

The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.



*9/30/24 portfolio characteristics generated using most recently available holdings (6/30/24) modified based on a "buy-and-hold" assumption (repriced and adjusted for corporate actions). Analysis is then done using current market and company financial data.

Janus Enterprise

Period Ended September 30, 2024

Investment Philosophy

Janus believes that investing in companies with sustainable growth and high return on invested capital can drive consistent returns with moderate risk. The team seeks to identify mid cap companies with high quality management teams that wisely allocate capital to drive growth over time. Switched from Class T Shares to Class I Shares in December 2009 and Class N Shares in July 2016.

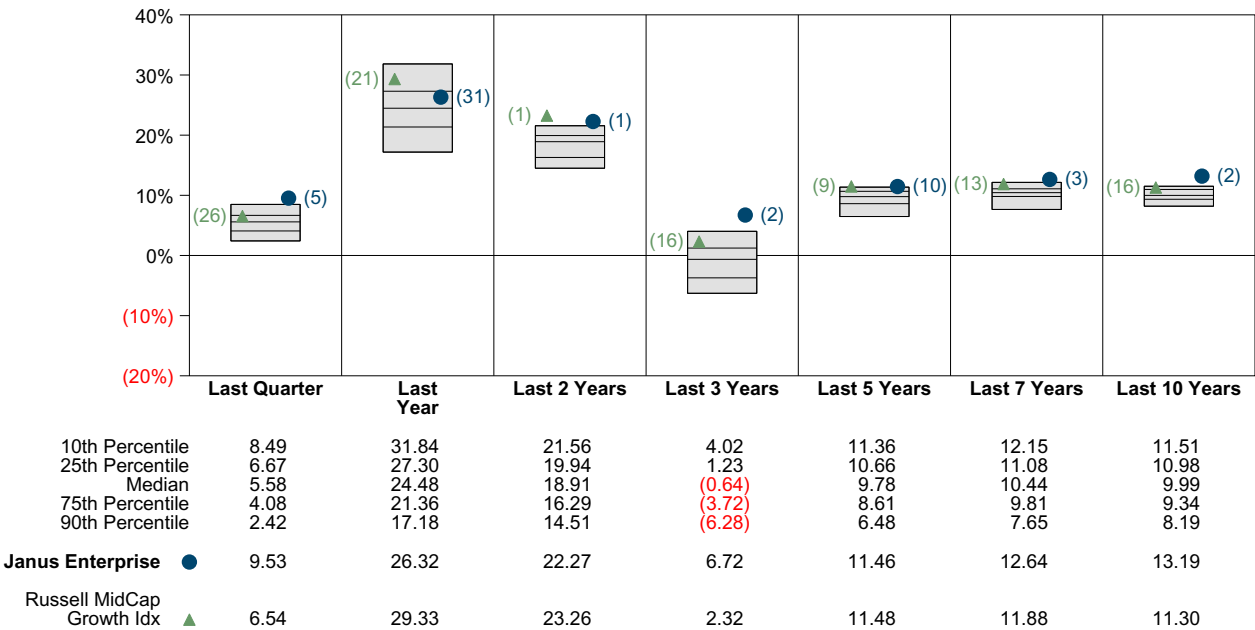
Quarterly Summary and Highlights

- Janus Enterprise's portfolio posted a 9.53% return for the quarter placing it in the 5 percentile of the Callan Mid Cap Growth Mutual Funds group for the quarter and in the 31 percentile for the last year.
- Janus Enterprise's portfolio outperformed the Russell MidCap Growth Idx by 2.99% for the quarter and underperformed the Russell MidCap Growth Idx for the year by 3.02%.

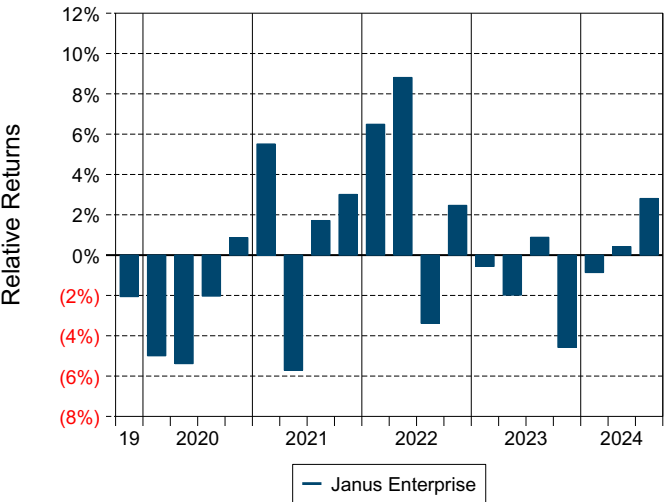
Quarterly Asset Growth

Beginning Market Value	\$20,137,398
Net New Investment	\$-700,000
Investment Gains/(Losses)	\$1,879,241
Ending Market Value	\$21,316,639

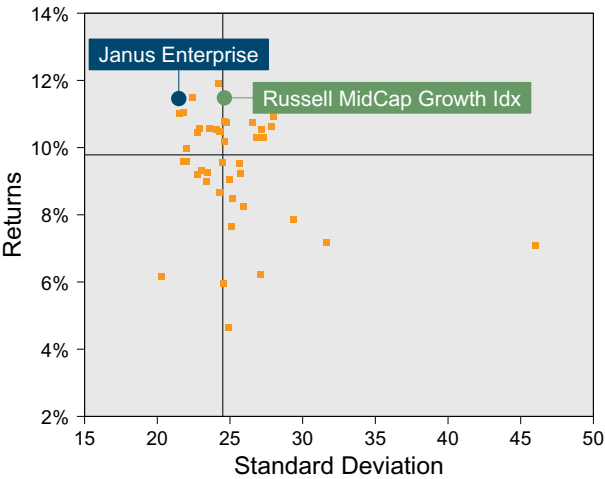
Performance vs Callan Mid Cap Growth Mutual Funds (Net)



Relative Return vs Russell MidCap Growth Idx



Callan Mid Cap Growth Mutual Funds (Net)
Annualized Five Year Risk vs Return

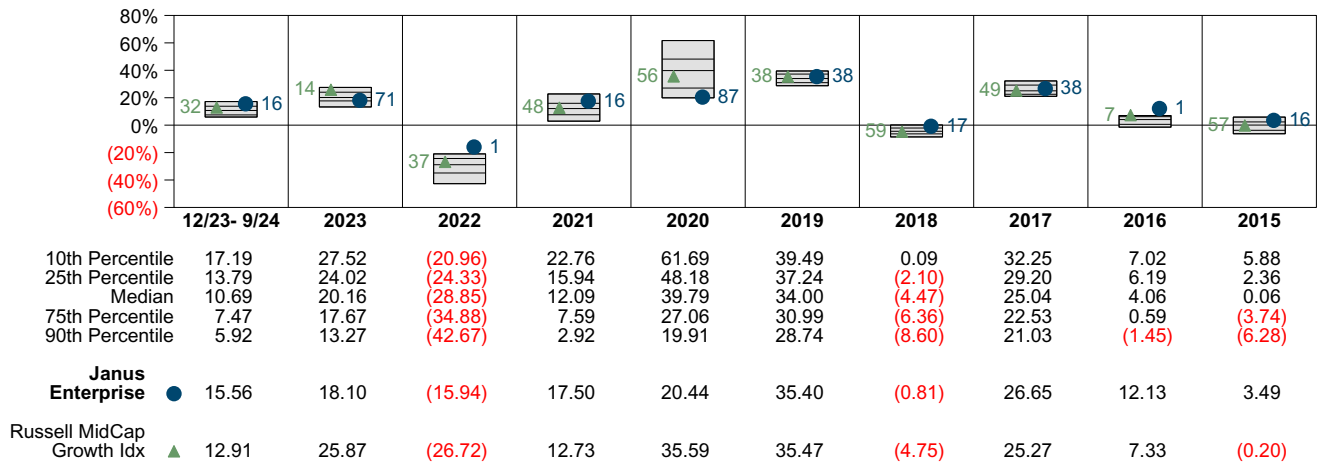


Janus Enterprise Return Analysis Summary

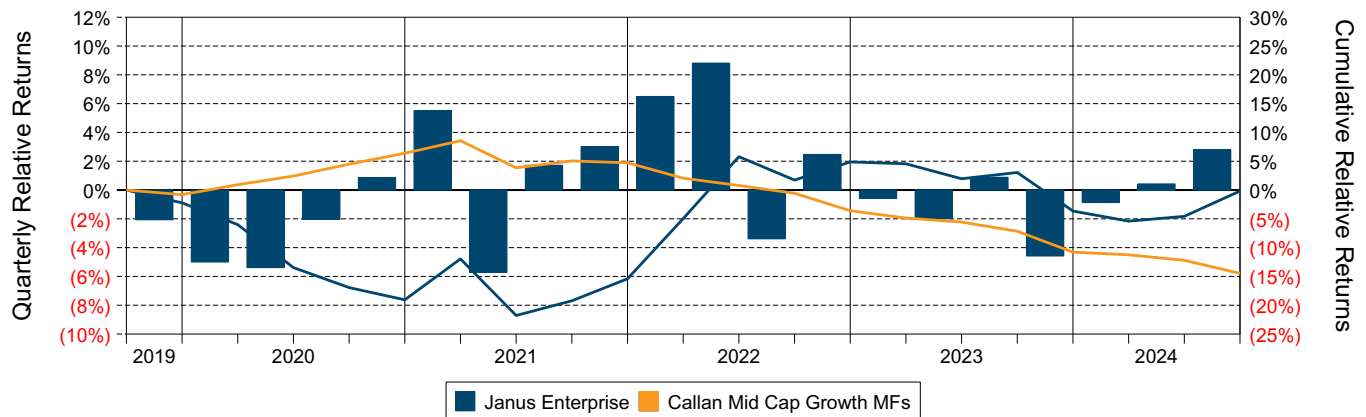
Return Analysis

The graphs below analyze the manager's return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager's ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager's ranking relative to their style using various risk-adjusted return measures.

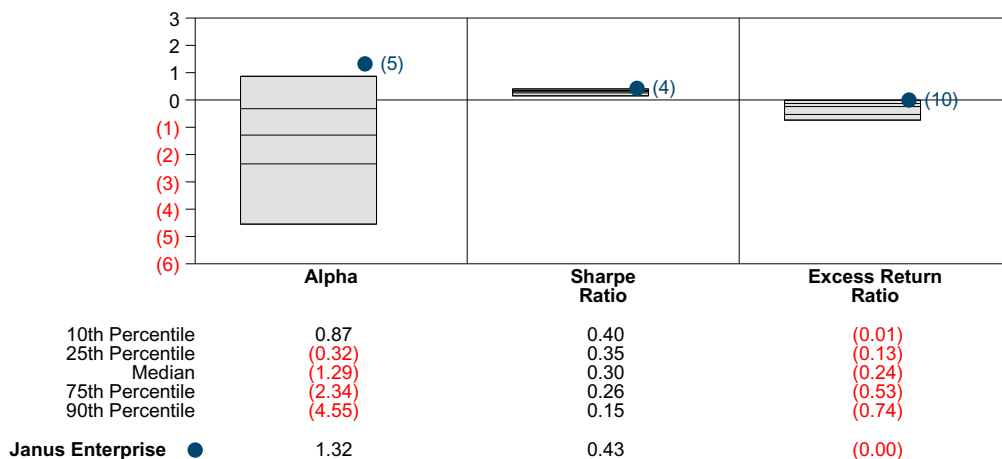
Performance vs Callan Mid Cap Growth Mutual Funds (Net)



Cumulative and Quarterly Relative Returns vs Russell MidCap Growth Idx



Risk Adjusted Return Measures vs Russell MidCap Growth Idx Rankings Against Callan Mid Cap Growth Mutual Funds (Net) Five Years Ended September 30, 2024



Janus Enterprise Equity Characteristics Analysis Summary

Portfolio Characteristics

This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Mid Cap Growth Mutual Funds as of September 30, 2024

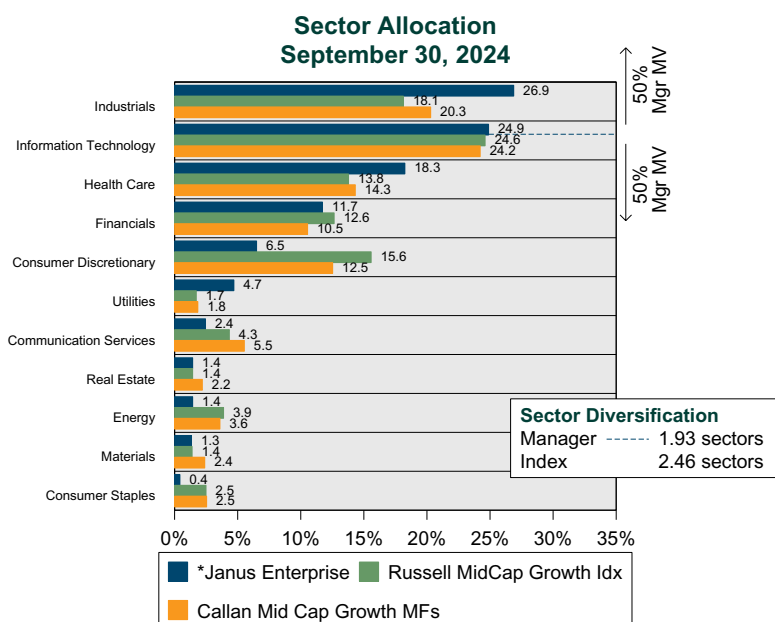


*Janus Enterprise

Russell MidCap Growth Idx

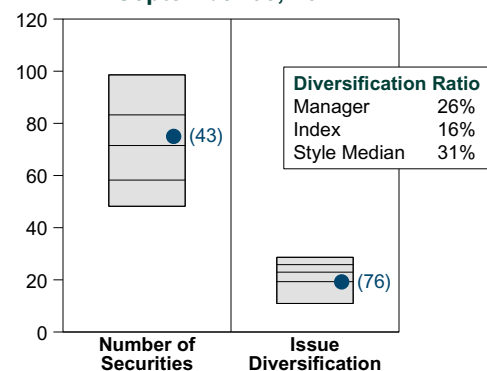
Sector Weights

The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.



Sector Diversification
Manager 1.93 sectors
Index 2.46 sectors

Diversification September 30, 2024



Diversification Ratio
Manager 26%
Index 16%
Style Median 31%

*9/30/24 portfolio characteristics generated using most recently available holdings (6/30/24) modified based on a "buy-and-hold" assumption (repriced and adjusted for corporate actions). Analysis is then done using current market and company financial data.

Prudential Small Cap Value Period Ended September 30, 2024

Investment Philosophy

Quantitative Management Associates LLC (QMA) is an SEC-registered investment adviser and a limited liability company. QMA operated for many years as a unit within Prudential Financial's asset management business, known as Prudential Investment Management, Inc. (PIM). In July 2004, the quantitative management business of PIM was transferred to QMA. The QMA Small Cap Value strategy is a quantitatively based investment approach. The team believes a systematic approach that focuses on stocks with low valuations and confirming signals of attractiveness can outperform a small cap value benchmark. Its research shows that adapting to changing market conditions by dynamically shifting the weight on specific factors, while simultaneously maintaining a focus on value stocks, leads to better performance than using static factor exposures. It is a diversified portfolio typically holding between 250 to 350 securities with the Russell 2000 Value Index as the appropriate benchmark. Switched share class in September 2015.

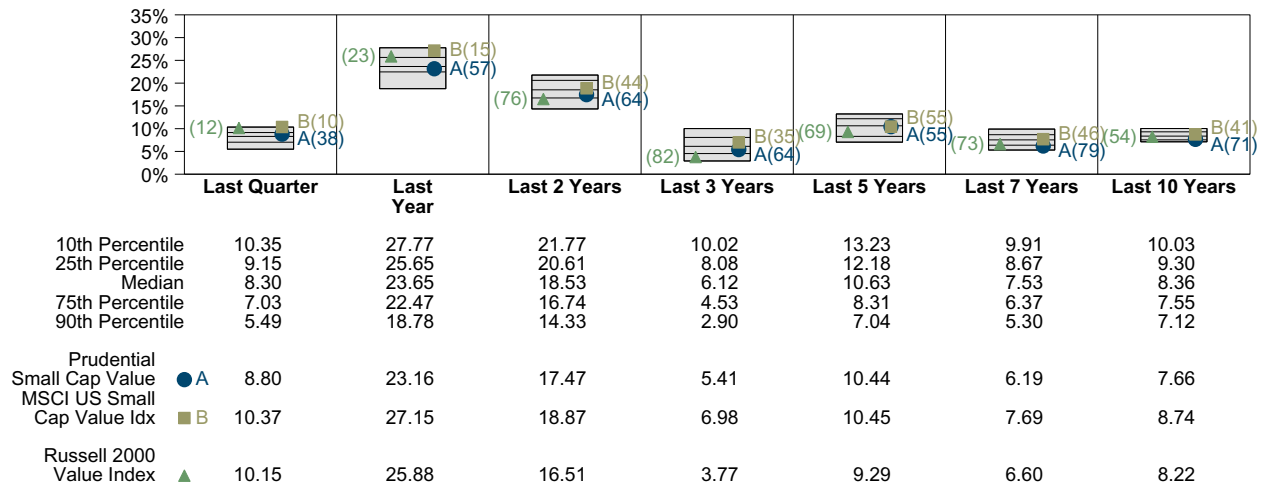
Quarterly Summary and Highlights

- Prudential Small Cap Value's portfolio posted a 8.80% return for the quarter placing it in the 38 percentile of the Callan Small Cap Value Mutual Funds group for the quarter and in the 57 percentile for the last year.
- Prudential Small Cap Value's portfolio underperformed the Russell 2000 Value Index by 1.35% for the quarter and underperformed the Russell 2000 Value Index for the year by 2.72%.

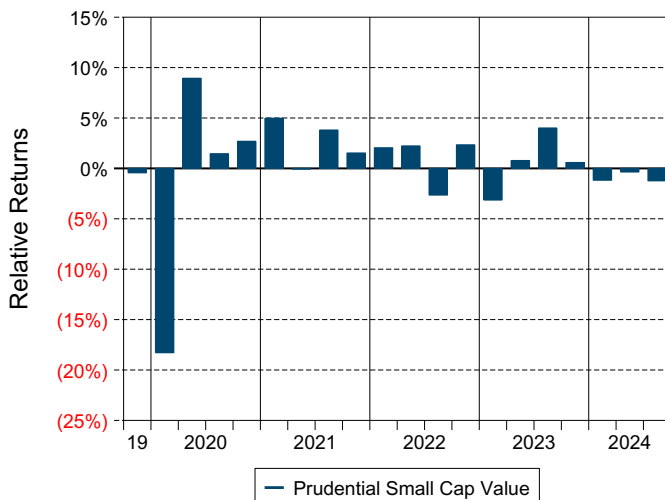
Quarterly Asset Growth

Beginning Market Value	\$20,007,387
Net New Investment	\$-900,000
Investment Gains/(Losses)	\$1,779,357
Ending Market Value	\$20,886,744

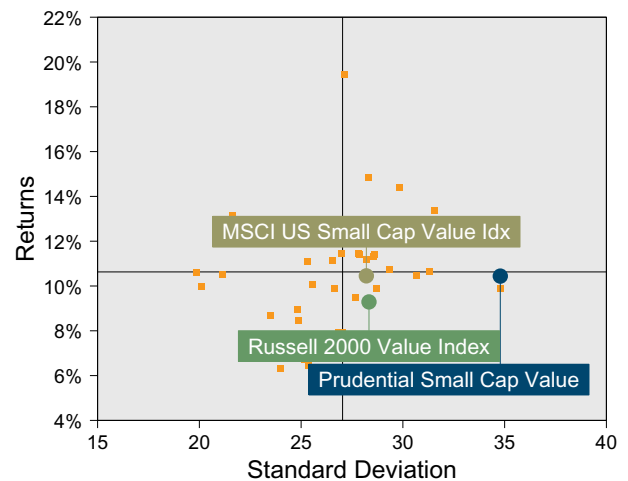
Performance vs Callan Small Cap Value Mutual Funds (Net)



Relative Return vs Russell 2000 Value Index



Callan Small Cap Value Mutual Funds (Net) Annualized Five Year Risk vs Return

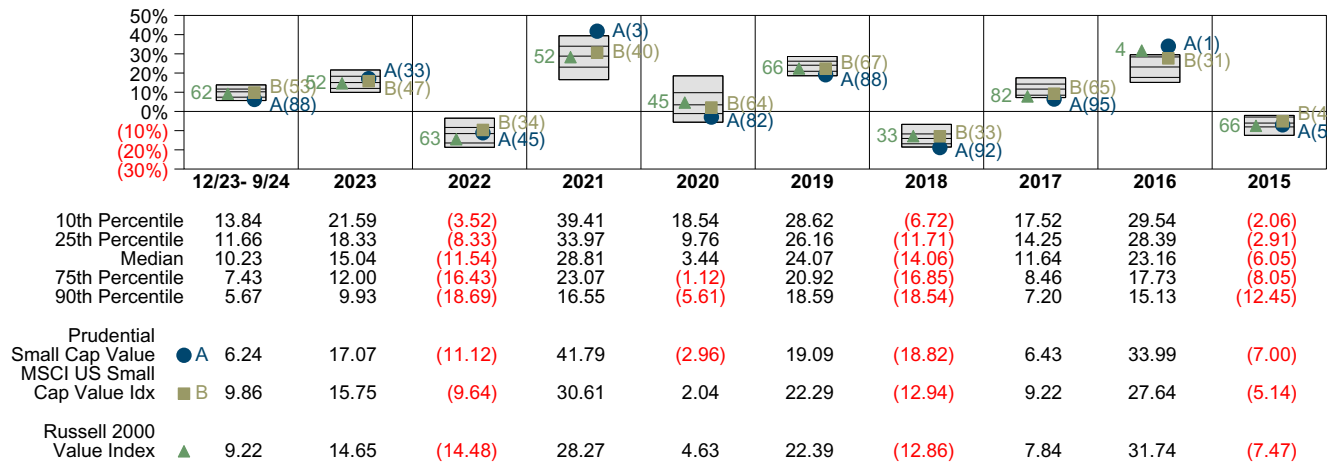


Prudential Small Cap Value Return Analysis Summary

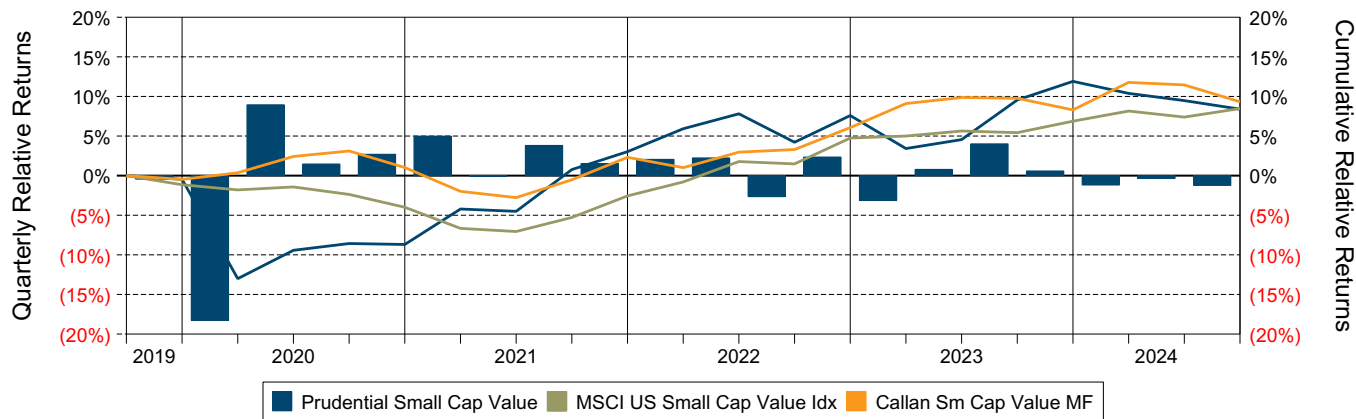
Return Analysis

The graphs below analyze the manager’s return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager’s ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager’s ranking relative to their style using various risk-adjusted return measures.

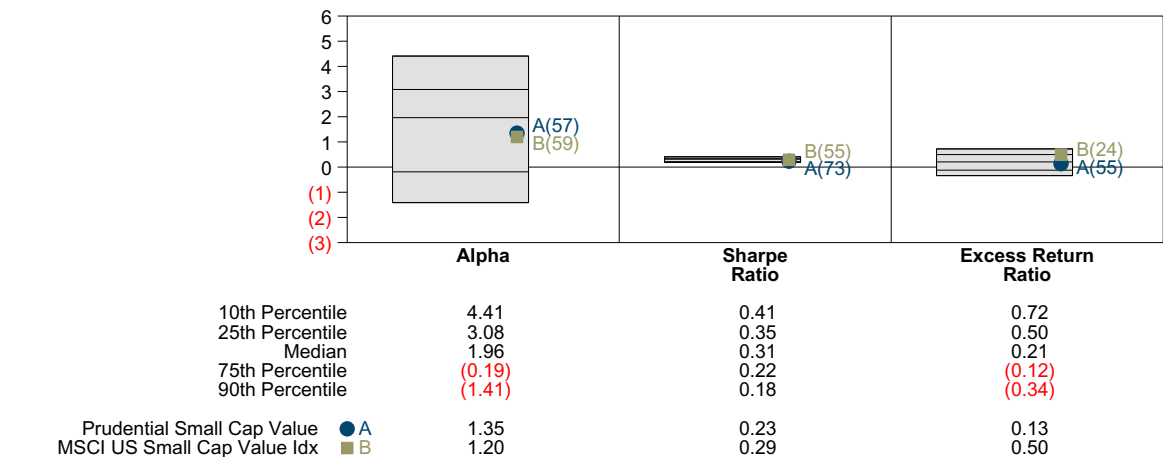
Performance vs Callan Small Cap Value Mutual Funds (Net)



Cumulative and Quarterly Relative Returns vs Russell 2000 Value Index



Risk Adjusted Return Measures vs Russell 2000 Value Index Rankings Against Callan Small Cap Value Mutual Funds (Net) Five Years Ended September 30, 2024

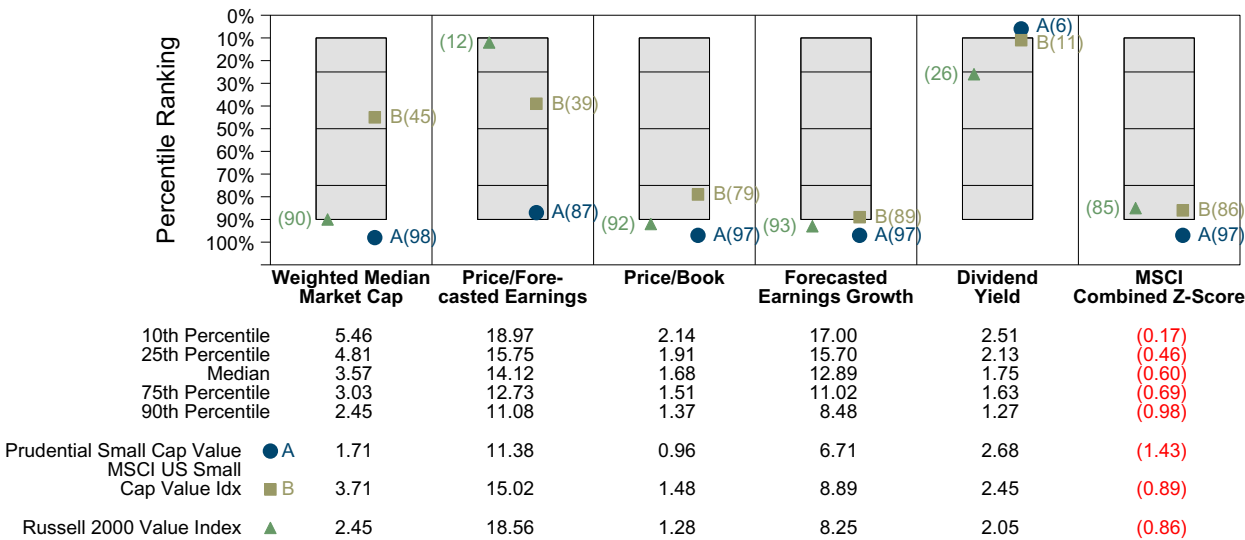


Prudential Small Cap Value Equity Characteristics Analysis Summary

Portfolio Characteristics

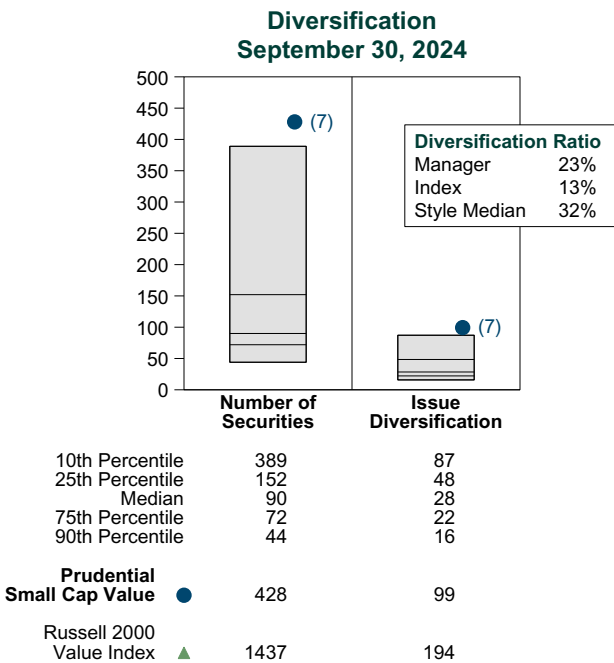
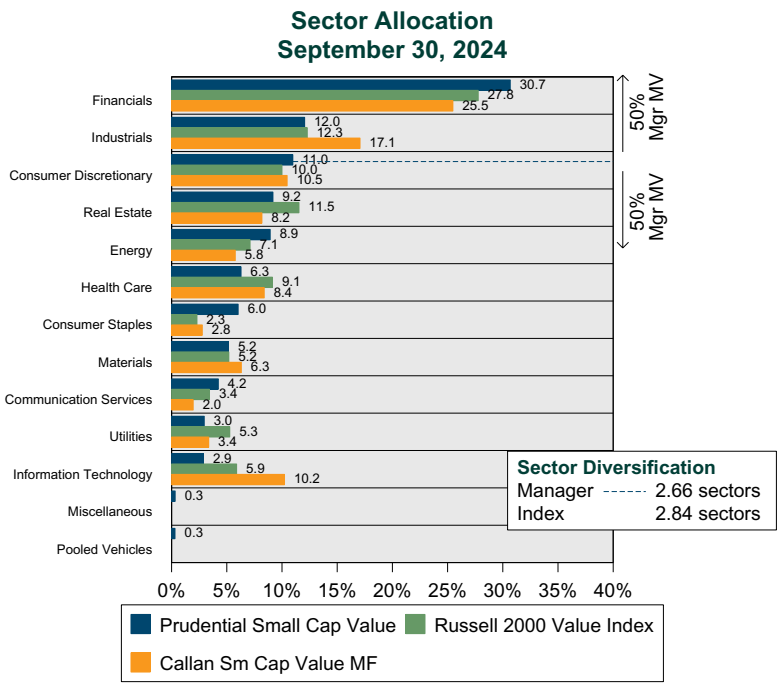
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Small Cap Value Mutual Funds as of September 30, 2024



Sector Weights

The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.



AB US Small Growth
Period Ended September 30, 2024

Investment Philosophy

AB's small cap growth investment process emphasizes in-house fundamental research and direct management contact in order to identify rapidly growing companies with accelerating earnings power and reasonable valuations.

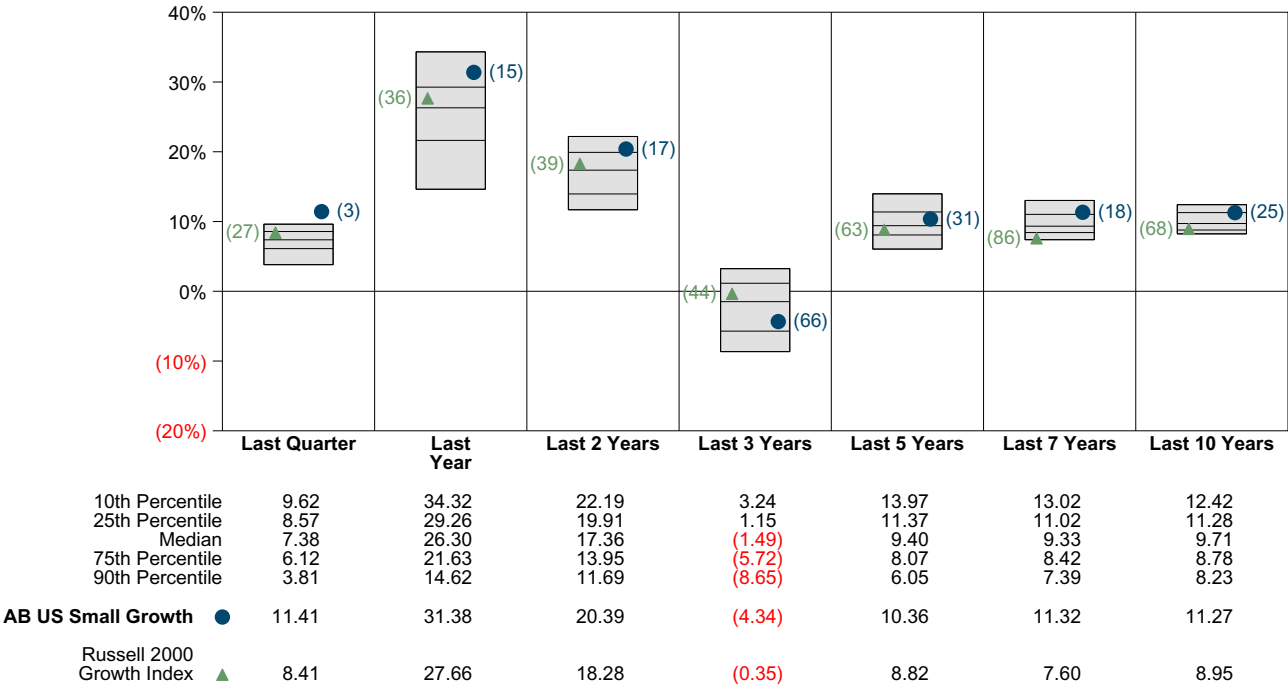
Quarterly Summary and Highlights

- AB US Small Growth's portfolio posted a 11.41% return for the quarter placing it in the 3 percentile of the Callan Small Cap Growth Mutual Funds group for the quarter and in the 15 percentile for the last year.
- AB US Small Growth's portfolio outperformed the Russell 2000 Growth Index by 3.00% for the quarter and outperformed the Russell 2000 Growth Index for the year by 3.72%.

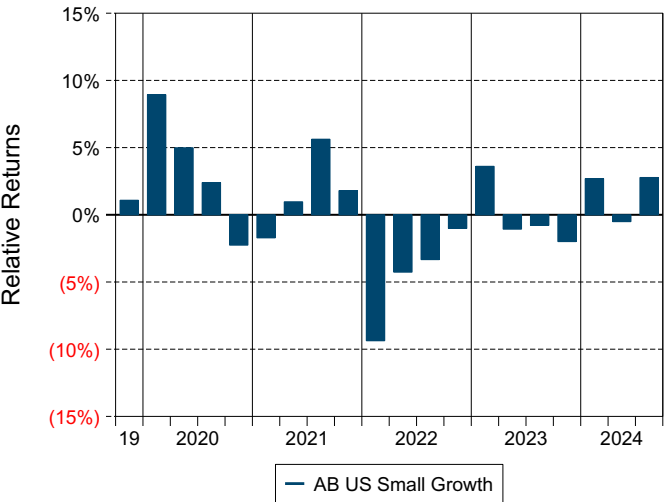
Quarterly Asset Growth

Beginning Market Value	\$20,789,789
Net New Investment	\$0
Investment Gains/(Losses)	\$2,372,662
Ending Market Value	\$23,162,451

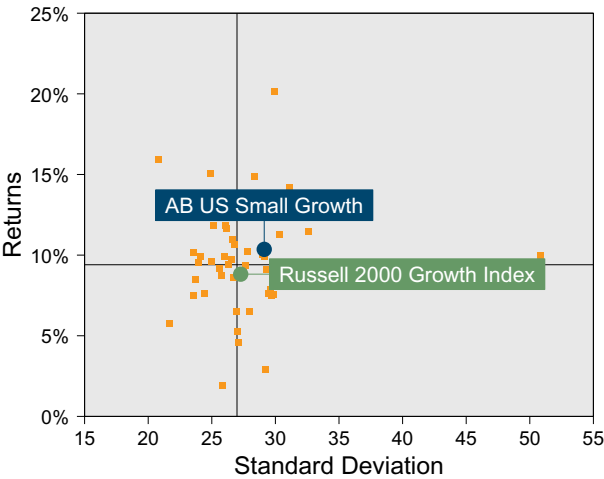
Performance vs Callan Small Cap Growth Mutual Funds (Net)



Relative Return vs Russell 2000 Growth Index



Callan Small Cap Growth Mutual Funds (Net)
Annualized Five Year Risk vs Return

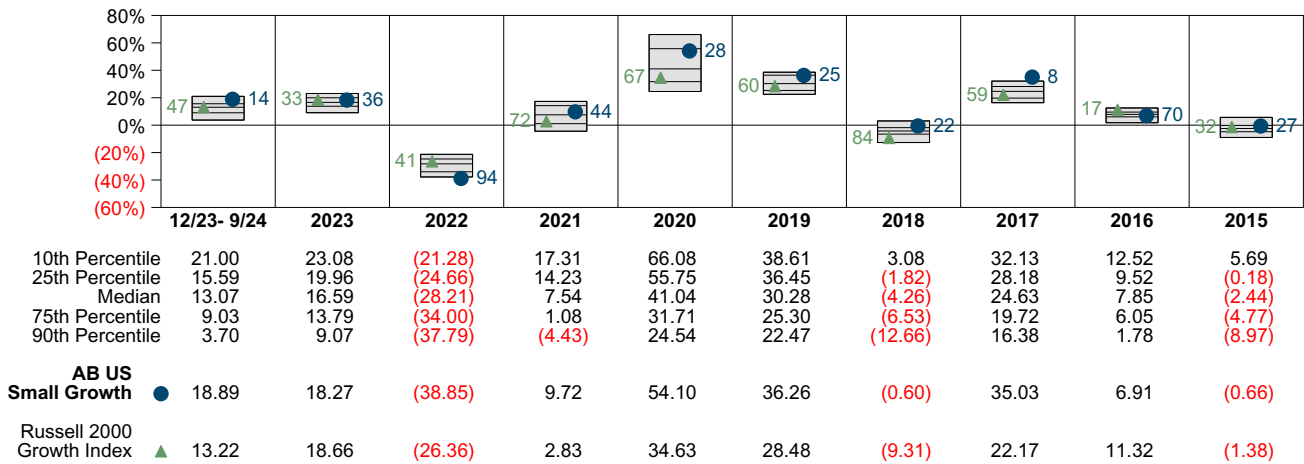


AB US Small Growth Return Analysis Summary

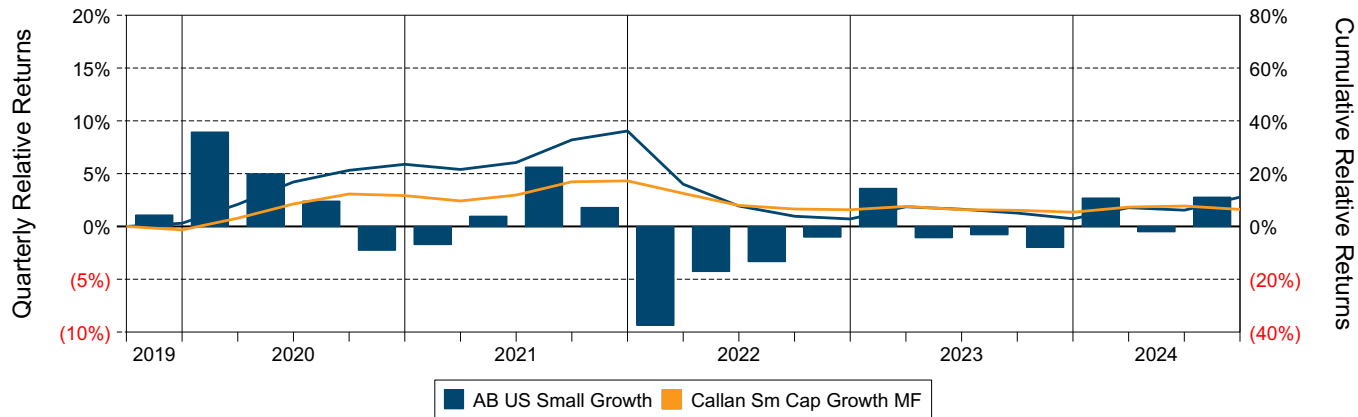
Return Analysis

The graphs below analyze the manager’s return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager’s ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager’s ranking relative to their style using various risk-adjusted return measures.

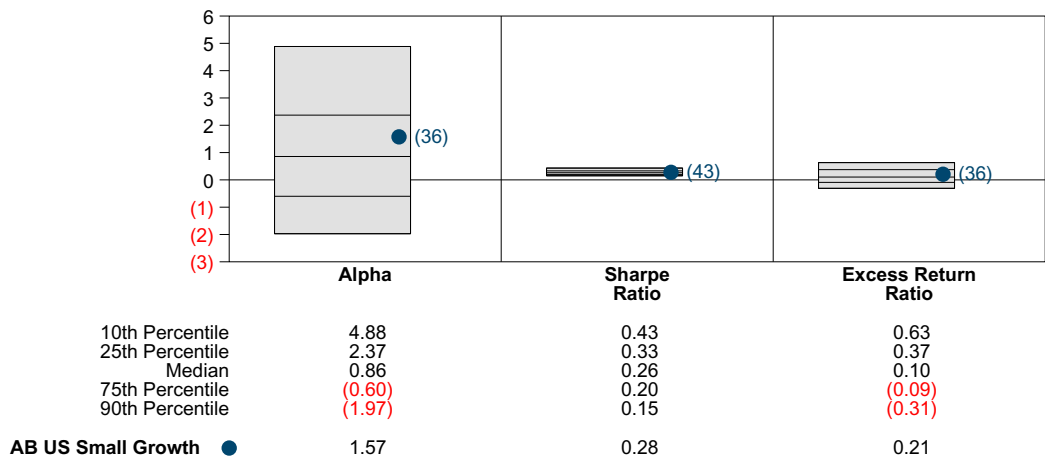
Performance vs Callan Small Cap Growth Mutual Funds (Net)



Cumulative and Quarterly Relative Returns vs Russell 2000 Growth Index



Risk Adjusted Return Measures vs Russell 2000 Growth Index Rankings Against Callan Small Cap Growth Mutual Funds (Net) Five Years Ended September 30, 2024

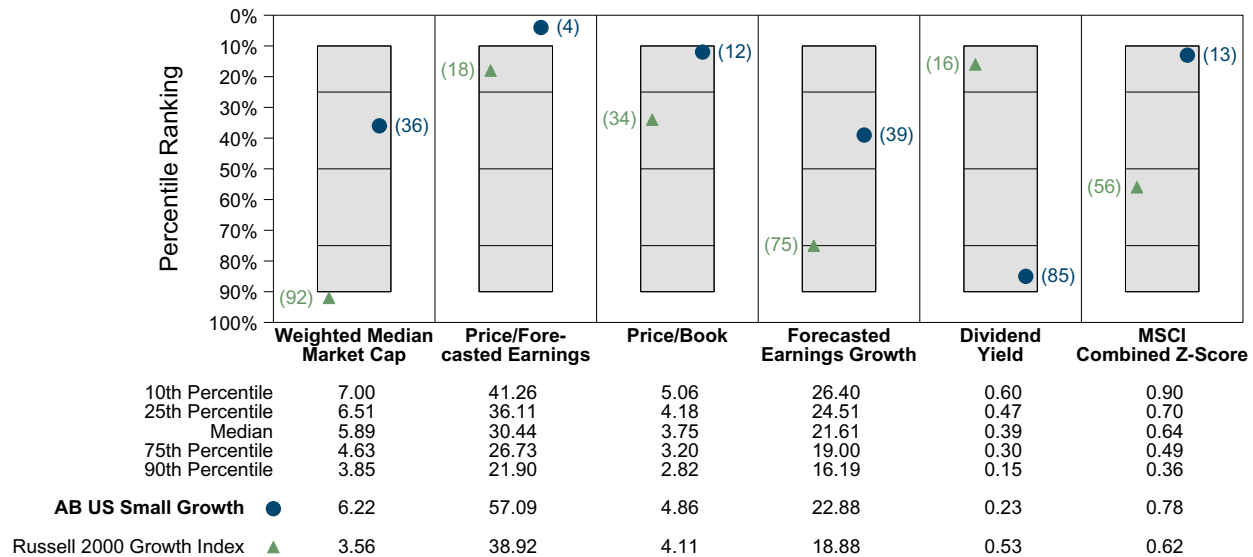


AB US Small Growth Equity Characteristics Analysis Summary

Portfolio Characteristics

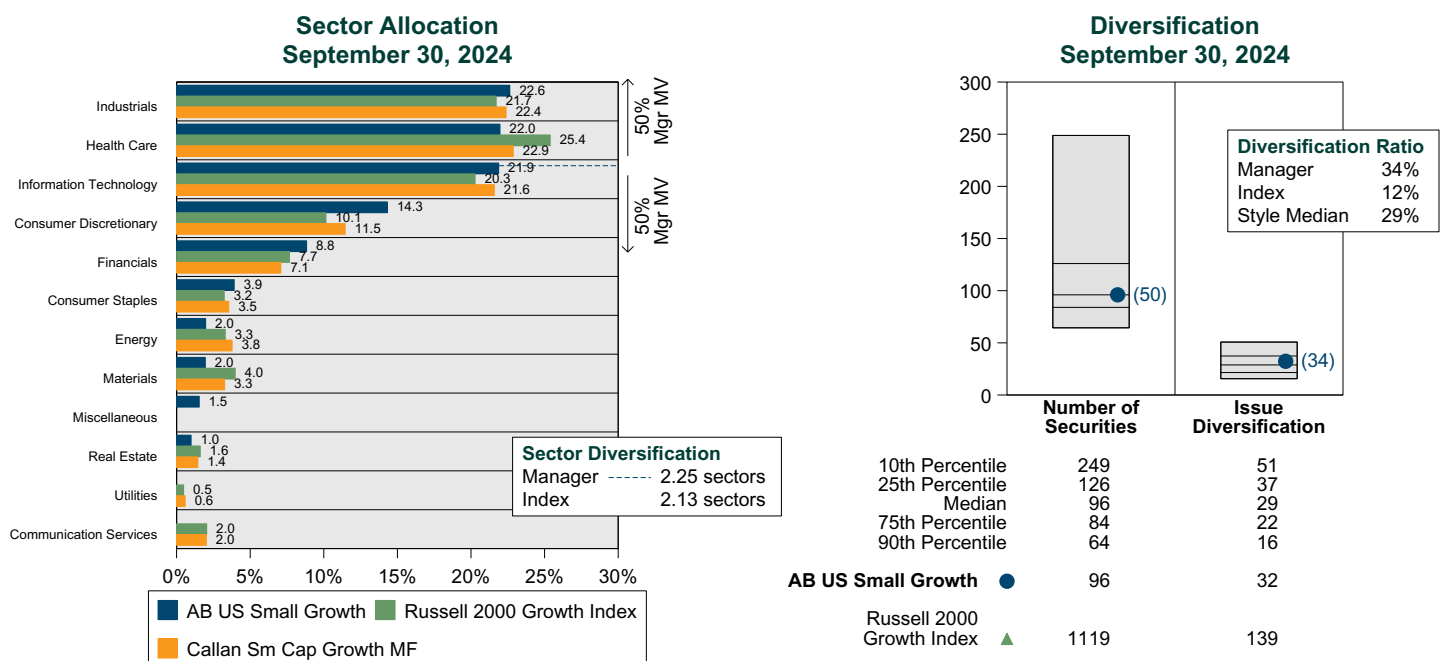
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Small Cap Growth Mutual Funds as of September 30, 2024



Sector Weights

The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.



International Equity

Period Ended September 30, 2024

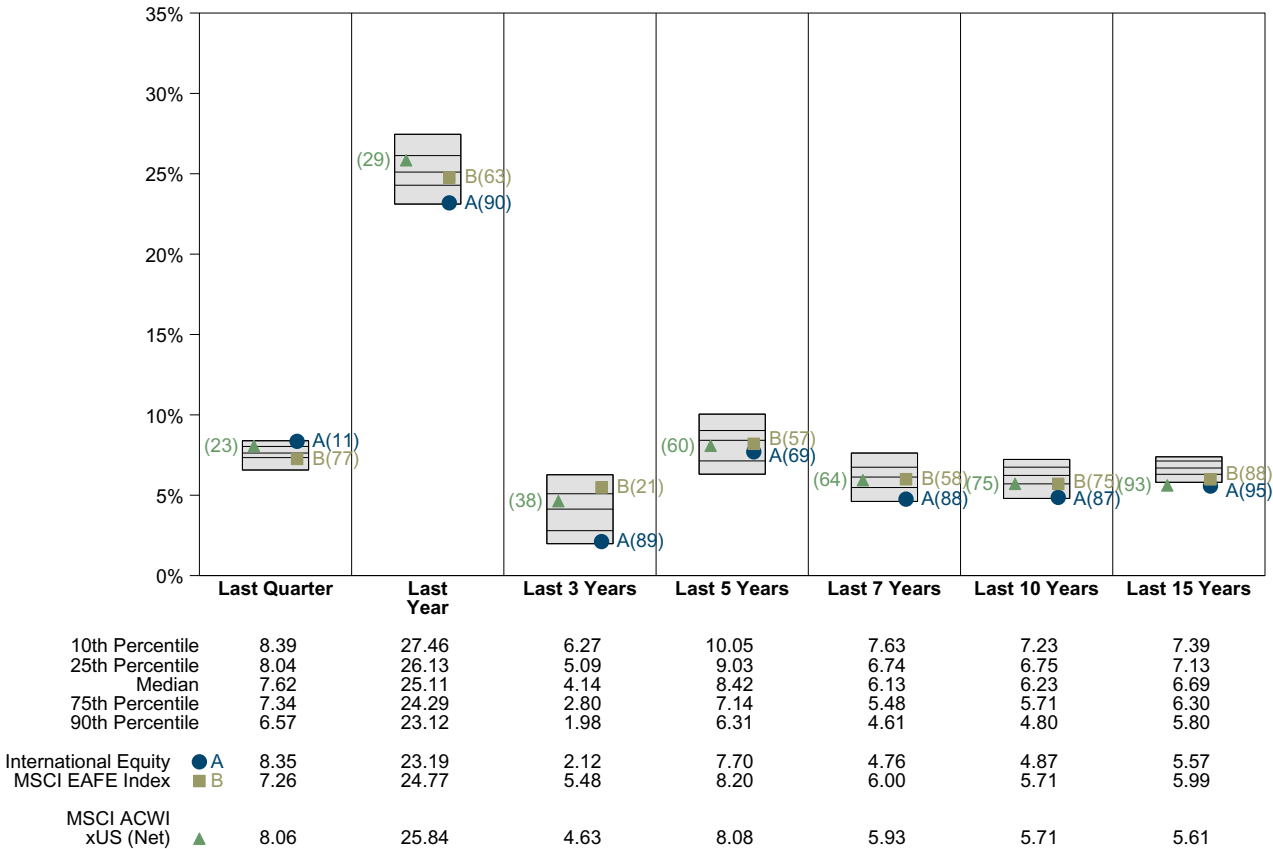
Quarterly Summary and Highlights

- International Equity's portfolio posted a 8.35% return for the quarter placing it in the 11 percentile of the Public Fund - International Equity group for the quarter and in the 90 percentile for the last year.
- International Equity's portfolio outperformed the MSCI ACWI xUS (Net) by 0.29% for the quarter and underperformed the MSCI ACWI xUS (Net) for the year by 2.65%.

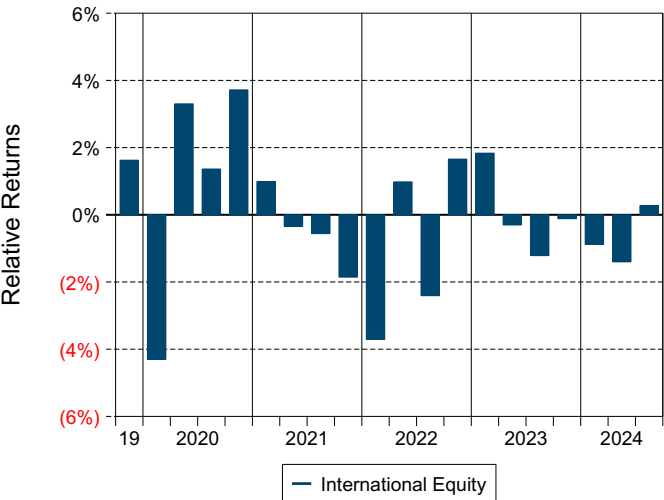
Quarterly Asset Growth

Beginning Market Value	\$175,757,412
Net New Investment	\$0
Investment Gains/(Losses)	\$14,789,818
Ending Market Value	\$190,547,230

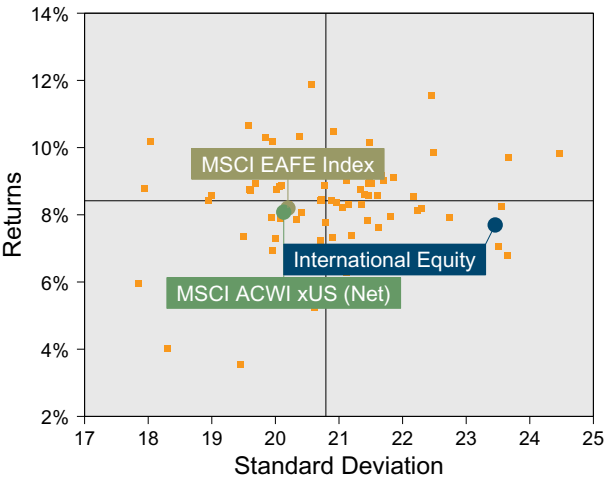
Performance vs Public Fund - International Equity (Net)



Relative Return vs MSCI ACWI xUS (Net)



Public Fund - International Equity (Net) Annualized Five Year Risk vs Return

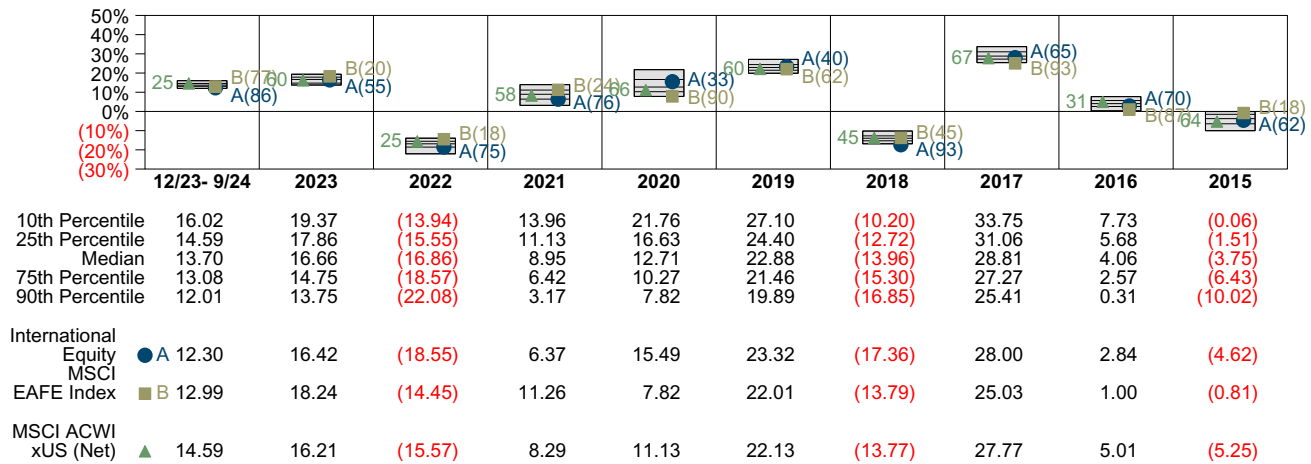


International Equity Return Analysis Summary

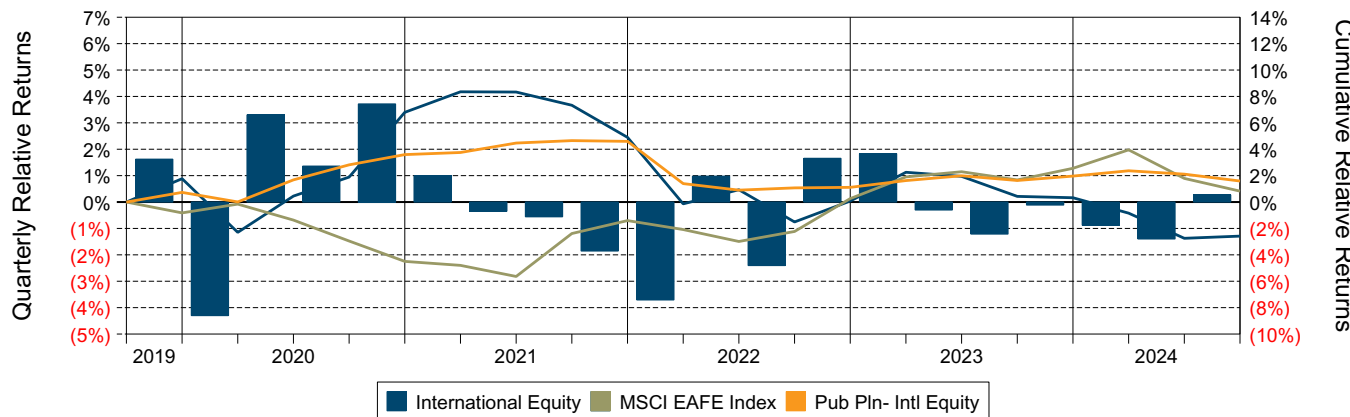
Return Analysis

The graphs below analyze the manager's return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager's ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager's ranking relative to their style using various risk-adjusted return measures.

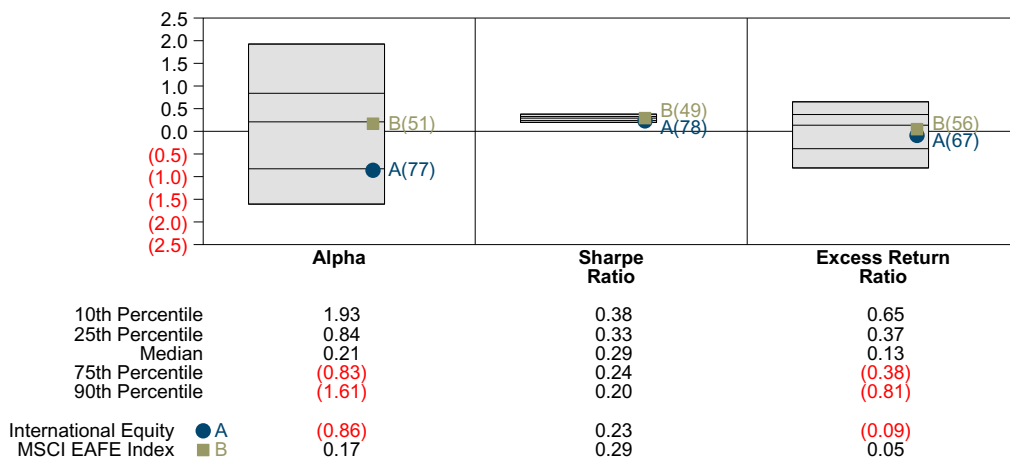
Performance vs Public Fund - International Equity (Net)



Cumulative and Quarterly Relative Returns vs MSCI ACWI xUS (Net)



Risk Adjusted Return Measures vs MSCI ACWI xUS (Net) Rankings Against Public Fund - International Equity (Net) Five Years Ended September 30, 2024



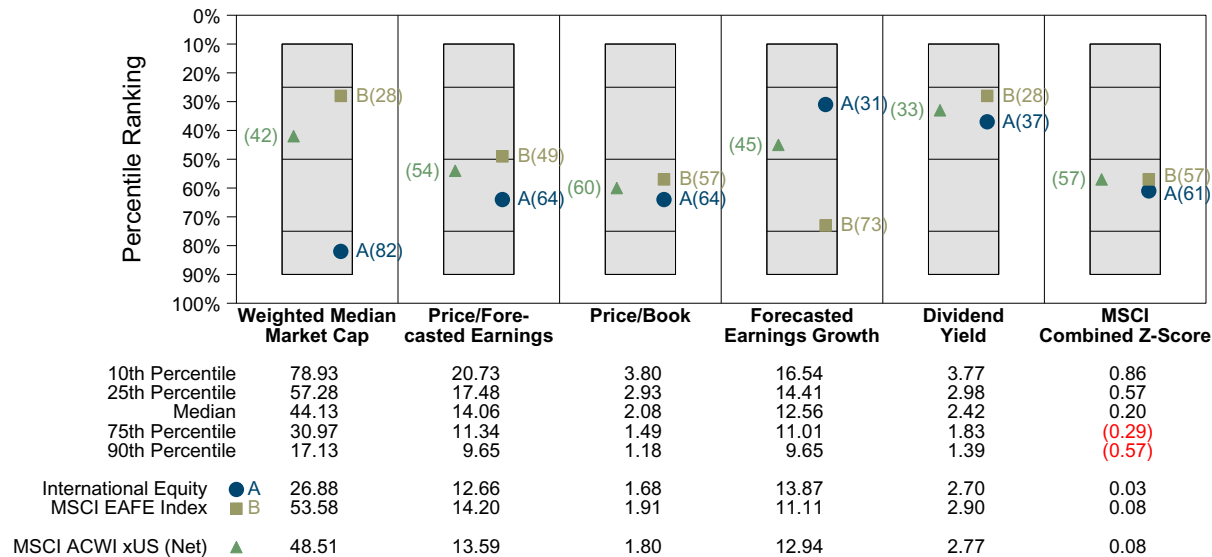
International Equity

Equity Characteristics Analysis Summary

Portfolio Characteristics

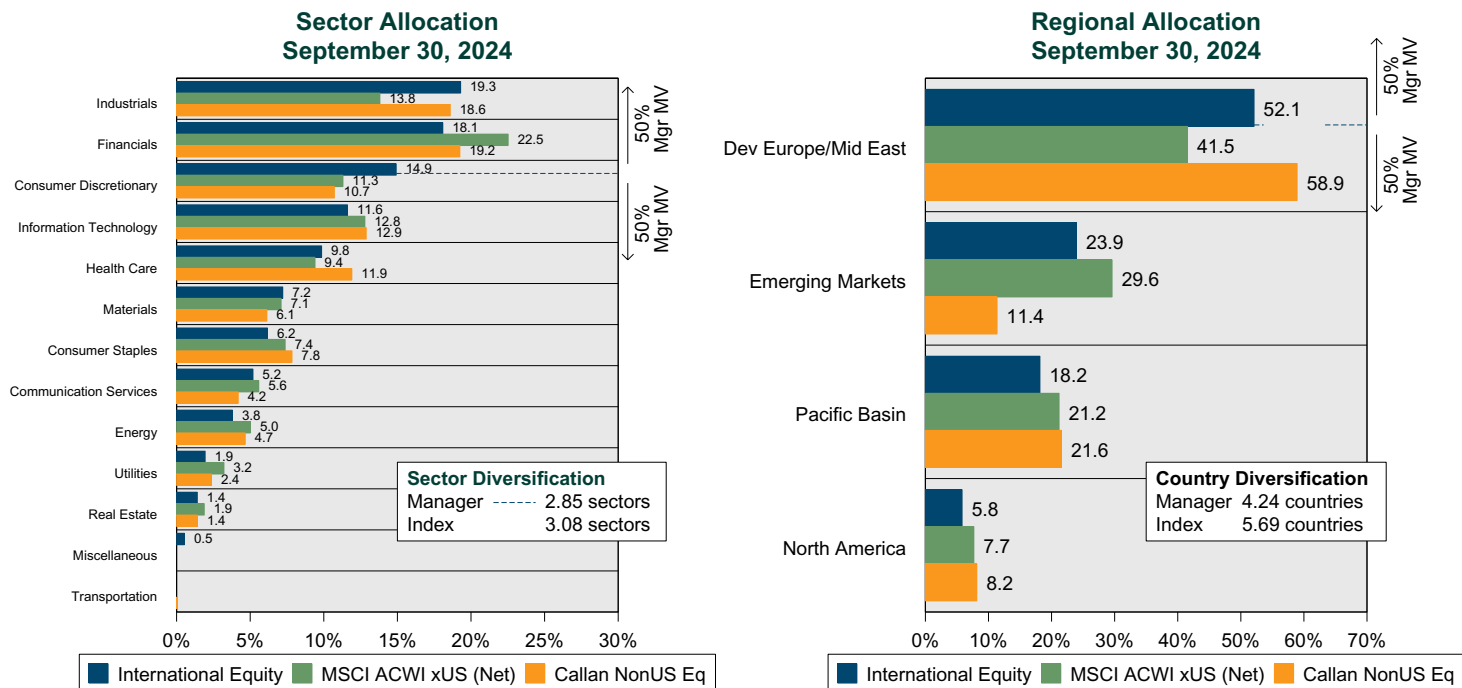
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Non-US Equity as of September 30, 2024



Sector Weights

The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. The regional allocation chart compares the manager's geographical region weights with those of the benchmark as well as the median region weights of the peer group.

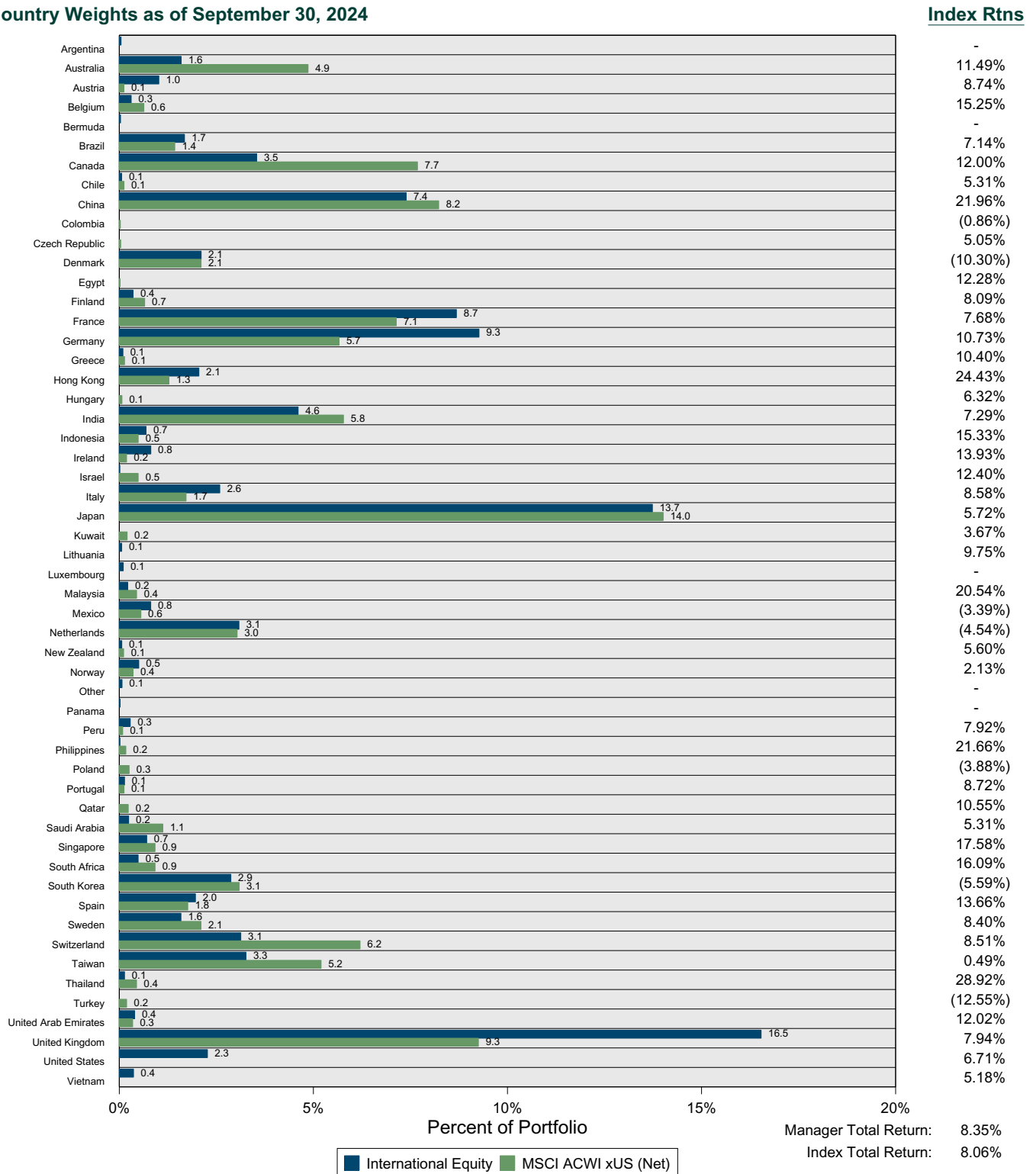


Country Allocation International Equity VS MSCI ACWI xUS (Net)

Country Allocation

The chart below contrasts the portfolio's country allocation with that of the index as of September 30, 2024. This chart is useful because large deviations in country allocation relative to the index are often good predictors of tracking error in the subsequent quarter. To the extent that the portfolio allocation is similar to the index, the portfolio should experience more "index-like" performance. In order to illustrate the performance effect on the portfolio and index of these country allocations, the individual index country returns are also shown.

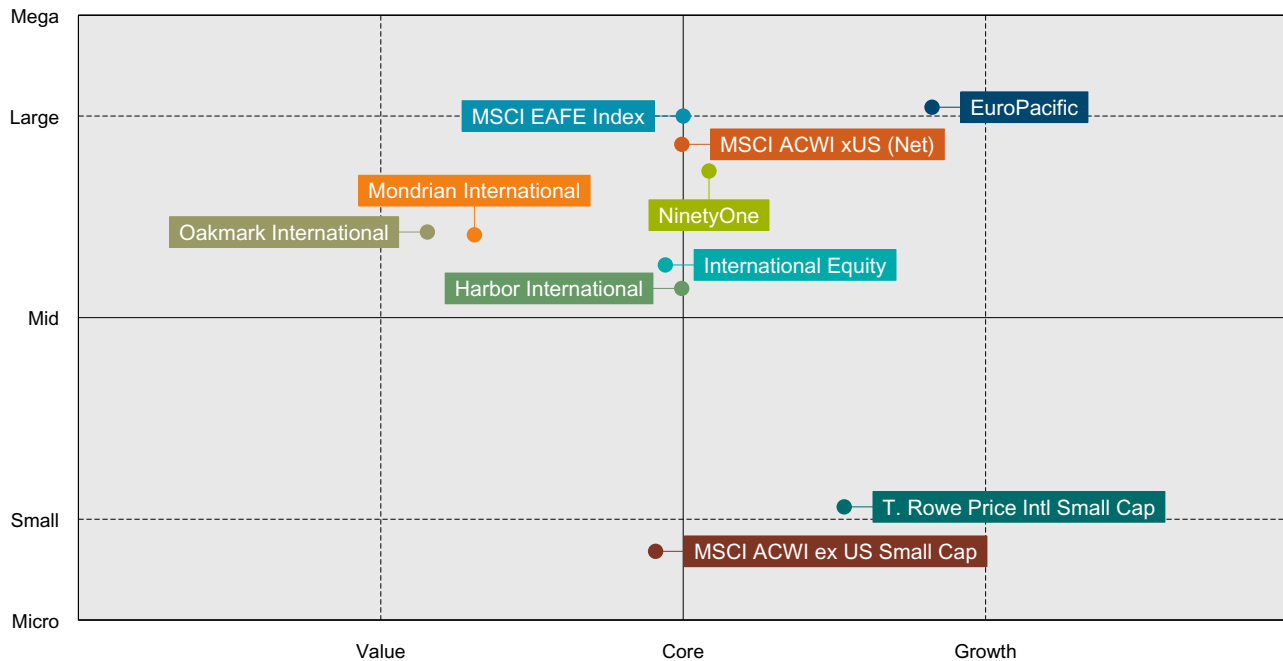
Country Weights as of September 30, 2024



International Holdings Based Style Analysis For One Quarter Ended September 30, 2024

This page analyzes and compares the investment styles of multiple portfolios using a detailed holdings-based style analysis methodology. The size component of style is measured by the weighted median market capitalization of the holdings. The value/core/growth style dimension is captured by the "Combined Z-Score" of the portfolio. This score is based on eight fundamental factors used in the MSCI stock style scoring system. The table below gives a more detailed breakdown of several relevant style metrics on the portfolios.

Style Map Holdings for One Quarter Ended September 30, 2024



	Weight %	Wtd Median Mkt Cap	Combined Z-Score	Growth Z-Score	Value Z-Score	Number of Securities	Security Diversification
EuroPacific	17.00%	72.12	0.76	0.32	(0.44)	320	33.88
Harbor International	19.75%	22.67	0.08	0.03	(0.05)	222	44.20
Oakmark International	18.07%	32.78	(0.65)	(0.25)	0.40	65	18.93
Mondrian International	19.11%	32.29	(0.52)	(0.16)	0.35	100	22.77
T. Rowe Price Intl Small Cap	16.21%	3.80	0.52	0.24	(0.28)	228	66.63
NinetyOne	9.87%	43.72	0.15	0.05	(0.10)	74	20.12
International Equity	100.00%	26.88	0.03	0.03	(0.00)	813	105.63
MSCI ACWI ex US Small Cap	-	2.44	0.00	(0.01)	(0.01)	4367	796.82
MSCI EAFE Index	-	53.58	0.08	0.01	(0.07)	732	84.85
MSCI ACWI xUS (Net)	-	48.51	0.08	0.01	(0.07)	2094	149.86

EuroPacific

Period Ended September 30, 2024

Investment Philosophy

The Fund is highly diversified and includes multiple autonomous investment sleeves. In eleven of the sleeves, the portfolio managers have full autonomy in selecting securities. In the two remaining sleeves, a group of senior research analysts are directly responsible for stock selection. While the sleeves range in style from value to growth, in aggregate the Fund has a significant growth bias. Over the last ten years, this bias has slowly become more pronounced but should not be considered a permanent attribute. Although we consider this Fund to be a core option, it is not benchmark-aware. It may have significant deviations from the benchmark from both a country and sector perspective and will typically have a significant exposure to emerging markets. Although this Fund could serve as a standalone option for smaller accounts, we would recommend clients utilize this Fund in a multi-manager non-US structure with diversifying strategies. Switched from Class R-5 Shares to Class R-6 Shares in December 2009.

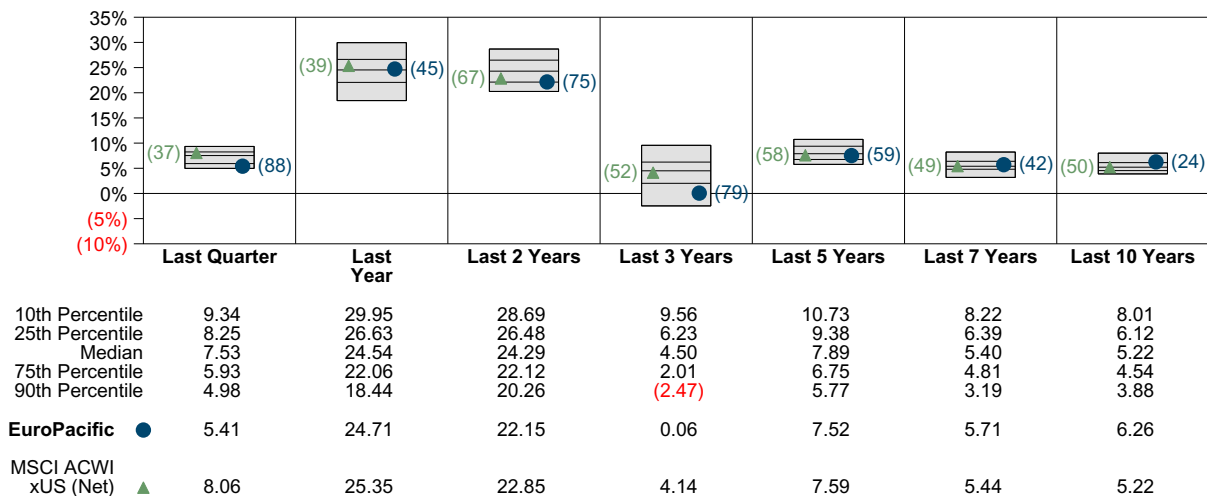
Quarterly Summary and Highlights

- EuroPacific's portfolio posted a 5.41% return for the quarter placing it in the 88 percentile of the Callan Non US Equity Mutual Funds group for the quarter and in the 45 percentile for the last year.
- EuroPacific's portfolio underperformed the MSCI ACWI xUS (Net) by 2.65% for the quarter and underperformed the MSCI ACWI xUS (Net) for the year by 0.64%.

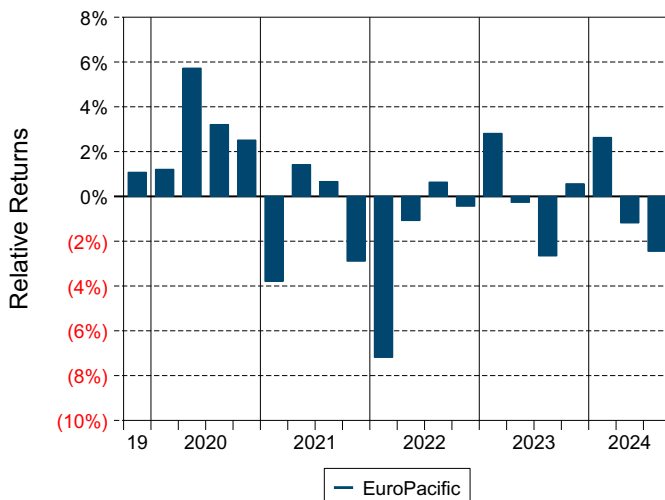
Quarterly Asset Growth

Beginning Market Value	\$30,728,374
Net New Investment	\$0
Investment Gains/(Losses)	\$1,663,604
Ending Market Value	\$32,391,978

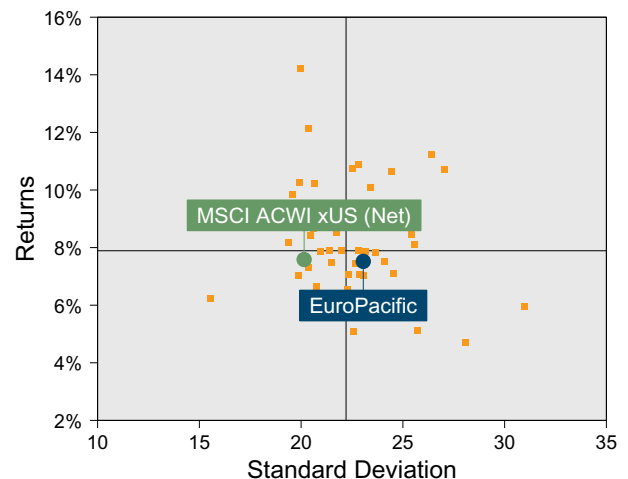
Performance vs Callan Non US Equity Mutual Funds (Net)



Relative Return vs MSCI ACWI xUS (Net)



Callan Non US Equity Mutual Funds (Net) Annualized Five Year Risk vs Return



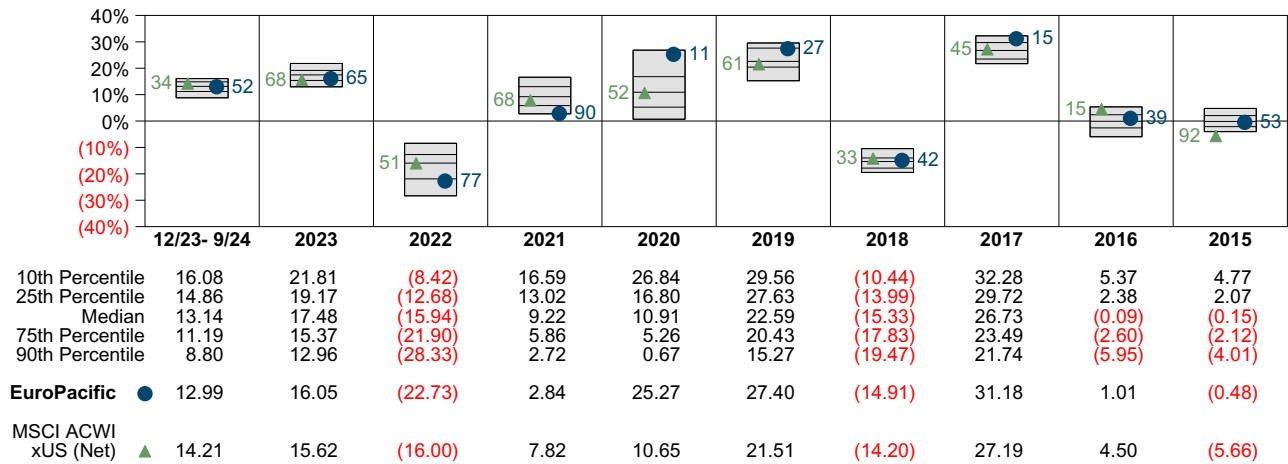
EuroPacific

Return Analysis Summary

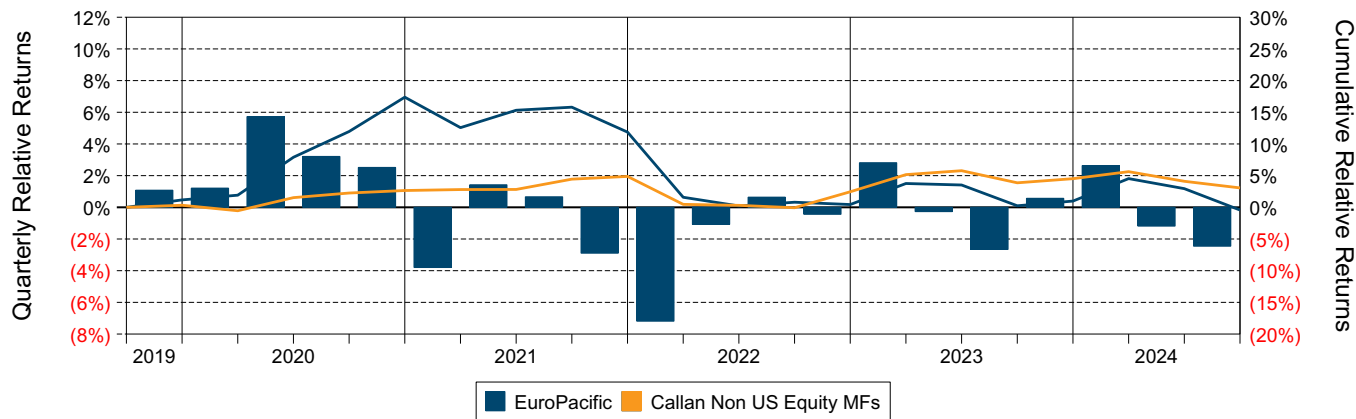
Return Analysis

The graphs below analyze the manager’s return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager’s ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager’s ranking relative to their style using various risk-adjusted return measures.

Performance vs Callan Non US Equity Mutual Funds (Net)



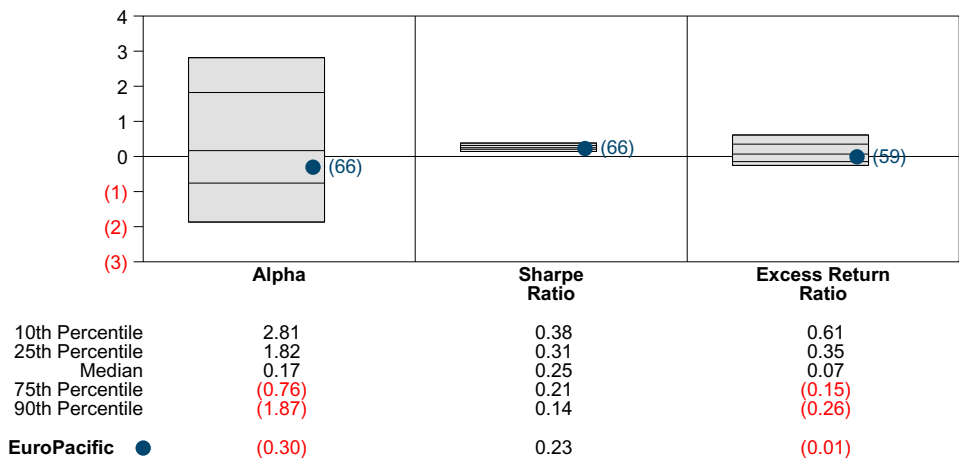
Cumulative and Quarterly Relative Returns vs MSCI ACWI xUS (Net)



Risk Adjusted Return Measures vs MSCI ACWI xUS (Net)

Rankings Against Callan Non US Equity Mutual Funds (Net)

Five Years Ended September 30, 2024



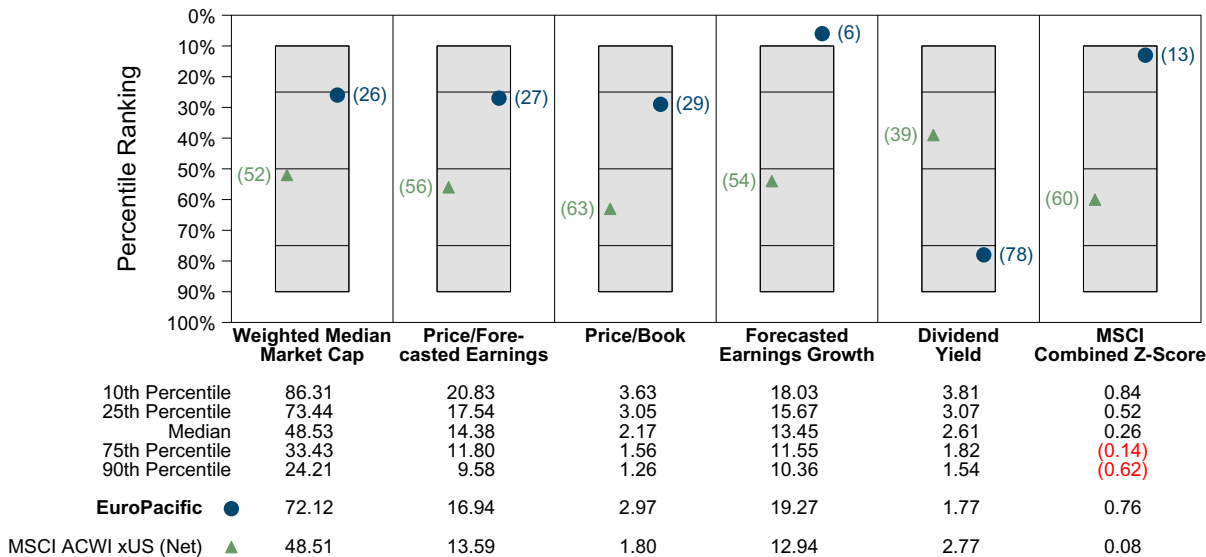
EuroPacific

Equity Characteristics Analysis Summary

Portfolio Characteristics

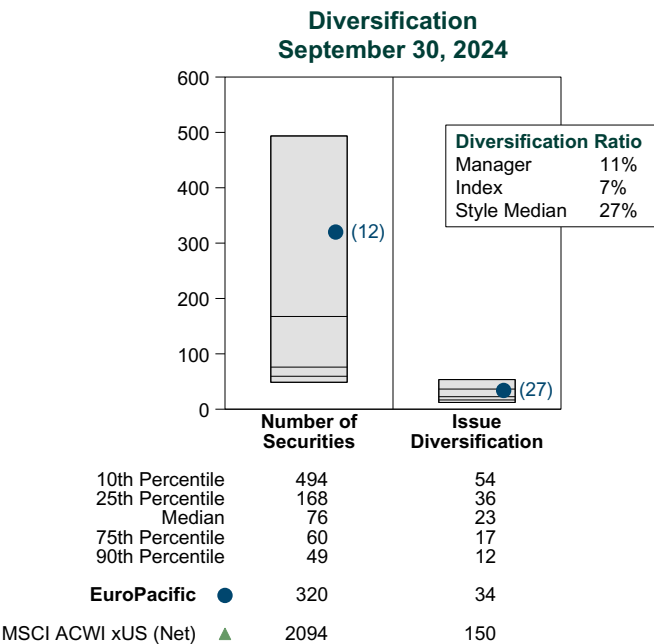
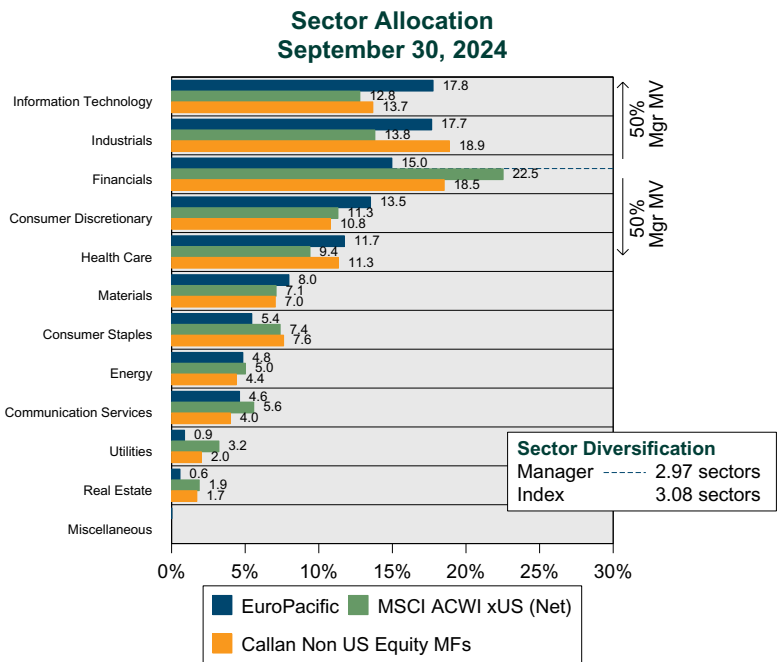
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Non US Equity Mutual Funds as of September 30, 2024



Sector Weights

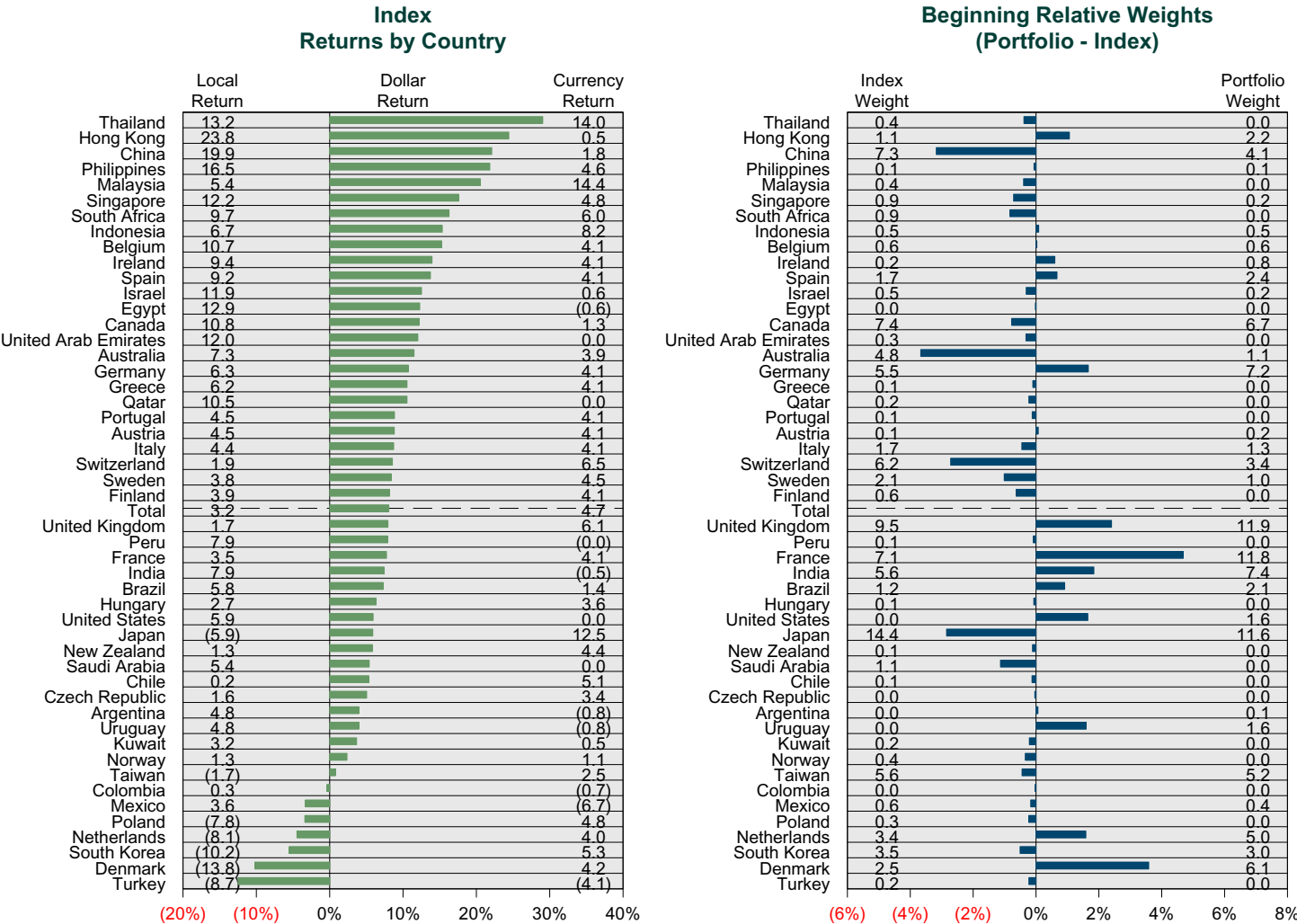
The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.



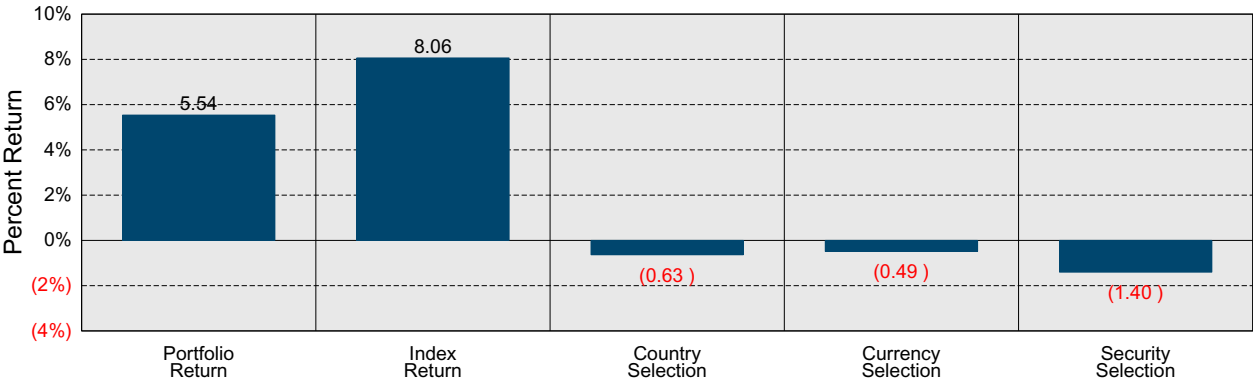
EuroPacific vs MSCI ACWI xUS (Net)
Attribution for Quarter Ended September 30, 2024

International Attribution

The first chart below illustrates the return for each country in the index sorted from high to low. The total return for the index is highlighted with a dotted line. The second chart (countries presented in the same order) illustrates the manager's country allocation decisions relative to the index. To the extent that the manager over-weighted a country that had a higher return than the total return for the index (above the dotted line) it contributes positively to the manager's country (or currency) selection effect. The last chart details the manager return, the index return, and the attribution factors for the quarter.



Attribution Factors for Quarter Ended September 30, 2024



Harbor International

Period Ended September 30, 2024

Investment Philosophy

On August 22, 2018, Harbor Funds Board of Trustees appointed Marathon Asset Management LLP (Marathon London) to serve as sub-advisor to the Harbor International Fund, replacing Northern Cross, LLC, effective immediately.

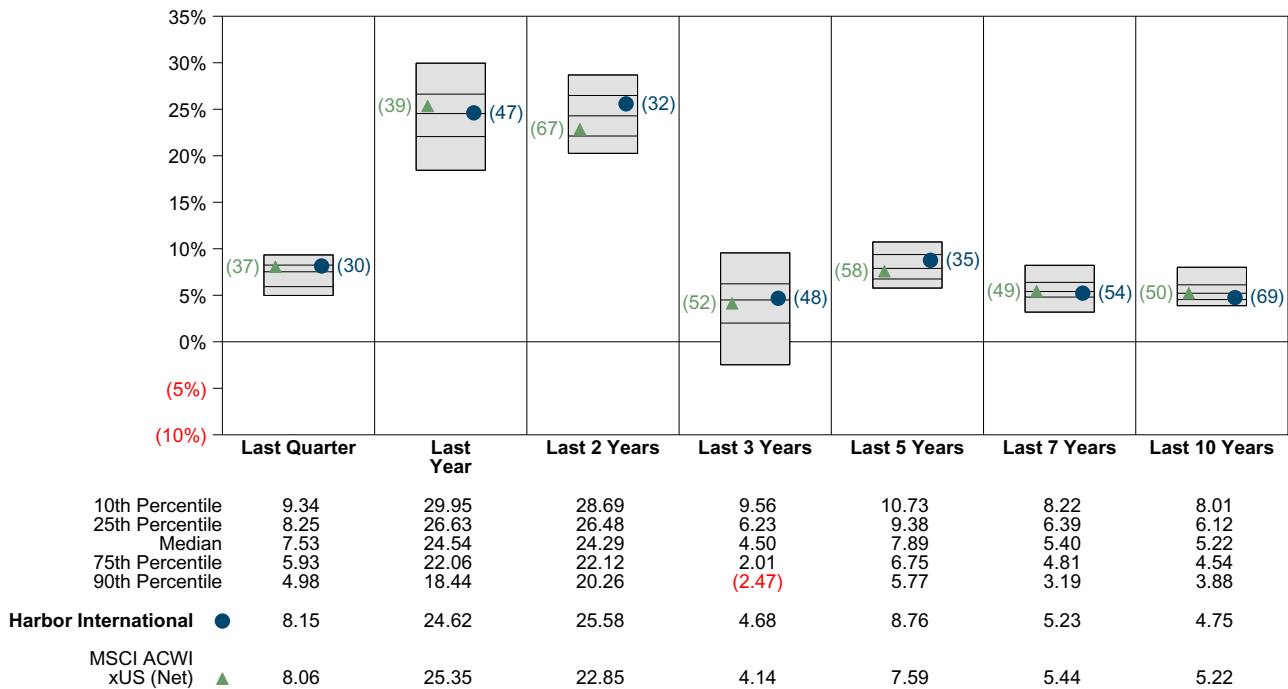
Quarterly Summary and Highlights

- Harbor International's portfolio posted a 8.15% return for the quarter placing it in the 30 percentile of the Callan Non US Equity Mutual Funds group for the quarter and in the 47 percentile for the last year.
- Harbor International's portfolio outperformed the MSCI ACWI xUS (Net) by 0.09% for the quarter and underperformed the MSCI ACWI xUS (Net) for the year by 0.74%.

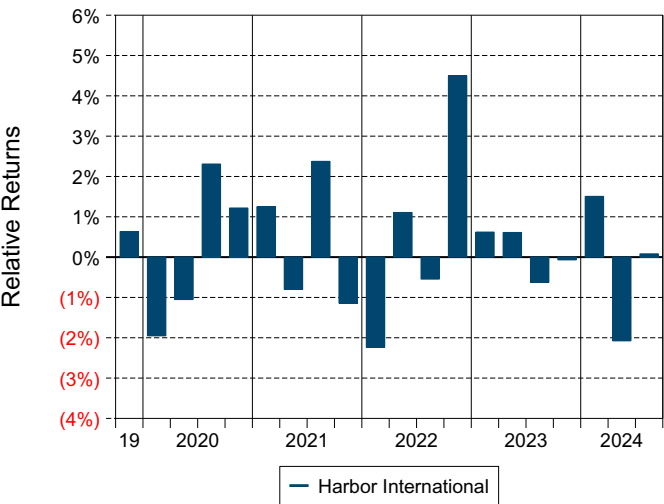
Quarterly Asset Growth

Beginning Market Value	\$34,790,323
Net New Investment	\$0
Investment Gains/(Losses)	\$2,835,102
Ending Market Value	\$37,625,425

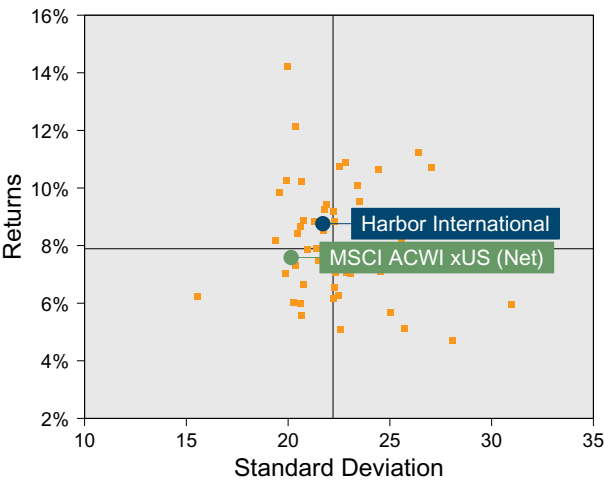
Performance vs Callan Non US Equity Mutual Funds (Net)



Relative Return vs MSCI ACWI xUS (Net)



Callan Non US Equity Mutual Funds (Net) Annualized Five Year Risk vs Return

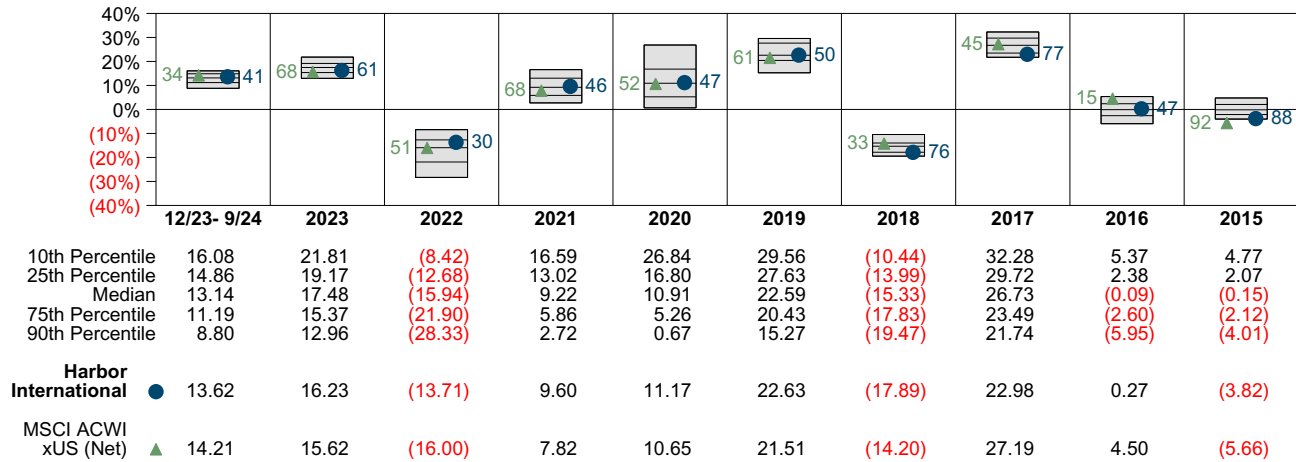


Harbor International Return Analysis Summary

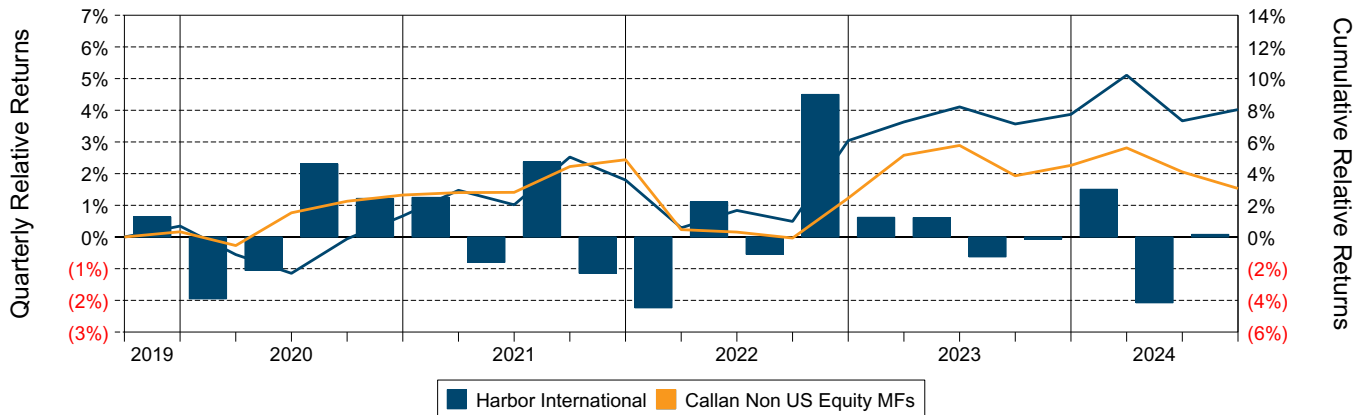
Return Analysis

The graphs below analyze the manager's return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager's ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager's ranking relative to their style using various risk-adjusted return measures.

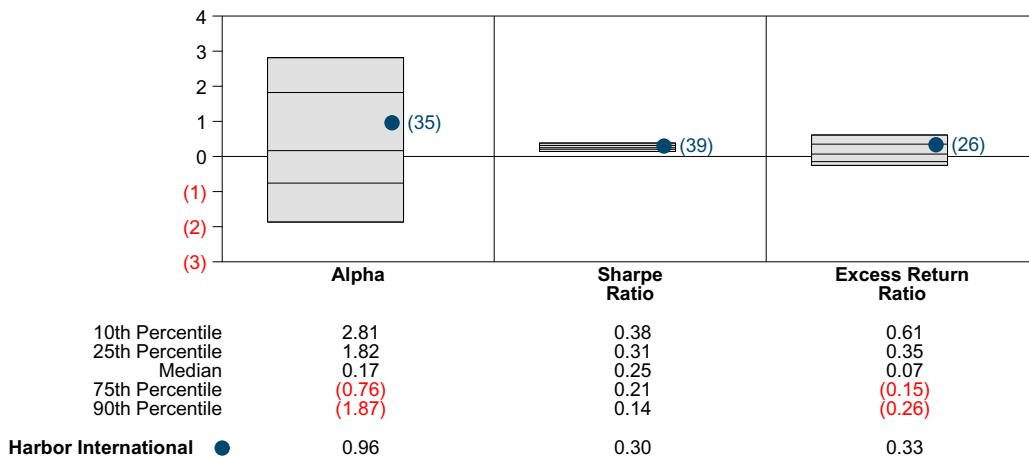
Performance vs Callan Non US Equity Mutual Funds (Net)



Cumulative and Quarterly Relative Returns vs MSCI ACWI xUS (Net)



Risk Adjusted Return Measures vs MSCI ACWI xUS (Net) Rankings Against Callan Non US Equity Mutual Funds (Net) Five Years Ended September 30, 2024

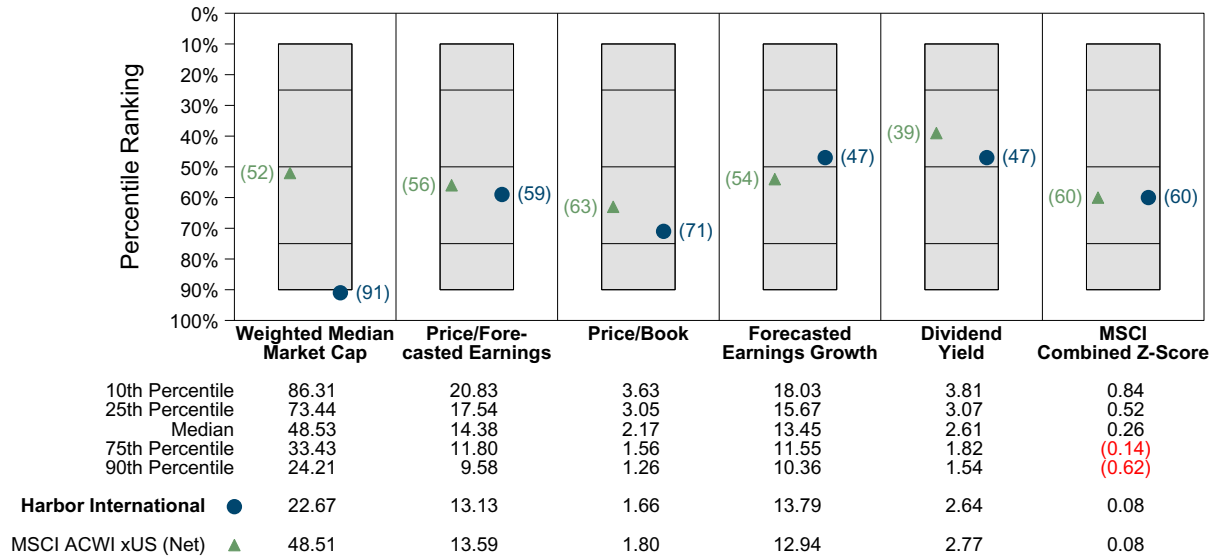


Harbor International Equity Characteristics Analysis Summary

Portfolio Characteristics

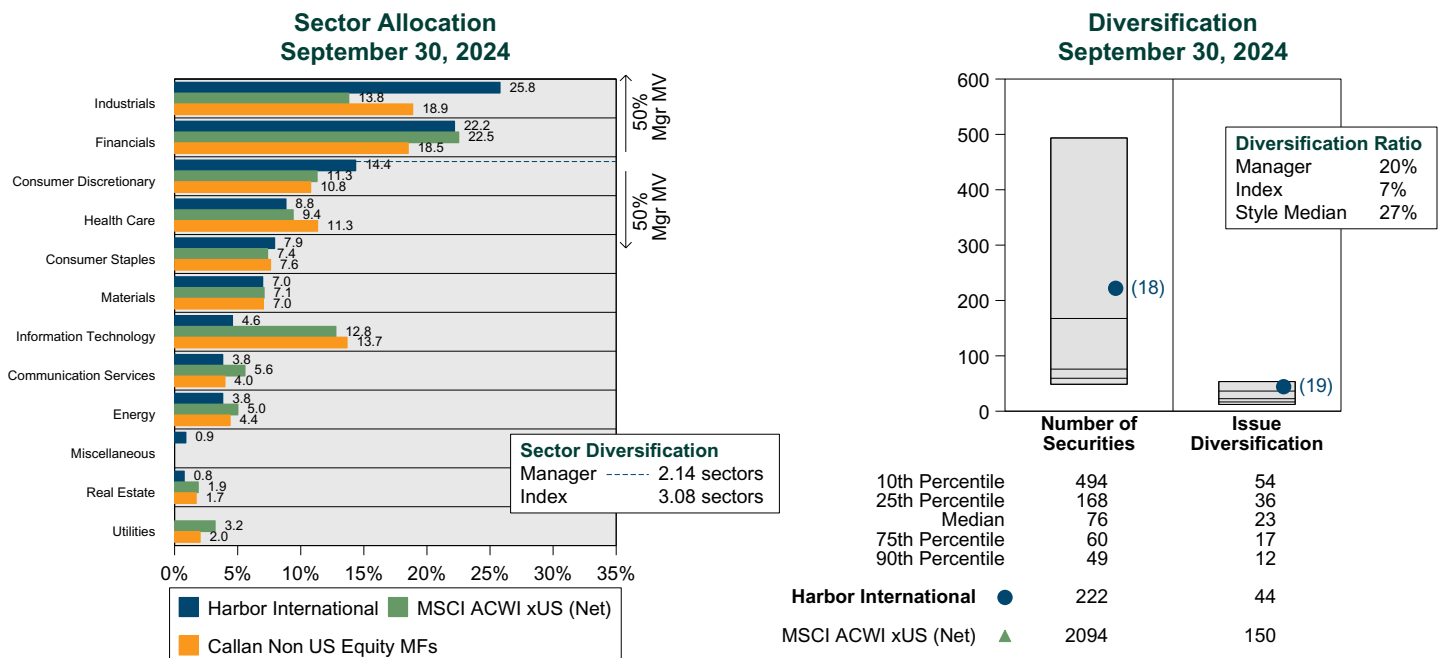
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Non US Equity Mutual Funds as of September 30, 2024



Sector Weights

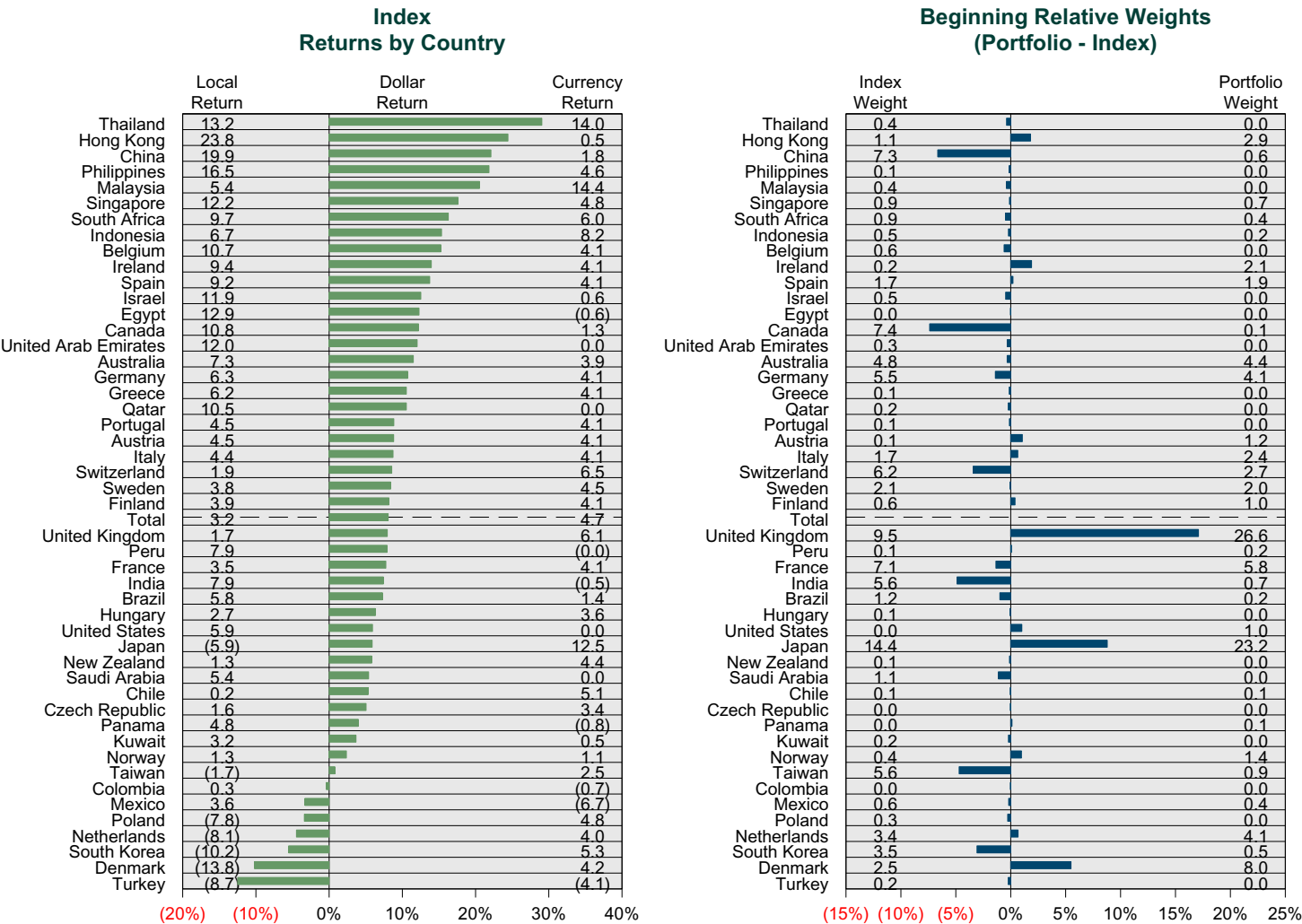
The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.



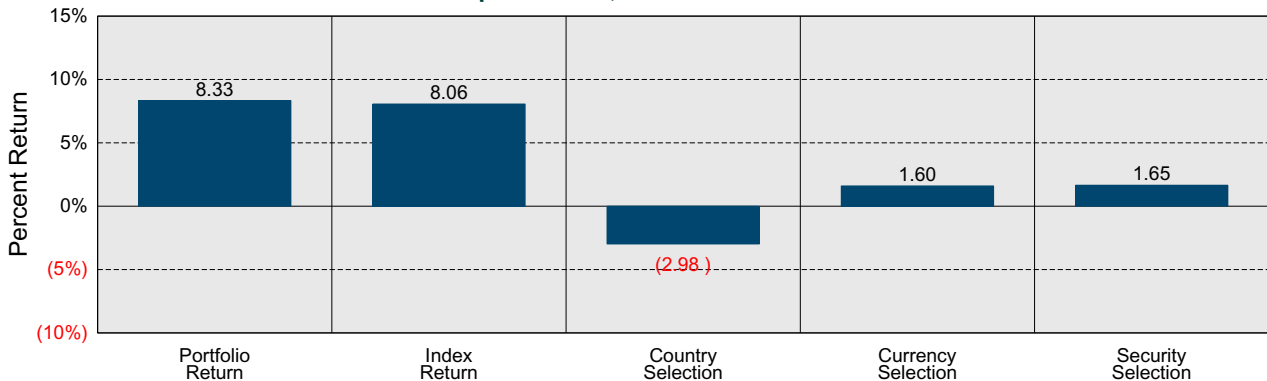
Harbor International vs MSCI ACWI xUS (Net)
Attribution for Quarter Ended September 30, 2024

International Attribution

The first chart below illustrates the return for each country in the index sorted from high to low. The total return for the index is highlighted with a dotted line. The second chart (countries presented in the same order) illustrates the manager's country allocation decisions relative to the index. To the extent that the manager over-weighted a country that had a higher return than the total return for the index (above the dotted line) it contributes positively to the manager's country (or currency) selection effect. The last chart details the manager return, the index return, and the attribution factors for the quarter.



Attribution Factors for Quarter Ended September 30, 2024



Oakmark International Period Ended September 30, 2024

Investment Philosophy

Harris International Equity is sub-advised by Oakmark. The investment team purchases international stocks in both established and emerging markets that are selling at a substantial discount to intrinsic value. Unlike its Value peers, Oakmark places particular emphasis on a company's ability to generate free cash flow as well as the strength of company management. Stocks are also analyzed in terms of financial strength, the position of the company in its industry, and the attractiveness of the industry. A company is typically purchased when its discount to intrinsic value is 30% or greater and sold when that discount nears 10% or less. The resulting portfolio is relatively concentrated with between 35-65 holdings (although typical number of holdings has been in the 50-55 range). The portfolio is highly benchmark agnostic and the portfolios risk guidelines are broad. The strategy's exposure to emerging markets varies but is limited to 20% of the portfolio. Turnover has typically averaged less than 20% a year, reflecting the investment teams 3-5 year outlook on its holdings. *This fund was converted into a CIT in November 2015.

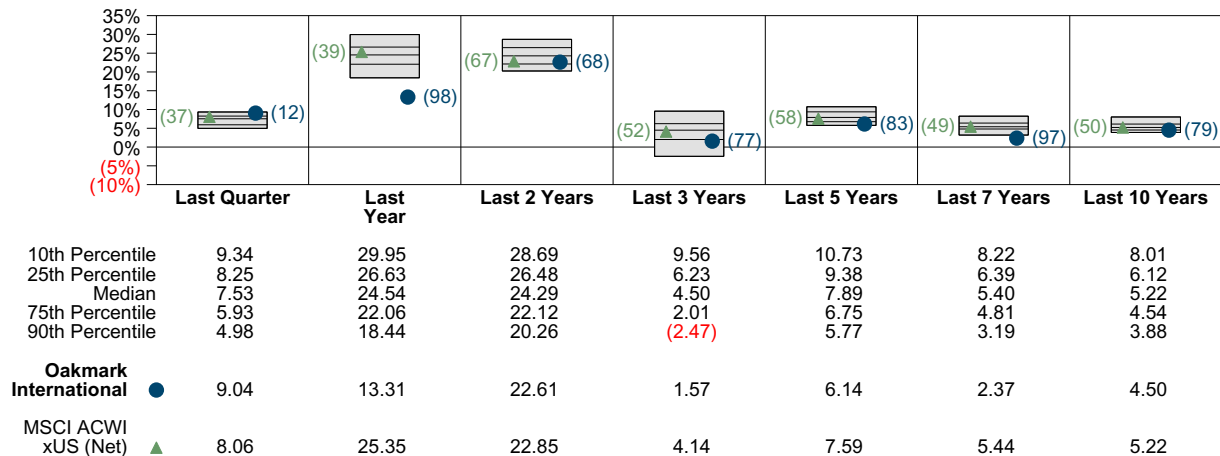
Quarterly Summary and Highlights

- Oakmark International's portfolio posted a 9.04% return for the quarter placing it in the 12 percentile of the Callan Non US Equity Mutual Funds group for the quarter and in the 98 percentile for the last year.
- Oakmark International's portfolio outperformed the MSCI ACWI xUS (Net) by 0.98% for the quarter and underperformed the MSCI ACWI xUS (Net) for the year by 12.04%.

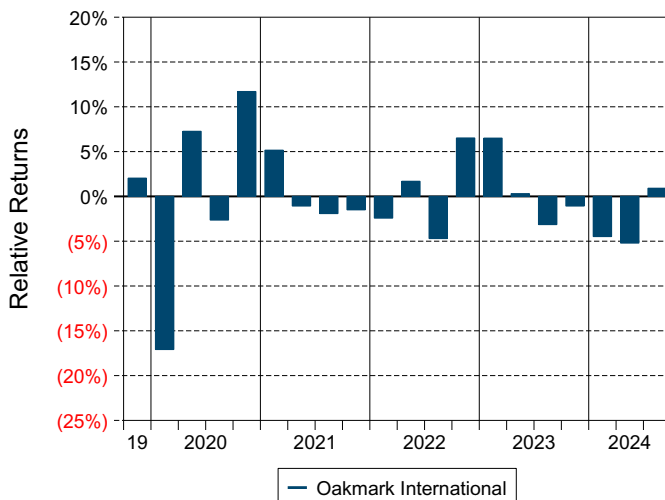
Quarterly Asset Growth

Beginning Market Value	\$31,577,769
Net New Investment	\$0
Investment Gains/(Losses)	\$2,854,817
Ending Market Value	\$34,432,586

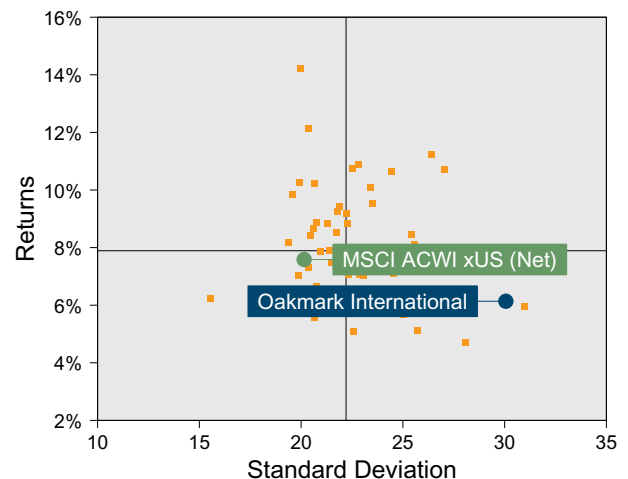
Performance vs Callan Non US Equity Mutual Funds (Net)



Relative Return vs MSCI ACWI xUS (Net)



Callan Non US Equity Mutual Funds (Net) Annualized Five Year Risk vs Return

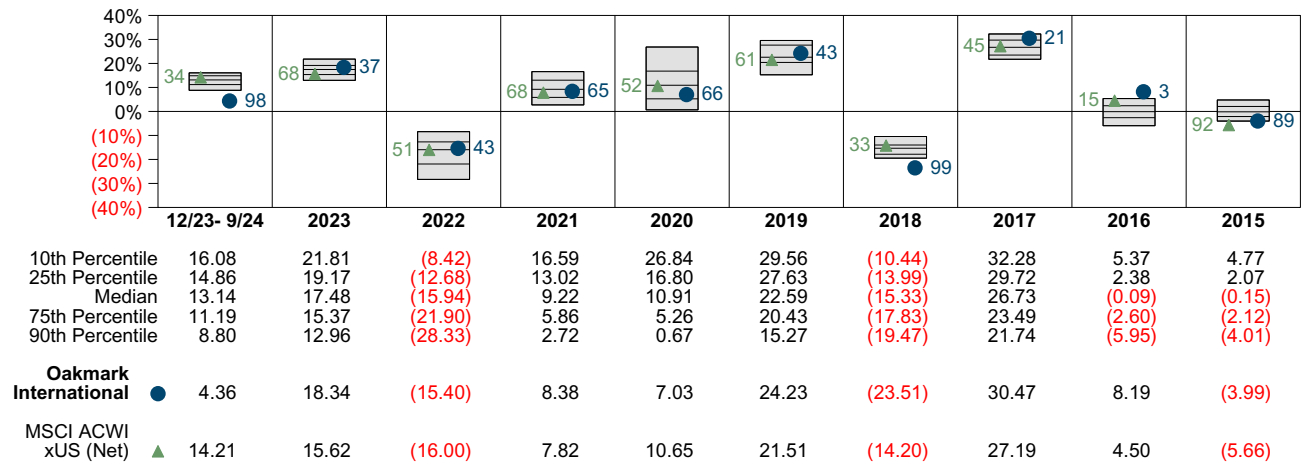


Oakmark International Return Analysis Summary

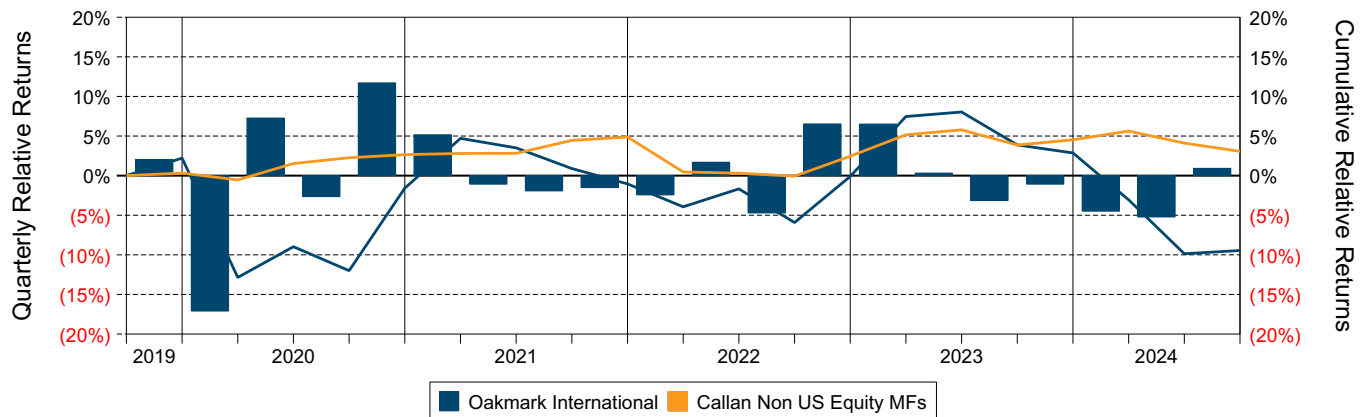
Return Analysis

The graphs below analyze the manager's return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager's ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager's ranking relative to their style using various risk-adjusted return measures.

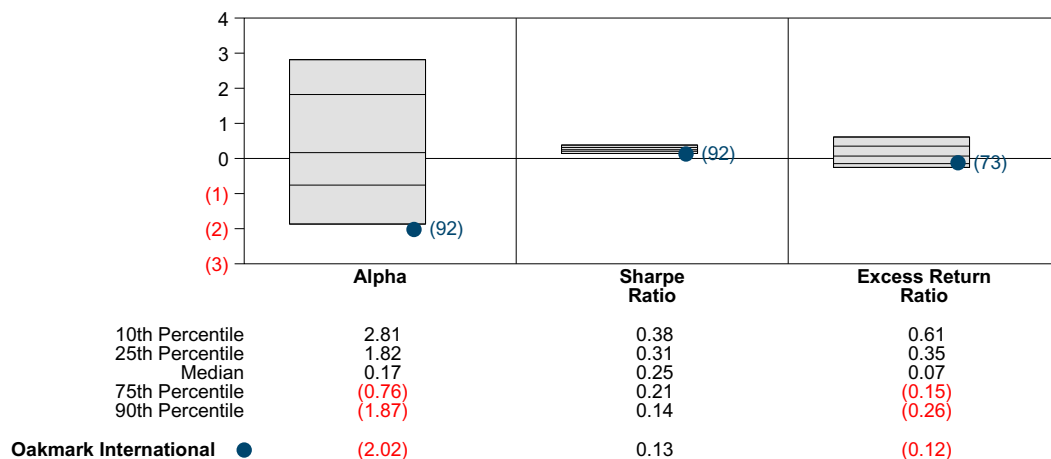
Performance vs Callan Non US Equity Mutual Funds (Net)



Cumulative and Quarterly Relative Returns vs MSCI ACWI xUS (Net)



Risk Adjusted Return Measures vs MSCI ACWI xUS (Net) Rankings Against Callan Non US Equity Mutual Funds (Net) Five Years Ended September 30, 2024

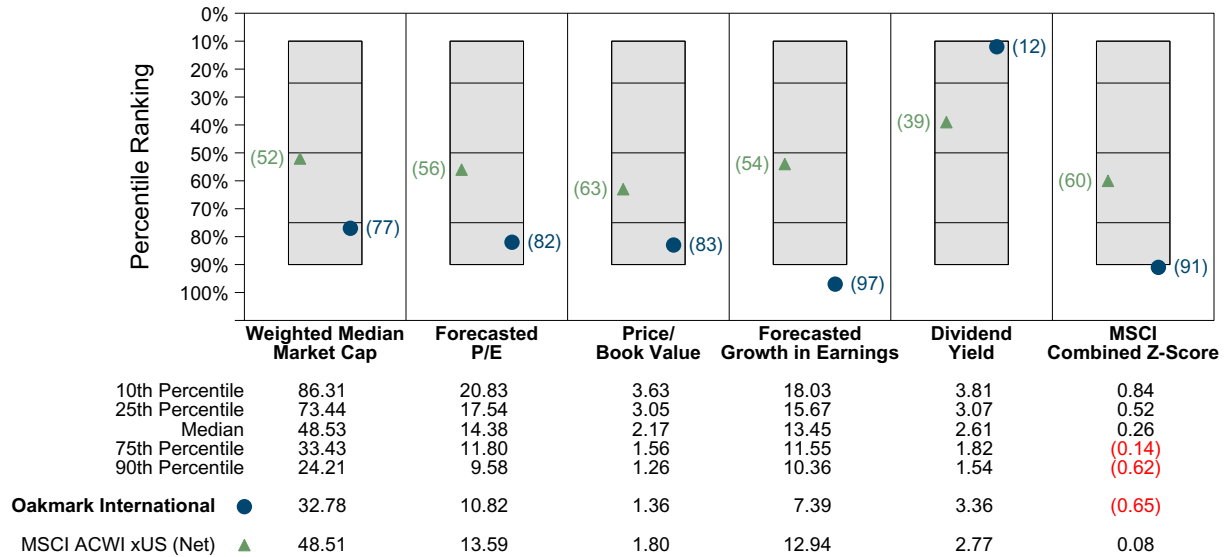


Oakmark International Equity Characteristics Analysis Summary

Portfolio Characteristics

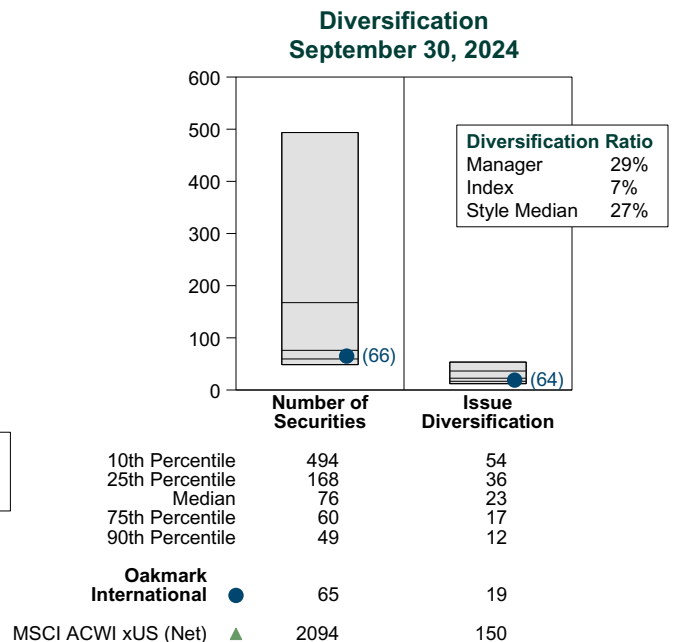
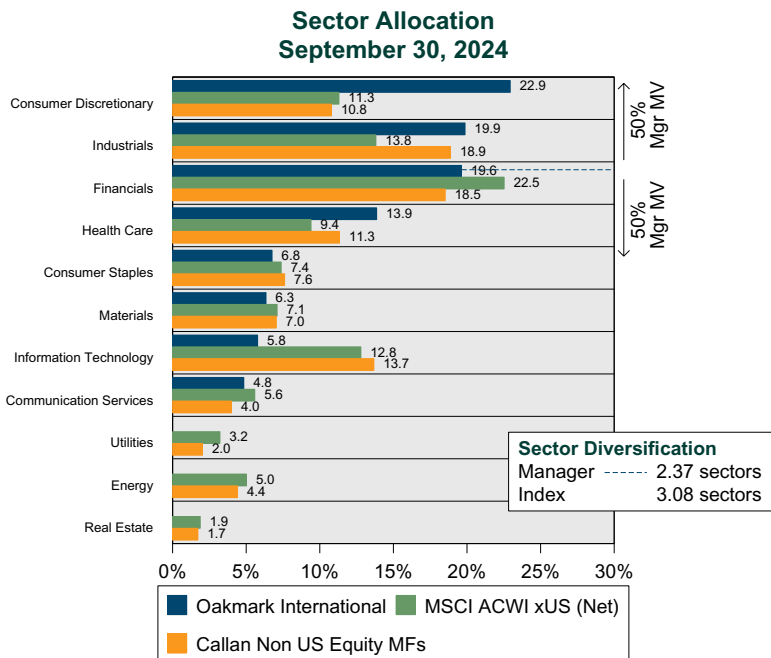
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Non US Equity Mutual Funds as of September 30, 2024



Sector Weights

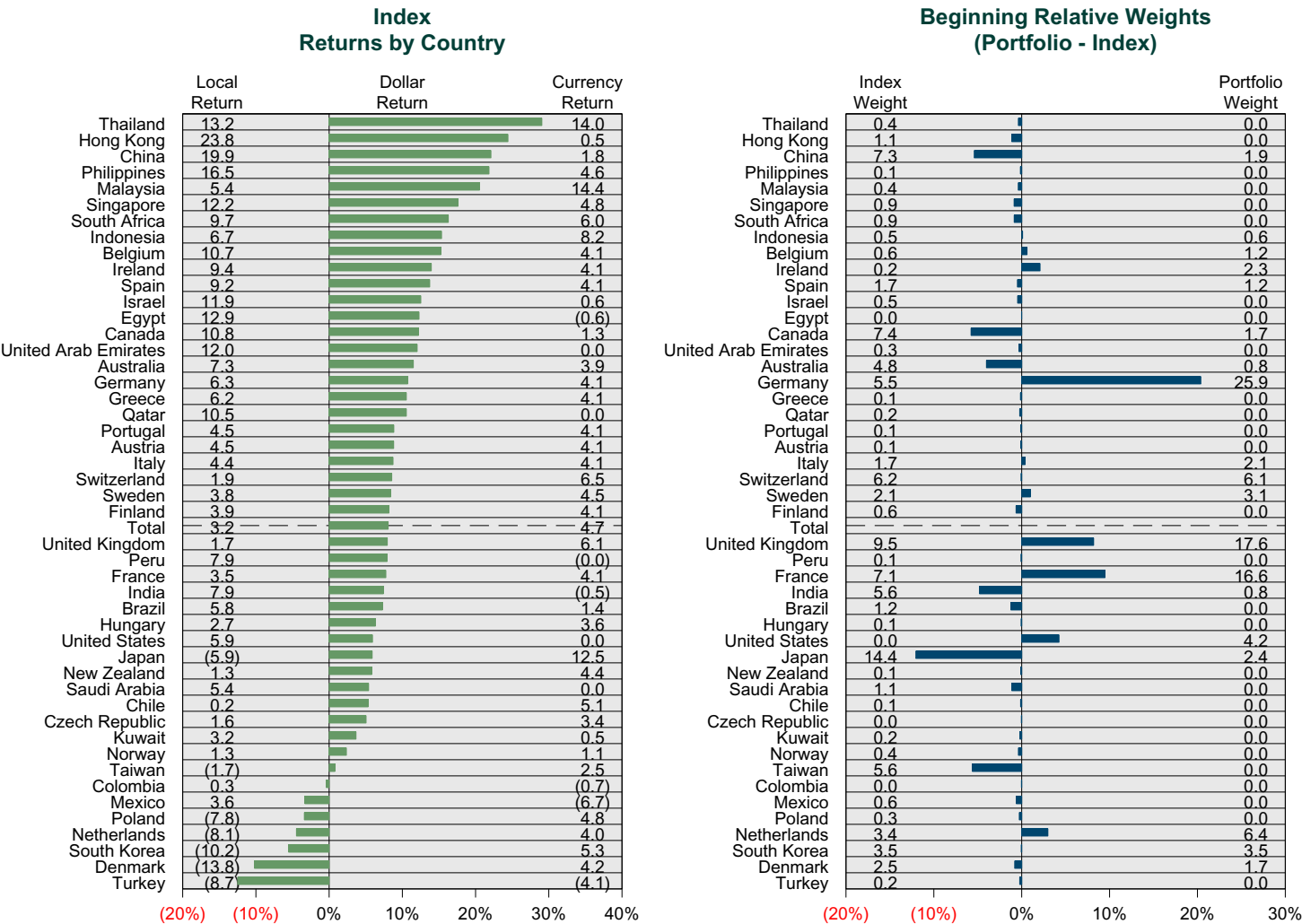
The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.



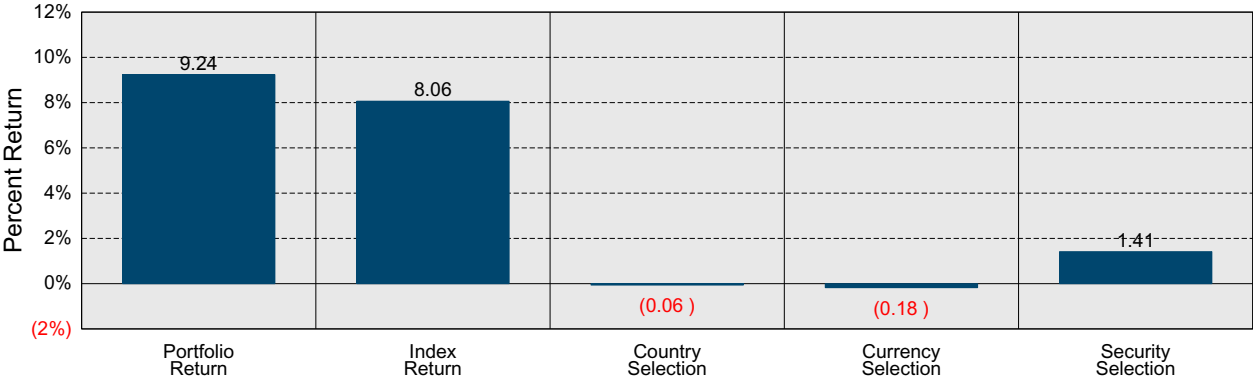
Oakmark International vs MSCI ACWI xUS (Net)
Attribution for Quarter Ended September 30, 2024

International Attribution

The first chart below illustrates the return for each country in the index sorted from high to low. The total return for the index is highlighted with a dotted line. The second chart (countries presented in the same order) illustrates the manager's country allocation decisions relative to the index. To the extent that the manager over-weighted a country that had a higher return than the total return for the index (above the dotted line) it contributes positively to the manager's country (or currency) selection effect. The last chart details the manager return, the index return, and the attribution factors for the quarter.



Attribution Factors for Quarter Ended September 30, 2024



Mondrian International

Period Ended September 30, 2024

Investment Philosophy

Mondrian’s value driven investment philosophy is based on the belief that investments need to be evaluated in terms of their fundamental long-term value. In the management of international equity assets, they invest in securities where rigorous dividend discount analysis identifies value in terms of the long term flow of income. Mondrian’s management fee is 80 bps on all assets.

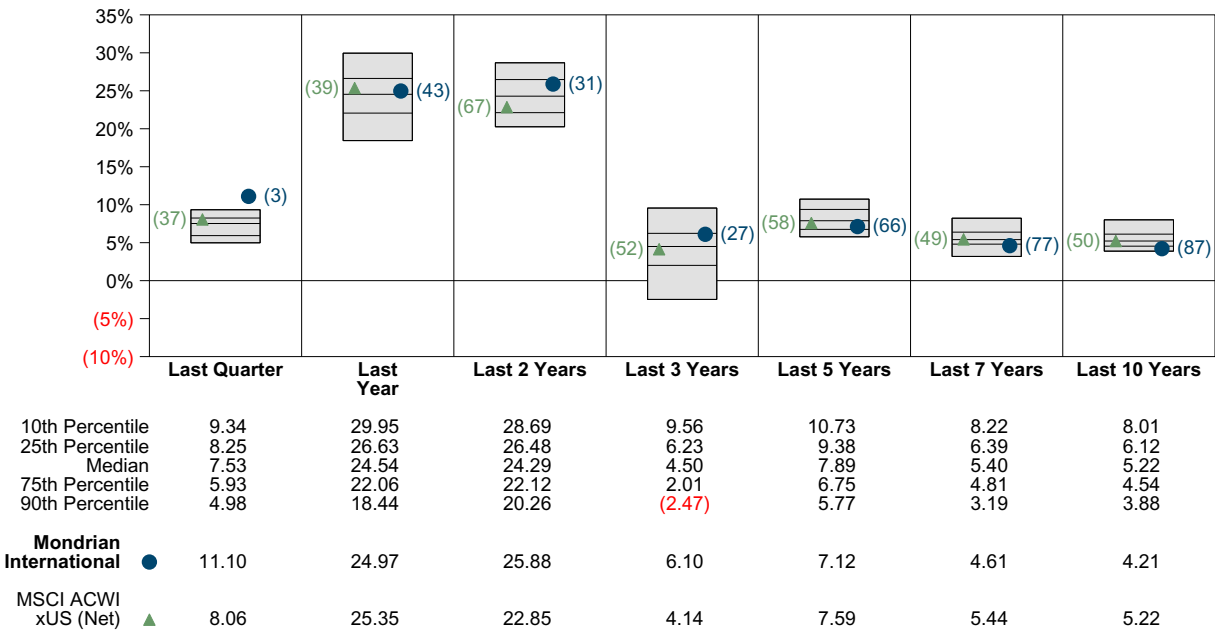
Quarterly Summary and Highlights

- Mondrian International's portfolio posted a 11.10% return for the quarter placing it in the 3 percentile of the Callan Non US Equity Mutual Funds group for the quarter and in the 43 percentile for the last year.
- Mondrian International's portfolio outperformed the MSCI ACWI xUS (Net) by 3.04% for the quarter and underperformed the MSCI ACWI xUS (Net) for the year by 0.39%.

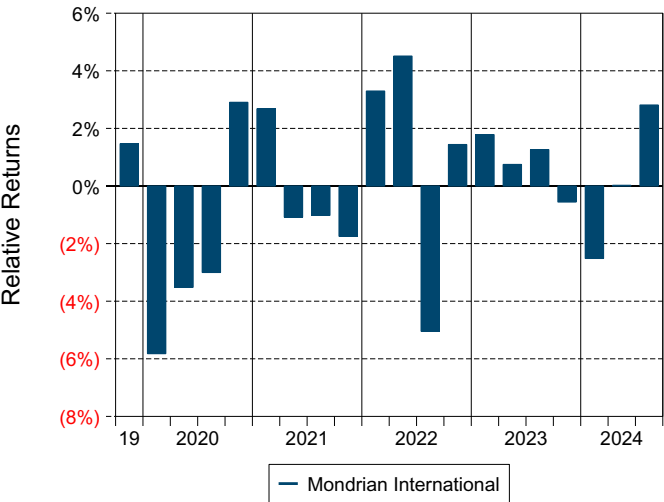
Quarterly Asset Growth

Beginning Market Value	\$32,702,472
Net New Investment	\$0
Investment Gains/(Losses)	\$3,702,082
Ending Market Value	\$36,404,554

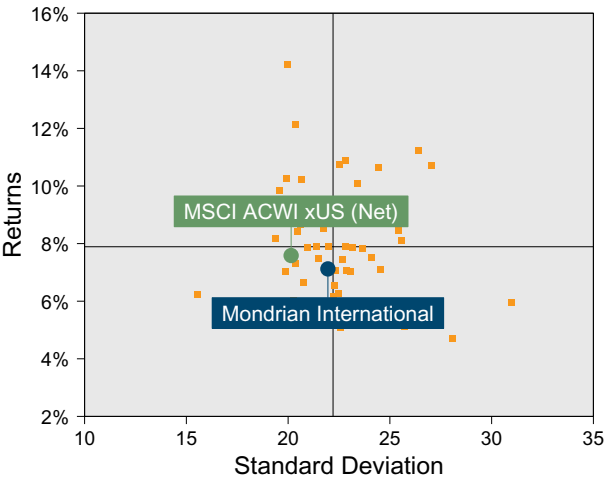
Performance vs Callan Non US Equity Mutual Funds (Net)



Relative Return vs MSCI ACWI xUS (Net)



Callan Non US Equity Mutual Funds (Net) Annualized Five Year Risk vs Return

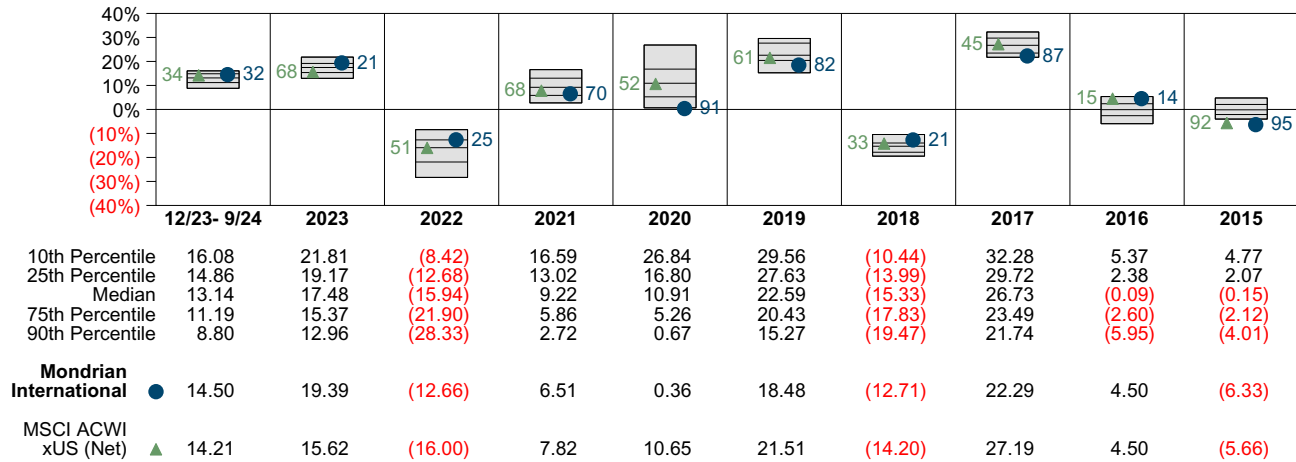


Mondrian International Return Analysis Summary

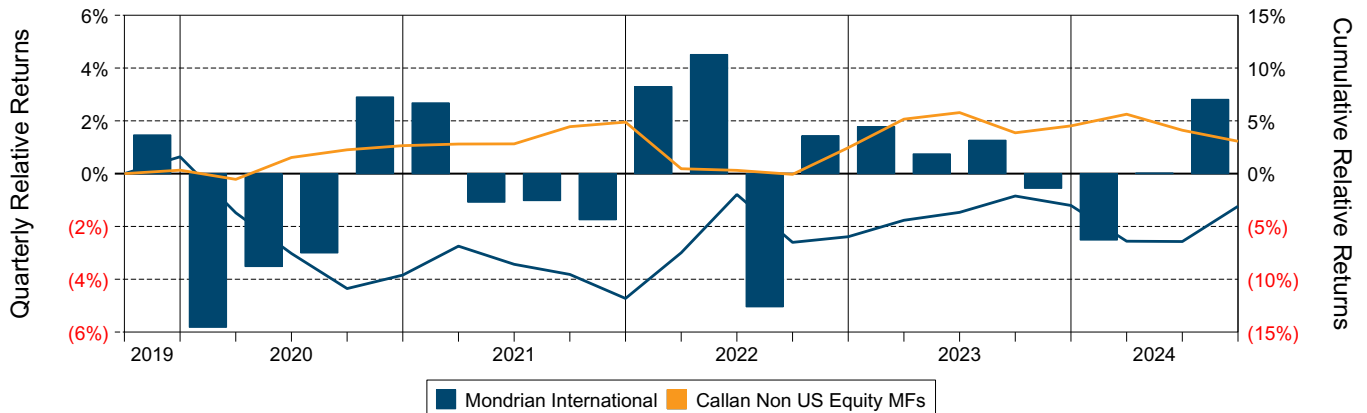
Return Analysis

The graphs below analyze the manager's return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager's ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager's ranking relative to their style using various risk-adjusted return measures.

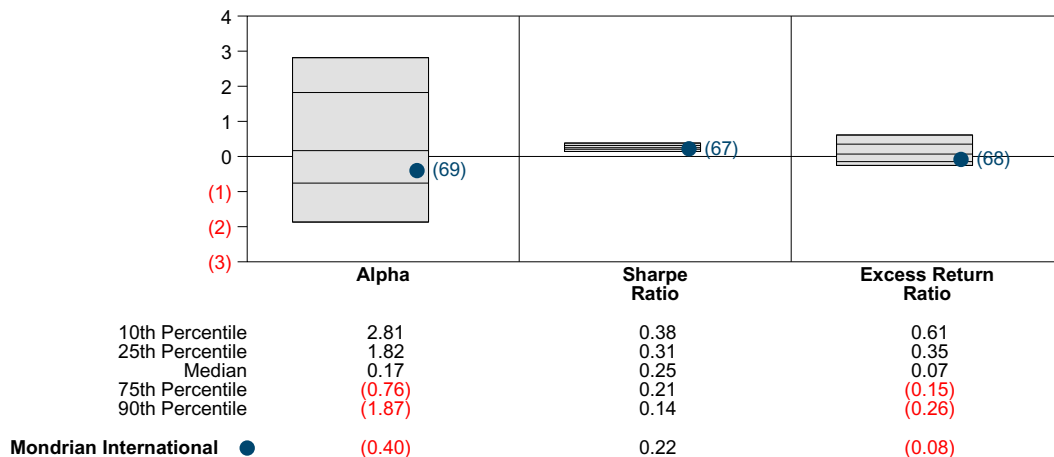
Performance vs Callan Non US Equity Mutual Funds (Net)



Cumulative and Quarterly Relative Returns vs MSCI ACWI xUS (Net)



Risk Adjusted Return Measures vs MSCI ACWI xUS (Net) Rankings Against Callan Non US Equity Mutual Funds (Net) Five Years Ended September 30, 2024

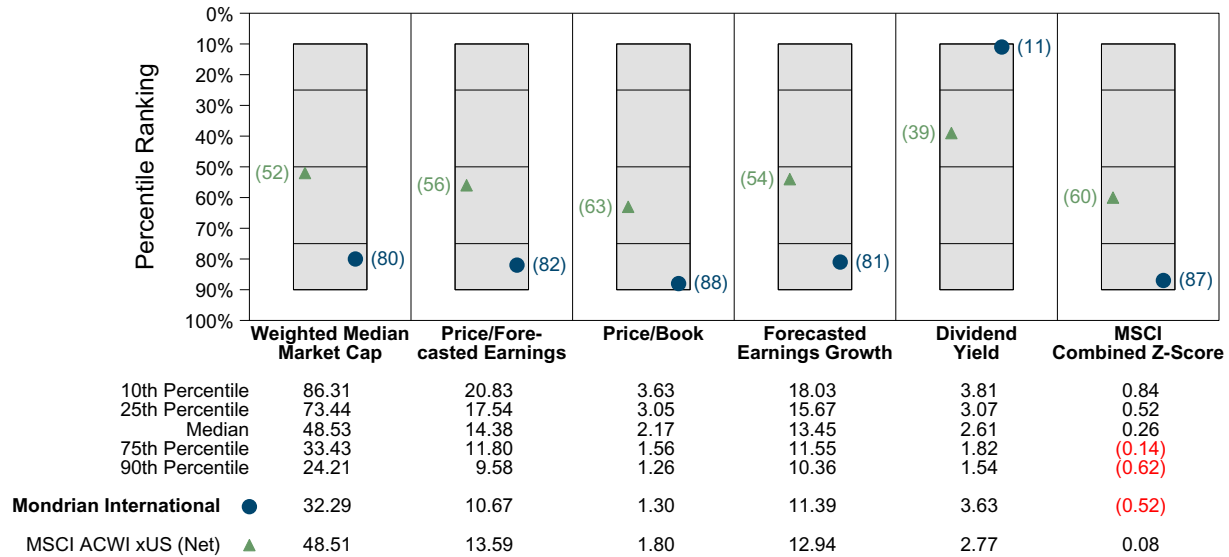


Mondrian International Equity Characteristics Analysis Summary

Portfolio Characteristics

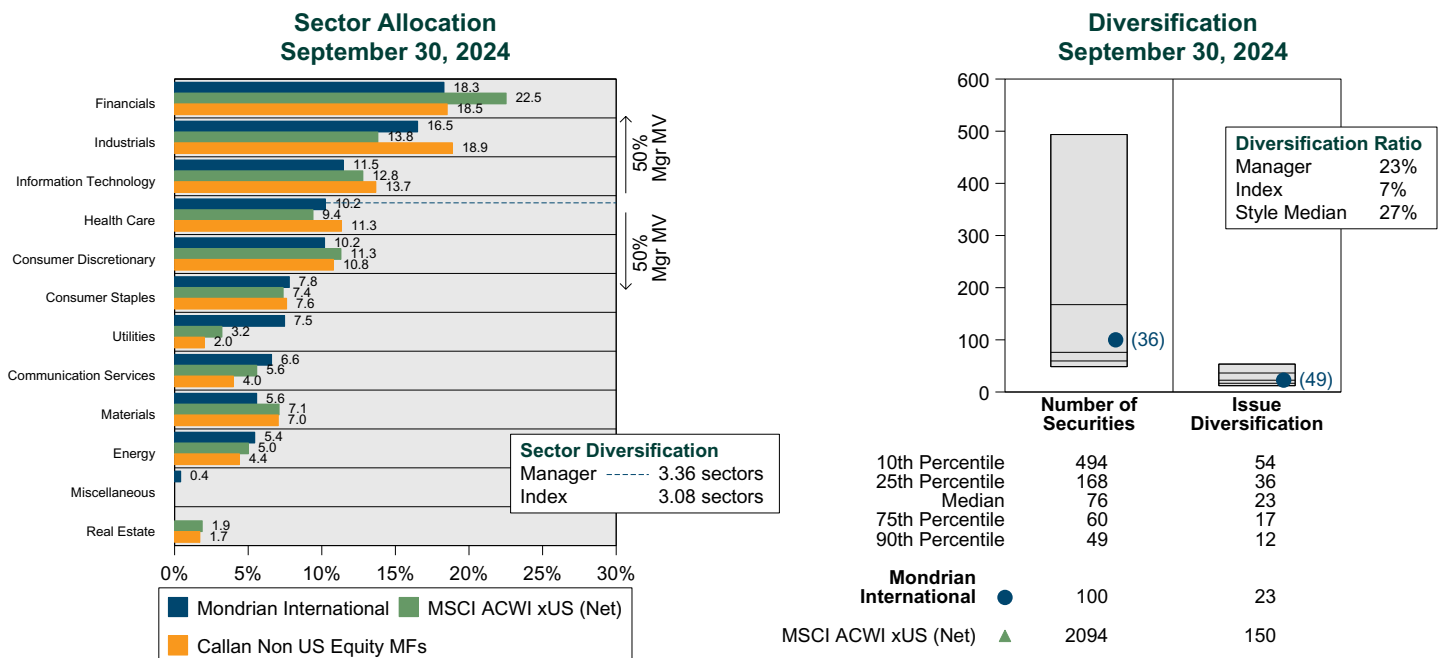
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Non US Equity Mutual Funds as of September 30, 2024



Sector Weights

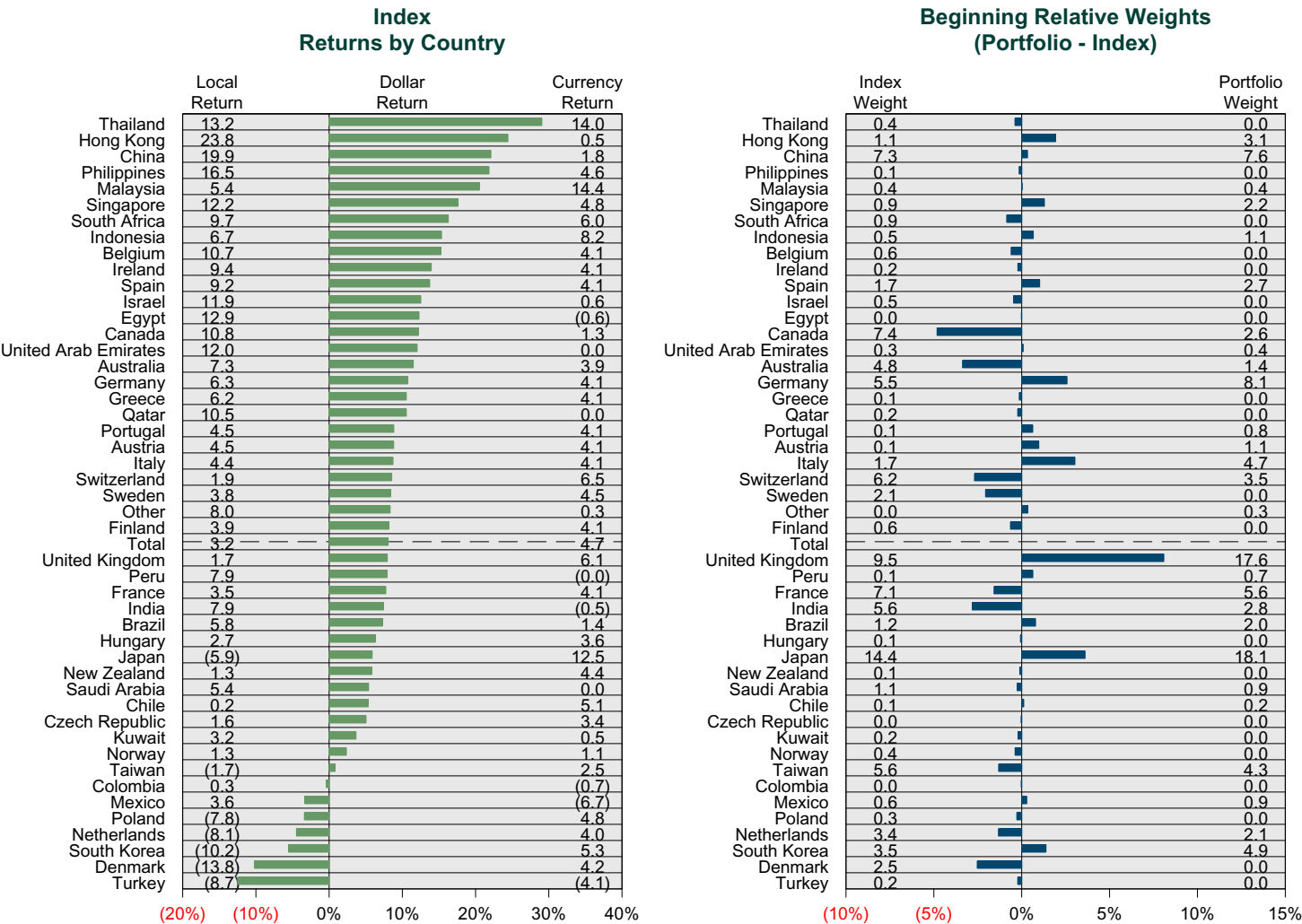
The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.



Mondrian International vs MSCI ACWI xUS (Net)
Attribution for Quarter Ended September 30, 2024

International Attribution

The first chart below illustrates the return for each country in the index sorted from high to low. The total return for the index is highlighted with a dotted line. The second chart (countries presented in the same order) illustrates the manager's country allocation decisions relative to the index. To the extent that the manager over-weighted a country that had a higher return than the total return for the index (above the dotted line) it contributes positively to the manager's country (or currency) selection effect. The last chart details the manager return, the index return, and the attribution factors for the quarter.



T. Rowe Price Intl Small Cap Period Ended September 30, 2024

Investment Philosophy

T. Rowe's International Small Cap strategy has been managed within a multi-portfolio manager structure with regional responsibilities since inception. The group has been incredibly stable, however, in 2021 Ben Griffiths took on the leadership role of the team from previous portfolio manager, Justin Thomson, who was elevated to head of T. Rowe's International Equity division. Fortunately, Griffiths has been a member of the team since 2006 and was well equipped to take over. The investment process focuses on finding high quality businesses that can generate performance beyond a business cycle. The team takes a long-term approach to identify 200 to 250 stocks for the portfolio, diversified across sectors and regions. The portfolio's investments in compounding growth companies should perform well in average to more aggressive growth market environments, but the strategy may struggle in commodity-driven and/or deeper value, cyclical regimes. Portfolio was funded September 2017. Historical returns are that of the manager's composite.

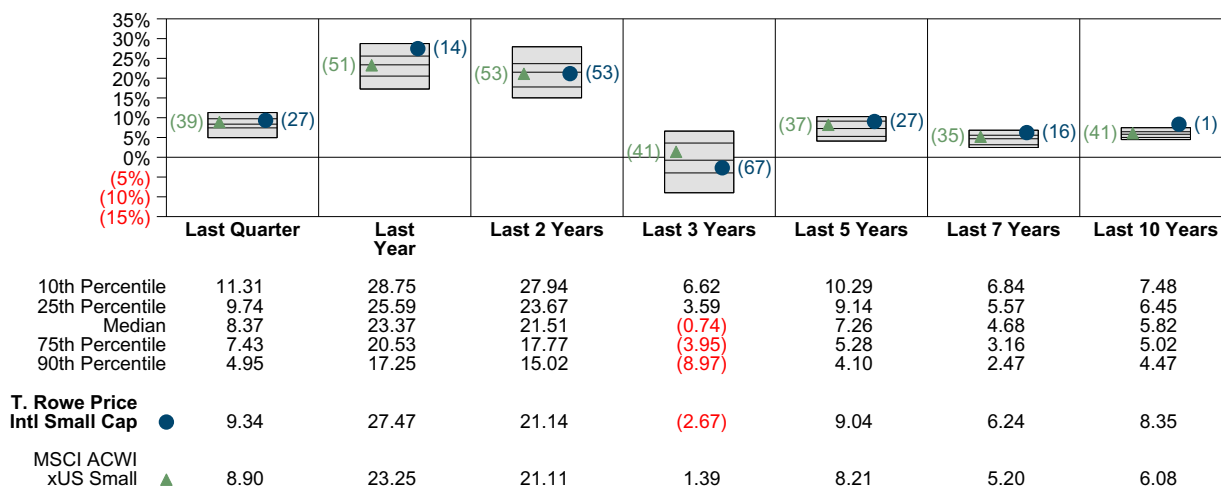
Quarterly Summary and Highlights

- T. Rowe Price Intl Small Cap's portfolio posted a 9.34% return for the quarter placing it in the 27 percentile of the Callan International Small Cap Mut Funds group for the quarter and in the 14 percentile for the last year.
- T. Rowe Price Intl Small Cap's portfolio outperformed the MSCI ACWI xUS Small by 0.44% for the quarter and outperformed the MSCI ACWI xUS Small for the year by 4.22%.

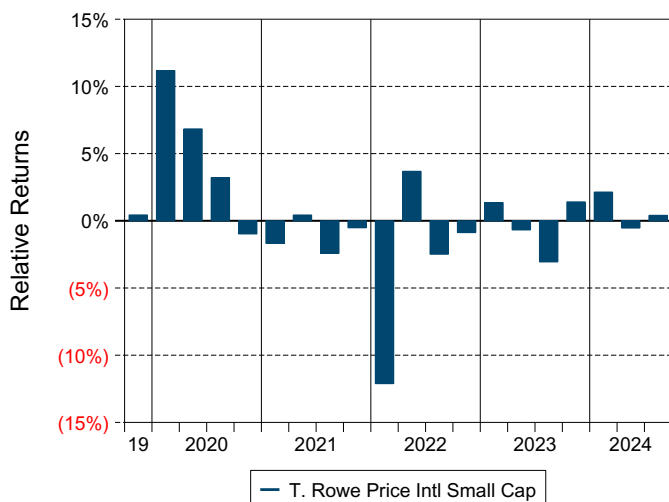
Quarterly Asset Growth

Beginning Market Value	\$28,245,816
Net New Investment	\$0
Investment Gains/(Losses)	\$2,637,034
Ending Market Value	\$30,882,850

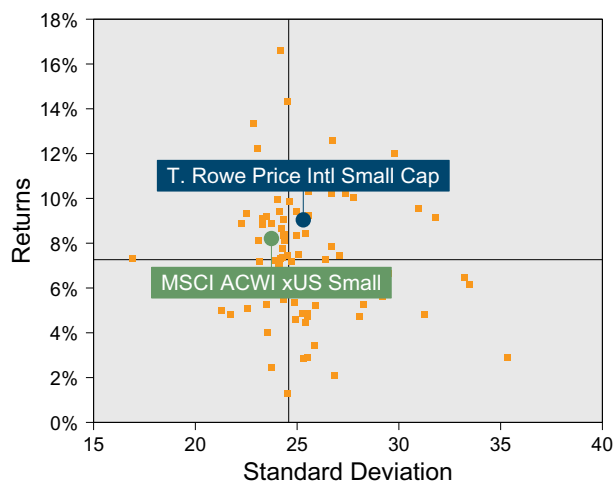
Performance vs Callan International Small Cap Mut Funds (Net)



Relative Return vs MSCI ACWI xUS Small



Callan International Small Cap Mut Funds (Net) Annualized Five Year Risk vs Return

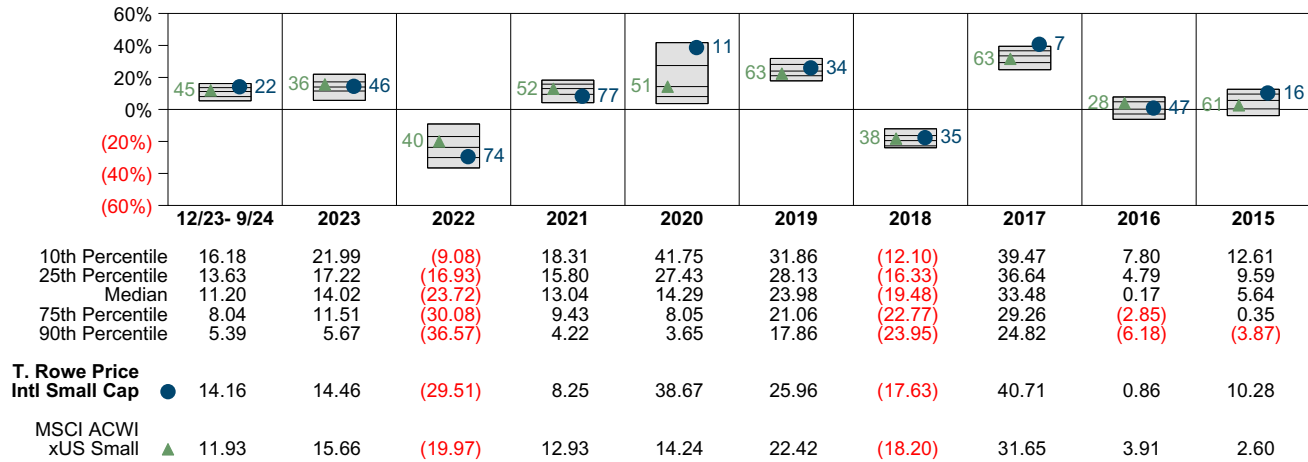


T. Rowe Price Intl Small Cap Return Analysis Summary

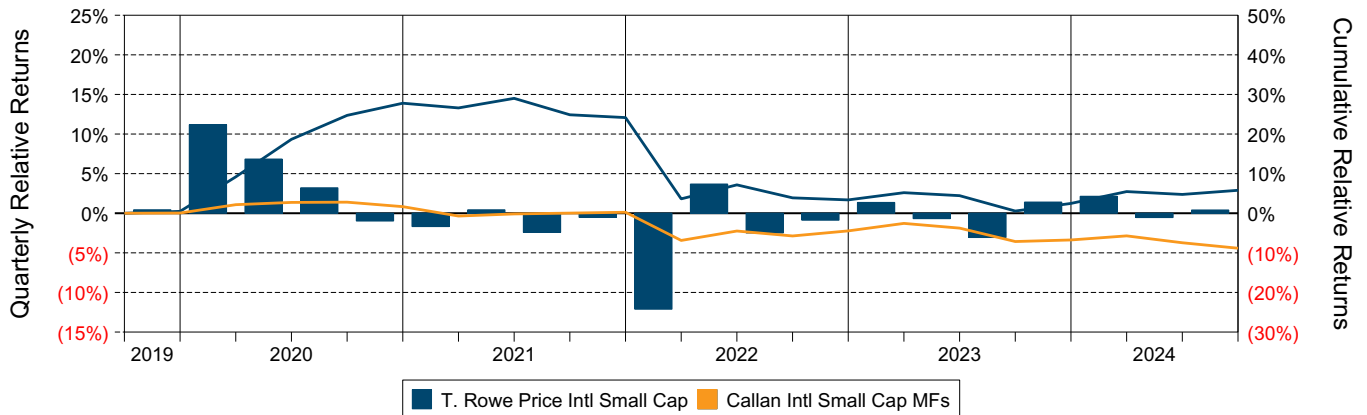
Return Analysis

The graphs below analyze the manager's return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager's ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager's ranking relative to their style using various risk-adjusted return measures.

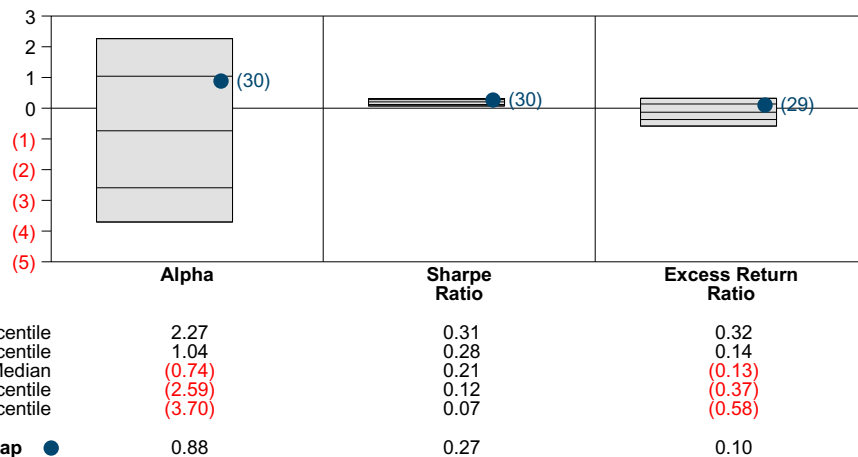
Performance vs Callan International Small Cap Mut Funds (Net)



Cumulative and Quarterly Relative Returns vs MSCI ACWI xUS Small



Risk Adjusted Return Measures vs MSCI ACWI xUS Small Rankings Against Callan International Small Cap Mut Funds (Net) Five Years Ended September 30, 2024

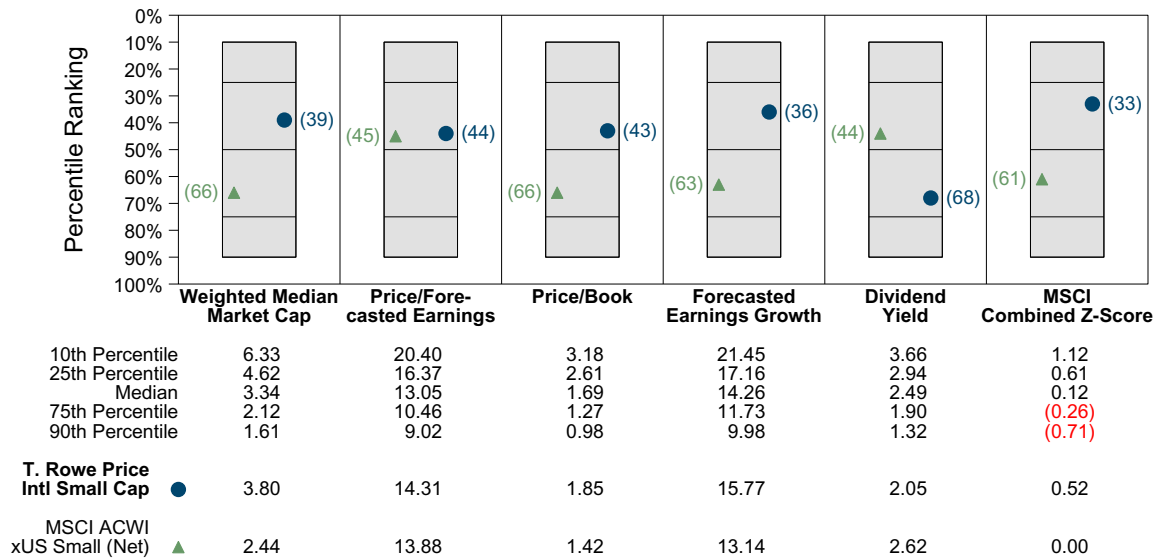


T. Rowe Price Intl Small Cap Equity Characteristics Analysis Summary

Portfolio Characteristics

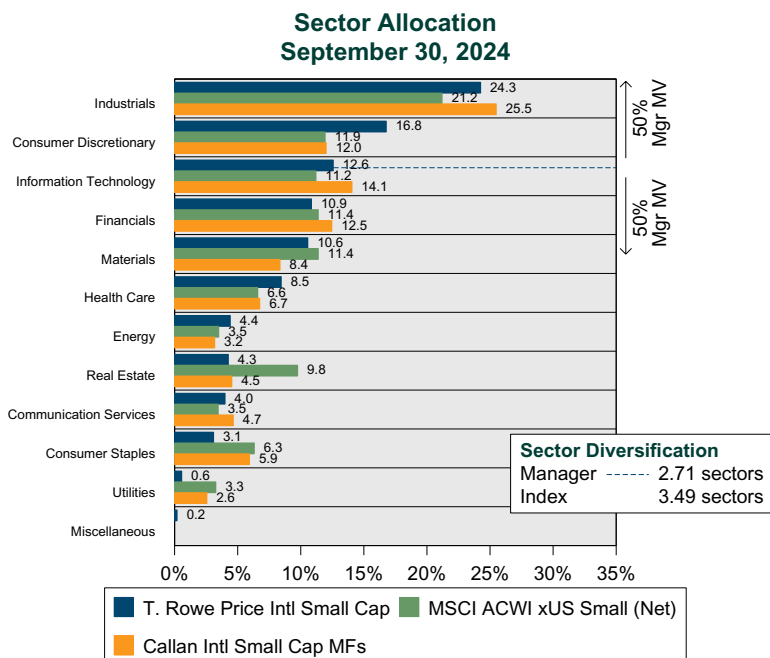
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan International Small Cap Mut Funds as of September 30, 2024

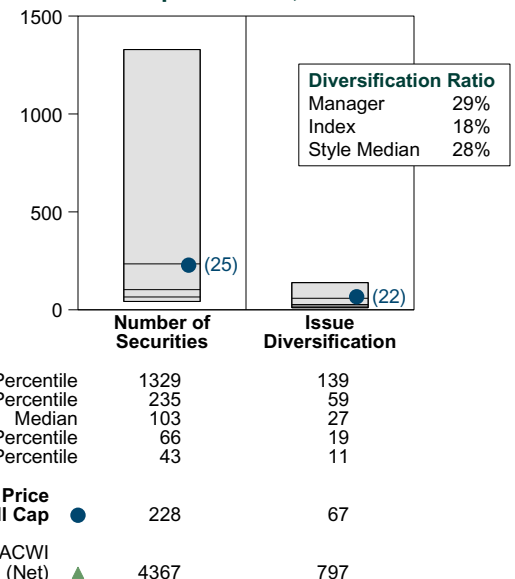


Sector Weights

The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.



Diversification September 30, 2024



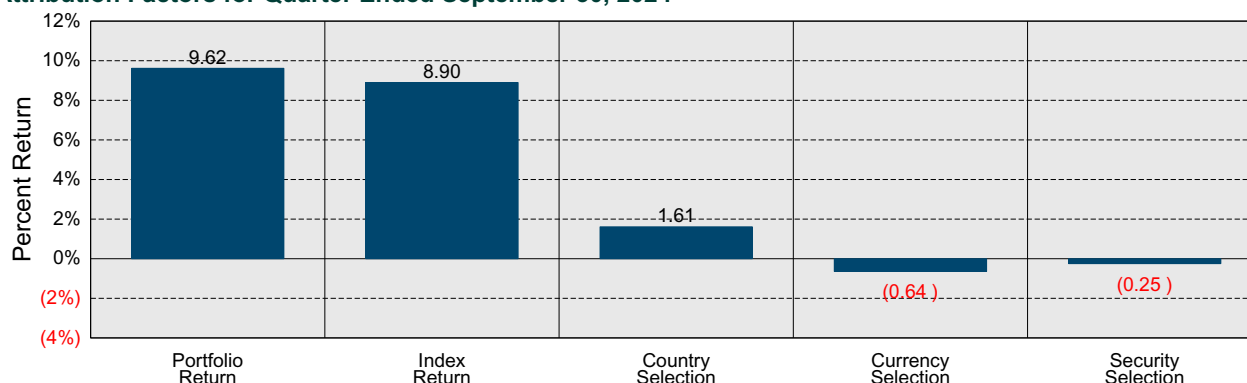
T. Rowe Price Intl Small Cap vs MSCI ACWI xUS Small Attribution for Quarter Ended September 30, 2024

International Attribution

The first chart below illustrates the return for each country in the index sorted from high to low. The total return for the index is highlighted with a dotted line. The second chart (countries presented in the same order) illustrates the manager's country allocation decisions relative to the index. To the extent that the manager over-weighted a country that had a higher return than the total return for the index (above the dotted line) it contributes positively to the manager's country (or currency) selection effect. The last chart details the manager return, the index return, and the attribution factors for the quarter.



Attribution Factors for Quarter Ended September 30, 2024



NinetyOne

Period Ended September 30, 2024

Investment Philosophy

Ninety One North America’s 4Factor Equity team believes that share prices are driven by four key attributes over time and investing in companies that display these characteristics will drive long-term performance. They look to invest in high quality, attractively valued companies, which are improving operating performance and receiving increasing investor attention. These four factors (i.e., Strategy, Value, Earnings, and Technicals) are confirmed as performance drivers by academic research, empirical testing and intuitive reasoning. They believe that each factor can be a source of outperformance but in combination they are intended to produce more stable returns over the market cycle. Ninety One North America’s management fee is 80 bps on all assets. The portfolio was funded June 2017. Historical returns are that of the manager’s composite.

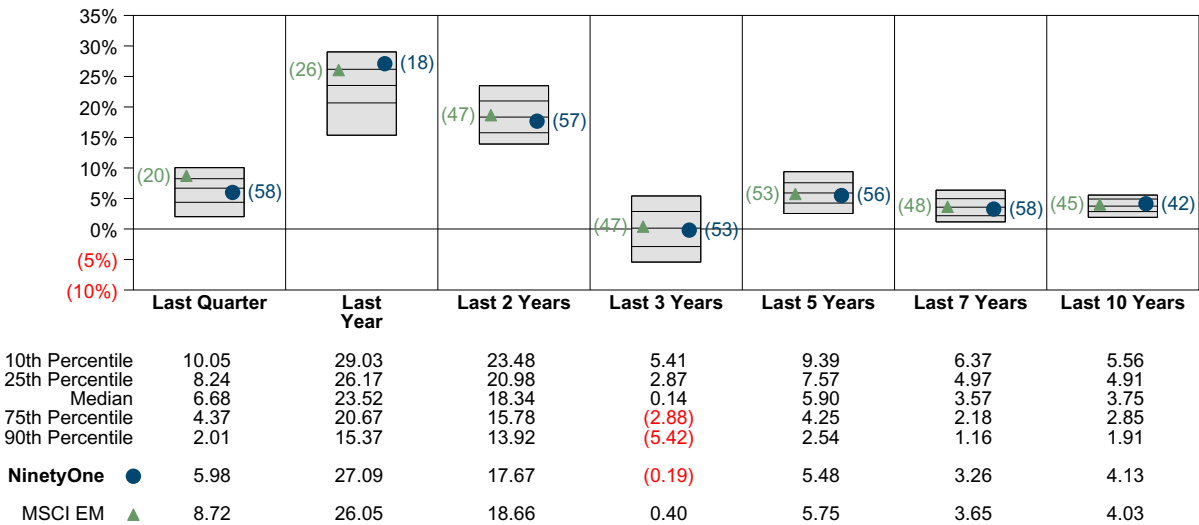
Quarterly Summary and Highlights

- NinetyOne’s portfolio posted a 5.98% return for the quarter placing it in the 58 percentile of the Morningstar Diversified Emg Mkts Fds group for the quarter and in the 18 percentile for the last year.
- NinetyOne’s portfolio underperformed the MSCI EM by 2.74% for the quarter and outperformed the MSCI EM for the year by 1.04%.

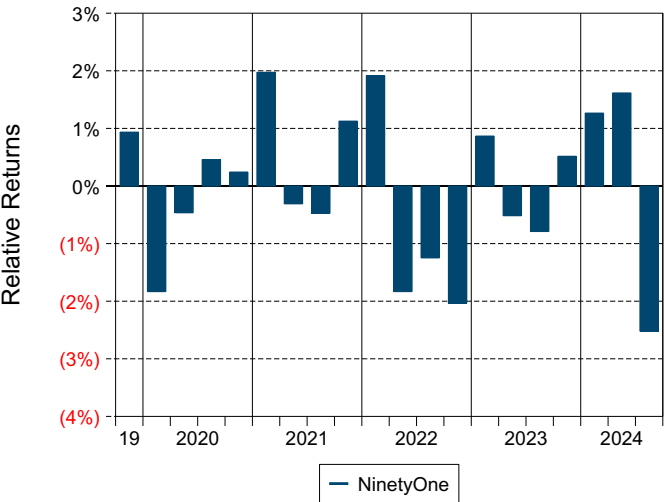
Quarterly Asset Growth

Beginning Market Value	\$17,712,658
Net New Investment	\$0
Investment Gains/(Losses)	\$1,097,179
Ending Market Value	\$18,809,837

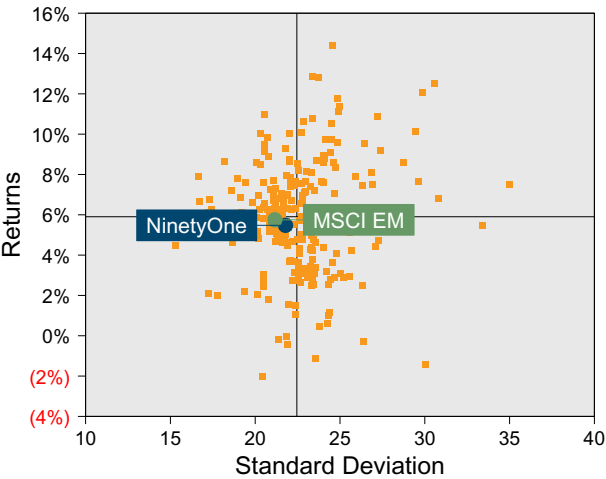
Performance vs Morningstar Diversified Emg Mkts Fds (Net)



Relative Return vs MSCI EM



Morningstar Diversified Emg Mkts Fds (Net) Annualized Five Year Risk vs Return



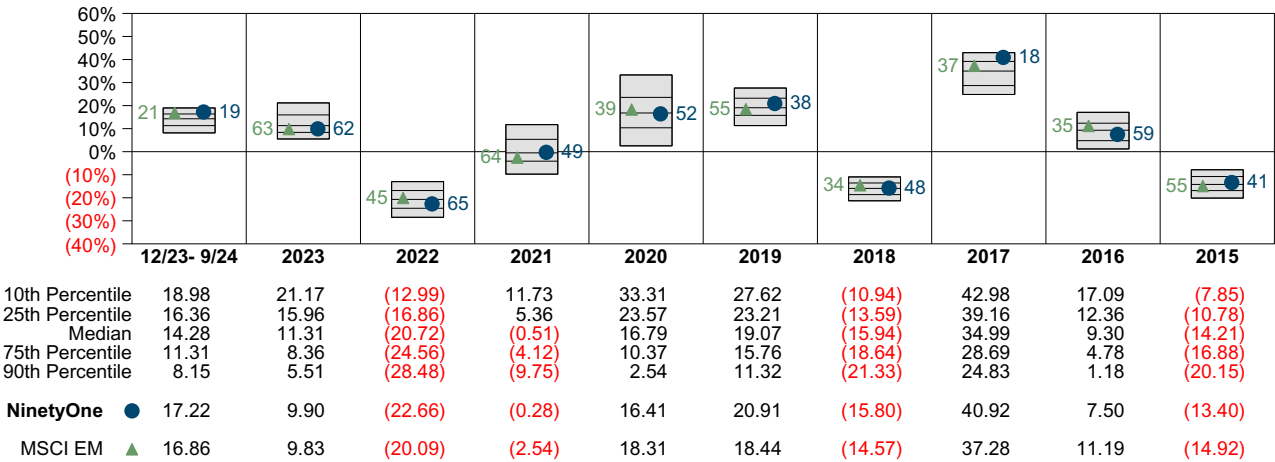
NinetyOne

Return Analysis Summary

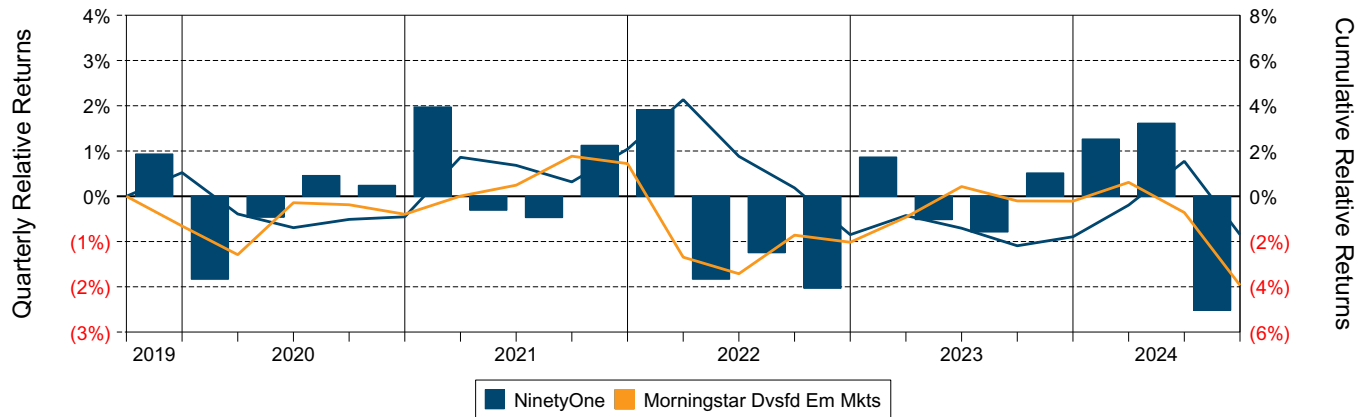
Return Analysis

The graphs below analyze the manager’s return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager’s ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager’s ranking relative to their style using various risk-adjusted return measures.

Performance vs Morningstar Diversified Emg Mkts Fds (Net)



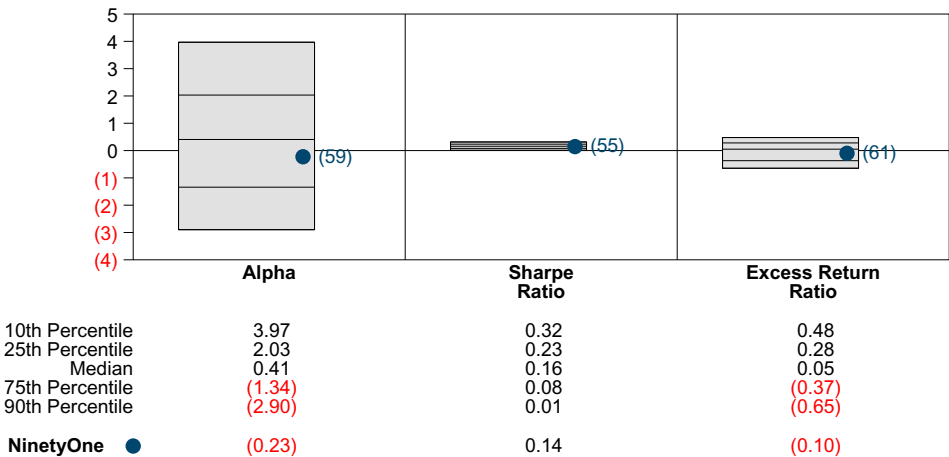
Cumulative and Quarterly Relative Returns vs MSCI EM



Risk Adjusted Return Measures vs MSCI EM

Rankings Against Morningstar Diversified Emg Mkts Fds (Net)

Five Years Ended September 30, 2024



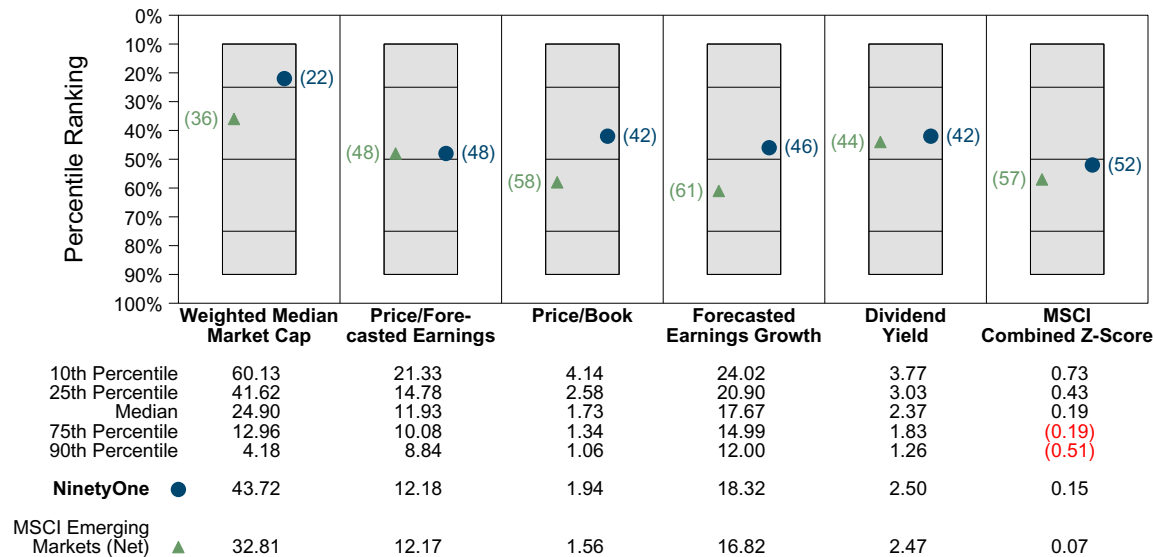
NinetyOne

Equity Characteristics Analysis Summary

Portfolio Characteristics

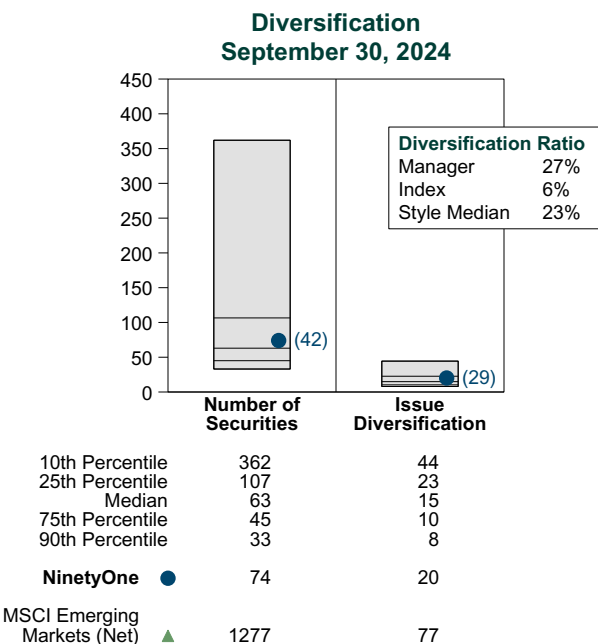
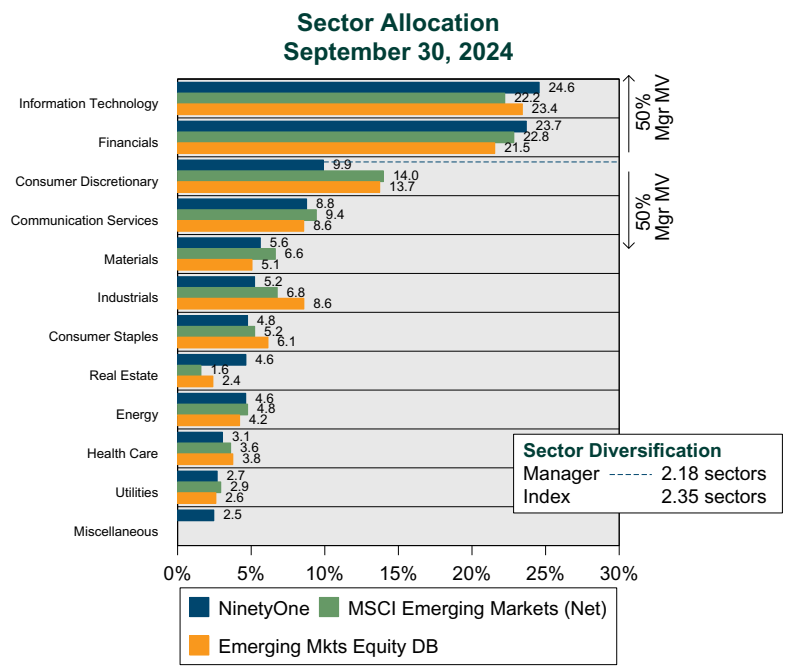
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Emerging Markets Equity DB as of September 30, 2024



Sector Weights

The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration of holdings are also compared to the benchmark and peer group. Issue Diversification represents by count, and Diversification Ratio by percent, the number of holdings that account for half of the portfolio's market value.

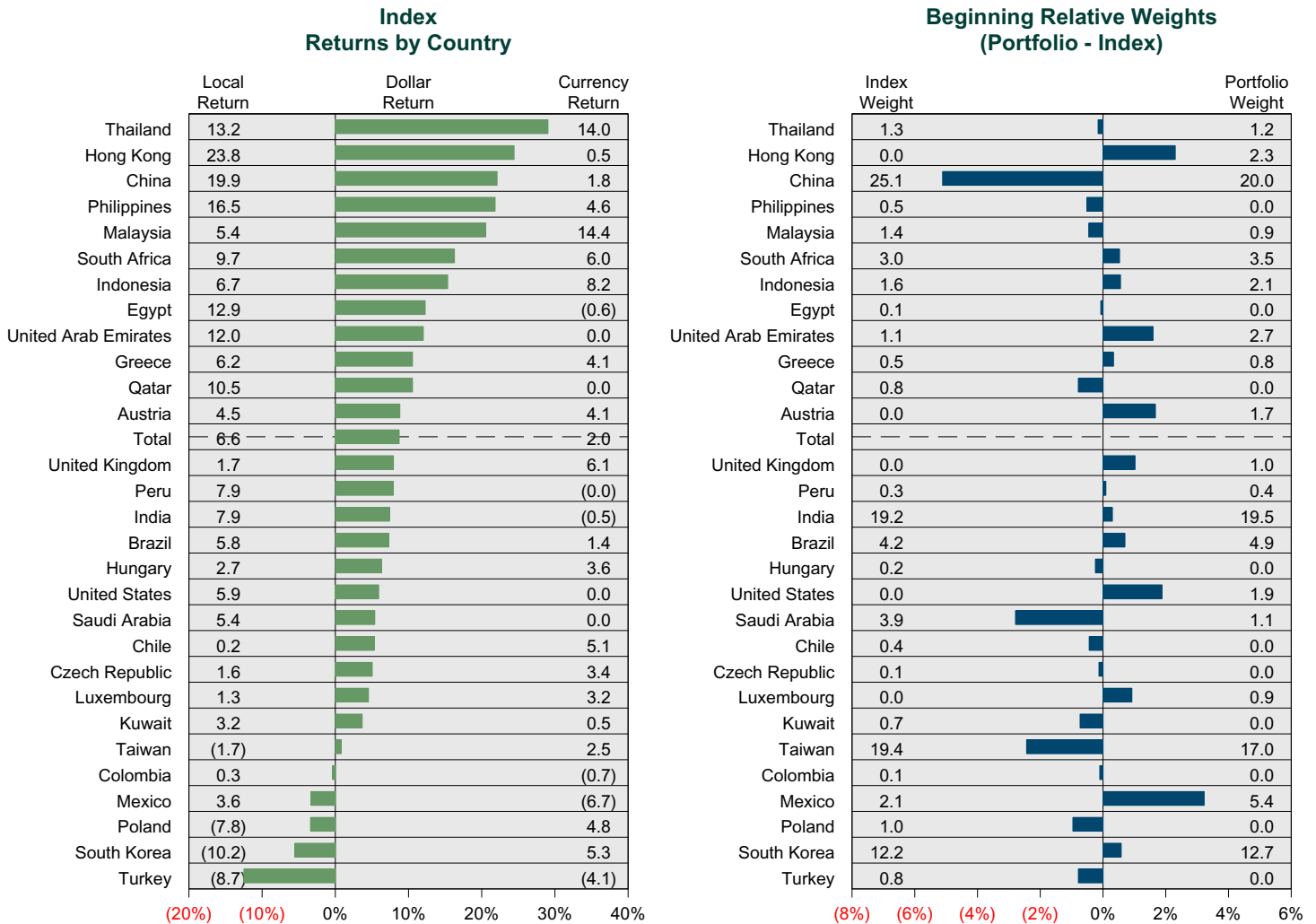


NinetyOne vs MSCI EM

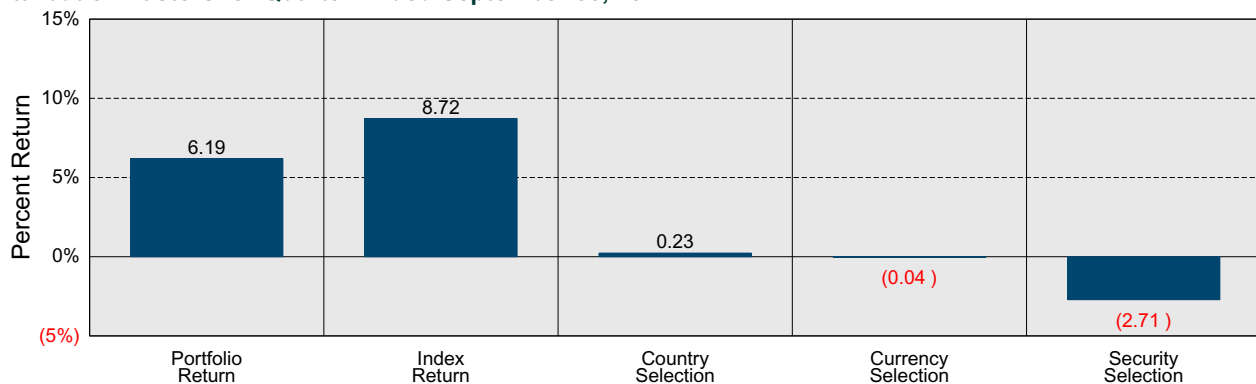
Attribution for Quarter Ended September 30, 2024

International Attribution

The first chart below illustrates the return for each country in the index sorted from high to low. The total return for the index is highlighted with a dotted line. The second chart (countries presented in the same order) illustrates the manager's country allocation decisions relative to the index. To the extent that the manager over-weighted a country that had a higher return than the total return for the index (above the dotted line) it contributes positively to the manager's country (or currency) selection effect. The last chart details the manager return, the index return, and the attribution factors for the quarter.



Attribution Factors for Quarter Ended September 30, 2024



Domestic Fixed Income Period Ended September 30, 2024

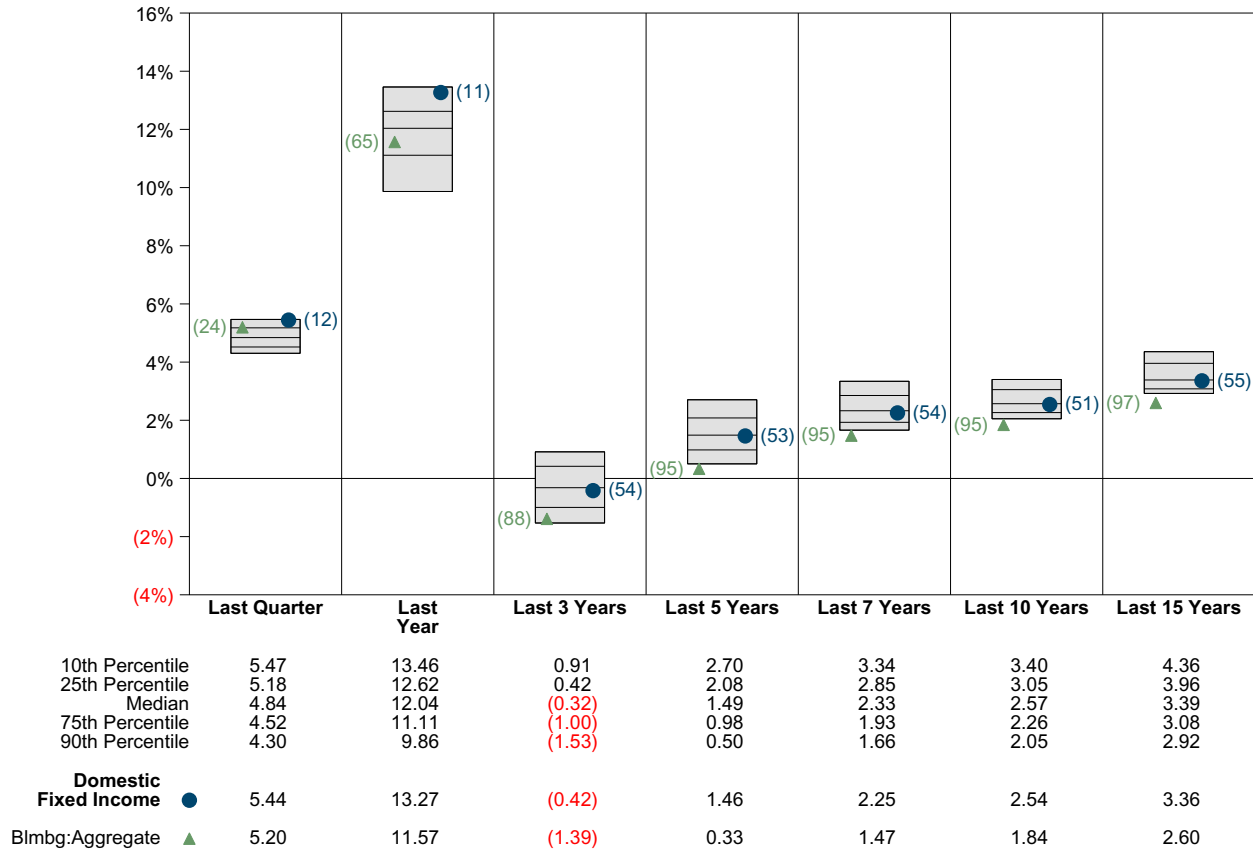
Quarterly Summary and Highlights

- Domestic Fixed Income's portfolio posted a 5.44% return for the quarter placing it in the 12 percentile of the Public Fund - Domestic Fixed group for the quarter and in the 11 percentile for the last year.
- Domestic Fixed Income's portfolio outperformed the Blmbg:Aggregate by 0.25% for the quarter and outperformed the Blmbg:Aggregate for the year by 1.70%.

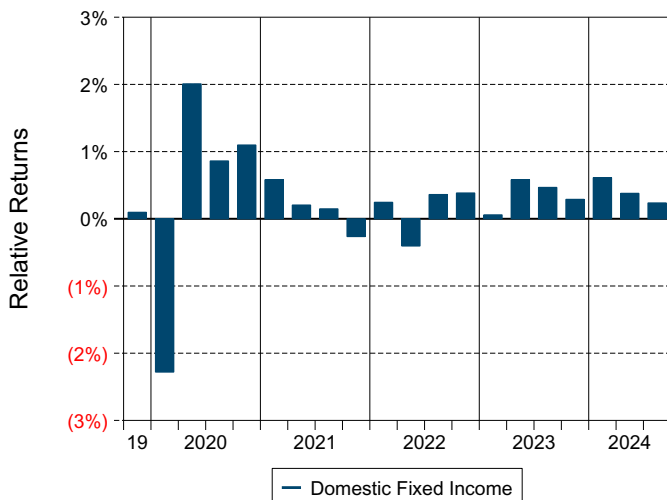
Quarterly Asset Growth

Beginning Market Value	\$146,434,878
Net New Investment	\$-1,200,000
Investment Gains/(Losses)	\$7,952,658
Ending Market Value	\$153,187,536

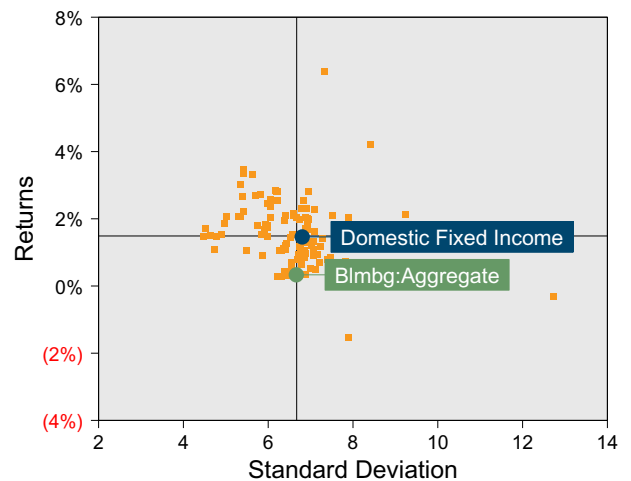
Performance vs Public Fund - Domestic Fixed (Net)



Relative Return vs Blmbg:Aggregate



Public Fund - Domestic Fixed (Net) Annualized Five Year Risk vs Return

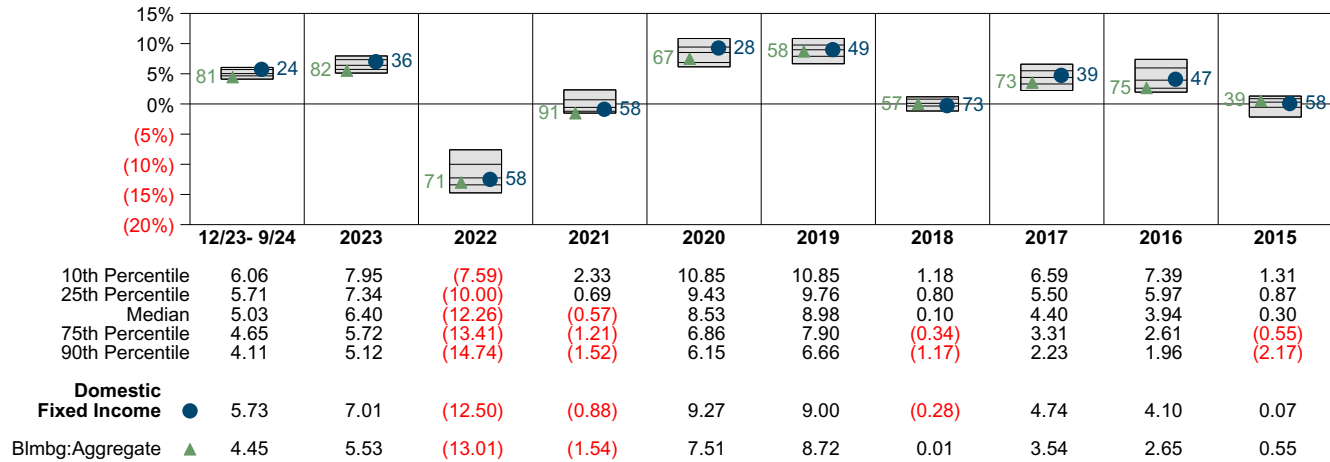


Domestic Fixed Income Return Analysis Summary

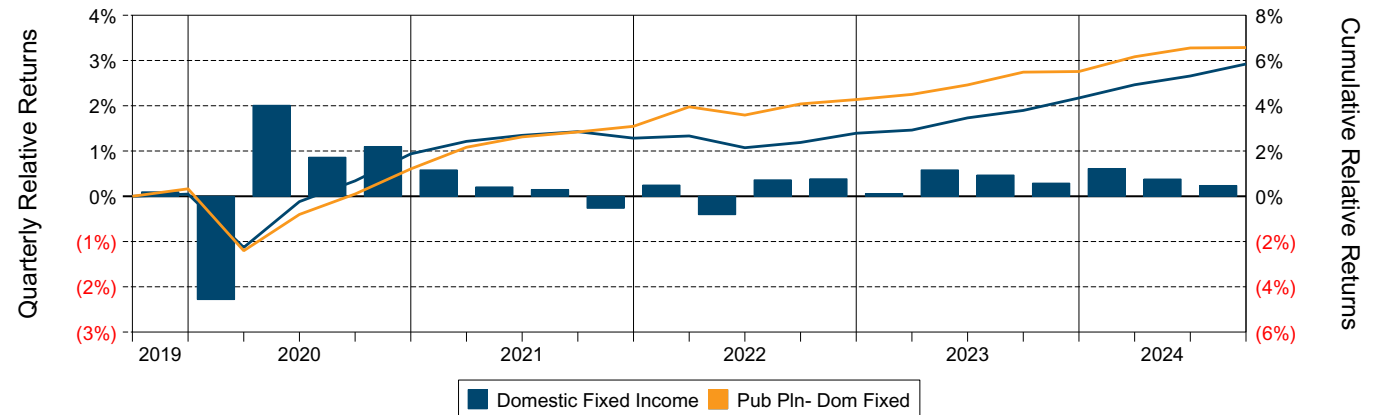
Return Analysis

The graphs below analyze the manager's return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager's ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager's ranking relative to their style using various risk-adjusted return measures.

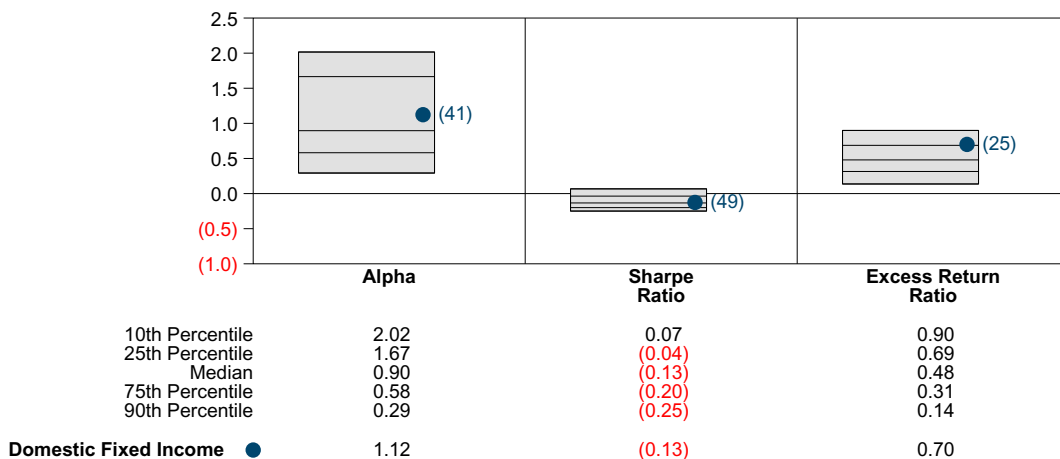
Performance vs Public Fund - Domestic Fixed (Net)



Cumulative and Quarterly Relative Returns vs Blmbg:Aggregate



Risk Adjusted Return Measures vs Blmbg:Aggregate Rankings Against Public Fund - Domestic Fixed (Net) Five Years Ended September 30, 2024

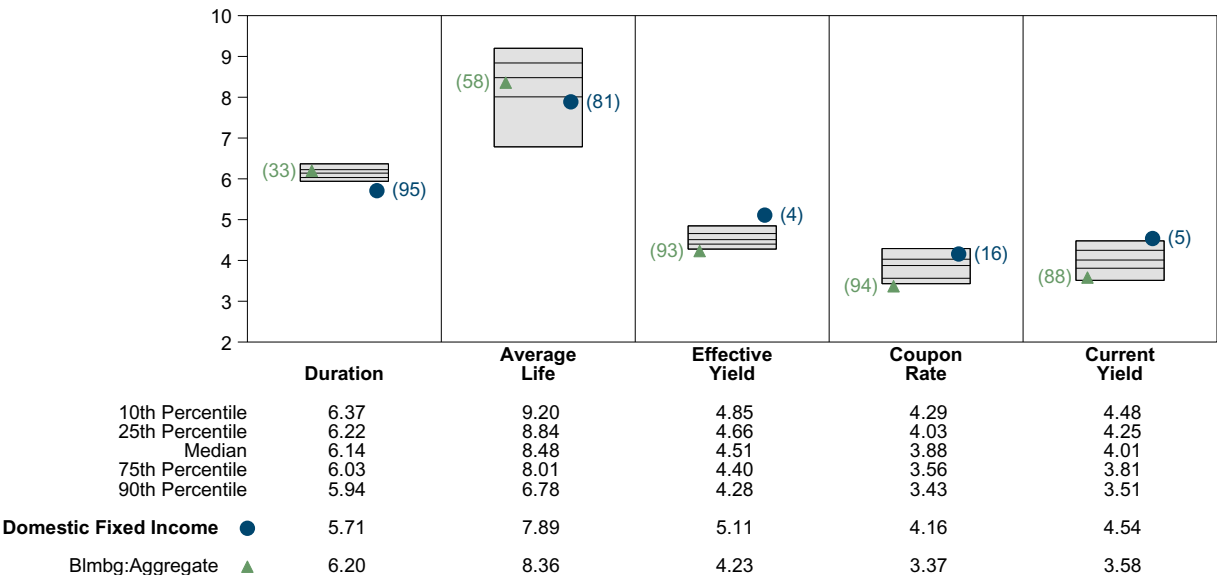


Domestic Fixed Income Bond Characteristics Analysis Summary

Portfolio Characteristics

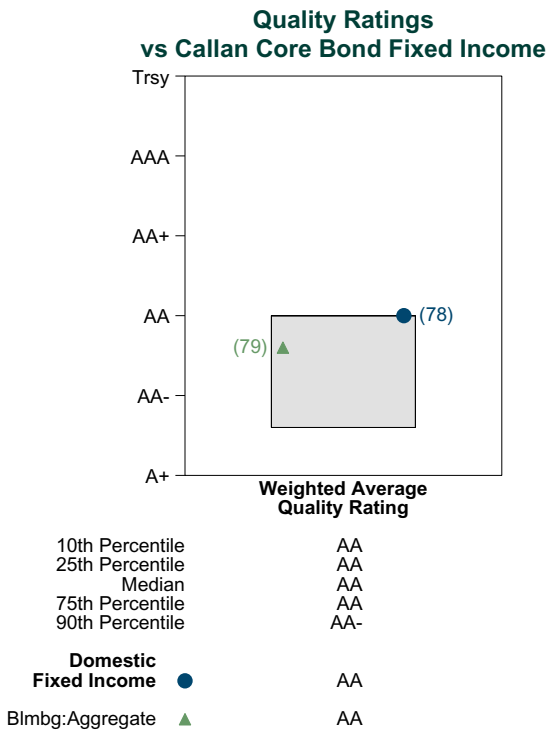
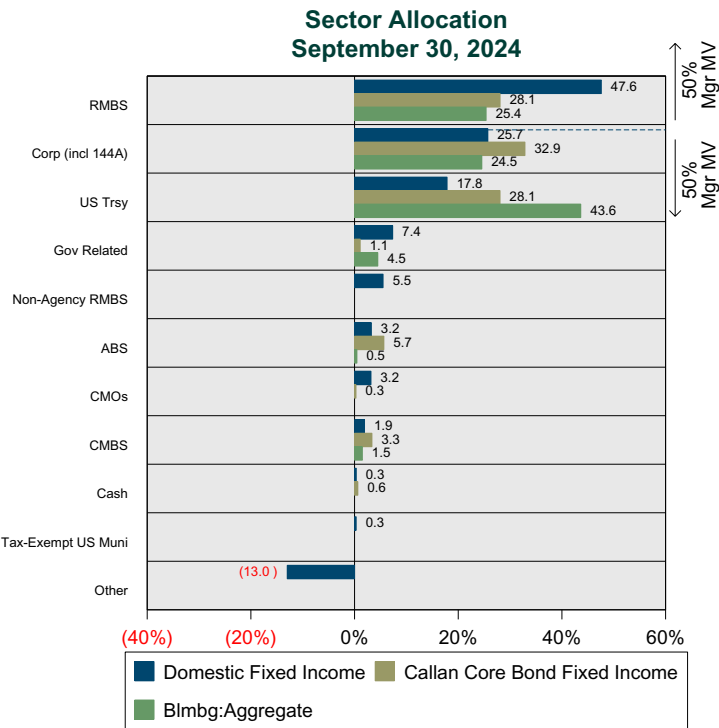
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Fixed Income Portfolio Characteristics Rankings Against Callan Core Bond Fixed Income as of September 30, 2024



Sector Allocation and Quality Ratings

The first graph compares the manager's sector allocation with the average allocation across all the members of the manager's style. The second graph compares the manager's weighted average quality rating with the range of quality ratings for the style.



Dodge & Cox Income Period Ended September 30, 2024

Investment Philosophy

Dodge & Cox Discretionary Core employs a team-based approach focusing on sector allocation and individual security selection to add alpha. The value-oriented strategy emphasizes rigorous fundamental analysis and builds portfolios from the bottom up with a long-term investment horizon, resulting in lower turnover. The U.S. Fixed Income Committee, composed of seven seasoned professionals, makes broad decisions, including sector allocations and duration positioning. This committee is supported by a dedicated team of 21 additional investment professionals led by Lucy Johns. The strategy prioritizes corporate credit, typically holding an overweight to the sector while underweighting Treasuries. Up to 15% can be allocated to below-investment-grade securities, while other non-index holdings typically include taxable municipal bonds or non-U.S. government-related issuers. Duration is actively managed within 25-30% of the benchmark, and Treasury futures may be used to incrementally adjust the position.

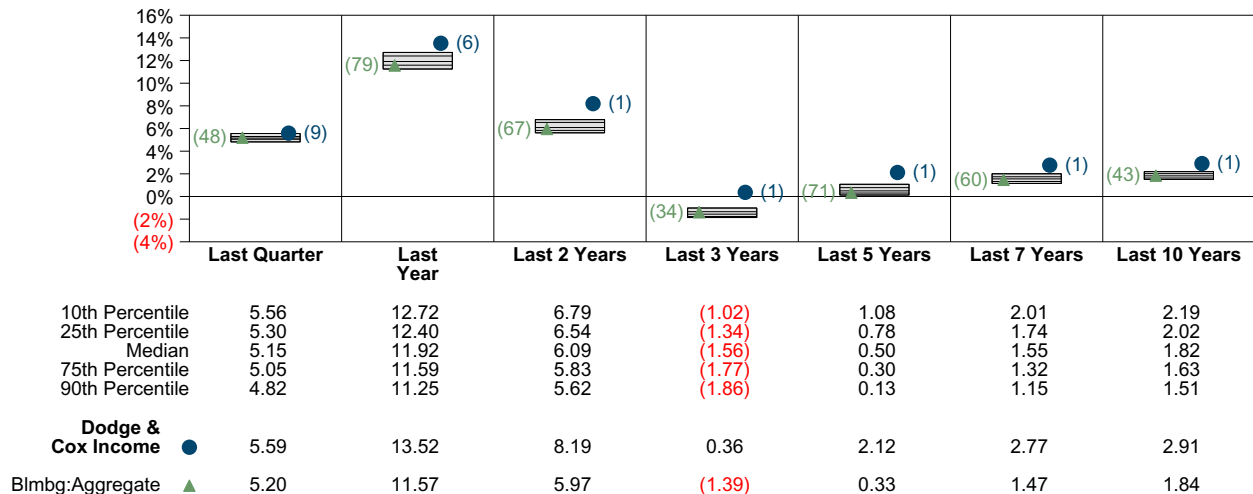
Quarterly Summary and Highlights

- Dodge & Cox Income's portfolio posted a 5.59% return for the quarter placing it in the 9 percentile of the Callan Core Bond Mutual Funds group for the quarter and in the 6 percentile for the last year.
- Dodge & Cox Income's portfolio outperformed the Blmbg:Aggregate by 0.39% for the quarter and outperformed the Blmbg:Aggregate for the year by 1.96%.

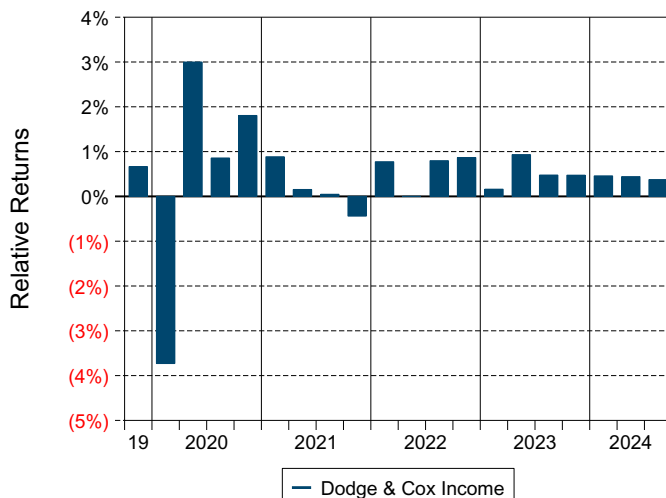
Quarterly Asset Growth

Beginning Market Value	\$73,057,573
Net New Investment	\$-600,000
Investment Gains/(Losses)	\$4,073,779
Ending Market Value	\$76,531,352

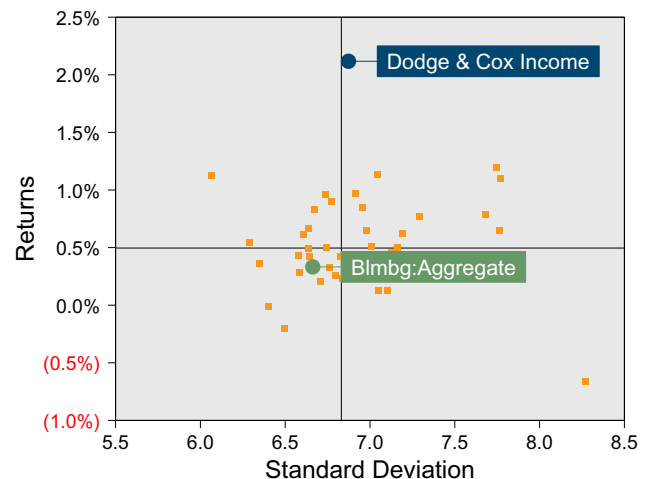
Performance vs Callan Core Bond Mutual Funds (Net)



Relative Return vs Blmbg:Aggregate



Callan Core Bond Mutual Funds (Net) Annualized Five Year Risk vs Return

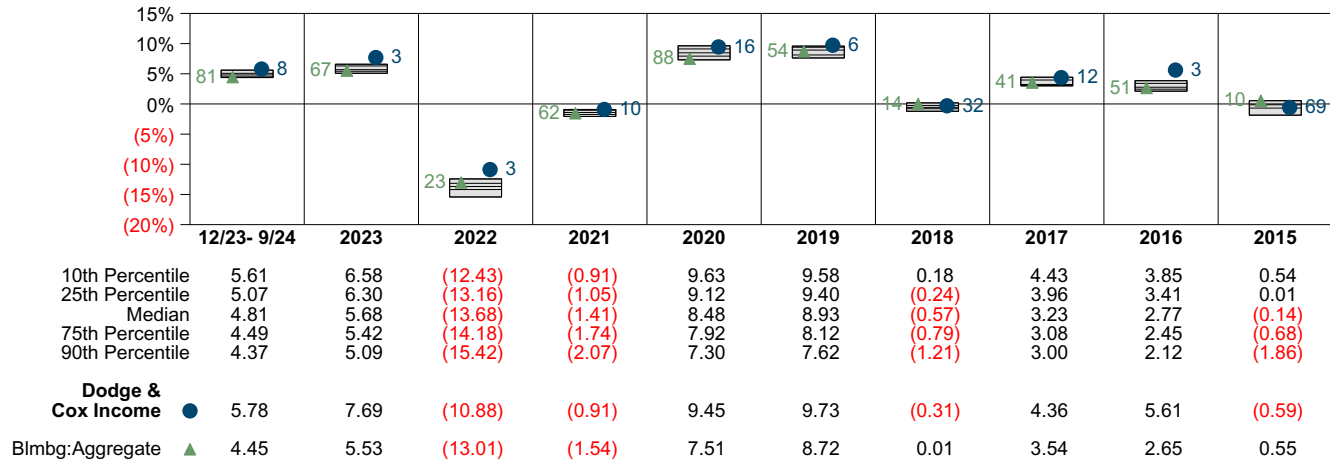


Dodge & Cox Income Return Analysis Summary

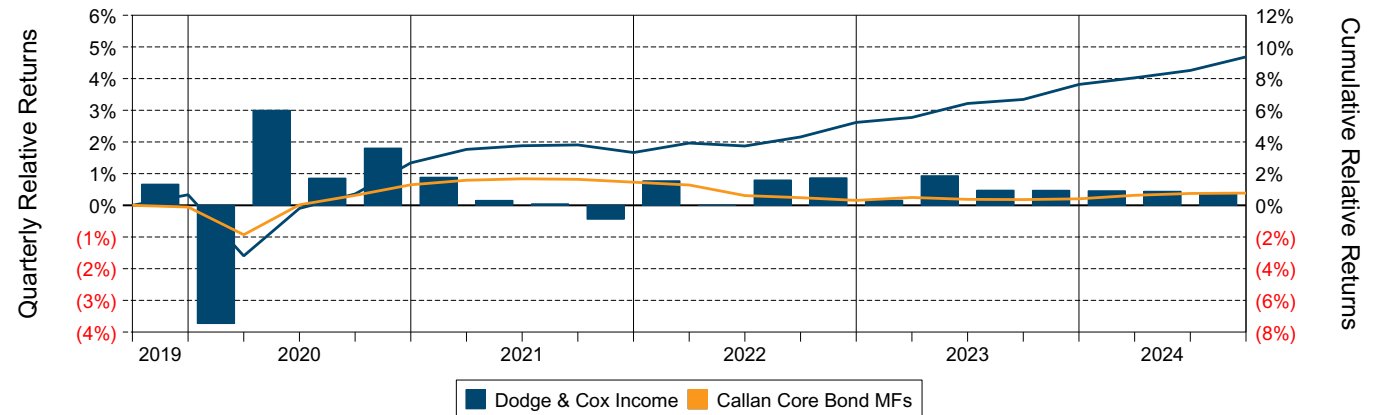
Return Analysis

The graphs below analyze the manager's return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager's ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager's ranking relative to their style using various risk-adjusted return measures.

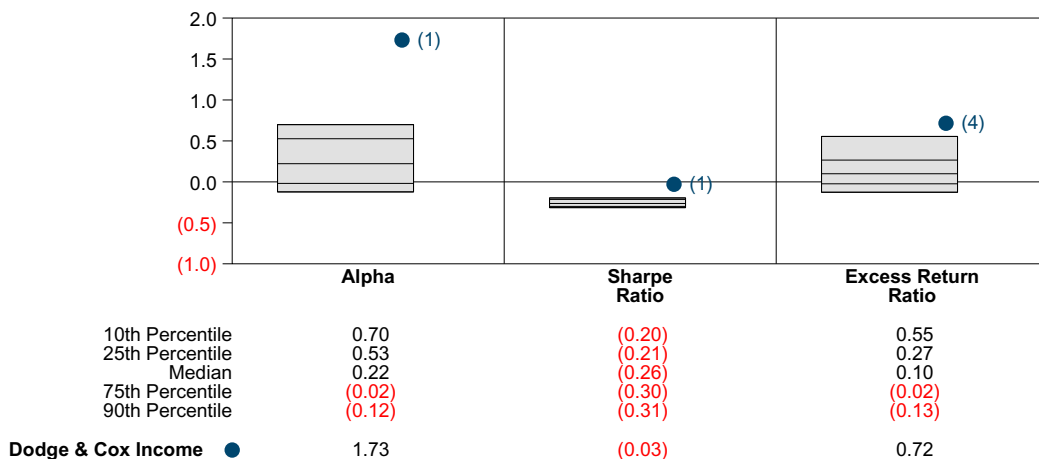
Performance vs Callan Core Bond Mutual Funds (Net)



Cumulative and Quarterly Relative Returns vs Blmbg:Aggregate



Risk Adjusted Return Measures vs Blmbg:Aggregate Rankings Against Callan Core Bond Mutual Funds (Net) Five Years Ended September 30, 2024

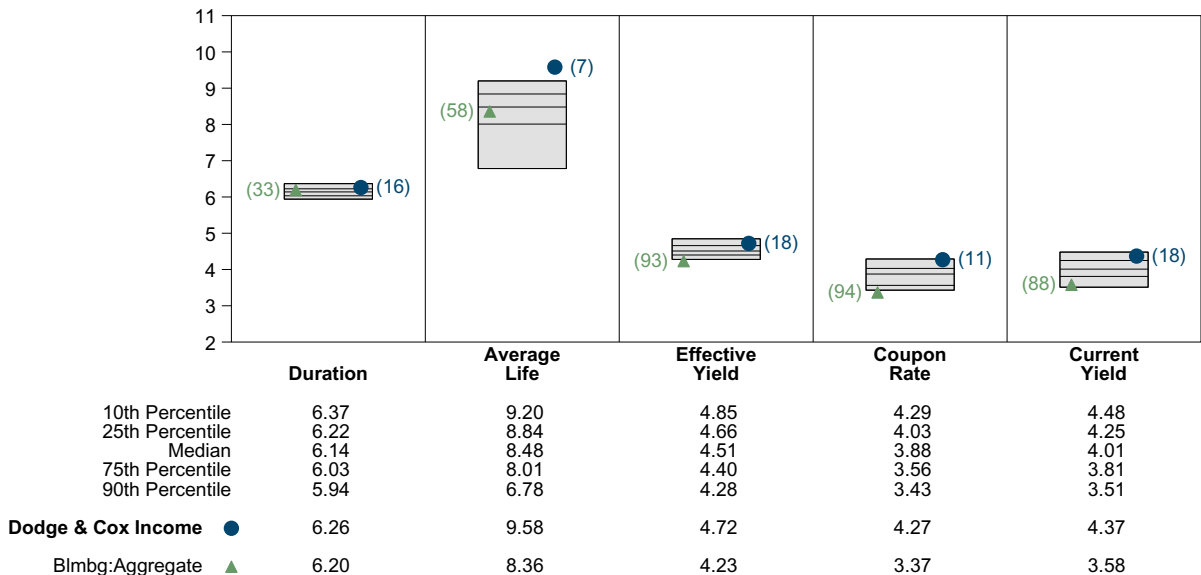


Dodge & Cox Income Bond Characteristics Analysis Summary

Portfolio Characteristics

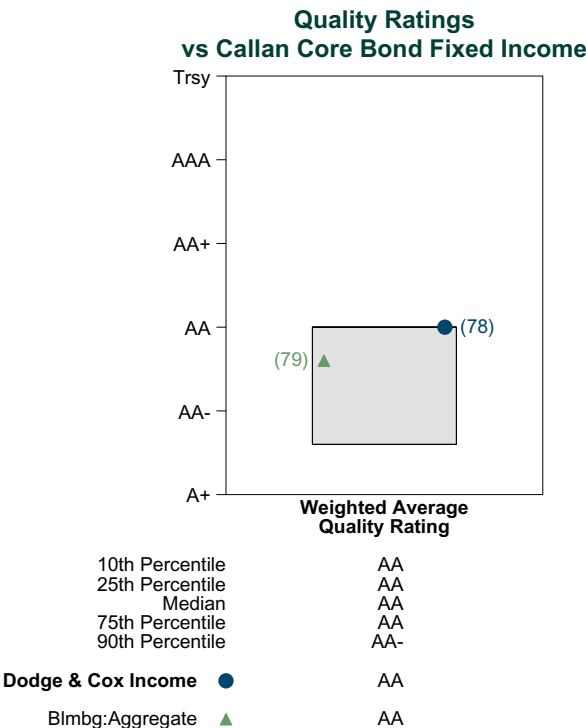
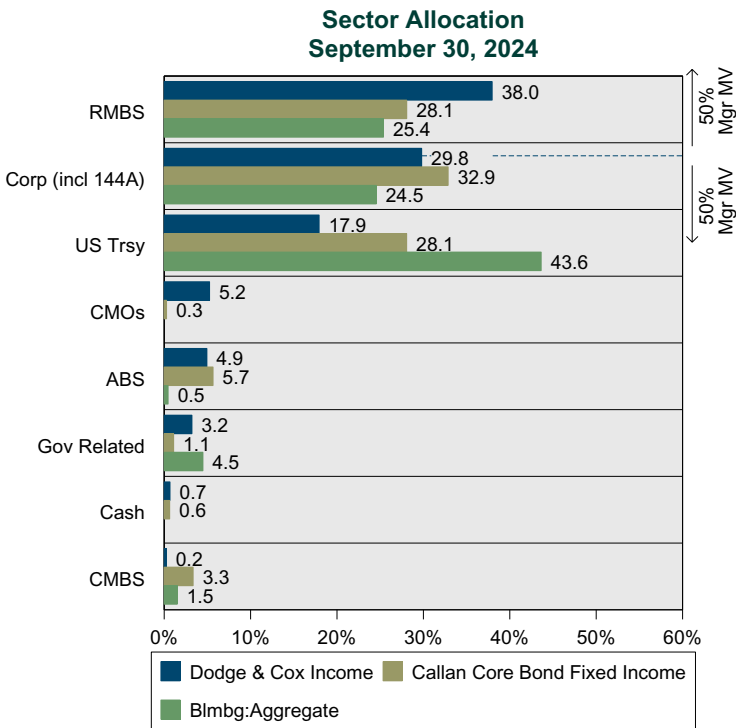
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Fixed Income Portfolio Characteristics Rankings Against Callan Core Bond Fixed Income as of September 30, 2024



Sector Allocation and Quality Ratings

The first graph compares the manager's sector allocation with the average allocation across all the members of the manager's style. The second graph compares the manager's weighted average quality rating with the range of quality ratings for the style.



PIMCO

Period Ended September 30, 2024

Investment Philosophy

The Total Return fund is a core plus strategy managed by a team of PIMCO’s senior investment professionals. PIMCO is well known for its macroeconomic forecasts, which contribute to the top-down elements of its investment process while sector teams and traders drive the bottom-up security selection choices. The strategy is benchmarked to the Bloomberg U.S. Aggregate Index and invests in a broad set of fixed income sectors. Duration is generally within two years of the benchmark. The Fund allows up to 20% in high yield and 20% in foreign currency exposure.

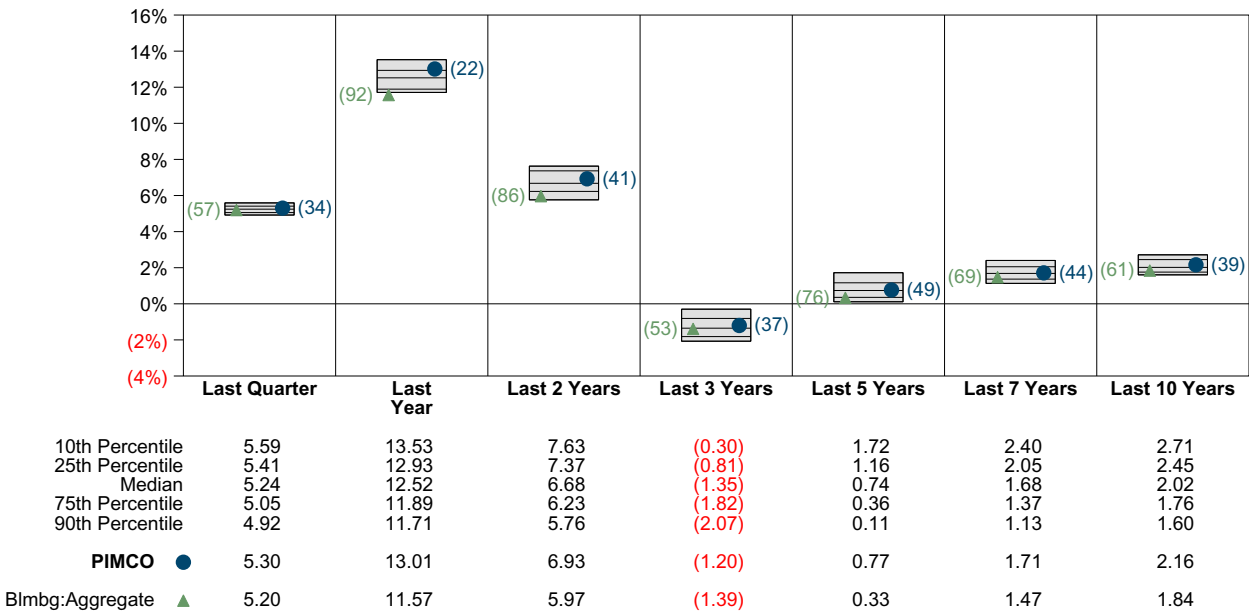
Quarterly Summary and Highlights

- PIMCO’s portfolio posted a 5.30% return for the quarter placing it in the 34 percentile of the Callan Core Plus Mutual Funds group for the quarter and in the 22 percentile for the last year.
- PIMCO’s portfolio outperformed the Blmbg:Aggregate by 0.10% for the quarter and outperformed the Blmbg:Aggregate for the year by 1.44%.

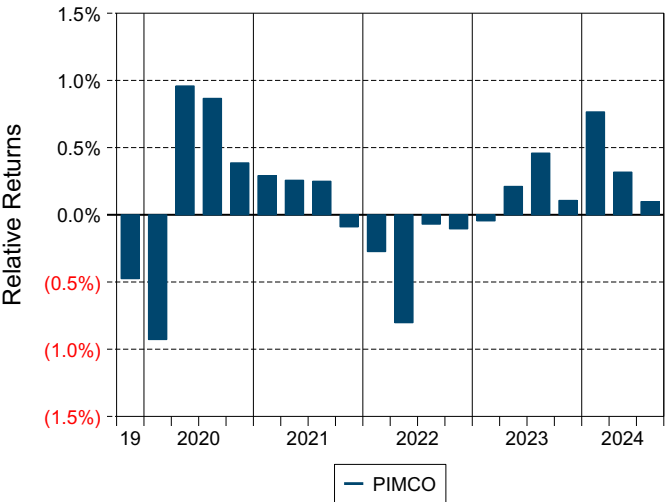
Quarterly Asset Growth

Beginning Market Value	\$73,377,305
Net New Investment	\$-600,000
Investment Gains/(Losses)	\$3,878,879
Ending Market Value	\$76,656,184

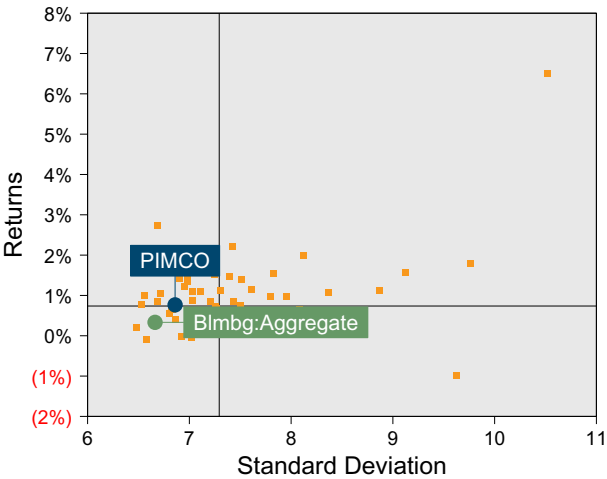
Performance vs Callan Core Plus Mutual Funds (Net)



Relative Return vs Blmbg:Aggregate



Callan Core Plus Mutual Funds (Net)
Annualized Five Year Risk vs Return



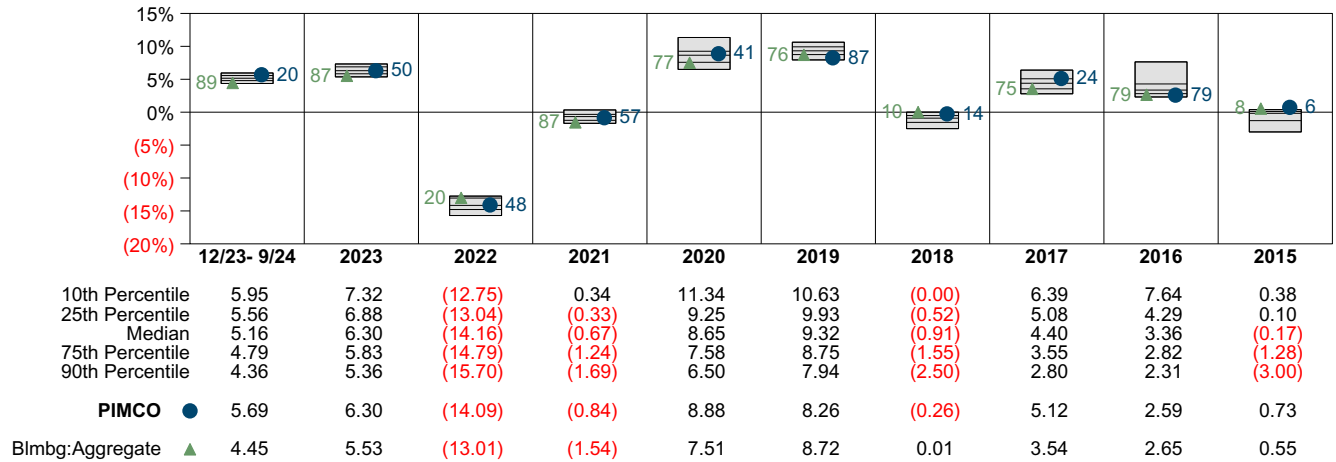
PIMCO

Return Analysis Summary

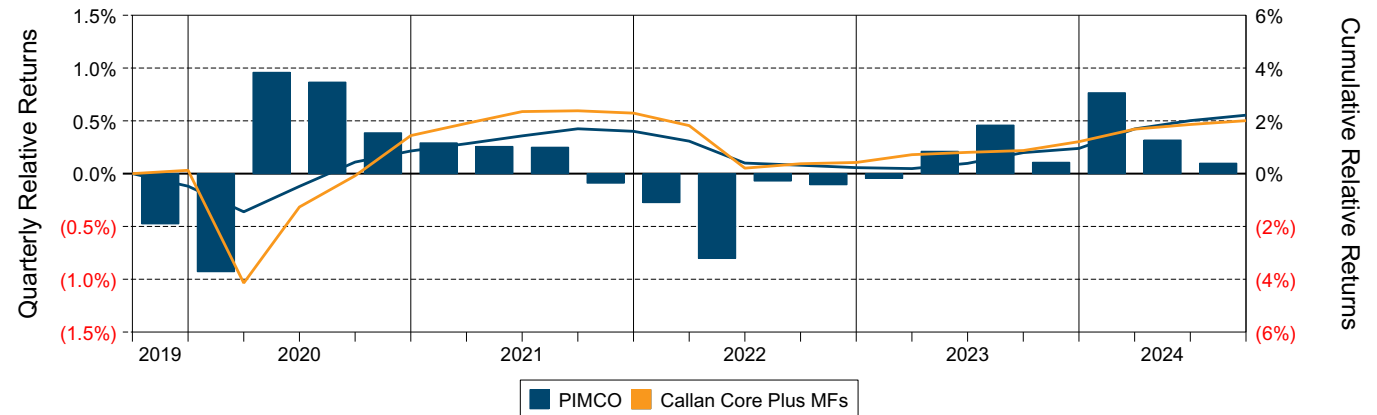
Return Analysis

The graphs below analyze the manager's return on both a risk-adjusted and unadjusted basis. The first chart illustrates the manager's ranking over different periods versus the appropriate style group. The second chart shows the historical quarterly and cumulative manager returns versus the appropriate market benchmark. The last chart illustrates the manager's ranking relative to their style using various risk-adjusted return measures.

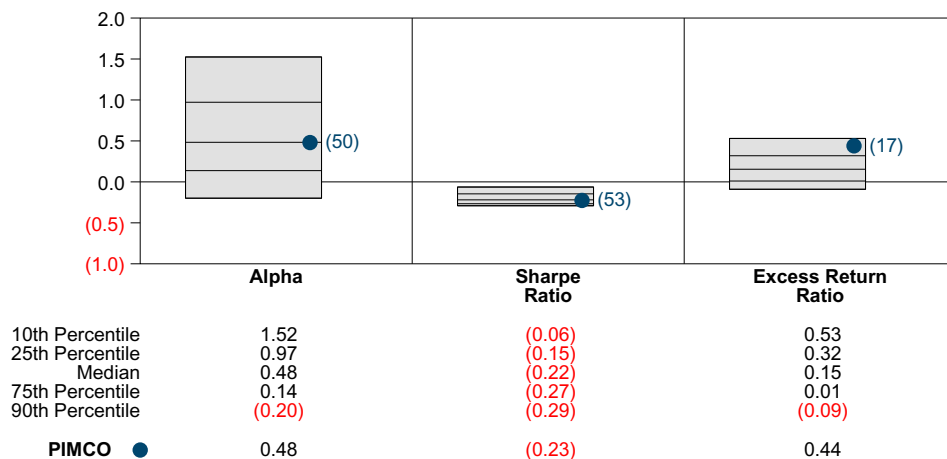
Performance vs Callan Core Plus Mutual Funds (Net)



Cumulative and Quarterly Relative Returns vs Blmbg:Aggregate



Risk Adjusted Return Measures vs Blmbg:Aggregate Rankings Against Callan Core Plus Mutual Funds (Net) Five Years Ended September 30, 2024



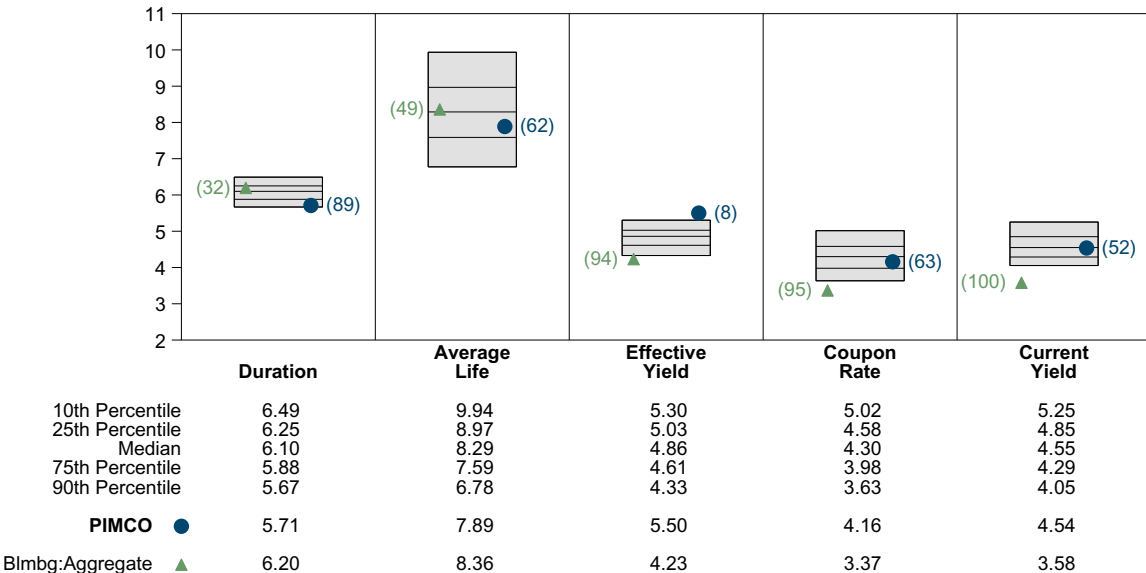
PIMCO

Bond Characteristics Analysis Summary

Portfolio Characteristics

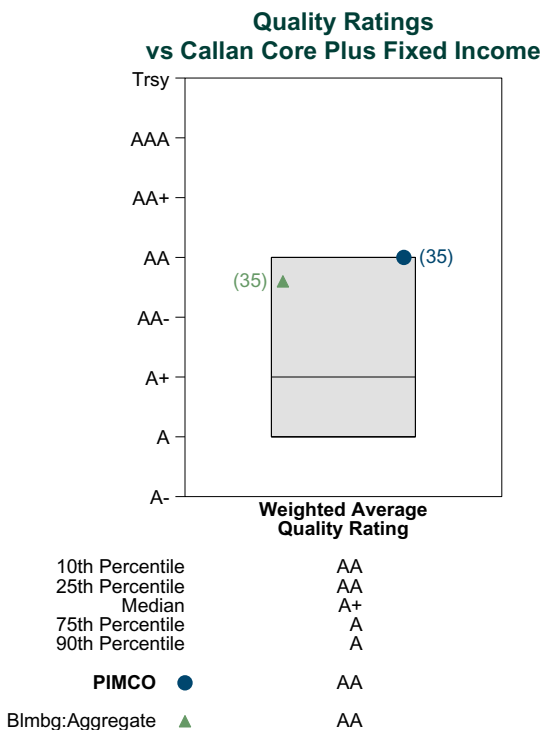
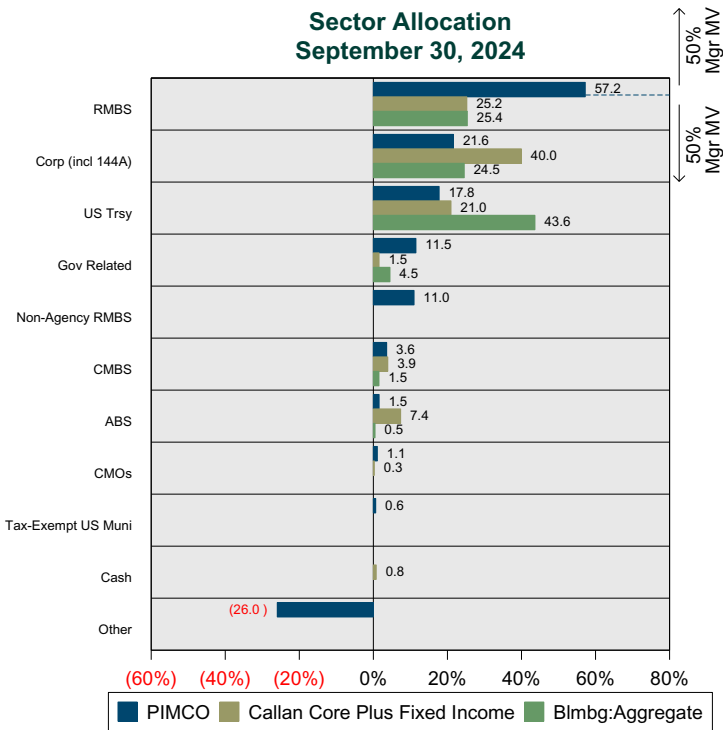
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Fixed Income Portfolio Characteristics Rankings Against Callan Core Plus Fixed Income as of September 30, 2024



Sector Allocation and Quality Ratings

The first graph compares the manager's sector allocation with the average allocation across all the members of the manager's style. The second graph compares the manager's weighted average quality rating with the range of quality ratings for the style.



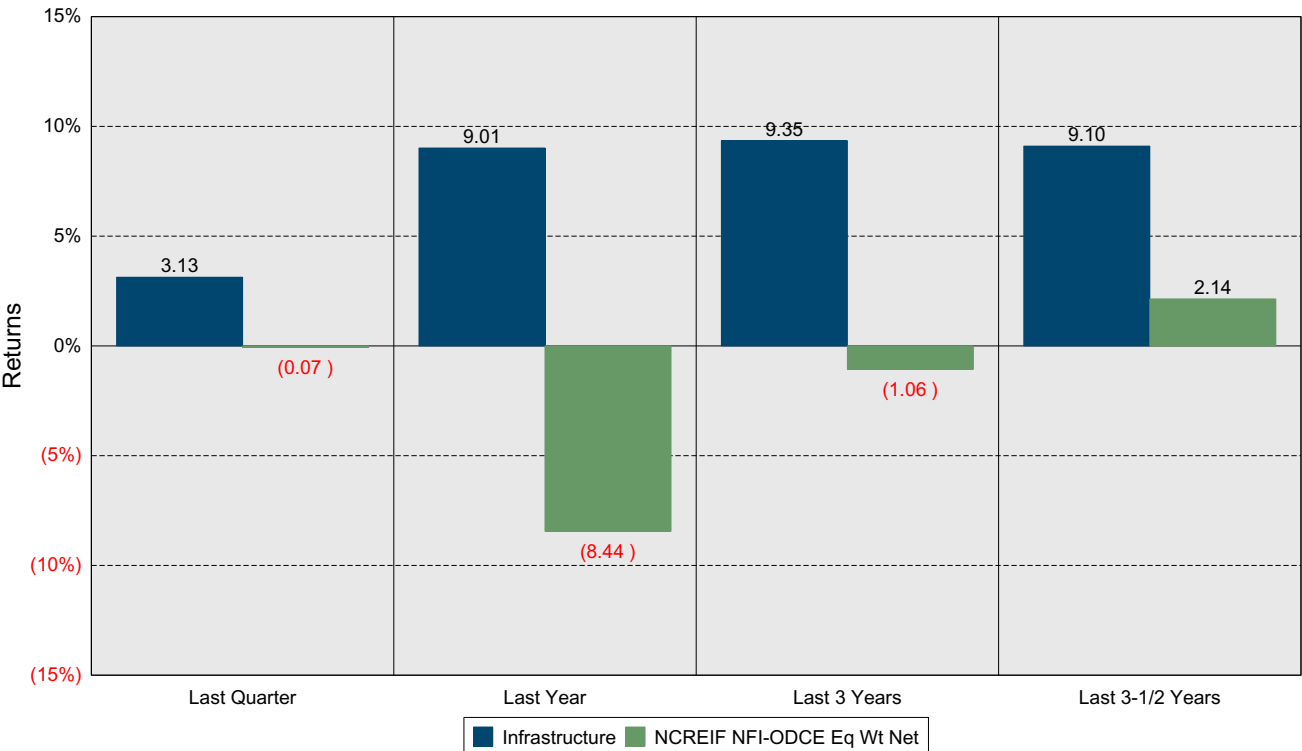
Infrastructure
Period Ended September 30, 2024

Quarterly Summary and Highlights

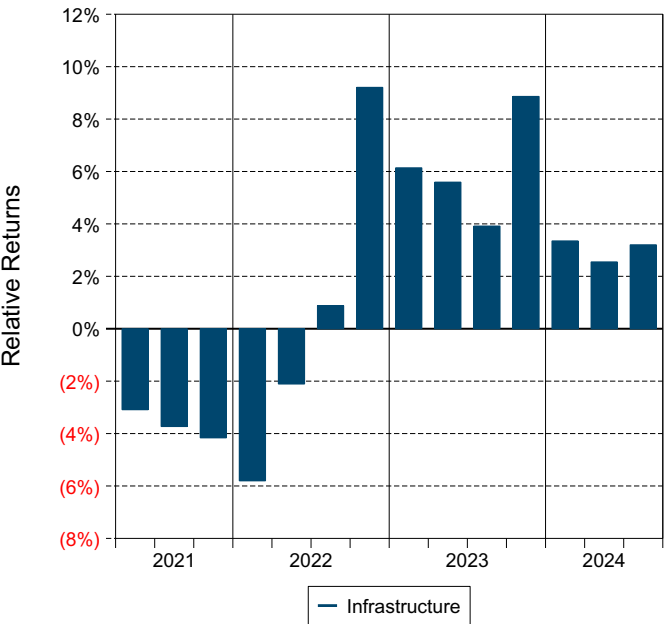
- Infrastructure's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 3.20% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 17.45%.

Quarterly Asset Growth

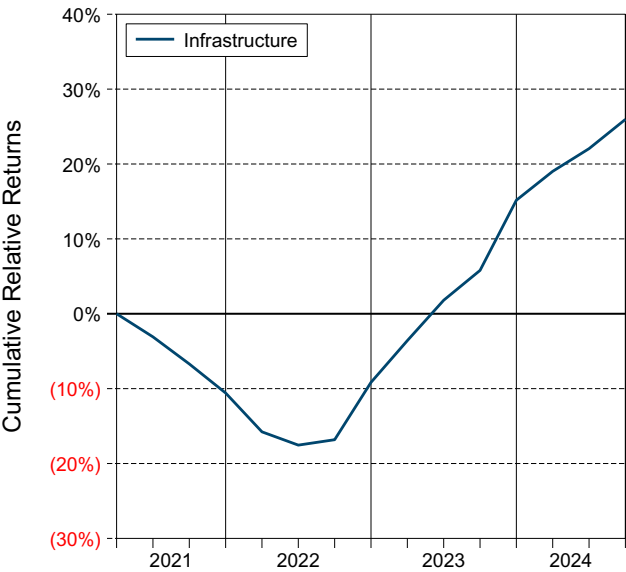
Beginning Market Value	\$54,548,246
Net New Investment	\$-625,911
Investment Gains/(Losses)	\$1,705,760
Ending Market Value	\$55,628,095



Relative Returns vs
NCREIF NFI-ODCE Eq Wt Net



Cumulative Returns vs
NCREIF NFI-ODCE Eq Wt Net



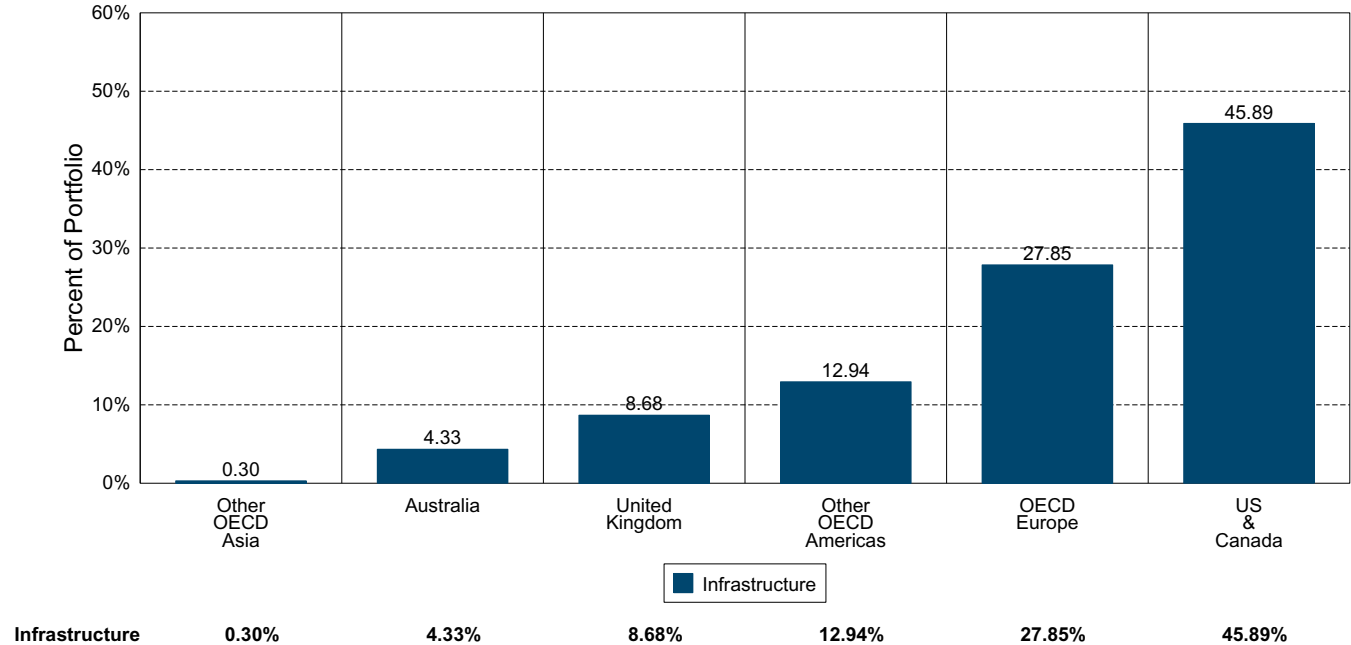
Infrastructure

Diversification Analysis as of September 30, 2024

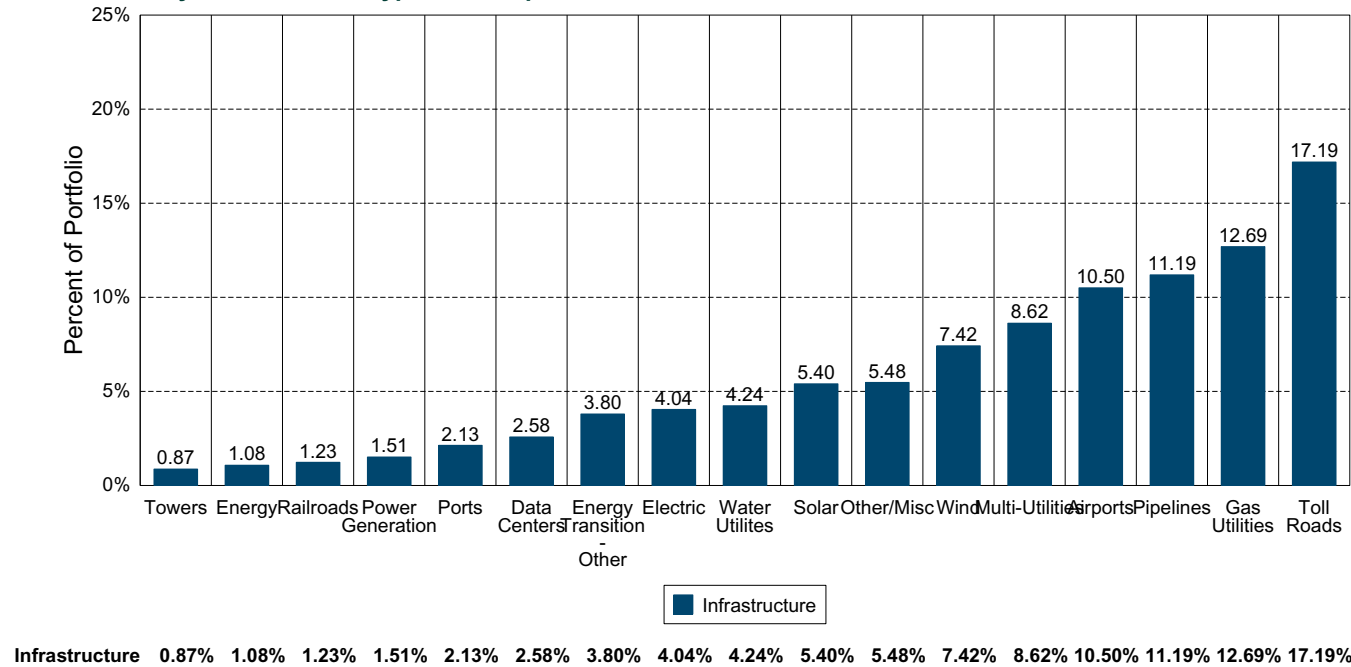
Diversification Analysis

The following charts provide information on the diversification of the portfolio with regards to both Geographic Region and Infrastructure Type. Similar information is provided on the relevant market index for comparison.

Diversification by Geographic Region as of September 30, 2024



Diversification by Infrastructure Type as of September 30, 2024



IFM Global Infrastructure Period Ended September 30, 2024

Investment Philosophy

IFM Investors believes a professionally managed portfolio of infrastructure assets can provide long-term institutional investors with significant benefits: diversification, earnings stability, participation in economic growth, protection from inflation and portfolio risk management. Infrastructure assets also allow investors to match their long-term liabilities with long-term investments.

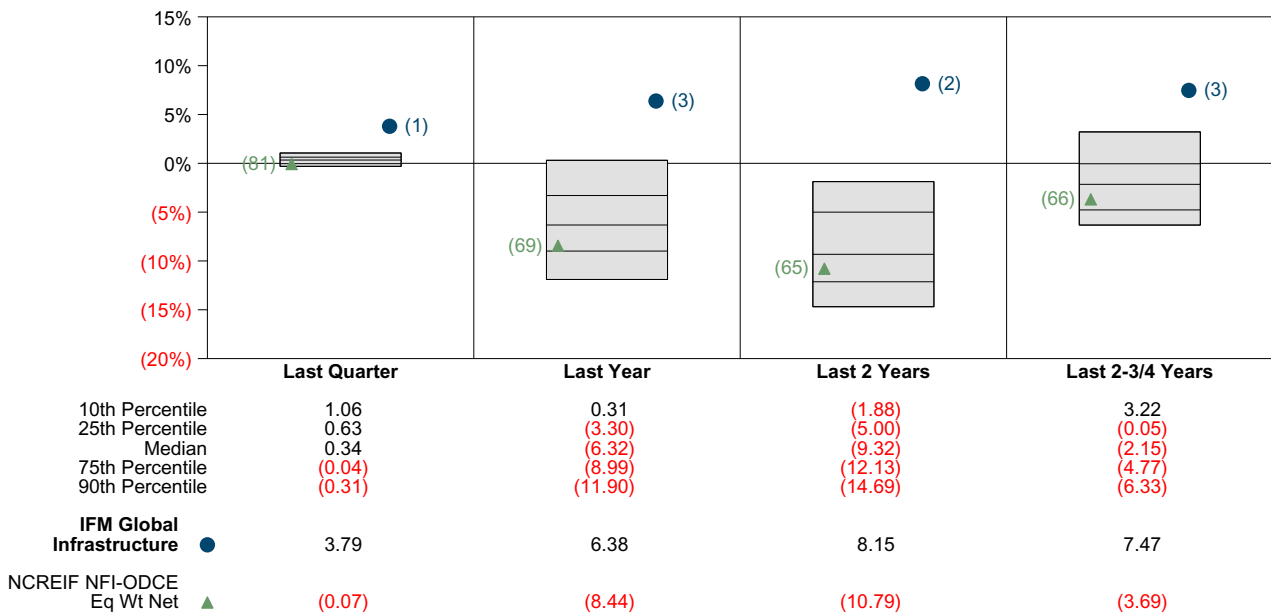
Quarterly Summary and Highlights

- IFM Global Infrastructure's portfolio posted a 3.79% return for the quarter placing it in the 1 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 3 percentile for the last year.
- IFM Global Infrastructure's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 3.86% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 14.82%.

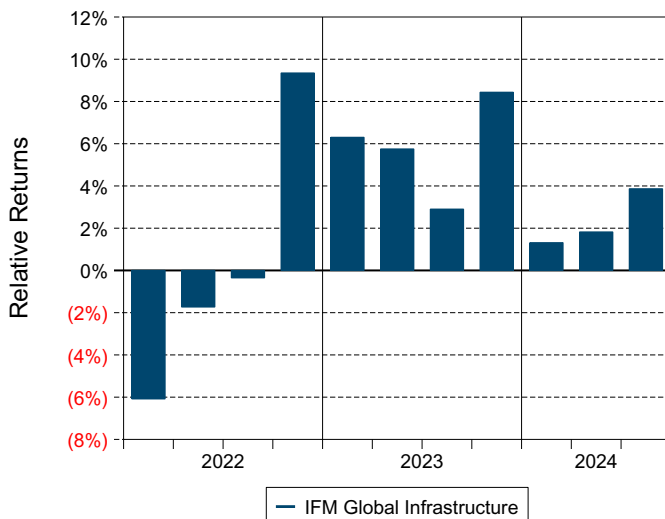
Quarterly Asset Growth

Beginning Market Value	\$26,828,224
Net New Investment	\$0
Investment Gains/(Losses)	\$1,017,686
Ending Market Value	\$27,845,910

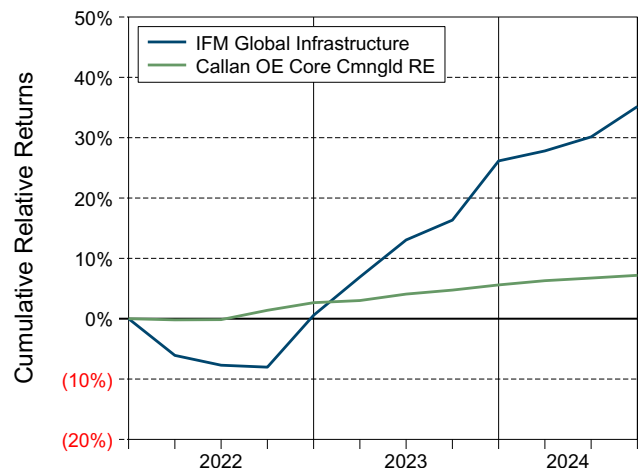
Performance vs Callan Open End Core Cmmingled Real Est (Net)



Relative Returns vs NCREIF NFI-ODCE Eq Wt Net



Cumulative Returns vs NCREIF NFI-ODCE Eq Wt Net



JP Morgan Infrastructure Period Ended September 30, 2024

Investment Philosophy

The JPMorgan Infrastructure Investments Fund ("IIF") looks to add value through its ability to build upon existing investments and de-risk future investments without the constraint of multiple fund vintage conflicts. In addition, as an open-end fund, IIF focuses on driving sustained operational improvements and efficiencies as well as long-term value. Short-term improvements and exit timing largely dependent upon market conditions, are not priorities.

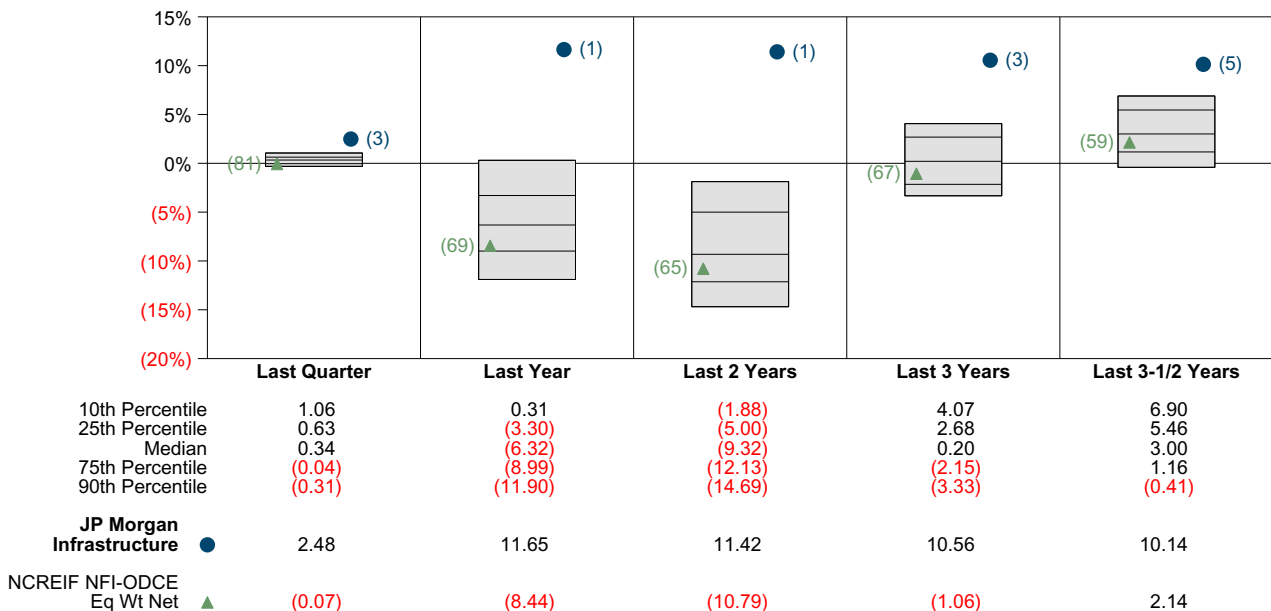
Quarterly Summary and Highlights

- JP Morgan Infrastructure's portfolio posted a 2.48% return for the quarter placing it in the 3 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 1 percentile for the last year.
- JP Morgan Infrastructure's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 2.55% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 20.09%.

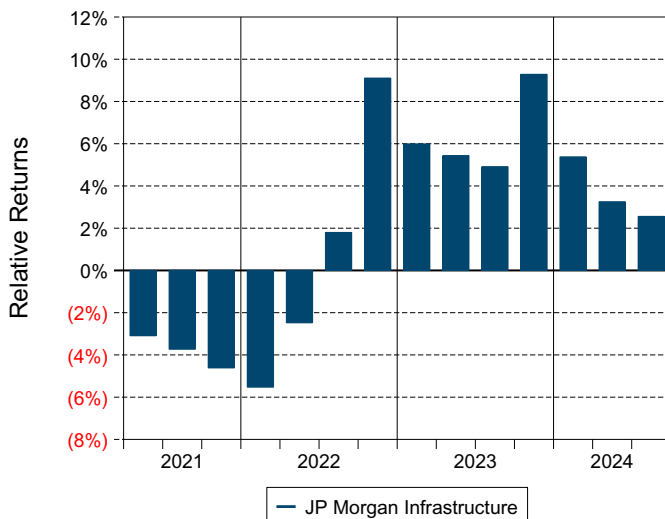
Quarterly Asset Growth

Beginning Market Value	\$27,720,021
Net New Investment	\$-625,911
Investment Gains/(Losses)	\$688,075
Ending Market Value	\$27,782,185

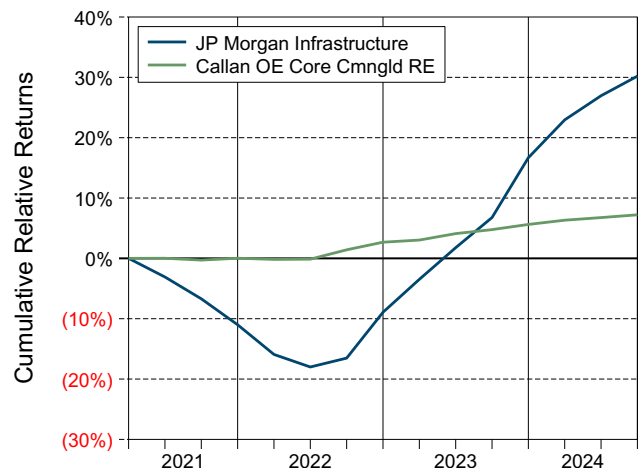
Performance vs Callan Open End Core Cmmingled Real Est (Net)



Relative Returns vs NCREIF NFI-ODCE Eq Wt Net



Cumulative Returns vs NCREIF NFI-ODCE Eq Wt Net



Real Estate Period Ended September 30, 2024

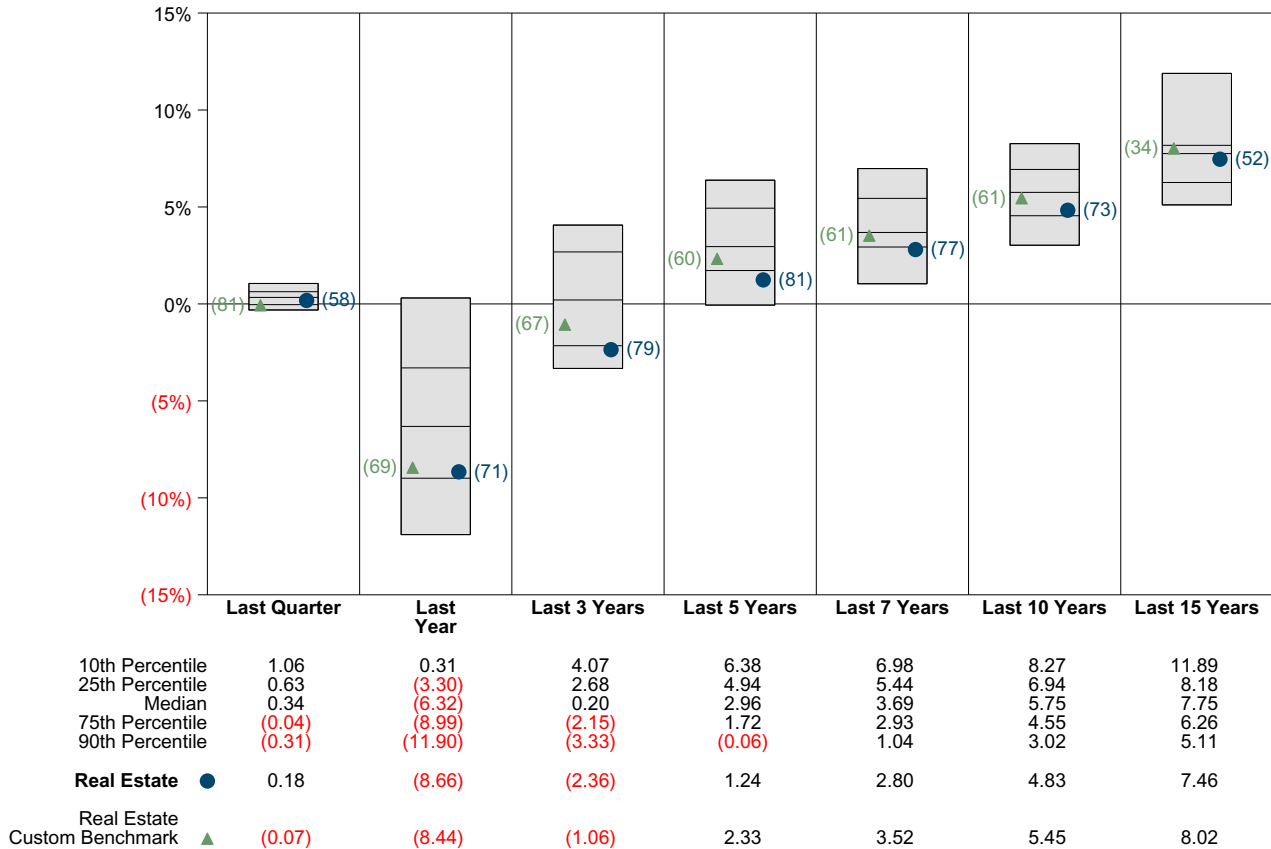
Quarterly Summary and Highlights

- Real Estate's portfolio posted a 0.18% return for the quarter placing it in the 58 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 71 percentile for the last year.
- Real Estate's portfolio outperformed the Real Estate Custom Benchmark by 0.25% for the quarter and underperformed the Real Estate Custom Benchmark for the year by 0.22%.

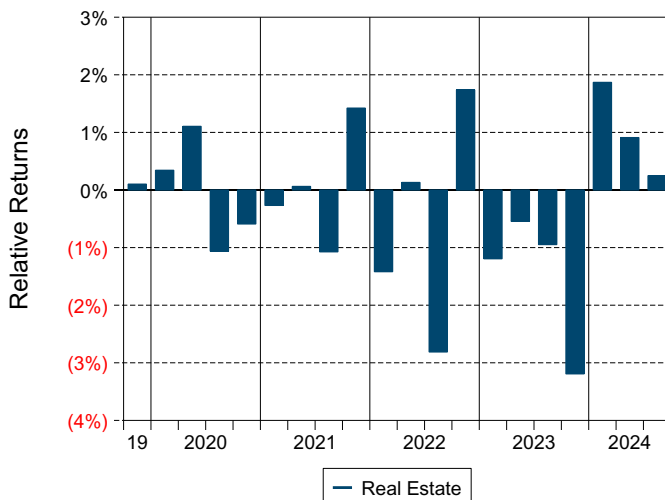
Quarterly Asset Growth

Beginning Market Value	\$70,126,185
Net New Investment	\$-164,683
Investment Gains/(Losses)	\$279,597
Ending Market Value	\$70,241,100

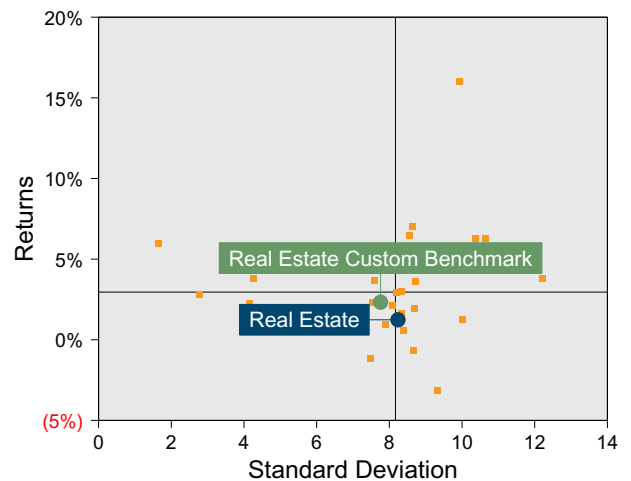
Performance vs Callan Open End Core Cmmingled Real Est (Net)



Relative Returns vs Real Estate Custom Benchmark



Callan Open End Core Cmmingled Real Est (Net) Annualized Five Year Risk vs Return

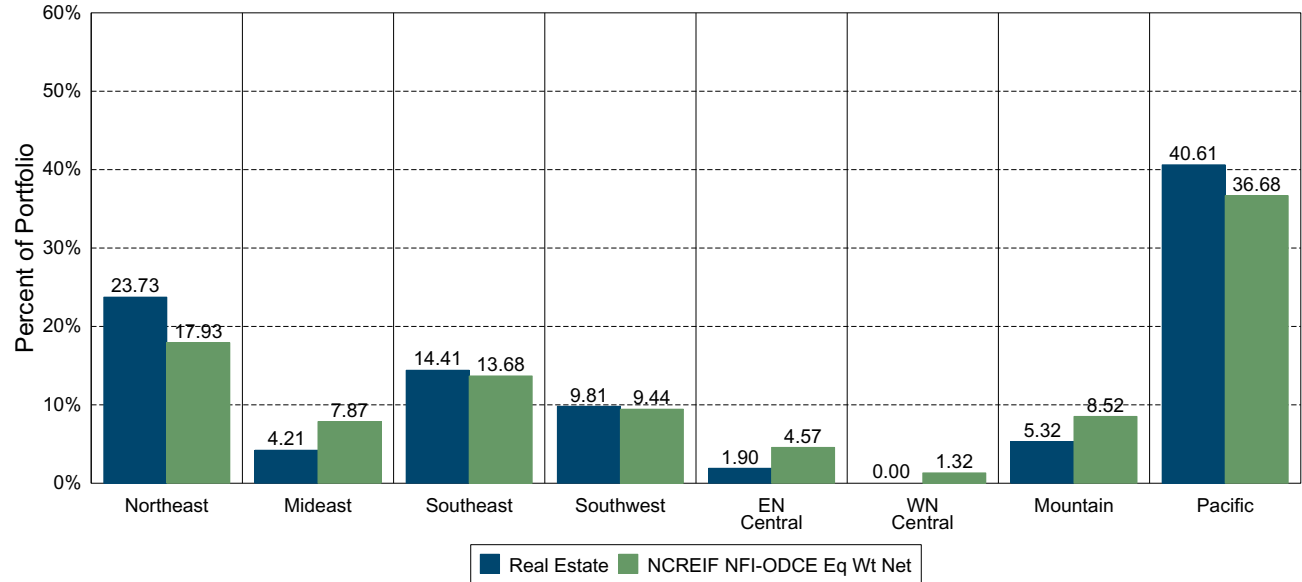


Real Estate
Diversification Analysis as of September 30, 2024

Diversification Analysis

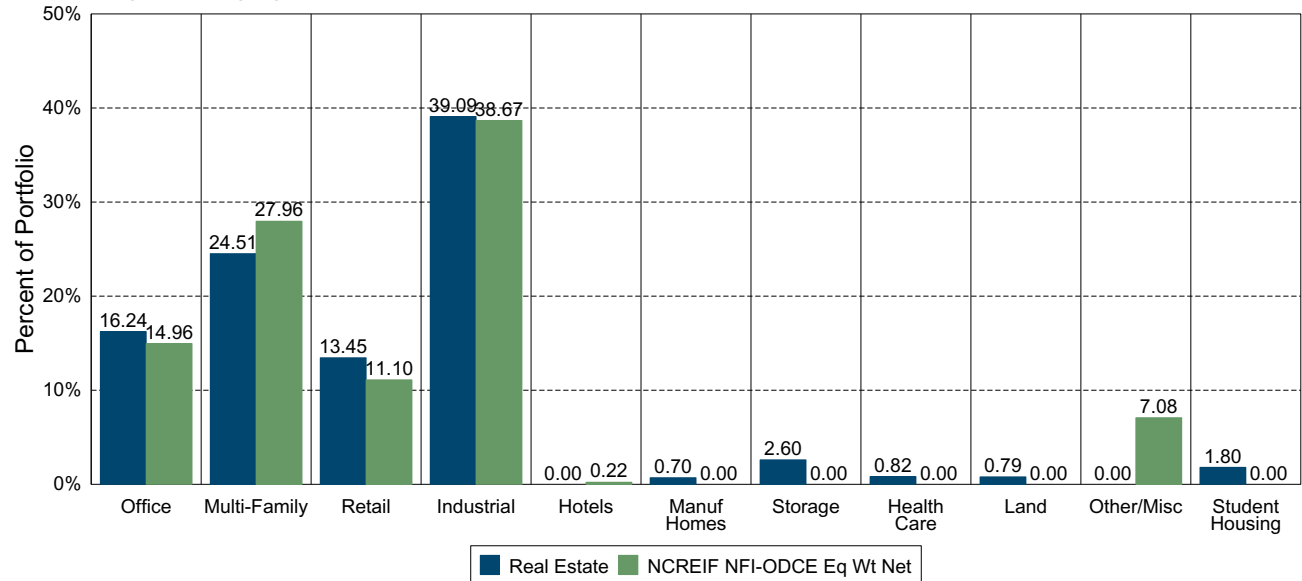
The following charts provide information on the diversification of the portfolio with regards to both Geographic Region and Property Type. Similar information is provided on the relevant market index for comparison.

Diversification by Geographic Region as of September 30, 2024



Real Estate	23.73%	4.21%	14.41%	9.81%	1.90%	0.00%	5.32%	40.61%
NCREIF NFI-ODCE Eq Wt Net	17.93%	7.87%	13.68%	9.44%	4.57%	1.32%	8.52%	36.68%

Diversification by Property Type as of September 30, 2024



Real Estate	16.24%	24.51%	13.45%	39.09%	0.00%	0.70%	2.60%	0.82%	0.79%	0.00%	1.80%
NCREIF NFI-ODCE Eq Wt Net	14.96%	27.96%	11.10%	38.67%	0.22%	0.00%	0.00%	0.00%	0.00%	7.08%	0.00%

RREEF Private Period Ended September 30, 2024

Investment Philosophy

RREEF America II acquires 100 percent equity interests in small- to medium-sized (\$10 million to \$70 million) apartment, industrial, retail and office properties in targeted metropolitan areas within the continental United States. The fund capitalizes on RREEF's national research capabilities and market presence to identify superior investment opportunities in major metropolitan areas across the United States.

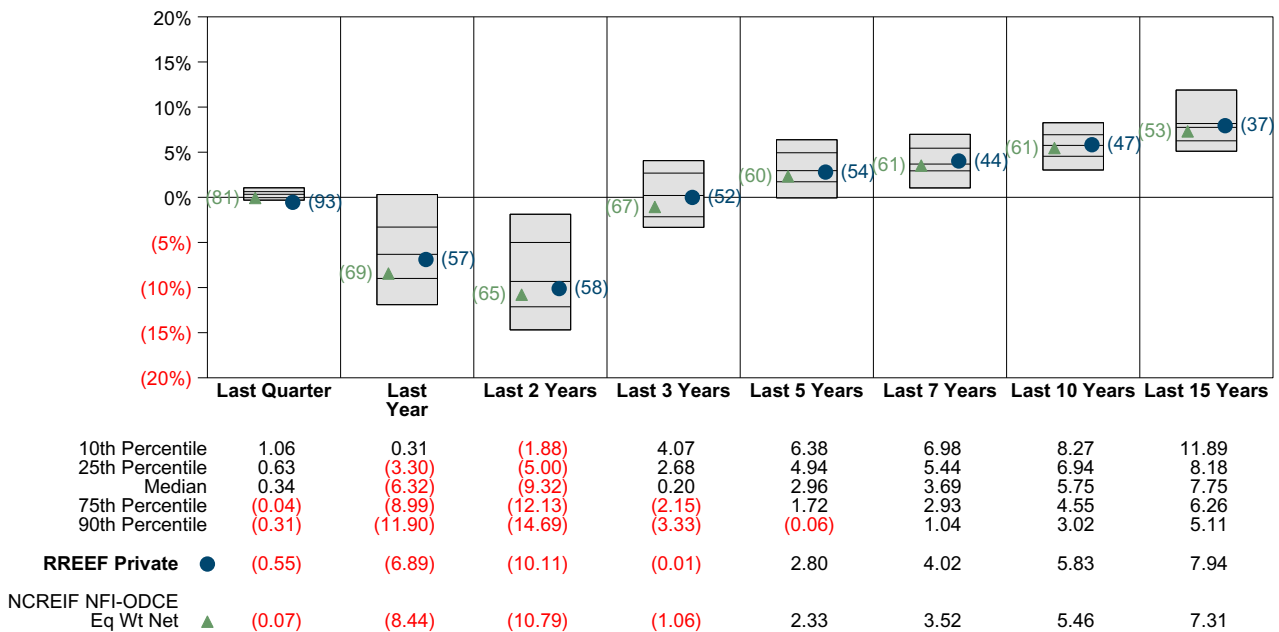
Quarterly Summary and Highlights

- RREEF Private's portfolio posted a (0.55)% return for the quarter placing it in the 93 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 57 percentile for the last year.
- RREEF Private's portfolio underperformed the NCREIF NFI-ODCE Eq Wt Net by 0.48% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 1.55%.

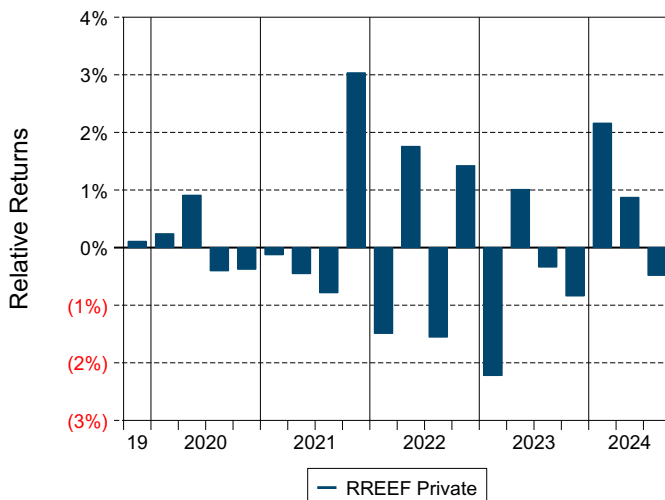
Quarterly Asset Growth

Beginning Market Value	\$37,294,601
Net New Investment	\$-88,462
Investment Gains/(Losses)	\$-117,159
Ending Market Value	\$37,088,981

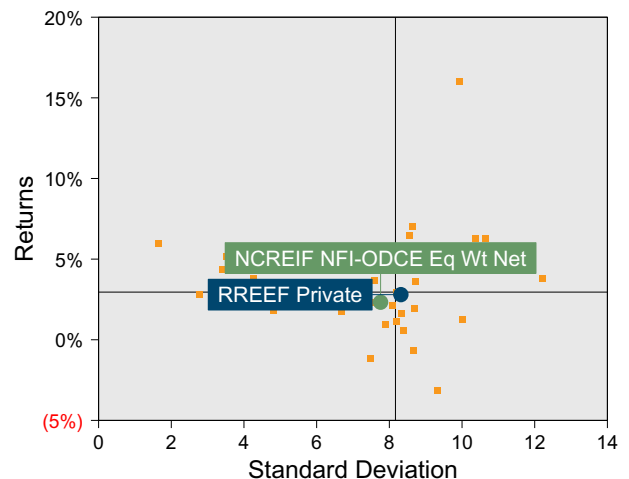
Performance vs Callan Open End Core Cmmingled Real Est (Net)



Relative Returns vs NCREIF NFI-ODCE Eq Wt Net



Callan Open End Core Cmmingled Real Est (Net) Annualized Five Year Risk vs Return



Barings Core Property Fund Period Ended September 30, 2024

Investment Philosophy

Barings believes that the investment strategy for the Core Property Fund is unique with the goal of achieving returns in excess of the benchmark index, the NFI-ODCE Index, with a level of risk associated with a core fund. The construct of the Fund relies heavily on input from Barings Research, which provided the fundamentals for the investment strategy. Strategic targets and fund exposure which differentiate the Fund from its competitors with respect to both its geographic and property type weightings, and we believe will result in performance in excess of industry benchmarks over the long-term.

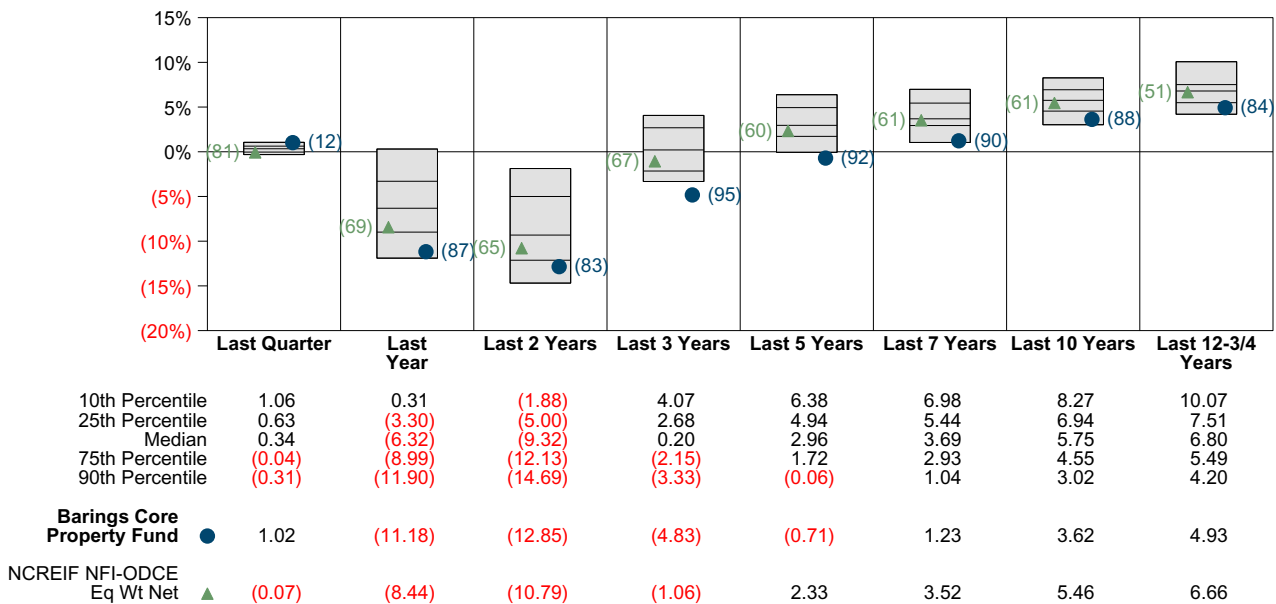
Quarterly Summary and Highlights

- Barings Core Property Fund's portfolio posted a 1.02% return for the quarter placing it in the 12 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 87 percentile for the last year.
- Barings Core Property Fund's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 1.09% for the quarter and underperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 2.74%.

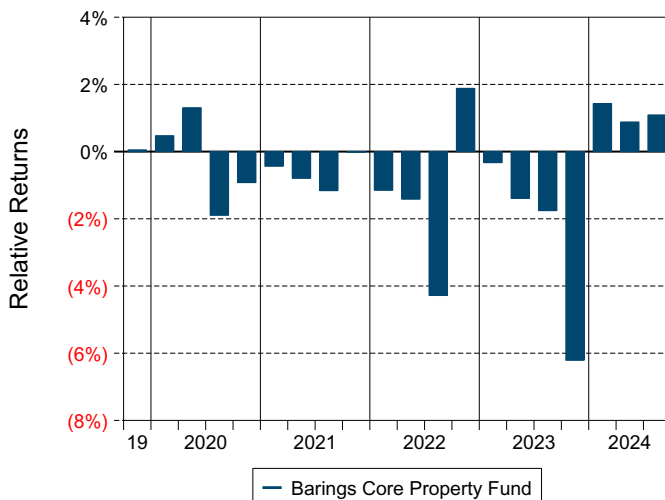
Quarterly Asset Growth

Beginning Market Value	\$31,484,584
Net New Investment	\$-65,916
Investment Gains/(Losses)	\$386,451
Ending Market Value	\$31,805,119

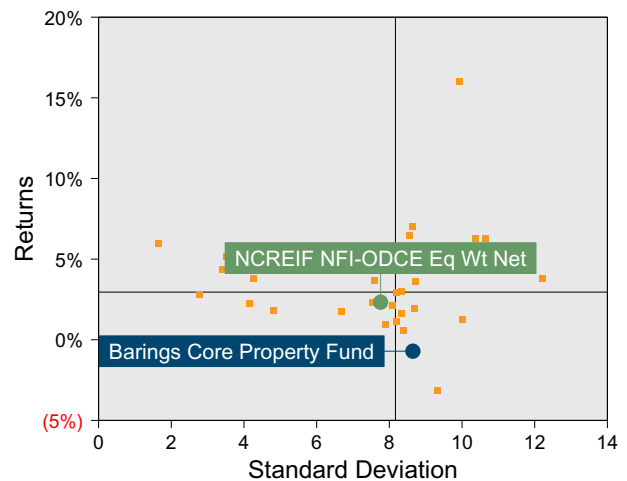
Performance vs Callan Open End Core Cmmingled Real Est (Net)



Relative Returns vs NCREIF NFI-ODCE Eq Wt Net



Callan Open End Core Cmmingled Real Est (Net) Annualized Five Year Risk vs Return



U.S. EQUITIES

U.S. market reaches record high after spike in volatility

- The U.S. equity market had a disappointing start to 3Q24 as the S&P 500 Index dropped in July.
- But the market rallied in the last months of 3Q to end the quarter at a record high.
- All sectors within the S&P 500 posted positive returns over the quarter except for the Energy sector. As a result of the Fed's rate cut decision, the bond proxy sectors (Real Estate and Utilities) performed the best.
- During 3Q, value outperformed growth across the market cap spectrum. Small cap stocks outperformed large cap stocks.
- Narrow leadership continues to be an issue for U.S. stocks. YTD, the "Magnificent Seven" stock returns accounted for 45% of the returns of the S&P 500 Index.

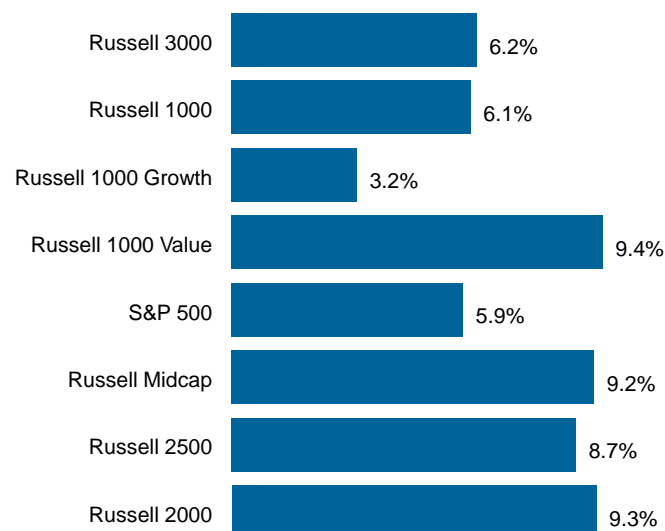
Top performers have broadened out

- The "Magnificent Seven" stocks experienced increased volatility and mixed results in 3Q. Four of these stocks underperformed the S&P 500 Index.
- Better earnings growth expectations for the market relative to the "Magnificent Seven" could result in broader market leadership.
- Although the long-term trend may have reversed in the last quarter, a large percentage of S&P 500 Index returns since 2021 are attributable to the "Magnificent Seven."

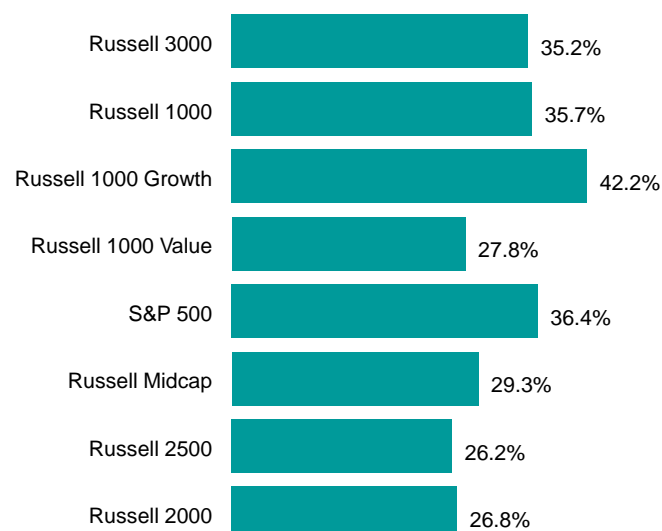
Small cap valuations

- Small cap relative valuations are historically low across numerous forward and trailing valuation multiples.
- Small cap continues to trade at large discounts relative to large cap.
- This may be indicative of an attractive entry point for increased allocation.

U.S. Equity: Quarterly Returns

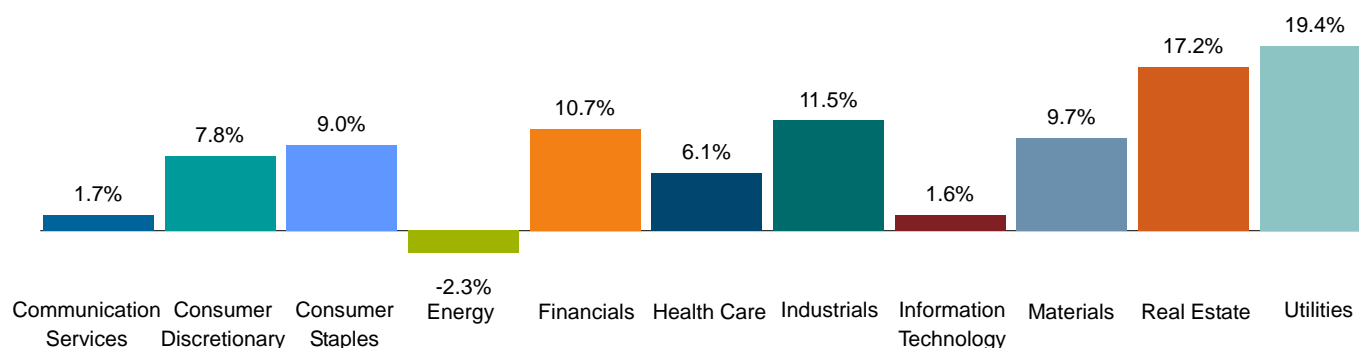


U.S. Equity: One-Year Returns



Sources: FTSE Russell, S&P Dow Jones Indices

S&P Sector Returns, Quarter Ended 9/30/24



Source: S&P Dow Jones Indices

GLOBAL EQUITIES

Global ex-U.S. markets outpace U.S. as technology lags

- Global equity markets rose while central banks began easing monetary policy and cutting interest rates.
- Market gains broadened to include more value stocks and previously underperforming sectors.
- Global ex-U.S. markets outpaced U.S. markets as the technology sector, a large portion of the U.S. market, faced pressure from AI spending scrutiny.
- Emerging markets outperformed developed markets with Asia being the strongest region within emerging markets.

Emerging markets

- China led a sharp rally higher in emerging markets after the Chinese government announced extensive stimulus measures aimed at tackling weakening economic activity, deflation, and its deteriorating property market.

Growth vs. value

- Generally, value-oriented sectors led markets higher as the technology sector hindered growth concerns. One exception was China, as stimulus announcements boosted beaten-down Chinese tech companies.

U.S. dollar strength

- The U.S. Dollar Index (DXY), declined over 3Q amid a much-anticipated rate cut by the U.S. Federal Reserve.

Quality growth managers struggle

- While outperforming in 2022, global quality growth managers have struggled since 2023, as high-growth names, often viewed as low-quality, have driven much of the market.

High growth rewarded last 18 months

- While high-growth managers were punished in 2022, they performed exceptionally well in 2023 and 2024.
- Still, on a three-year basis, quality growth managers have tended to outperform high-growth managers but still struggle against the ACWI index.

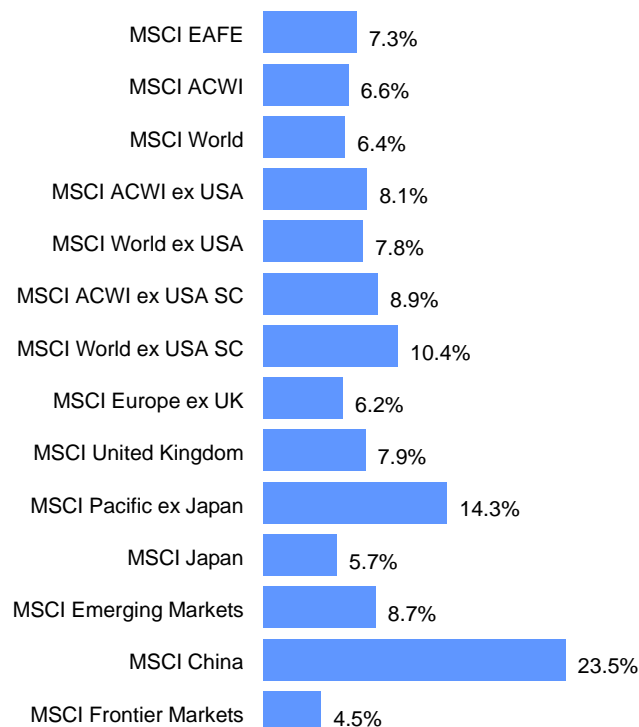
China's stimulus: what and why

- On Sept. 24, 2024, China announced a broad economic stimulus package. This is likely due to declining consumer sentiment and investor pressure.

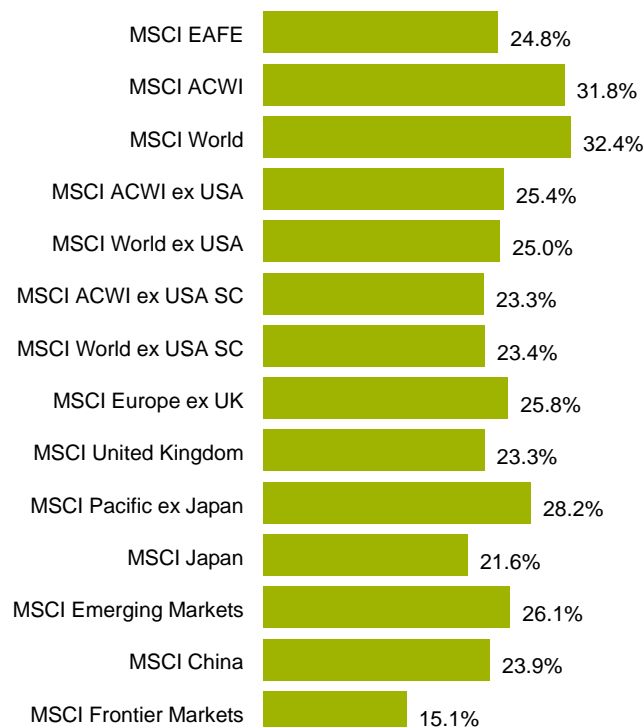
Results

- Stock markets initially rallied between 10%-30%, moving into YTD gain territory. Valuations are still at 10-year lows.
- China has the worst pass-through from GDP growth to earnings and investor returns since 2010. While the stimulus may assist with GDP growth, it may not correlate to better stock performance.

Global Equity: Quarterly Returns



Global Equity: One-Year Returns



Source: MSCI

U.S. FIXED INCOME

Rate cut spurs market rally

- The Fed lowered rates for the first time since 2020, reducing its overnight target by 50 bps; Fed “dot plot” indicates two more cuts by year-end.
- U.S. Treasuries fell across the curve; 10-year Treasury yield declined to 3.81% from 4.36% at the beginning of the quarter.
- The yield curve took a step toward normalization with the 2s/10s ending positive, though rates at the front-end remain elevated vs. intermediate- and long-term.

Performance and drivers

- The Bloomberg US Aggregate Index gained 5.2%, the second-best quarter in nearly 30 years, led by the rally in rates.
- Investment grade corporates and all securitized sectors outperformed U.S. Treasuries on a duration-adjusted basis.
- High yield corporate excess returns (+1.7%) outpaced investment grade corporates excess returns (+0.8%).

Valuations

- Despite significant widening in late July, both IG and HY spreads ended tighter over the quarter.
- HY defaults declined to 1.8%, while bank loans rose to 3.1%, widening the gap between them to the highest since 2014.
- New issuance continued to be strong, adding \$424 billion in IG and \$78 billion in HY debt.

Munis posted gains but underperformed U.S. Treasuries

- Bloomberg Municipal Bond Index (+2.7%) vs Bloomberg US Treasury Index (+4.7%)

AAA-rated muni yield curve normalized

- 2-year and 10-year AAA rates fell by 77 bps and 23 bps, respectively; spread now +24 bps
- Maximum inversion of -50 bps was April 2024
- Followed path of U.S. Treasury yield curve, which also normalized during the quarter (2-year vs 10-year)

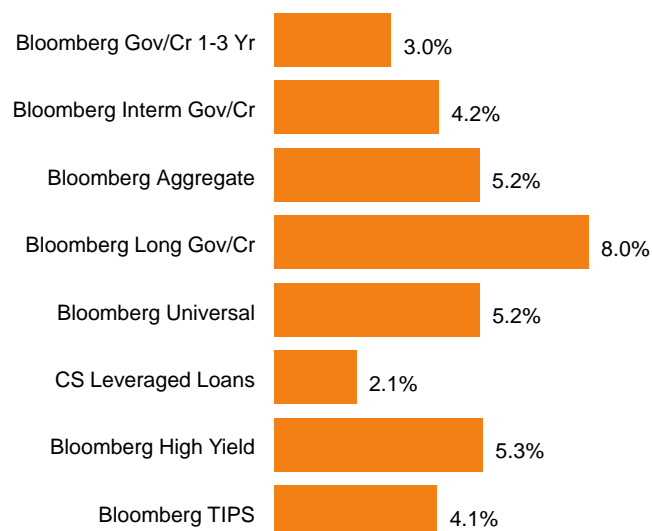
Quality was not a major differentiator in 3Q

- AAA: 2.8%
- AA: 2.7%
- A: 2.7%
- BBB: 2.9%

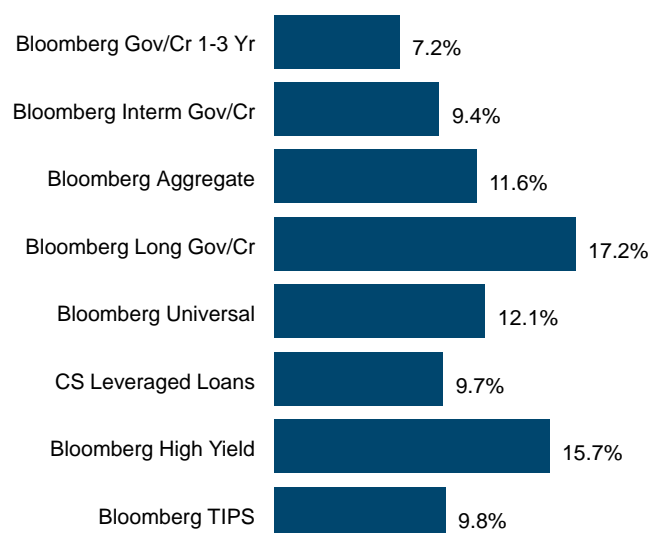
Muni valuations vs. U.S. Treasuries remain rich

- 10-year AAA Muni/10-year U.S. Treasury yield ratio rich relative to 10-year median (69% now vs. 85% historical)
- Need for increased infrastructure spending could benefit municipal bond issuance in years to come

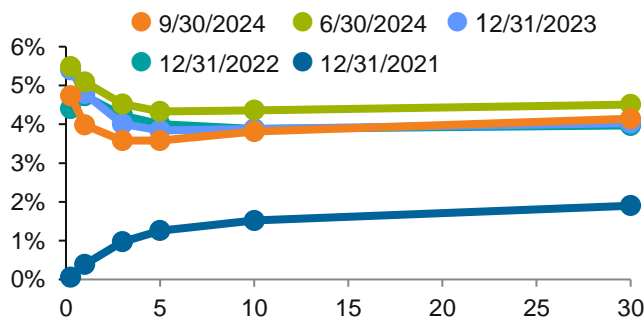
U.S. Fixed Income: Quarterly Returns



U.S. Fixed Income: One-Year Returns



U.S. Treasury Yield Curves



Sources: Bloomberg, Credit Suisse

U.S. FIXED INCOME (continued)**Fed makes first cut, and markets anticipate more**

- The Fed cut rates in September with a 50 bps decrease, citing a slowdown in job gains, higher unemployment, and inflation nearing its target of 2%. The move marked the first reduction since March 2020.
- Fed Funds futures now imply three additional rate cuts by year end and seven more over the coming year.
- Yields fell across the curve by no less than 37 bps, and the spread between 2-year and 10-year rates became positive for the first time since July 5, 2022, ending the quarter at +15 bps. However, the front end remains well above intermediate- and long-term rates.

Corporate new debt issuance remains robust

- Investment-grade corporate issuers continued the surge of new debt, issuing \$424 billion in 3Q, bringing the total YTD to more than \$1.3 trillion, already more than 7 of the last 10 years. At the current pace, new issuance will surpass \$1.7 trillion by year-end, the second-highest total on record.
- High yield new issuance was also robust, with approximately \$78 billion issued over the quarter. This brings the total issuance YTD to nearly \$250 billion, more than each of the last two calendar years.
- Concerning labor reports in late July initially led to a pullback in the market.
- But spreads narrowed once again with both IG and HY ending the quarter tighter than they began.

GLOBAL FIXED INCOME**Macro environment**

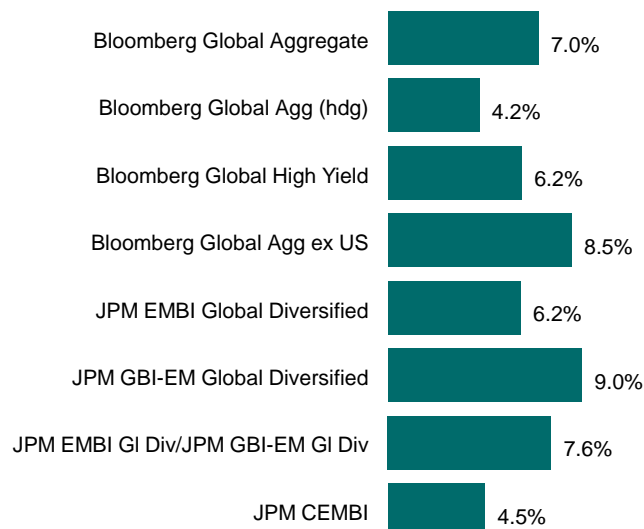
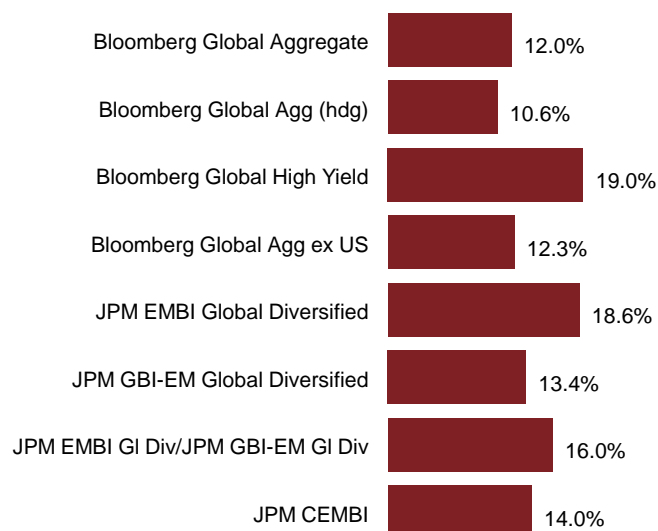
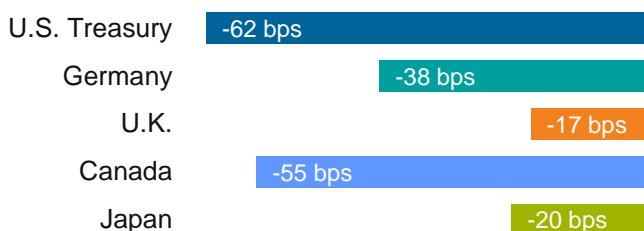
- Developed market rates declined as growth and inflation expectations moved lower.
- Several central banks cut rates over the quarter while the Bank of Japan unexpectedly raised its target to 0.25%, its highest rate since 2008.

U.S. dollar weakens

- The U.S. dollar weakened relative to major currencies, reversing the trend from the first half of the year and enhancing returns for unhedged investors.
- Within the U.S. Dollar Index (DXY), Japanese yen saw the largest relative gain, rising 12% vs. the U.S. dollar.

Emerging market debt posts strong quarter

- EM central banks broadly continued their easing policies, though Brazil raised its rate and signaled future hikes.
- The rally in EM currencies enhanced returns for EM debt, with the JPM GBI-EM Global Diversified Index gaining 9.0%.

Global Fixed Income: Quarterly Returns**Global Fixed Income: One-Year Returns****Change in 10-Year Global Government Bond Yields****2Q24 to 3Q24**

Sources: Bloomberg, JP Morgan

Equity Market Indicators

The market indicators included in this report are regarded as measures of equity or fixed income performance results. The returns shown reflect both income and capital appreciation.

Russell 2000 Growth Index Measures the performance of the small-cap growth segment of the US equity universe. It includes those Russell 2000 companies with relatively higher price-to-book ratios, higher I/B/E/S forecast medium term (2 year) growth and higher sales per share historical growth (5 years). The Russell 2000 Growth Index is constructed to provide a comprehensive and unbiased barometer for the small-cap growth segment. The index is completely reconstituted annually to ensure new and growing equities are included and that the represented companies continue to reflect growth characteristics.

Russell 2000 Value Index Measures the performance of the small-cap value segment of the US equity universe. It includes those Russell 2000 companies with relatively lower price-to-book ratios, lower I/B/E/S forecast medium term (2 year) growth and lower sales per share historical growth (5 years). The Russell 2000 Value Index is constructed to provide a comprehensive and unbiased barometer for the small-cap value segment. The index is completely reconstituted annually to ensure new and growing equities are included and that the represented companies continue to reflect value characteristics.

Russell 3000 Index Measures the performance of the largest 3,000 US companies representing approximately 96% of the investable US equity market, as of the most recent reconstitution. The Russell 3000 Index is constructed to provide a comprehensive, unbiased and stable barometer of the broad market and is completely reconstituted annually to ensure new and growing equities are included.

Russell MidCap Growth Idx Measures the performance of the mid-cap growth segment of the US equity universe. It includes those Russell Midcap Index companies with relatively higher price-to-book ratios, higher I/B/E/S forecast medium term (2 year) growth and higher sales per share historical growth (5 years). The Russell Midcap Growth Index is constructed to provide a comprehensive and unbiased barometer of the mid-cap growth market. The index is completely reconstituted annually to ensure larger stocks do not distort the performance and characteristics of the true mid-cap growth market.

Russell Midcap Value Index Measures the performance of the mid-cap value segment of the US equity universe. It includes those Russell Midcap Index companies with relatively lower price-to-book ratios, lower I/B/E/S forecast medium term (2 year) growth and lower sales per share historical growth (5 years). The Russell Midcap Value Index is constructed to provide a comprehensive and unbiased barometer of the mid-cap value market. The index is completely reconstituted annually to ensure larger stocks do not distort the performance and characteristics of the true mid-cap value market.

S&P 500 Index Measures performance of top 500 companies in leading industries of U.S. economy. The index covers approximately 80% of available market capitalization.

Fixed Income Market Indicators

Bloomberg Aggregate Represents securities that are SEC-registered, taxable, and dollar denominated. The index covers the U.S. investment grade fixed rate bond market, with index components for government and corporate securities, mortgage pass-through securities, and asset-backed securities.

International Equity Market Indicators

MSCI ACWI xUS (Gross) Is a free float-adjusted market capitalization weighted index that is designed to measure the equity market performance of developed and emerging markets, excluding the US.

MSCI ACWI xUS (Net) Is a free float-adjusted market capitalization weighted index that is designed to measure the equity market performance of developed and emerging markets, excluding the US.

MSCI EAFE (Net) Is composed of approximately 1000 equity securities representing the stock exchanges of Europe, Australia, New Zealand and the Far East. The index is capitalization-weighted and is expressed in terms of U.S. dollars.

Real Estate Market Indicators

NCREIF NFI-ODCE Equal Weight Net Is an equally-weighted, net of fee, time-weighted return index with an inception date of December 31, 1977. Equally-weighting the funds shows what the results would be if all funds were treated equally, regardless of size. Open-end Funds are generally defined as infinite-life vehicles consisting of multiple investors who have the ability to enter or exit the fund on a periodic basis, subject to contribution and/or redemption requests, thereby providing a degree of potential investment liquidity. The term Diversified Core Equity style typically reflects lower risk investment strategies utilizing low leverage and generally represented by equity ownership positions in stable U.S. operating properties.

Callan Databases

In order to provide comparative investment results for use in evaluating a fund's performance, Callan gathers rate of return data from investment managers. These data are then grouped by type of assets managed and by the type of investment manager. Except for mutual funds, the results are for tax-exempt fund assets. The databases, excluding mutual funds, represent investment managers who handle over 80% of all tax-exempt fund assets.

Equity Funds

Equity funds concentrate their investments in common stocks and convertible securities. The funds included maintain well-diversified portfolios.

Core Equity - Mutual funds whose portfolio holdings and characteristics are similar to that of the broader market as represented by the Standard & Poor's 500 Index, with the objective of adding value over and above the index, typically from sector or issue selection. The core portfolio exhibits similar risk characteristics to the broad market as measured by low residual risk with Beta and R-Squared close to 1.00.

International Emerging Markets Equity - The International Emerging Market Equity Database consists of all separate account international equity products that concentrate on newly emerging second and third world countries in the regions of the Far East, Africa, Europe, and Central and South America.

Non-U.S. Equity A broad array of active managers who employ various strategies to invest assets in a well-diversified portfolio of non-U.S. equity securities. This group consists of all Core, Core Plus, Growth, and Value international products, as well as products using various mixtures of these strategies. Region-specific, index, emerging market, or small cap products are excluded.

Non-U.S. Equity Style Mutual Funds - Mutual funds that invest their assets only in non-U.S. equity securities but exclude regional and index funds.

Small Capitalization (Growth) - Mutual funds that invest in small capitalization companies that are expected to have above average prospects for long-term growth in earnings and profitability. Future growth prospects take precedence over valuation levels in the stock selection process. Invests in companies with P/E ratios, Price-to-Book values, and Growth-in-Earnings values above the broader market as well as the small capitalization market segment. The companies typically have zero dividends or dividend yields below the broader market. The securities exhibit greater volatility than the broader market as well as the small capitalization market segment as measured by the risk statistics beta and standard deviation.

Small Capitalization (Value) - Mutual funds that invest in small capitalization companies that are believed to be currently undervalued in the general market. Valuation issues take precedence over near-term earnings prospects in the stock selection process. The companies are expected to have a near-term earnings rebound and eventual realization of expected value. Invests in companies with P/E ratios, Return-on-Equity values, and Price-to-Book values below the broader market as well as the small capitalization market segment. The companies typically have dividend yields in the high range for the small capitalization market. Invests in securities with risk/reward profiles in the lower risk range of the small capitalization market.

Fixed Income Funds

Fixed Income funds concentrate their investments in bonds, preferred stocks, and money market securities. The funds included maintain well-diversified portfolios.

Core Bond - Mutual Funds that construct portfolios to approximate the investment results of the Bloomberg Barclays Capital Government/Credit Bond Index or the Bloomberg Barclays Capital Aggregate Bond Index with a modest amount of variability in duration around the index. The objective is to achieve value added from sector and/or issue selection.

Core Bond - Managers who construct portfolios to approximate the investment results of the Bloomberg Barclays Capital Government/Credit Bond Index or the Bloomberg Barclays Capital Aggregate Bond Index with a modest amount of variability in duration around the index. The objective is to achieve value added from sector and/or issue selection.

Core Plus Bond - Active managers whose objective is to add value by tactically allocating significant portions of their portfolios among non-benchmark sectors (e.g. high yield corporate, non-US\$ bonds, etc.) while maintaining majority exposure similar to the broad market.

Real Estate Funds

Real estate funds consist of open or closed-end commingled funds. The returns are net of fees and represent the overall performance of commingled institutional capital invested in real estate properties.

Real Estate Open-End Commingled Funds - The Open-End Funds Database consists of all open-end commingled real estate funds.

Other Funds

Public - Total - consists of return and asset allocation information for public pension funds at the city, county and state level. The database is made up of Callan clients and non-clients.

List of Callan's Investment Manager Clients

Confidential – For Callan Client Use Only

Callan takes its fiduciary and disclosure responsibilities to clients very seriously. We recognize that there are numerous potential conflicts of interest encountered in the investment consulting industry, and that it is our responsibility to manage those conflicts effectively and in the best interest of our clients. At Callan, we employ a robust process to identify, manage, monitor, and disclose potential conflicts on an ongoing basis.

The list below is an important component of our conflicts management and disclosure process. It identifies those investment managers that pay Callan fees for educational, consulting, software, database, or reporting products and services. We update the list quarterly because we believe that our fund sponsor clients should know the investment managers that do business with Callan, particularly those investment manager clients that the fund sponsor clients may be using or considering using. Please note that if an investment manager receives a product or service on a complimentary basis (e.g., attending an educational event), they are not included in the list below. Callan is committed to ensuring that we do not consider an investment manager's business relationship with Callan, or lack thereof, in performing evaluations for or making suggestions or recommendations to its other clients. Please refer to Callan's ADV Part 2A for a more detailed description of the services and products that Callan makes available to investment manager clients through our Institutional Consulting Group, Independent Adviser Group, and Fund Sponsor Consulting Group. Due to the complex corporate and organizational ownership structures of many investment management firms, parent and affiliate firm relationships are not indicated on our list.

Fund sponsor clients may request a copy of the most currently available list at any time. Fund sponsor clients may also request specific information regarding the fees paid to Callan by particular fund manager clients. Per company policy, information requests regarding fees are handled exclusively by Callan's Compliance department.

Manager Name

abrdn Investments
Acadian Asset Management LLC
Adams Street Partners, LLC
Aegon Asset Management
AllianceBernstein
Allspring Global Investments, LLC
Altrinsic Global Advisors, LLC
American Century Investments
Amundi US, Inc.
Antares Capital LP
Apollo Global Management, Inc.
AQR Capital Management
Ares Management LLC
ARGA Investment Management, LP
Ariel Investments, LLC
Aristotle Capital Management, LLC
Atlanta Capital Management Co., LLC
Audax Private Debt

Manager Name

AXA Investment Managers
Baillie Gifford International, LLC
Baird Advisors
Barings LLC
Baron Capital Management, Inc.
Barrow, Hanley, Mewhinney & Strauss, LLC
BentallGreenOak
Beutel, Goodman & Company Ltd.
BlackRock
Blackstone Group (The)
Blue Owl Capital, Inc.
BNY Mellon Asset Management
Boston Partners
Brandes Investment Partners, L.P.
Brandywine Global Investment Management, LLC
Brookfield Asset Management Inc.
Brown Brothers Harriman & Company
Brown Investment Advisory & Trust Company

Manager Name
Capital Group
CastleArk Management, LLC
Cercano Management LLC
CIBC Asset Management
CIM Group, LP
ClearBridge Investments, LLC
Cohen & Steers Capital Management, Inc.
Columbia Threadneedle Investments
Comvest Partners
Crescent Capital Group LP
Dana Investment Advisors, Inc.
DePrince, Race & Zollo, Inc.
Dimensional Fund Advisors L.P.
DoubleLine
DWS
EARNEST Partners, LLC
Fayez Sarofim & Company
Federated Hermes, Inc.
Fidelity Institutional Asset Management
Fiera Capital Corporation
First Eagle Investment Management, LLC
First Hawaiian Bank Wealth Management Division
Fisher Investments
Franklin Templeton
Fred Alger Management, LLC
GAMCO Investors, Inc.
GlobeFlex Capital, L.P.
Goldman Sachs
Golub Capital
GW&K Investment Management
Harbor Capital Group Trust
Hardman Johnston Global Advisors LLC
Heitman LLC
Hotchkis & Wiley Capital Management, LLC
HPS Investment Partners, LLC
IFM Investors
Impax Asset Management LLC
Income Research + Management
Insight Investment
Intercontinental Real Estate Corporation

Manager Name
Invesco
J.P. Morgan
Janus
Jennison Associates LLC
Jobs Peak Advisors
Kayne Anderson Rudnick Investment Management, LLC
King Street Capital Management, L.P.
Kohlberg Kravis Roberts & Co. L.P. (KKR)
Lazard Asset Management
LGIM America
Lincoln National Corporation
Longview Partners
Loomis, Sayles & Company, L.P.
Lord, Abnett & Company
LSV Asset Management
MacKay Shields LLC
Macquarie Asset Management
Manulife Investment Management
Manulife CQS Investment Management
Marathon Asset Management, L.P.
Mawer Investment Management Ltd.
MetLife Investment Management
MFS Investment Management
Mondrian Investment Partners Limited
Montag & Caldwell, LLC
Morgan Stanley Investment Management
MUFG Bank, Ltd.
Natixis Investment Managers
Neuberger Berman
Newton Investment Management
Northern Trust Asset Management
Nuveen
Oaktree Capital Management, L.P.
Orbis Investment Management Limited
P/E Investments
Pacific Investment Management Company
Parametric Portfolio Associates LLC
Partners Group (USA) Inc.
Pathway Capital Management, LP
Peavine Capital

Manager Name

Peregrine Capital Management, LLC

PGIM DC Solutions

PGIM Fixed Income

PGIM Quantitative Solutions LLC

Pictet Asset Management

PineBridge Investments

Polen Capital Management, LLC

PPM America, Inc.

Pretium Partners, LLC

Principal Asset Management

Raymond James Investment Management

RBC Global Asset Management

Regions Financial Corporation

S&P Dow Jones Indices

Sands Capital Management

Schroder Investment Management North America Inc.

Segall Bryant & Hamill

SLC Management

Star Mountain Capital, LLC

State Street Global Advisors

Strategic Global Advisors, LLC

Manager Name

T. Rowe Price Associates, Inc.

TD Global Investment Solutions – TD Epoch

The D.E. Shaw Group

The TCW Group, Inc.

Thompson, Siegel & Walmsley LLC

TPG Angelo Gordon

UBS Asset Management

VanEck

Versus Capital Group

Victory Capital Management Inc.

Virtus Investment Partners, Inc.

Vontobel Asset Management

Voya

Walter Scott & Partners Limited

WCM Investment Management

Wellington Management Company LLP

Western Asset Management Company LLC

Westfield Capital Management Company, LP

William Blair & Company LLC

Xponance, Inc.

Important Disclosures

Information contained in this document may include confidential, trade secret and/or proprietary information of Callan and the client. It is incumbent upon the user to maintain such information in strict confidence. Neither this document nor any specific information contained herein is to be used other than by the intended recipient for its intended purpose.

The content of this document is particular to the client and should not be relied upon by any other individual or entity. There can be no assurance that the performance of any account or investment will be comparable to the performance information presented in this document.

Certain information herein has been compiled by Callan from a variety of sources believed to be reliable but for which Callan has not necessarily verified for accuracy or completeness. Information contained herein may not be current. Callan has no obligation to bring current the information contained herein.

Callan's performance, market value, and, if applicable, liability calculations are inherently estimates based on data available at the time each calculation is performed and may later be determined to be incorrect or require subsequent material adjustment due to many variables including, but not limited to, reliance on third party data, differences in calculation methodology, presence of illiquid assets, the timing and magnitude of unrecognized cash flows, and other data/assumptions needed to prepare such estimated calculations. In no event should the performance measurement and reporting services provided by Callan be used in the calculation, deliberation, policy determination, or any other action of the client as it pertains to determining amounts, timing or activity of contribution levels or funding amounts, rebalancing activity, benefit payments, distribution amounts, and/or performance-based fee amounts, unless the client understands and accepts the inherent limitations of Callan's estimated performance, market value, and liability calculations.

Callan's performance measurement service reports estimated returns for a portfolio and compares them against relevant benchmarks and peer groups, as appropriate; such service may also report on historical portfolio holdings, comparing them to holdings of relevant benchmarks and peer groups, as appropriate ("portfolio holdings analysis"). To the extent that Callan's reports include a portfolio holdings analysis, Callan relies entirely on holdings, pricing, characteristics, and risk data provided by third parties including custodian banks, record keepers, pricing services, index providers, and investment managers. Callan reports the performance and holdings data as received and does not attempt to audit or verify the holdings data. Callan is not responsible for the accuracy or completeness of the performance or holdings data received from third parties and such data may not have been verified for accuracy or completeness.

Callan's performance measurement service may report on illiquid asset classes, including, but not limited to, private real estate, private equity, private credit, hedge funds and infrastructure. The final valuation reports, which Callan receives from third parties, for of these types of asset classes may not be available at the time a Callan performance report is issued. As a result, the estimated returns and market values reported for these illiquid asset classes, as well as for any composites including these illiquid asset classes, including any total fund composite prepared, may not reflect final data, and therefore may be subject to revision in future quarters.

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The issues considered and risks highlighted herein are not comprehensive and other risks may exist that the user of this document may deem material regarding the enclosed information. Please see any applicable full performance report or annual communication for other important disclosures.

Unless Callan has been specifically engaged to do so, Callan does not conduct background checks or in-depth due diligence of the operations of any investment manager search candidate or investment vehicle, as may be typically performed in an operational due diligence evaluation assignment and in no event does Callan conduct due diligence beyond what is described in its report to the client.

Any decision made on the basis of this document is sole responsibility of the client, as the intended recipient, and it is incumbent upon the client to make an independent determination of the suitability and consequences of such a decision.

Callan undertakes no obligation to update the information contained herein except as specifically requested by the client.

Past performance is no guarantee of future results.

**SERVICE****EXCELLENCE****INNOVATION****TEAMWORK**

**Williams Settlement Legislation
Quarterly Uniform Complaints Procedure Reporting Form
2024-2025**

District Name: Mendocino Unified

Person Completing this Form Erin Plando

Title: Executive Assistant to Superintendent

This report is being submitted for the following quarter (please check one):

Quarter	Reporting Period		Report Due To MCOE
<input type="checkbox"/> Quarter #1	July 1, 2024	- September 30, 2024	October 11, 2024
<input checked="" type="checkbox"/> Quarter #2	October 1, 2024	- December 31, 2024	January 10, 2025
<input type="checkbox"/> Quarter #3	January 1, 2025	- March 31, 2025	April 11, 2025
<input type="checkbox"/> Quarter #4	April 1, 2025	- June 30, 2025	July 11, 2025

Check which applies:

☐ No complaints were filed with any school in the district during the quarter indicated above.

☐ Complaints were filed with schools in the district during the quarter indicated above.
The following chart summarizes the nature and resolution of the complaint.

Type of Complaint	Total No. of Complaints	No. of Complaints Resolved	No. of Unresolved Complaints
Textbooks and Instructional Materials	<u>0</u>		
Teacher Vacancies or Mis-assignments	<u>0</u>		
Facility Conditions	<u>0</u>		
TOTALS:		<u>0</u>	

Superintendent's Name: Jason Morse

Superintendents Signature: [Signature]

Forwarded a copy of this completed report to
Veronica Bazor, vbazor@mcoe.us



Mendocino Unified School District

Jason Morse, Superintendent


44141 Little Lake Road • PO Box 1154 • Mendocino, CA 95460

Phone: 707.937.5868 Fax: 707.937.0714 <http://www.mendocinouso.org>

**Memorandum of Understanding
2024-25-1 between the
Classified Employees of Mendocino Unified Schools (CEMUS)
and the
Mendocino Unified School District**

The parties agree that Hayley Garibaldi will be hired as a District Cook Manager at Range 35, Step 6. This is an exception to the CEMUS contract where new employees can only be placed as high as Step 3 without negotiation with CEMUS. Because Hayley had several years of experience in a kitchen environment, it was determined that an increase to Step 6 was warranted and CEMUS has agreed to this exception.

For Classified Employees of Mendocino Unified Schools:

 Date: 1/8/25
Christine Kenton

For Mendocino Unified School District

 Date: 1/9/25
Jason Morse



Mendocino Unified School District

Jason Morse, Superintendent


44141 Little Lake Road • PO Box 1154 • Mendocino, CA 95460

Phone: 707.937.5868 Fax: 707.937.0714 <http://www.mendocinousd.org>

**Memorandum of Understanding
2024-25-2 between the
Classified Employees of Mendocino Unified Schools (CEMUS)
and the
Mendocino Unified School District**

The parties agree that Alysia Burke will be hired as a District Cook at Range 30, Step 6. This is an exception to the CEMUS contract where new employees can only be placed as high as Step 3 without negotiation with CEMUS. Because Alysia had several years of experience in a kitchen environment, it was determined that an increase to Step 6 was warranted and CEMUS has agreed to this exception.

For Classified Employees of Mendocino Unified Schools:

 Date: 1/8/25
Christine Kenton

For Mendocino Unified School District

 Date: 1/9/25
Jason Morse

Consolidated Application – 2024-25 Winter Release

Submitted by: Meg Kailikole, Business Manager

Board Meeting January 16, 2025

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various federal programs to county offices, school districts, and direct-funded charter schools throughout California. It is the mechanism school districts are required to use to apply for federal funding, and to certify funding options, planned and actual uses. There are two reporting periods, the spring release (June/July) and the winter release (January).

The spring release documents participation in the federal programs and provides assurances that the district will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs.

The winter release contains school district entitlements for each funded program, and requires districts to allocate funds for the program as indicated by the program requirements.

This winter release contains the following reports:

2022-23 Closeout Reports

- 2022-23 Title II, Part A Fiscal Year Expenditure Report, Closeout – all funds expended on class size reduction.
- 2022-23 Title IV, Part A LEA Closeout Report – all funds transferred out. We elected to transfer to Title I, Part A as part of the 22/23 winter release.

2023-24 Carryover and Use Reports

- 2023-24 Title I, Part A LEA Carryover – all funds expended by September 30, 2024, no carryover.
- 2023-24 Title IV, Part A LEA Use of Funds and Carryover – all funds transferred out. We elected to transfer to Title I, Part A as part of the 23/24 winter release.

2024-25 Allocations and Planned Use Reports

- 2024-25 Federal Transferability – for 2024-25 we are electing to transfer Title II, part A and Title IV, part A funds to Title I, part A. By making this election, Title II and Title IV take on the program requirements of Title I.
- 2024-25 Title I, Part A LEA Allocation and Reservations – estimated allocation is \$242,436, and includes \$39,130 for the transfer in of Titles II and IV. We are required to make only the Homeless Reservation. We maintain a low reservation, as we have other local funds that help support homeless students. Of the Authorized Reservations, we reserve only the allowable indirect cost, based on our 2024-25 approved rate of 6.91%. After these reservations, there is \$225,711 available to allocate to sites.

- 2024-25 Title II, Part A LEA Allocations – estimated allocation is \$24,595, and will be transferred to Title I, Part A.
- 2024-25 Title IV, Part A LEA Allocations – estimated allocation is \$14,535, and will be transferred to Title I, Part A.
- 2024-25 Title I, Part A School Student Counts – we maintain the pre-populated data (prior-year low income student counts as certified at 2023-24 Calpads Fall 1). This data is used to show the distribution of low income students within the district, and to rank school sites based on this metric.
- 2024-25 Title I, Part A School Allocations – this report lists the planned School Allocations.
- 2024-25 Title I, Part A Notification of Authorization of Schoolwide Program – this is confirmation that schoolwide plans (SPSA) have been board approved.
- 2024-25 Consolidation of Administrative Funds – we do not elect consolidation.

Title I, part A funding is provided to schools based on the percentage of low-income families, as determined by census poverty estimates. The funds are used to support effective, evidence-based educational strategies that close the achievement gap and enable the students to meet the state's challenging academic standards.

Title II, part A funding is also based on the percentage of low-income families, as determined by census poverty estimates. The funds are to be used to provide low-income families and minority students with greater access to effective, high-quality educators. We elect to transfer to Title I, therefore funds take on Title I allowable uses.

Title IV, part A is funded in proportion to prior year Title I. Funds are to be used to provide students with a well-rounded education and improve academic achievement. We elect to transfer to Title I, therefore funds take on Title I allowable uses.

2022–23 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Month

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2022 through September 30, 2024.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2022–23 Title II, Part A allocation	\$18,082
2022–23 Title II, Part A total apportionment issued	\$18,082
Transferred–in amount	\$0
Transferred–out amount	\$0
2022–23 Total allocation	\$18,082

Professional Development Expenditures

Professional development for teachers	\$0
Professional development for administrators	\$0
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$0

Personnel and Other Authorized Activities

Certificated personnel salaries	\$0
Classified personnel salaries	\$0
Employee benefits	\$0
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$18,082

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$18,082
2022–23 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2022–23 total allocation	

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 Title IV, Part A LEA Closeout Report

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspent funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2022–23 Title IV, Part A LEA allocation	\$10,000
Transferred-in amount	\$0
Transferred-out amount	\$10,000
2022–23 Title IV, Part A LEA available allocation	\$0

Final Expenditures

Administrative and indirect costs	\$0
Well-Rounded Educational Opportunities activities	\$0
Safe and Healthy Students activities	\$0
Effective Use of Technology activities	\$0
Technology Infrastructure	\$0
Total expenditures	\$0
Amount of unspent funds	\$0
Note: CDE will invoice the LEA for the unspent funds	

*****Warning*****

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2023–24 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2023–24 allocation to determine funds to be carried over.

CDE Program Contact:
Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

Carryover Calculation

2023–24 Title I, Part A LEA allocation	\$198,075
Transferred-in amount	\$36,380
2023–24 Title I, Part A LEA available allocation	\$234,455
Expenditures and obligations through September 30, 2024	\$234,455
Carryover as of September 30, 2024	\$0
Carryover percent as of September 30, 2024	0.00%

2023–24 Title IV, Part A LEA Use of Funds and Carryover

The purpose of this data collection is to report year-to-date expenditures, by activity, and calculate Title IV, Part A carryover funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2023–24 Title IV, Part A LEA allocation	\$10,000
Transferred-in amount	\$0
Transferred-out amount	\$10,000
2023–24 Title IV, Part A LEA available allocation	\$0

Expenditures

Administrative and indirect costs	\$0
Well-Rounded Educational Opportunities activities	\$0
Safe and Healthy Students activities	\$0
Effective Use of Technology activities	\$0
Technology Infrastructure	\$0
Total expenditures	\$0
Carryover as of September 30, 2024	\$0

*****Warning*****

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2024–25 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

CDE Program Contact:

Lisa Fassett, Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963
Kevin Donnelly, Rural Education and Student Support Office, TitleIV@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

2024–25 Title II, Part A allocation	\$24,595
Transferred to Title I, Part A	\$24,595
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$24,595
2024–25 Title II, Part A allocation after transfers out	\$0

Title IV, Part A Transfers

2024–25 Title IV, Part A allocation	\$14,535
Transferred to Title I, Part A	\$14,535
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$14,535
2024–25 Title IV, Part A allocation after transfers out	\$0

*****Warning*****

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2024–25 Title I, Part A LEA Allocation and Reservations

To report LEA required and authorized reservations before distributing funds to schools.

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2024–25 Title I, Part A LEA allocation (+)	\$203,436
Transferred-in amount (+)	\$39,130
Nonprofit private school equitable services proportional share amount (-)	\$0
2024–25 Title I, Part A LEA available allocation	\$242,566

Required Reservations

Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
School parent and family engagement	\$0
LEA parent and family engagement	\$0
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	\$0
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	\$0
Direct or indirect services to homeless children, regardless of their school of attendance	\$100

Authorized Reservations

Public school Choice transportation	\$0
Other authorized activities	\$0
2024–25 Approved indirect cost rate	6.91%
Indirect cost reservation	\$16,755
Administrative reservation	\$0

Reservation Summary

Total LEA required and authorized reservations	\$16,855
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$225,711

*****Warning*****

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2024–25 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636
Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2024–25 Title II, Part A allocation	\$24,595
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$24,595
2024–25 Total allocation	\$0
Administrative and indirect costs	\$0
Reservation for equitable services for nonprofit private schools	\$0
2024–25 Title II, Part A adjusted allocation	\$0

Warning

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2024–25 Title IV, Part A LEA Allocations

The purpose of this data collection is to calculate the allocation available to the local educational agency (LEA) and report reservations of Title IV, Part funds.

CDE Program Contact:
Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2024–25 Title IV, Part A LEA allocation	\$14,535
Funds transferred-in amount	\$0
Funds transferred-out amount	\$14,535
2024–25 Title IV, Part A LEA available allocation	\$0

Reservations

Indirect cost reservation	\$0
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2024–25 Title IV, Part A LEA adjusted allocation	\$0

2024–25 Title I, Part A School Student Counts

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School ranking options Within the LEA

Select the highest to lowest school ranking method

Select a low income measure FRPM

Comment

If composite is the low income measure selected, then an explanation must be provided detailing how the student count is derived.

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2023–24) certified data from CALPADS Fall 1 data submission.

Note: The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students
Albion Elementary	6116149	K	3	1	10	4
Comptche Elementary	6025142	K	3	1	16	9
Mendocino Alternative	2330306	K	12	3	8	3
Mendocino High	2333185	9	12	3	152	103
Mendocino K-8	6025167	K	8	1	246	158
Mendocino Sunrise High	2330090	9	12	3	4	3

Warning

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2024–25 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:
Is a single school LEA
Has enrollment total for all schools less than 1,000
If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes

- a - Below LEA average and at or above 35% student low income
- d - Waiver for a desegregation plan on file
- e - Grandfather provision
- f - Feeder pattern

Low income measure FRPM
Ranking Schools Highest to Lowest Within the LEA
LEA-wide low income % 64.22%
Available Title I, Part A school allocations \$225,711
Available parent and family engagement reservation \$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2023–24 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Mendocino Sunrise High	2330090	3	4	3	75.00	*	*	1	0.00	0.00			0.00	
Mendocino High	2333185	3	152	103	67.76	*	*	2	109.80	11309.40			11309.40	

Warning
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2024–25 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2023–24 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Mendocino K-8	6025167	1	246	158	64.23	*	*	3	1191.36	188234.88			188234.88	
Comptche Elementary	6025142	1	16	9	56.25	*	*	4	2907.41	26166.69			26166.69	
Albion Elementary	6116149	1	10	4	40.00	*	*	5	0.00	0.00			0.00	
Mendocino Alternative	2330306	3	8	3	37.50	*	*	6	0.00	0.00			0.00	

Warning

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2024–25 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
Albion Elementary	6116149	Y	40.00	12/17/2024	
Comptche Elementary	6025142	Y	56.25	12/17/2024	
Mendocino Alternative	2330306	N			
Mendocino High	2333185	Y	67.76	12/17/2024	
Mendocino K-8	6025167	Y	64.23	12/17/2024	
Mendocino Sunrise High	2330090	N			

Warning

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2024–25 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	No
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	No
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

*****Warning*****

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Public Disclosure – Certificated Daily Substitute Rate Increase

Submitted by: Meg Kailikole, Business Manager

Regular Board Meeting, January 16, 2025

Background:

Note that this is not part of a Collective Bargaining Unit Agreement. MUSD's Daily Sub Rate was previously at \$185 per day. That rate was below neighboring districts, and we were having difficulty finding substitutes willing to take the lower rate to come to MUSD. Therefore, after analyzing rates, cost, and impact on budget, administration proposed raising the rate by \$20, to \$205 per day. The proposal was brought to the board at the December 17, 2024 board meeting, and the board approved the rate increase.

This public disclosure formalizes the approved increase, sets out a rate start date of January 1, 2025, and details the fiscal impact for the remainder of 2024-25, and over the multi-year period (two subsequent years).

Fiscal Impact:

Potential fiscal impact for the remainder of the current year is \$12,054. This is based on the number of remaining budgeted substitute hours (original budgeted substitute hours, less total number of hours used to date). On an annual basis, the potential impact is \$16,083 per year.

Note that the fiscal impact will vary based on the number of substitute hours needed in a particular year.

SUMMARY OF PROPOSED AGREEMENT

BETWEEN THE SCHOOL DISTRICT
WITH THE BARGAINING UNIT (BU)

To be acted upon by the Governing Board at its meeting on : (enter Date)
Budget Revisions to be INPUT no later than 45 days after approval: (will calc + 45 days)
Estimated Agreement Payment Date (enter Date)

GENERAL

Section 1: STATUS OF BARGAINING UNIT AGREEMENTS

This document is REQUIRED whenever a NEW or AMENDED agreement is ratified.

If this Public Disclosure is not applicable to all of the District's bargaining units, indicate the current status (whether settled or pending settlement) of the remaining units:

(Separate disclosures should be made for each bargaining unit agreement)

	# FTE Represented
Certificated: <input type="text" value="Enter Name of BU - Status"/>	<input type="text" value="0.0"/>
Classified: <input type="text" value="Enter Name of BU - Status"/>	<input type="text" value="0.0"/>

Section 2: PERIOD OF AGREEMENT

The proposed agreement covers the period beginning on: (enter Begin Date)
and ending on: (enter End Date)

If this agreement is part of a multi-year contract, indicate ALL fiscal years covered:

Fiscal Years:			
Reopeners: Yes or NO ?	<input type="text"/>	<input type="text"/>	<input type="text"/>
if Yes, what Areas?	<input type="text"/>		

COMPENSATION PROVISIONS

Section 3: SALARIES: PERCENTAGE CHANGE IN SALARIES IN PROPOSED AGREEMENT:

The proposed agreement includes the following costs for salaries for the above-mentioned Bargaining unit:

Current Year Salary Cost Before Settlement Certificated Salaries Only (Based on Year to Date (YTD) Actuals Projected through 6/30):	<input type="text" value="\$ 5,754,341.43"/>
Current Year Salary Cost After Settlement Certificated Salaries Only (Include any retroactive pay increases or (decreases) or one time bonuses/stipends or (reductions), as applicable):	<input type="text" value="\$ 5,764,064.43"/>
Total Cost Increase or (Decrease):	<input type="text" value="\$9,723.00"/>
Percentage Increase or (Decrease):	<input type="text" value="0.17%"/>

SALARY CHANGE FOR AN AVERAGE, REPRESENTED EMPLOYEE FROM PRIOR YEAR

(Includes annual step/column movement on schedule):

Salary Increase or (Decrease)

% increase or (decrease) to existing schedule per employee

% increase or (decrease) for one-time bonus/stipend or (salary reduction) per employee

Step & column

average % annual change over the prior year schedule per employee

TOTAL PERCENTAGE CHANGE FOR AVERAGE REPRESENTED EMPLOYEE per employee

Indicate Change in # of Work Days, Furlough or Additional, Related to % Change	<input type="text" value="0"/>
Indicate Total # of Work Days to be provided for fiscal year:	<input type="text" value="0"/>
Indicate Total # of Instructional Days to be provided for fiscal year:	<input type="text" value="0"/>

SUMMARY OF PROPOSED AGREEMENT

BETWEEN THE

Mendocino Unified

SCHOOL DISTRICT

Section 4: BENEFITS: PERCENTAGE CHANGE IN EMPLOYEE BENEFITS IN PROPOSED AGREEMENT:

The proposed agreement includes the following costs for employee statutory and health/welfare benefits:

Statutory Benefits: *(object 3XXX less 34XX)*

(STRS, PERS, Workers Compensation, Unemployment Insurance, Social Security, Medicare)

Total Statutory Benefit Costs:

Current Costs:	\$ 2,032,218.98
Proposed Costs:	\$ 2,034,549.48
Total Cost Increase or (decrease):	\$2,330.50
Percentage Change:	0.11%

District Health and Welfare Plans - *Object 34XX* (Medical, Dental, Vision, Life Insurance, Other)

Total Health and Welfare Costs:

Current Costs:	\$ 814,527.71
Proposed Costs:	\$ 814,527.71
Total Cost Increase or (decrease):	\$0.00
Percentage Change:	0.00%

Indicate if Health/Welfare Benefits are Capped: (Include details such as different caps per health plans or any super composite rates. Also, indicate if cap includes health benefits only or also other insurances.)

HW capped. No change to cap.

Current Cap:	\$ -	
Proposed Cap:	\$ -	
Average Capped Amount increase or (decrease) per employee	\$0.00	#DIV/0!

TOTAL COST OR (SAVINGS) OF COMPENSATION CHANGES (REGARDLESS OF WHETHER PREVIOUSLY BUDGETED IN WHOLE OR IN PART)

Section 5: TOTAL COST INCREASE OR (SAVINGS) FOR SALARIES AND BENEFITS IN THE PROPOSED AGREEMENT:

Current Year Combined Cost Before Settlement: *(data pulls from above)*

(Based on YTD Actuals Projected through 6/30 and current agreement)

Salaries	\$ 5,754,341.43	
Benefits	\$ 2,846,746.69	
Total:		\$ 8,601,088.12

Current Year Cost After Settlement: *(data pulls from above)*

(Include any retroactive pay increases or (decreases) or one-time bonuses/stipends or (reductions)):

Salaries	\$ 5,764,064.43	
Benefits	\$ 2,849,077.19	
Total:		\$ 8,613,141.62

TOTAL COST INCREASE OR (DECREASE)	\$12,053.50
<i>(This amount should tie to the multiyear projection sections for 1XXX-3XXX)</i>	
PERCENTAGE CHANGE	0.14%
1% CHANGE IN SALARY AND STATUTORY BENEFIT COSTS (prior to any settlements):	\$ 77,865.60

SUMMARY OF PROPOSED AGREEMENT

BETWEEN THE

Mendocino Unified

SCHOOL DISTRICT

OTHER PROVISIONS (COMPENSATION AND NON-COMPENSATION)

Section 6: The following are additional compensation and non-compensation provisions contained in the proposed agreement: (Indicate, **IN DETAIL**, the terms of the agreement covered in each section)

A. OTHER COMPENSATION: Off-Schedule Stipends/Bonuses, Reductions, etc. (amounts, staff affected, total cost and/or savings).

None

B. NON-COMPENSATION: Class Size Changes (indicate before and after class sizes/grades affected; and, if applied for CDE waiver (attach copy)), Staff Development Days, Teacher Prep Time, etc..

None

C. REOPENERS, CONTINGENCY AND/OR RESTORATION LANGUAGE: Describe specific areas identified for Reopeners, Contingency, and/or Restoration (include triggers and timing). Provide copy of Board Action to BAS upon approval.

None

Section 7: State Minimum Reserve Standard Calculation:

Total Expenditures and Other Uses: *(pulls from MYP Sec. 9)*
Minimum State Reserve Percentage (input %)
Minimum State Reserve Requirement: *(Formula includes Total Exp/Uses x Minimum Reserve %)*

\$	10,705,912.06
	4%
\$	428,236.48

FISCAL IMPACT IN CURRENT AND TWO SUBSEQUENT FISCAL YEARS

Section 8: Date of governing board approval of budget revisions in Section 9, Col.2 (below) in accordance with E.C. 42142 and Government Code 3547.5. (Pulls from above Governing Board Date plus 45 days)

3/2/2025

Provide proof that board-approved budget revisions have been input within 45 days. Date budget revisions input/BT #'s:

BR25-00052

1/6/2025

If the board-approved revisions input are different from the proposed budget adjustments in Col. 2 provide a detailed explanation of differences.

SUMMARY OF PROPOSED AGREEMENT

BETWEEN THE

Mendocino Unified

SCHOOL DISTRICT

Section 9: Enter Data on tab MYP

MYP Attached

SUMMARY OF PROPOSED AGREEMENT

BETWEEN THE

Mendocino Unified

SCHOOL DISTRICT

Section 10: MULTI-YEAR CONTRACT AGREEMENT PROVISIONS: The proposed agreement contains the following COLAs and other compensation/non-compensation provisions for subsequent years as follows *(text pulls into disclosure)*: Send copy of final Agreement to BAS upon Board Approval

None

Section 11: FINANCIAL IMPACT OF PROPOSED AGREEMENT IN SUBSEQUENT FISCAL YEARS: The following assumptions were used to determine that resources will be available to fund these obligations in future fiscal years. (Include any compensation/noncompensation provisions specified below.) *(text pulls into disclosure)*:

Same set of assumptions as at First Interim. General Fund to support increased Sub Rate.

Section 12: NARRATIVE OF AGREEMENT: Provide a brief narrative of the proposed changes in compensation or health premiums, including percentage changes, effective dates, and comments and/or explanations. *(text pulls into disclosure)*:

Note that this was not part of a Collective Bargaining Agreement. Our daily Substitution Rate for Teachers was falling behind other districts with whom we share substitutes, and we were having difficulty attracting the short list of subs in our area to MUSD. Therefore, after analyzing the cost, Admin proposed raising the daily Sub Rate by \$20 per day to \$205 daily, and the board agreed to the increase at the December 17, 2024 board meeting.

While this was not a negotiated agreement, it does impact the budget in the current and subsequent years. This disclosure formalizes the increase of the Daily Sub Rate from \$185 to \$205, effective January 1, 2025, with first payment under the new rate on February 10, 2025.

Section 13: SOURCE OF FUNDING FOR PROPOSED AGREEMENT: Provide a brief narrative of the funds available in the current year to provide for the costs of this agreement. *(text pulls into disclosure)*:

The General Fund will cover the cost of the increased Sub Rate. We budget an amount each year that reflects an average annual rate of daily teacher substitutes. Because the cost is based on annual teacher absences, it fluctuates from year to year. The daily teacher substitute rate is analyzed periodically throughout the year and the budget is adjusted as needed.

SUMMARY OF PROPOSED AGREEMENT

BETWEEN THE

Mendocino Unified

SCHOOL DISTRICT

ADDITIONAL FISCAL INDICATORS- CRITERIA AND STANDARDS A.5.

This section is in response to the Criteria and Standards Additional Fiscal Indicators #A.5., which asks: "Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state cost of living adjustment."

Section 14: COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT LOCAL CONTROL FUNDING FORMULA (LCFF):

(A)	Current-year (CY) LCFF Average Rate per ADA: (CY LCFF Entitlement per ADA, FCMAT LCFF Calculator, Calculator Tab, Row 79)	Estimated	
			\$21,385.39
(B)	Less Prior-Year (PY) LCFF BASC Calculator Rate per ADA: (PY LCFF Entitlement per ADA, FCMAT LCFF Calculator, Calculator Tab, Row 79)		\$20,716.87
(C)	= Amount of Current-Year Increase or (decrease): (A) minus (B)		668.52
(D)	= Percentage Increase or (decrease) in LCFF per ADA: (C) divided by (B)		3.23%
(E)	ADA Increase/(Decrease) from Prior Year as % Current year P-2 LCFF funded ADA (greater of PY guarantee or current year)	389.68	(1.55%)
	Prior Year P-2 LCFF funded ADA (greater of PY guarantee or current year)	395.80	
(F)	Total LCFF % increase or (decrease) plus ADA % change		1.68%
(G)	Indicate Total Settlement Percentage Change from Section 5		0.18%

If proposed agreement % on Line G is greater than Line F, please provide explanation below:

CERTIFICATION

To be signed by the **District Superintendent AND Chief Business Official upon submission to the Governing Board** and by **the Board President upon formal Board action** on the proposed agreement.

Districts with a Qualified or Negative Certification : Per Government Code 3540.2, signatures of the District Superintendent and Chief Business Official must accompany the Summary Disclosure sent to the County Superintendent for review **10 days prior to the board meeting that will ratify the agreement**.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200, AB 2756, GC 3547.5, and GC 3540.2.

WE HEREBY CERTIFY THAT THE COSTS INCURRED BY THE SCHOOL DISTRICT UNDER THIS AGREEMENT CAN BE MET BY THE DISTRICT DURING THE TERM OF THE AGREEMENT.

District Superintendent - signature

Date

Chief Business Official - signature

Date

After public disclosure of the major provisions contained in this Summary, the Governing Board, at its meeting on Thursday, January 16, 2025, took action to approve the proposed Agreement with the Bargaining Unit.

President, Governing Board - signature

Date

FISCAL IMPACT IN CURRENT AND TWO SUBSEQUENT FISCAL YEARS

Section 8:	Date of governing board approval of budget revisions in Section 9, Col.2 (below) In accordance with E.C. 42142 and Government Code 3547.5. (Pulls from above Governing Board Date plus 45 days)	3/2/2025
	Provide proof that board-approved budget revisions have been input within 45 days. Date budget revisions input:BT #'s: If the board-approved revisions input are different from the proposed budget adjustments in Col. 2 provide a detailed explanation of differences.	BR25-00052 1/6/2025

Section 9: **IMPACT OF PROPOSED AGREEMENT ON THE GENERAL FUND BUDGET IN CURRENT AND TWO SUBSEQUENT FISCAL YEARS.** (Reflect both Unrestricted and Restricted General Fund Budget Amounts) **In-Lieu of this form, an updated Form MYP can be supplied which includes the results of the settlement over the most recent Form MYP filed with this office.**

	Current Fiscal Year 2024-25			
	(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)
Latest Board-Approved Budget Before Settlement - As of 12/17/2024 (enter date)				
390	8,333,457.00	0.00	8,333,457.00	390
LCFF Sources (8100-8098)	1,712,807.29	0.00	1,712,807.29	
Remaining Revenues	10,046,264.00	0.00	10,046,264.00	
TOTAL				

OPERATING EXPENDITURES				
1000 Certificated Salaries	3,838,333.00	0.00	3,838,333.00	
2000 Classified Salaries	1,915,008.48	0.00	1,915,008.48	
3000 Benefits	2,945,746.89	0.00	2,945,746.89	
4000 Instructional Supplies	493,393.07	0.00	493,393.07	
5000 Contracted Services	1,255,063.30	0.00	1,255,063.30	
6000 Capital Outlay	110,162.68	0.00	110,162.68	
7000 Other	(6,000.00)	0.00	(6,000.00)	
TOTAL	10,453,707.00	0.00	10,453,707.00	

OPERATING SURPLUS (DEFICIT)	(427,443.00)	0.00	(12,054.00)	(419,497.00)
Other Sources and Transfers In	42,500.00	0.00	42,500.00	
Other Uses and Transfers Out	241,151.06	0.00	241,151.06	
CURRENT YEAR INCREASE/ (DECREASE) TO FUND BALANCE	(625,094.00)	0.00	(12,054.00)	(617,148.00)
BEGINNING FUND BALANCE 9791-92	2,666,538.23	0.00	2,666,538.23	
Prior-Year Adjustments 9793-95	2,666,538.23	0.00	2,666,538.23	
NET BEGINNING BALANCE	2,067,444.00	0.00	(12,054.00)	2,049,390.00

ENDING FUND BALANCE (EFB)				
COMPONENTS OF ABOVE EFB:				
Nonspendable (9711-9719)	10,000.00	0.00	10,000.00	
Restricted (9740)	660,652.68	0.00	660,652.68	
Committed (9750/9760)	0.00	0.00	0.00	
Assigned (9780)	35,840.00	0.00	35,840.00	
Reserve Economic Uncertainties (9789)	427,754.32	0.00	427,754.32	
Unassigned/Unappropriated (9790)	927,197.00	0.00	(12,538.16)	914,658.84
State Minimum Reserves %	12.07%			12.54%
Are budgets in balance?				
Did you adjust reserves? \$0 \$0				
FUND 17 RESERVES (9789) or N/A				
In Balance	\$0.00			\$0.00
Undesignated Amount				\$

	First Subsequent Year 2025-26			
	(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)
Latest Board-Approved Budget Before Settlement - As of 12/17/2024 (enter date)				
373	8,491,275.00	0.00	8,491,275.00	373
LCFF Sources	1,828,504.00	0.00	1,828,504.00	
Remaining Revenues	10,119,779.00	0.00	10,119,779.00	
TOTAL				

OPERATING EXPENDITURES				
1000 Certificated Salaries	3,881,933.00	0.00	3,881,933.00	
2000 Classified Salaries	1,857,664.00	0.00	1,857,664.00	
3000 Benefits	2,868,849.00	0.00	2,868,849.00	
4000 Instructional Supplies	445,300.00	0.00	445,300.00	
5000 Contracted Services	1,250,356.00	0.00	1,250,356.00	
6000 Capital Outlay	110,162.68	0.00	110,162.68	
7000 Other	(6,000.00)	0.00	(6,000.00)	
TOTAL	10,338,102.00	0.00	10,338,102.00	

OPERATING SURPLUS (DEFICIT)	(278,323.00)	0.00	(18,083.00)	(234,406.00)
Other Sources and Transfers In	42,500.00	0.00	42,500.00	
Other Uses and Transfers Out	174,576.00	0.00	174,576.00	
CURRENT YEAR INCREASE/ (DECREASE) TO FUND BALANCE	(350,399.00)	0.00	(18,083.00)	(368,482.00)
BEGINNING FUND BALANCE 9791-92	2,049,390.00	0.00	2,049,390.00	
Prior-Year Adjustments 9793-95	2,049,390.00	0.00	2,049,390.00	
NET BEGINNING BALANCE	1,898,991.00	0.00	(18,083.00)	1,882,908.00

ENDING FUND BALANCE (EFB)				
COMPONENTS OF ABOVE EFB:				
Nonspendable (9711-9719)	10,000.00	0.00	10,000.00	
Restricted (9740)	350,026.00	0.00	350,026.00	
Committed (9750/9760)	0.00	0.00	0.00	
Assigned (9780)	179,000.00	0.00	179,000.00	
Reserve Economic Uncertainties (9789)	420,507.12	0.00	420,507.12	
Unassigned/Unappropriated (9790)	739,457.88	0.00	(18,728.32)	722,729.56
State Minimum Reserves %	11.03%			10.67%
Are budgets in balance?				
Did you adjust reserves? \$0 \$0				
FUND 17 RESERVES (9789) or N/A				
In Balance	(0.00)			\$
Undesignated Amount				\$

	Second Subsequent Year 2026-27			
	(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)
Latest Board-Approved Budget Before Settlement - As of 12/17/2024 (enter date)				
386	8,651,305.00	0.00	8,651,305.00	386
LCFF Sources	1,835,772.00	0.00	1,835,772.00	
Remaining Revenues	10,287,077.00	0.00	10,287,077.00	
TOTAL				

OPERATING EXPENDITURES				
1000 Certificated Salaries	3,925,645.00	0.00	3,925,645.00	
2000 Classified Salaries	1,936,145.00	0.00	1,936,145.00	
3000 Benefits	2,886,128.00	0.00	2,886,128.00	
4000 Instructional Supplies	454,206.00	0.00	454,206.00	
5000 Contracted Services	1,199,563.00	0.00	1,199,563.00	
6000 Capital Outlay	0.00	0.00	0.00	
7000 Other	(6,000.00)	0.00	(6,000.00)	
TOTAL	10,406,687.00	0.00	10,406,687.00	

OPERATING SURPLUS (DEFICIT)	(118,614.00)	0.00	(16,083.00)	(134,697.00)
Other Sources and Transfers In	42,500.00	0.00	42,500.00	
Other Uses and Transfers Out	178,067.00	0.00	178,067.00	
CURRENT YEAR INCREASE/ (DECREASE) TO FUND BALANCE	(254,181.00)	0.00	(16,083.00)	(270,264.00)
BEGINNING FUND BALANCE 9791-92	1,682,908.00	0.00	1,682,908.00	
Prior-Year Adjustments 9793-95	1,682,908.00	0.00	1,682,908.00	
NET BEGINNING BALANCE	1,431,727.00	0.00	(16,083.00)	1,415,644.00

ENDING FUND BALANCE (EFB)				
COMPONENTS OF ABOVE EFB:				
Nonspendable (9711-9719)	10,000.00	0.00	10,000.00	
Restricted (9740)	174,028.42	0.00	174,028.42	
Committed (9750/9760)	0.00	0.00	0.00	
Assigned (9780)	182,000.00	0.00	182,000.00	
Reserve Economic Uncertainties (9789)	423,350.32	0.00	423,350.32	
Unassigned/Unappropriated (9790)	639,350.28	0.00	(16,728.32)	622,621.96
State Minimum Reserves %	10.04%			9.97%
Are budgets in balance?				
Did you adjust reserves? \$0 \$0				
FUND 17 RESERVES (9789) or N/A				
In Balance	(10.00)			\$
Undesignated Amount				\$

BudgetTransfer99a

Budget Transfer Snapshot

Budget Transfer Link # 35676				Fiscal Year 2025	
Budget Transfer # BR25-00052		Status Posted	Type BudRev	Fiscal Year 2025	Transaction Date 01/06/2025
Created MKAILIKOLE, 1/6/2025			Posted MKAILIKOLE, 1/6/2025		
Requisition #			Location		Department BUSINESS Source Manual
Line Seq	Account #	Comments	Acct Type	Increase	Decrease
1	01-0000-0-3501-150-1110-1000-1170	Hrly Sub Rate Increase	E	.97	
2	01-0000-0-3501-220-1110-1000-1170	Hrly Sub Rate Increase	E	3.89	
3	01-0000-0-3311-150-1110-1000-1170	Hrly Sub Rate Increase	E	28.20	
4	01-0000-0-3601-150-1110-1000-1170	Hrly Sub Rate Increase	E	67.26	
5	01-0000-0-3311-220-1110-1000-1170	Hrly Sub Rate Increase	E	112.79	
6	01-0000-0-3601-220-1110-1000-1170	Hrly Sub Rate Increase	E	269.05	
7	01-0000-0-3101-150-1110-1000-1170	Hrly Sub Rate Increase	E	369.67	
8	01-0000-0-3101-220-1110-1000-1170	Hrly Sub Rate Increase	E	1,478.67	
9	01-0000-0-1170-150-1110-1000-1170	Hrly Sub Rate Increase	E	1,944.59	
10	01-0000-0-1170-220-1110-1000-1170	Hrly Sub Rate Increase	E	7,778.38	
11	01-0000-0-9790- - -	Hrly Sub Rate Increase	B		12,053.47
BT # BR25-00052 Net Change to Expense				12,053.47	
BT # BR25-00052 Net Change to Revenue					12,053.47
BT # BR25-00052 Net Change to Starting Balance					
BT # BR25-00052 Net Change to Fund Balance					

Mendocino Unified School District

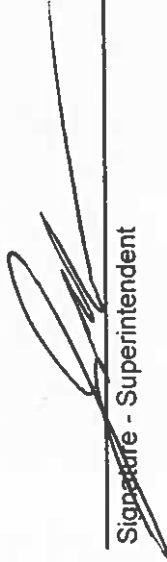
MTA - Daily Sub Rate

Board Approved: December 17, 2024

Effective: January 1, 2025

1
205.00

Daily Certificated Sub Rate



Signature - Superintendent

Date 12/17/24

2023-24 Financial Audit Report and Findings

Submitted by: Meg Kailikole, Business Manager

Regular Board Meeting, January 16, 2025

Background:

In December MUSD's 2023-24 Financial Audit report was finalized in accordance with Education Code 41020.

It is the opinion of the auditors that MUSD's financial statements present fairly as of June 30, 2024, and the changes in financial position and cash flow are in accordance with accounting principles generally accepted in the United States of America.

As part of the audit, auditors test MUSD's internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. While the auditors determined there was no identified material weakness or significant deficiency of internal control in the test areas of Financial Statements, Federal Awards programs, and State Awards programs, they did identify one finding in the area of State Awards programs.

Audit Finding – Fiscal Impact, Cause, and Correction:

During testing of the Expanded Learning Opportunities Program (ELOP) it was determined that MUSD did not offer access or provide access to the ELOP on 30 non-school days, for no fewer than nine hours per day, as required by Education Code 46120. As a result of not offering/providing access on 30 non-school days, MUSD must return that portion of funding associated with those days. The fiscal impact as calculated per code is \$23,906, or 14.4% of the 2023-24 apportionment of \$166,012.

MUSD was unable to staff 30 non-school days, for no fewer than nine hours per day. As we were aware that we would not be able to meet this requirement, we held back \$25,000 of the funding in anticipation of the penalty. We anticipate this may be an ongoing issue, but continue to look for ways to comply with the law and will offer/provide when we are able. Until then, we will continue to hold back an annual estimated penalty, and we will continue to have this annual finding.

**MENDOCINO UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

FIVE DIGIT CODE

10000
40000
42000
43000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Apprenticeship: Related and Supplemental Instruction
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

FINDING #2024-001: EXPANDED LEARNING OPPORTUNITIES PROGRAM (40000)

Criteria: Pursuant to Education Code Section 46120(c)(2) & 46120(c)(3)(A) & (B) local educational agencies that receive funds pursuant to subdivision (d) shall offer to at least all unduplicated pupils in classroom-based instructional programs in kindergarten and grades 1 to 6, access to expanded learning opportunity programs. On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 180-instructional-day offering as described in Section 46208 for school districts and the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations for charter schools, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, recess, and meals, are no fewer than nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day. Per Education Code Section 46120 (B) 30 nonschool days are required inclusive of extended school year days provided pursuant to paragraph (3) of subdivision (b) of Section 56345, no fewer than nine hours of in-person expanded learning opportunities per day.

Condition: In testing of Expanded Learning Opportunities requirements, it was noted that Mendocino Unified School District did not either “offer access” or “provide access” to the ELOP on 30 nonschool days.

Cause: The District was not able to offer or operate the Expanded Learning Opportunities Program on non school days due to staffing.

Effect: The District did not adhere to the mandate of either “offering access” or “providing access” to the expanded opportunities program on the 30 nonschool days and consequently was not in compliance with Education Code Section 46120.

Questioned Costs: \$23,906, as calculated on the following page.

**MENDOCINO UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

FINDING #2024-001: EXPANDED LEARNING OPPORTUNITIES PROGRAM (40000) (continued)

Questioned Costs: (continued)

Item Number	Calculating the Cost of ELO-P Audit Finding	Instructions	School District Data Input and Calculated Fields
1	LEA Funding Rate	Select Rate 1, Rate 2, or N/A under the applicable column for a school district or a charter school from the LEA's ELO-P P-2 funding exhibit, Line C-4.	Rate 2
2	ELO-P Entitlement Calculation based on Rate 1 or Rate 2	Enter entitlement amount from the LEA's ELO-P P-2 funding exhibit, Line C-8.	\$166,012
9	Section B - Days Instructional Days	Section B - Days Enter the number of instructional days	180
10	ELO-P offered on instructional days totaling 9 hours [EC 46120(b)(1)(A)]	Enter the number of instructional days in which ELO-P was operated to meet the 9 hours requirement pursuant to EC 46120(b)(1)(A) or (C)	180
11	Required Intersession ELO-P days	Preload	30
12	Actual ELO-P intersession days totaling 9 hours	Enter the number of actual ELO-P intersession days totaling 9 hours pursuant to EC 46120(b)(1)(B) or (C)	0
13	ELO-P days short	Calculated field	30
14	Penalty Factor	Preload [EC 46120(c)(3)]	0.0048
15	Penalty Calculation	Calculated field	\$23,906
16	Total Penalty Total penalty	Calculated field	\$23,906

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the District offer the Expanded Learning Opportunities Program on the 30 nonschool days.

Corrective Action Plan: For the 2023-24 school year, we were unable to offer and/or provide the ELO Program for the required 30 nonschool days, and expected to be penalized. We will continue to look for ways to meet this requirement in future years, and will offer and/or provide the service if we are able.



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

December 15, 2024

Board of Education
Mendocino Unified School District
Mendocino, CA

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mendocino Unified School District for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 25, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Mendocino Unified School District are described in Note 1 to the financial statements. No new accounting policies that impacted the financial statements were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by Mendocino Unified School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of total other postemployment benefits (OPEB) obligation is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the total OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

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F: 619-260-9085
christywhite.com

Significant Audit Matters (continued)

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 11 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

The disclosure of other postemployment benefits and the total/net OPEB obligation in Note 10 to the financial statements represents management's estimate based on an actuarial valuation. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 15, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Mendocino Unified School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Mendocino Unified School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information section, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Mendocino Unified School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Christy White, Inc." The signature is written in a cursive, flowing style.

Christy White, Inc.
San Diego

MENDOCINO UNIFIED SCHOOL DISTRICT

AUDIT REPORT
JUNE 30, 2024



MENDOCINO UNIFIED SCHOOL DISTRICT
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JUNE 30, 2024

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FINANCIAL SECTION

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTSIndependent Auditors' Report

Governing Board
Mendocino Unified School District
Mendocino, California

Report on the Audit of the Financial Statements***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Mendocino Unified School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Mendocino Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Mendocino Unified School District, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Mendocino Unified School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mendocino Unified School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mendocino Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mendocino Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of district contributions for pensions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mendocino Unified School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2024 on our consideration of the Mendocino Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Mendocino Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mendocino Unified School District's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
December 15, 2024

MENDOCINO UNIFIED SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

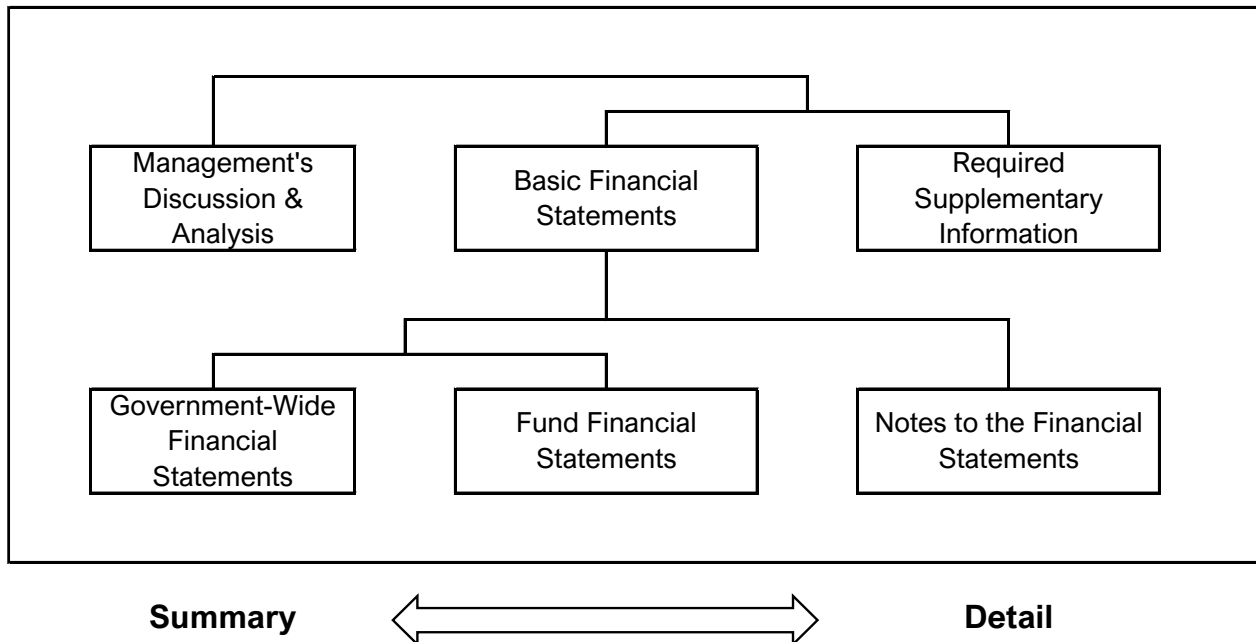
Our discussion and analysis of Mendocino Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2024. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's combined net position was \$14,595,327 at June 30, 2024. This was an increase of \$1,716,172 from the prior year.
- Overall revenues were \$16,894,928 which exceeded expenses of \$15,178,756.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section



**MENDOCINO UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

OVERVIEW OF FINANCIAL STATEMENTS (continued)

Components of the Financials Section (continued)

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
 - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.
 - ▶ **Proprietary Funds** report services for which the District charges customers a fee. Like the government-wide statements, they provide both long- and short-term financial information.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Property taxes and federal and state grants finance most of these activities.

**MENDOCINO UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was \$15,473,391 for governmental activities and \$(878,064) for business-type activities at June 30, 2024, as reflected in the table below. Of this amount, \$(11,115,815) was unrestricted for governmental activities and \$(960,027) was unrestricted for business-type activities. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limits the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities			Business-Type Activities		
	2024	2023	Net Change	2024	2023	Net Change
ASSETS						
Current and other assets	\$ 11,267,182	\$ 20,796,263	\$ (9,529,081)	\$ 151,177	\$ 188,377	\$ (37,200)
Capital assets	55,593,739	45,730,277	9,863,462	81,963	121,291	(39,328)
Total Assets	66,860,921	66,526,540	334,381	233,140	309,668	(76,528)
DEFERRED OUTFLOWS OF RESOURCES	3,182,879	2,987,683	195,196	331,604	331,674	(70)
LIABILITIES						
Current liabilities	2,563,711	4,064,377	(1,500,666)	109,287	33,765	75,522
Long-term liabilities	51,113,286	50,811,869	301,417	1,207,710	1,213,504	(5,794)
Total Liabilities	53,676,997	54,876,246	(1,199,249)	1,316,997	1,247,269	69,728
DEFERRED INFLOWS OF RESOURCES	893,412	1,031,143	(137,731)	125,811	121,752	4,059
NET POSITION						
Net investment in capital assets	23,325,352	20,347,889	2,977,463	81,963	39,438	42,525
Restricted	3,263,854	3,859,785	(595,931)	-	-	-
Unrestricted	(11,115,815)	(10,600,840)	(514,975)	(960,027)	(767,117)	(192,910)
Total Net Position	\$ 15,473,391	\$ 13,606,834	\$ 1,866,557	\$ (878,064)	\$ (727,679)	\$ (150,385)

**MENDOCINO UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges slightly, so you can see our total revenues, expenses, and transfers for the year.

	Governmental Activities			Business-Type Activities		
	2024	2023	Net Change	2024	2023	Net Change
REVENUES						
Program revenues						
Charges for services	\$ 147,870	\$ 199,872	\$ (52,002)	\$ 2,153,148	\$ 2,187,053	\$ (33,905)
Operating grants and contributions	3,174,692	2,878,436	296,256	-	-	-
General revenues						
Property taxes	9,196,897	9,412,756	(215,859)	-	-	-
Unrestricted federal and state aid	1,911,260	1,857,472	53,788	-	-	-
Other	308,071	710,924	(402,853)	2,990	(1,246)	4,236
Total Revenues	14,738,790	15,059,460	(320,670)	2,156,138	2,185,807	(29,669)
EXPENSES						
Instruction	6,370,094	5,622,259	747,835	-	-	-
Instruction-related services	1,126,174	1,015,501	110,673	-	-	-
Pupil services	1,738,316	1,483,558	254,758	-	-	-
General administration	762,374	948,105	(185,731)	-	-	-
Plant services	955,366	1,705,560	(750,194)	-	-	-
Ancillary and community services	506,219	312,265	193,954	-	-	-
Debt service	1,444,671	1,465,582	(20,911)	-	-	-
Other outgo	-	4,668	(4,668)	-	-	-
Enterprise activities	-	-	-	2,275,542	2,208,549	66,993
Total Expenses	12,903,214	12,557,498	345,716	2,275,542	2,208,549	66,993
Transfers	30,981	31,134	(153)	(30,981)	(31,134)	153
Change in net position	1,866,557	2,533,096	(666,539)	(150,385)	(53,876)	(96,509)
Net Position - Beginning	13,606,834	11,073,738	2,533,096	(727,679)	(673,803)	(53,876)
Net Position - Ending	\$ 15,473,391	\$ 13,606,834	\$ 1,866,557	\$ (878,064)	\$ (727,679)	\$ (150,385)

The cost of all our governmental activities this year was \$12,903,214 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was \$9,196,897, the remaining portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**MENDOCINO UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

In the table below, we have presented the net cost of each of the District's governmental functions. Net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2024	2023
Instruction	\$ 4,208,732	\$ 4,019,157
Instruction-related services	1,043,679	951,382
Pupil services	1,065,009	969,228
General administration	710,741	934,463
Plant services	910,074	954,171
Ancillary and community services	197,746	195,272
Debt service	1,444,671	1,465,582
Transfers to other agencies	-	(10,065)
Total	\$ 9,580,652	\$ 9,479,190

FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$9,767,483, which is less than last year's ending fund balance of \$19,511,616. The District's General Fund had \$548,020 more in operating revenues than expenditures for the year ended June 30, 2024. The District's Building Fund had \$9,427,861 less in operating revenues than expenditures for the year ended June 30, 2024. The District's Bond Interest and Redemption Fund had \$703,012 less in operating revenues than expenditures for the year ended June 30, 2024.

CURRENT YEAR BUDGET 2023-2024

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.

**MENDOCINO UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2023-2024 the District had invested \$55,593,739 in capital assets, net of accumulated depreciation for governmental activities and \$81,963 in capital assets, net of accumulated depreciation for business-type activities.

	Governmental Activities			Business-Type Activities		
	2024	2023	Net Change	2024	2023	Net Change
CAPITAL ASSETS						
Land	\$ 3,109,699	\$ 3,109,699	\$ -	\$ -	\$ -	\$ -
Construction in progress	29,217,882	19,104,111	10,113,771	-	-	-
Land improvements	756,368	756,368	-	-	-	-
Buildings & improvements	37,489,494	37,489,494	-	66,234	66,234	-
Furniture & equipment	2,553,165	1,776,023	777,142	341,930	341,930	-
Less: Accumulated depreciation	(17,532,869)	(16,505,418)	(1,027,451)	(326,201)	(286,873)	(39,328)
Total	\$ 55,593,739	\$ 45,730,277	\$ 9,863,462	\$ 81,963	\$ 121,291	\$ (39,328)

Long-Term Liabilities

At year-end, the District had \$51,113,286 in long-term liabilities for governmental activities, an increase of less than 1% from last year's balance – as shown in the table below. The District also had \$1,143,624 in long-term liabilities for business-type activities, an increase of 1% from last year. More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.

	Governmental Activities			Business-Type Activities		
	2024	2023	Net Change	2024	2023	Net Change
LONG-TERM LIABILITIES						
Total general obligation bonds	\$ 41,678,554	\$ 43,637,626	\$ (1,959,072)	\$ -	\$ -	\$ -
Compensated absences	123,877	94,620	29,257	48,642	13,706	34,936
Total OPEB liability	960,660	842,242	118,418	-	-	-
Net pension liability	9,196,427	8,779,243	417,184	1,114,437	1,135,712	(21,275)
Less: current portion of long-term liabilities	(846,232)	(2,541,862)	1,695,630	(19,455)	(17,767)	(1,688)
Total	\$ 51,113,286	\$ 50,811,869	\$ 301,417	\$ 1,143,624	\$ 1,131,651	\$ 11,973

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Several economic factors could impact California school district funding and the District's budget in the next fiscal year:

Long-term Declining Enrollment: Lower birth rates and increased migration out of state have resulted in long-term declining enrollment across California schools. Enrollment can fluctuate due to factors such as population growth, competition from private and parochial schools, inter-district transfers in or out, economic conditions, and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to adjust fixed operating costs.

Revenue Uncertainties: Proposition 98 guarantees have improved over the 23-24 fiscal year, but the prior 22-23 revenues fell short of estimates, reducing the guarantee and resulting in the use of Proposition 98 reserves. California faced a significant budget deficit due to a severe revenue decline in 2022-23, driven mainly by lower income tax collections and economic downturns. However, recent tax forecasts show that actual revenues surpass projections. Surpluses could help fund more Proposition 98 revenue for school districts.

**MENDOCINO UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)

Underfunded Pension Liabilities: The District participates in state employee pension plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2024. The amount of the liability is material to the District's financial position. The CalSTRS projected employer contribution rate for 2024-25 is 19.10 percent. The CalPERS projected employer contribution rate for 2024-25 is 27.05 percent. The projected increased pension costs to school employers remain a significant fiscal factor.

Economic Downturn: Higher borrowing costs and reduced investment have slowed economic activity, particularly affecting sectors like technology and startups, which are crucial to California's economy. The unemployment rate is up but might reverse with future jobs in the technology and aerospace industries.

Federal Reserve Actions: The Federal Reserve's interest rate hikes have increased borrowing costs, reducing investment and economic growth.

Stock Market Performance: The steep decline in the stock market in prior years has negatively impacted income tax collections from high-income Californians and corporations. But performance in 2024 is overall positive.

These factors contribute to a challenging fiscal environment, potentially affecting the state's ability to maintain or increase funding for school districts. All these factors were considered in preparing the District's 2024-25 fiscal year budget.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Meg Kailikole, Business Manager, Mendocino Unified School District, P.O. Box 1154, Mendocino, CA 95460.

MENDOCINO UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 10,739,851	\$ 135,481	\$ 10,875,332
Accounts receivable	460,748	11,977	472,725
Inventory	13,361	-	13,361
Prepaid expenses	53,222	3,719	56,941
Capital assets, not depreciated	32,327,581	-	32,327,581
Capital assets, net of accumulated depreciation	23,266,158	81,963	23,348,121
Total Assets	66,860,921	233,140	67,094,061
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	2,846,123	331,604	3,177,727
Deferred outflows related to OPEB	336,756	-	336,756
Total Deferred Outflows of Resources	3,182,879	331,604	3,514,483
LIABILITIES			
Deficit cash	58,307	-	58,307
Accrued liabilities	1,595,501	34,740	1,630,241
Unearned revenue	63,671	55,092	118,763
Long-term liabilities, current portion	846,232	19,455	865,687
Long-term liabilities, non-current portion	51,113,286	1,207,710	52,320,996
Total Liabilities	53,676,997	1,316,997	54,993,994
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	460,796	125,811	586,607
Deferred inflows related to OPEB	432,616	-	432,616
Total Deferred Inflows of Resources	893,412	125,811	1,019,223
NET POSITION			
Net investment in capital assets	23,325,352	81,963	23,407,315
Restricted:			
Capital projects	315,204	-	315,204
Debt service	1,814,183	-	1,814,183
Educational programs	996,695	-	996,695
Food service	36,514	-	36,514
Associated student body	101,258	-	101,258
Unrestricted	(11,115,815)	(960,027)	(12,075,842)
Total Net Position	\$ 15,473,391	\$ (878,064)	\$ 14,595,327

The accompanying notes are an integral part of these financial statements.

**MENDOCINO UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Total
GOVERNMENTAL ACTIVITIES						
Instruction	\$ 6,370,094	\$ 116,049	\$ 2,045,313	\$ (4,208,732)		
Instruction-related services						
Instructional supervision and administration	53,168	-	20,864	(32,304)		
Instructional library, media, and technology	249,468	89	13,001	(236,378)		
School site administration	823,538	68	48,473	(774,997)		
Pupil services						
Home-to-school transportation	761,305	2,644	43,187	(715,474)		
Food services	346,741	16,605	300,659	(29,477)		
All other pupil services	630,270	239	309,973	(320,058)		
General administration						
Centralized data processing	34,702	-	-	(34,702)		
All other general administration	727,672	318	51,315	(676,039)		
Plant services	955,366	11,858	33,434	(910,074)		
Ancillary services	492,260	-	308,473	(183,787)		
Community services	13,959	-	-	(13,959)		
Interest on long-term debt	1,444,671	-	-	(1,444,671)		
Total Governmental Activities	\$ 12,903,214	\$ 147,870	\$ 3,174,692	(9,580,652)		
BUSINESS-TYPE ACTIVITIES						
Enterprise activities	2,275,542	2,153,148	-		\$ (122,394)	
Total Business-Type Activities	2,275,542	2,153,148	-		(122,394)	
Total School District	\$ 15,178,756	\$ 2,301,018	\$ 3,174,692			\$ (9,703,046)
General revenues						
Taxes and subventions						
Property taxes, levied for general purposes				6,448,194	-	6,448,194
Property taxes, levied for debt service				2,659,356	-	2,659,356
Property taxes, levied for other specific purposes				89,347	-	89,347
Federal and state aid not restricted for specific purposes				1,911,260	-	1,911,260
Interest and investment earnings				115,655	2,990	118,645
Interagency revenues				1,340	-	1,340
Miscellaneous				191,076	-	191,076
Subtotal, General Revenue				11,416,228	2,990	11,419,218
Change in net position before transfers & special items				1,835,576	(119,404)	1,716,172
Internal transfers				30,981	(30,981)	-
Total Transfers & Special Items				30,981	(30,981)	-
CHANGE IN NET POSITION				1,866,557	(150,385)	1,716,172
Net Position - Beginning				13,606,834	(727,679)	12,879,155
Net Position - Ending				\$ 15,473,391	\$ (878,064)	\$ 14,595,327

The accompanying notes are an integral part of these financial statements.

**MENDOCINO UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024**

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 3,675,720	\$ 3,931,407	\$ 2,243,756	\$ 672,406	\$ 10,523,289
Accounts receivable	430,616	-	-	30,132	460,748
Due from other funds	34,850	-	-	71,031	105,881
Stores inventory	-	-	-	13,361	13,361
Prepaid expenditures	49,550	-	-	3,672	53,222
Total Assets	\$ 4,190,736	\$ 3,931,407	\$ 2,243,756	\$ 790,602	\$ 11,156,501
LIABILITIES					
Deficit cash	\$ -	\$ -	\$ -	\$ 58,307	\$ 58,307
Accrued liabilities	473,958	653,600	-	33,601	1,161,159
Due to other funds	71,031	-	-	34,850	105,881
Unearned revenue	63,671	-	-	-	63,671
Total Liabilities	608,660	653,600	-	126,758	1,389,018
FUND BALANCES					
Nonspendable	59,550	-	-	17,033	76,583
Restricted	995,095	3,277,807	2,243,756	454,576	6,971,234
Committed	-	-	-	192,235	192,235
Assigned	60,538	-	-	-	60,538
Unassigned	2,466,893	-	-	-	2,466,893
Total Fund Balances	3,582,076	3,277,807	2,243,756	663,844	9,767,483
Total Liabilities and Fund Balances	\$ 4,190,736	\$ 3,931,407	\$ 2,243,756	\$ 790,602	\$ 11,156,501

The accompanying notes are an integral part of these financial statements.

MENDOCINO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET
POSITION
JUNE 30, 2024

Total Fund Balance - Governmental Funds \$ 9,767,483

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 73,126,608	
Accumulated depreciation	<u>(17,532,869)</u>	55,593,739

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:

(429,573)

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Total general obligation bonds	\$ 41,678,554	
Compensated absences	123,877	
Total OPEB liability	960,660	
Net pension liability	<u>9,196,427</u>	(51,959,518)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 2,846,123	
Deferred inflows of resources related to pensions	<u>(460,796)</u>	2,385,327

Deferred outflows and inflows of resources relating to OPEB:

In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources related to OPEB	\$ 336,756	
Deferred inflows of resources related to OPEB	<u>(432,616)</u>	(95,860)

Internal service funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

211,793

Total Net Position - Governmental Activities	\$ <u>15,473,391</u>
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MENDOCINO UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
LCFF sources	\$ 8,199,737	\$ -	\$ -	\$ -	\$ 8,199,737
Federal sources	622,297	-	-	152,369	774,666
Other state sources	1,301,592	-	23,942	522,654	1,848,188
Other local sources	851,444	456,373	2,704,586	295,794	4,308,197
Total Revenues	10,975,070	456,373	2,728,528	970,817	15,130,788
EXPENDITURES					
Current					
Instruction	5,465,789	-	-	87,718	5,553,507
Instruction-related services					
Instructional supervision and administration	56,771	-	-	-	56,771
Instructional library, media, and technology	253,920	-	-	-	253,920
School site administration	844,404	-	-	-	844,404
Pupil services					
Home-to-school transportation	575,924	-	-	472,239	1,048,163
Food services	9,069	-	-	341,807	350,876
All other pupil services	660,194	-	-	-	660,194
General administration					
Centralized data processing	34,702	-	-	-	34,702
All other general administration	897,599	-	-	6,000	903,599
Plant services	1,277,107	-	-	49,694	1,326,801
Facilities acquisition and construction	-	9,884,234	-	62,006	9,946,240
Ancillary services	351,571	-	-	143,614	495,185
Debt service					
Principal	-	-	2,460,000	-	2,460,000
Interest and other	-	-	971,540	-	971,540
Total Expenditures	10,427,050	9,884,234	3,431,540	1,163,078	24,905,902
Excess (Deficiency) of Revenues					
Over Expenditures	548,020	(9,427,861)	(703,012)	(192,261)	(9,775,114)
Other Financing Sources (Uses)					
Transfers in	40,000	-	-	226,284	266,284
Transfers out	(235,303)	-	-	-	(235,303)
Net Financing Sources (Uses)	(195,303)	-	-	226,284	30,981
NET CHANGE IN FUND BALANCE	352,717	(9,427,861)	(703,012)	34,023	(9,744,133)
Fund Balance - Beginning	3,229,359	12,705,668	2,946,768	629,821	19,511,616
Fund Balance - Ending	\$ 3,582,076	\$ 3,277,807	\$ 2,243,756	\$ 663,844	\$ 9,767,483

The accompanying notes are an integral part of these financial statements.

**MENDOCINO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024**

Net Change in Fund Balances - Governmental Funds \$ (9,744,133)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$	10,890,913	
Depreciation expense:		(1,027,451)	9,863,462

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

2,460,000

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

27,797

Accreted interest on long-term debt:

In governmental funds, accreted interest on capital appreciation bonds is not recorded as an expenditure from current sources. In the government-wide statement of activities, however, this is recorded as interest expense for the period.

(582,790)

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

(29,257)

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

(98,435)

(continued on following page)

**MENDOCINO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, continued
FOR THE YEAR ENDED JUNE 30, 2024**

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was: (104,240)

Amortization of debt issuance premium or discount:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is: 81,862

Internal Service Funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: (7,709)

Change in Net Position of Governmental Activities	\$ 1,866,557
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**MENDOCINO UNIFIED SCHOOL DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2024**

	Business-Type Activities Mendocino Community Network	Governmental Activities Internal Service Fund
ASSETS		
Current assets		
Cash and investments	\$ 135,481	\$ 216,562
Accounts receivable	11,977	-
Prepaid expenses	3,719	-
Total current assets	151,177	216,562
Non-current assets		
Capital assets, net of accumulated depreciation	81,963	-
Total non-current assets	81,963	-
Total Assets	233,140	216,562
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	331,604	-
Total Deferred Outflows of Resources	331,604	-
LIABILITIES		
Current liabilities		
Accrued liabilities	34,740	4,769
Financed purchase, current portion	19,455	-
Unearned revenue	55,092	-
Total current liabilities	109,287	4,769
Non-current liabilities		
Compensated absences	48,642	-
Net pension liability	1,114,437	-
Financed purchase, long-term portion	44,631	-
Total non-current liabilities	1,207,710	-
Total Liabilities	1,316,997	4,769
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	125,811	-
Total Deferred Inflows of Resources	125,811	-
NET POSITION		
Net investment in capital assets	81,963	-
Unrestricted	(960,027)	211,793
Total Net Position	\$ (878,064)	\$ 211,793

The accompanying notes are an integral part of these financial statements.

**MENDOCINO UNIFIED SCHOOL DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024**

	Business-Type Activities Mendocino Community Network	Governmental Activities Internal Service Fund
OPERATING REVENUES		
Charges for services	\$ 2,153,148	\$ 106,042
Total operating revenues	<u>2,153,148</u>	<u>106,042</u>
OPERATING EXPENSES		
Salaries and benefits	812,874	-
Supplies and materials	128,520	-
Professional services	1,294,820	122,142
Depreciation	39,328	-
Total operating expenses	<u>2,275,542</u>	<u>122,142</u>
Operating income/(loss)	<u>(122,394)</u>	<u>(16,100)</u>
NON-OPERATING REVENUES/(EXPENSES)		
Interest income	2,990	8,391
Transfers in	9,019	-
Transfers out	(40,000)	-
Total non-operating revenues/(expenses)	<u>(27,991)</u>	<u>8,391</u>
CHANGE IN NET POSITION	(150,385)	(7,709)
Net Position - Beginning	<u>(727,679)</u>	<u>219,502</u>
Net Position - Ending	<u>\$ (878,064)</u>	<u>\$ 211,793</u>

The accompanying notes are an integral part of these financial statements.

**MENDOCINO UNIFIED SCHOOL DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024**

	Business-Type Activities Mendocino Community Network	Governmental Activities Internal Service Fund
Cash flows from operating activities		
Cash received from user charges	\$ 2,200,968	\$ 106,042
Cash payments for payroll, insurance, and operating costs	(2,185,198)	(122,913)
Net cash provided by (used for) operating activities	15,770	(16,871)
Cash flows from non-capital financing activities		
Interfund transfers in (out)	(30,981)	-
Net cash provided by (used for) non-capital financing activities	(30,981)	-
Cash flows from capital and related financing activities		
Financed purchase payments	(17,767)	-
Net cash provided by (used for) in capital and related financing activities	(17,767)	-
Cash flows from investing activities		
Interest received	2,990	8,391
Net cash provided by (used for) investing activities	2,990	8,391
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(29,988)	(8,480)
CASH AND CASH EQUIVALENTS		
Beginning of year	165,469	225,042
End of year	\$ 135,481	\$ 216,562
Reconciliation of operating income (loss) to cash provided by (used for) operating activities		
Operating income/(loss)	\$ (122,394)	\$ (16,100)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	39,328	-
Changes in assets and liabilities:		
(Increase) decrease in accounts receivables	6,437	-
(Increase) decrease in prepaid expenses	775	-
(Increase) decrease in deferred outflows related to pensions	70	-
Increase (decrease) in accrued liabilities	32,451	(771)
Increase (decrease) in unearned revenue	41,383	-
Increase (decrease) in compensated absences	34,936	-
Increase (decrease) in net pension liability	(21,275)	-
Increase (decrease) in deferred inflows related to pensions	4,059	-
Net cash provided by (used for) operating activities	\$ 15,770	\$ (16,871)

The accompanying notes are an integral part of these financial statements.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Mendocino Unified School District (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization’s relationship with the District is such that exclusion would cause the District’s financial statements to be misleading or incomplete. The District has no such component units.

C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its proprietary funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the District, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting.

Major Governmental Funds

General Fund: The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code Section 15146*) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code Section 17462*) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code Section 41003*).

Bond Interest and Redemption Fund: This fund is used for the repayment of bonds issued for the District (*Education Code Sections 15125–15262*). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

Non-Major Governmental Funds

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

Student Activity Fund: This fund may be used to account for student body activities that do not meet the fiduciary criteria established in GASB Statement No. 84.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

Special Revenue Funds: (continued)

Child Development Fund: This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code Section 8200 et seq.*) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code Section 8328*).

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

Deferred Maintenance Fund: This fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes (*Education Code Sections 17582–17587*). In addition, whenever the state funds provided pursuant to *Education Code Sections 17584 and 17585* (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the District (*Education Code Sections 17582 and 17583*).

Pupil Transportation Equipment Fund: This fund is used to account separately for state and local revenues specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students (*Education Code Section 41852[b]*).

Capital Project Funds: Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

Special Reserve Fund for Capital Outlay Projects: This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (*Education Code Section 42840*).

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Proprietary Funds

Enterprise Funds: Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services.

Mendocino Community Network: This fund is used to account for revenue and expenses for self-supporting entities. The Mendocino Community Network (MCN) provides internet access and related services to users on a cost-recovery basis.

Internal Service Funds: Internal service funds are created principally to render services to other organizational units of the District on a cost-reimbursement basis. These funds are designed to be self-supporting with the intent of full recovery of costs, including some measure of the cost of capital assets, through user fees and charges.

Self-Insurance Fund: Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of the District.

D. Basis of Accounting – Measurement Focus

Government-Wide and Proprietary Fund Financial Statements

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Proprietary funds distinguish operating revenues and expenses from non operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund are charges to other funds for self insurance costs. Operating expenses for internal service funds include the costs of insurance premiums and claims related to self-insurance. The principal operating revenues and expenses for Mendocino Community Network relate to providing internet access and related services to users on a cost-recovery basis.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

Governmental Funds

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

Inventories

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over an estimated useful life of 5 to 50 years depending on the asset class.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary using the Alternative Measurement Method. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 through June 30, 2023

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Premiums and Discounts

In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

Restricted - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Fund Balance (continued)

Assigned - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

F. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Budgetary Data (continued)

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

I. Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

J. New Accounting Pronouncements

GASB Statement No. 99 – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The statement addresses various practice issues, including: (a) clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives, (b) disclosures related to nonmonetary transactions; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements, (c) terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and (d) terminology used in Statement 53 to refer to resource flows statements. A portion of this statement was effective upon issuance, while the remaining portions of this statement were effective for periods beginning after June 15, 2022 and for periods beginning after June 15, 2023. The District has fully implemented this Statement as of June 30, 2024.

GASB Statement No. 100 – In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning after June 15, 2023. The District has fully implemented this Statement as of June 30, 2024.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements (continued)

GASB Statement No. 101 – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The District has not yet determined the impact on the financial statements.

GASB Statement No. 102 – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This statement is effective for periods beginning after June 15, 2024. The District has not yet determined the impact on the financial statements.

GASB Statement No. 103 – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The statement is effective for periods beginning after June 15, 2025. The District has not yet determined the impact on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Funds	Internal Service Fund	Governmental Activities	Business-Type Activities
Investment in county treasury*	\$ 10,353,399	\$ 216,562	\$ 10,569,961	\$ 69,151
Cash on hand and in banks	101,583	-	101,583	51,330
Cash in revolving fund	10,000	-	10,000	15,000
Total	\$ 10,464,982	\$ 216,562	\$ 10,681,544	\$ 135,481

*net of deficit cash

B. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 2 – CASH AND INVESTMENTS (continued)

B. Policies and Practices (continued)

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Mendocino County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District’s investment in the pool is based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker’s Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$10,613,553. The average weighted maturity for this pool is 485 days.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 2 – CASH AND INVESTMENTS (continued)

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated.

F. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2024, the District's bank balance was not exposed to custodial credit risk.

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Mendocino County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2024 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	\$ 10,613,553
Total	<u>\$ 10,613,553</u>

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2024 consisted of the following:

	General Fund	Non-Major Governmental Funds	Governmental Activities	Business-Type Activities
Federal Government				
Categorical aid	\$ 116,886	\$ 25,777	\$ 142,663	\$ -
State Government				
Apportionment	21,010	-	21,010	-
Categorical aid	172,146	4,355	176,501	-
Lottery	59,678	-	59,678	-
Local Government				
Other local sources	60,896	-	60,896	11,977
Total	\$ 430,616	\$ 30,132	\$ 460,748	\$ 11,977

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 01, 2023	Additions	Deletions	Balance June 30, 2024
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 3,109,699	\$ -	\$ -	\$ 3,109,699
Construction in progress	19,104,111	10,302,870	189,099	29,217,882
Total capital assets not being depreciated	22,213,810	10,302,870	189,099	32,327,581
Capital assets being depreciated				
Land improvements	756,368	-	-	756,368
Buildings & improvements	37,489,494	-	-	37,489,494
Furniture & equipment	1,776,023	777,142	-	2,553,165
Total capital assets being depreciated	40,021,885	777,142	-	40,799,027
Less: Accumulated depreciation				
Land improvements	514,490	34,551	-	549,041
Buildings & improvements	14,684,740	834,844	-	15,519,584
Furniture & equipment	1,306,188	158,056	-	1,464,244
Total accumulated depreciation	16,505,418	1,027,451	-	17,532,869
Total capital assets being depreciated, net	23,516,467	(250,309)	-	23,266,158
Governmental Activities				
Capital Assets, net	\$ 45,730,277	\$ 10,052,561	\$ 189,099	\$ 55,593,739
Business-Type Activities				
Capital assets being depreciated				
Buildings & improvements	\$ 66,234	\$ -	\$ -	\$ 66,234
Furniture & equipment	341,930	-	-	341,930
Total capital assets being depreciated	408,164	-	-	408,164
Less: Accumulated depreciation				
Buildings & improvements	66,234	-	-	66,234
Furniture & equipment	220,639	39,328	-	259,967
Total accumulated depreciation	286,873	39,328	-	326,201
Business-Type Activities				
Capital Assets, net	\$ 121,291	\$ (39,328)	\$ -	\$ 81,963

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 4 – CAPITAL ASSETS (continued)

Depreciation expense was charged to governmental activities as follows:

Instruction	\$	860,090
School site administration		10,593
Home-to-school transportation		122,471
All other general administration		18,599
Plant services		1,739
Community services		13,959
Total	\$	1,027,451

Depreciation expense for business-type activities of \$39,328 was charged to enterprise activities.

NOTE 5 – INTERFUND TRANSACTIONS

A. Interfund Receivables/Payables (Due From/Due To)

Individual interfund receivable and payable balances at June 30, 2024 consisted of the following:

Due To Other Funds	Due From Other Funds		
	General Fund	Non-Major Governmental Funds	Total
General Fund	\$ -	\$ 71,031	\$ 71,031
Non-Major Governmental Funds	34,850	-	34,850
Total	\$ 34,850	\$ 71,031	\$ 105,881

Due from the General Fund to the Cafeteria Fund for year-end inventory.	\$	70,645
Due from the General Fund to the Pupil Transportation Equipment Fund to net interest amount to zero.		386
Due from the Child Development Fund to the General Fund for year-end contribution.		34,850
Total	\$	105,881

B. Operating Transfers

Interfund transfers for the year ended June 30, 2024 consisted of the following:

Interfund Transfers Out	Interfund Transfers In			
	General Fund	Non-Major Governmental Funds	Enterprise Fund - Mendocino Community Network	Total
General Fund	\$ -	\$ 226,284	\$ 9,019	\$ 235,303
Enterprise Fund - Mendocino Community Network	40,000	-	-	40,000
Total	\$ 40,000	\$ 226,284	\$ 9,019	\$ 275,303

Transfer from the General Fund to the Child Development Fund to support program expenditures.	\$	20,745
Transfer from the General Fund to the Cafeteria Fund to support program expenditures.		73,445
Transfer from the General Fund to the Deferred Maintenance Fund for the Elk Greenwood Roof project.		25,300
Transfer from the General Fund to the Pupil Transportation Equipment Fund to cover the costs of electric bus charging stations.		68,612
Transfer from the General Fund to the Capital Facilities Fund for the Comptche Playground project.		32,248
Transfer from the General Fund to the Special Reserve Fund for Capital Outlay Projects for the water project.		5,936
Transfer from the General Fund to the Enterprise Fund - Mendocino Community Network for phone services.		9,019
Transfer from the Enterprise Fund - Mendocino Community Network to the General Fund for end of month transfer.		40,000
Total	\$	275,303

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2024 consisted of the following:

	General Fund	Building Fund	Non-Major Governmental Funds	Internal Service Fund	District-Wide	Governmental Activities	Business-Type Activities
Payroll	\$ 293,919	\$ -	\$ 5,529	\$ -	\$ -	\$ 299,448	\$ -
Construction	-	653,600	-	-	-	653,600	-
Vendors payable	180,039	-	28,072	4,769	-	212,880	34,740
Unmatured interest	-	-	-	-	429,573	429,573	-
Total	\$ 473,958	\$ 653,600	\$ 33,601	\$ 4,769	\$ 429,573	\$ 1,595,501	\$ 34,740

NOTE 7 – UNEARNED REVENUE

Unearned revenue at June 30, 2024 consisted of the following:

	Governmental Activities	Business-Type Activities
Federal sources	\$ 3,243	\$ -
State categorical sources	60,428	-
Local sources	-	55,092
Total	\$ 63,671	\$ 55,092

NOTE 8 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2024 consisted of the following:

	Balance July 01, 2023	Additions	Deductions	Balance June 30, 2024	Balance Due In One Year
Governmental Activities					
General obligation bonds	\$ 39,846,218	\$ 582,790	\$ 820,000	\$ 39,609,008	\$ 764,370
Unamortized premium	2,151,408	-	81,862	2,069,546	81,862
Subtotal general obligation bonds	41,997,626	582,790	901,862	41,678,554	846,232
Direct placement general obligation bonds	1,640,000	-	1,640,000	-	-
Total general obligation bonds	43,637,626	582,790	2,541,862	41,678,554	846,232
Compensated absences	94,620	29,257	-	123,877	-
Total OPEB liability	842,242	118,418	-	960,660	-
Net pension liability	8,779,243	417,184	-	9,196,427	-
Total	\$ 53,353,731	\$ 1,147,649	\$ 2,541,862	\$ 51,959,518	\$ 846,232
	Balance July 01, 2023	Additions	Deductions	Balance June 30, 2024	Balance Due In One Year
Business-Type Activities					
Financed purchases	\$ 81,853	\$ -	\$ 17,767	\$ 64,086	\$ 19,455
Compensated absences	13,706	34,936	-	48,642	-
Net pension liability	1,135,712	-	21,275	1,114,437	-
Total	\$ 1,231,271	\$ 34,936	\$ 39,042	\$ 1,227,165	\$ 19,455

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for financed purchases are made in the Enterprise Fund for the Mendocino Community Network.
- Payments for compensated absences are typically liquidated in the General Fund and the Enterprise Fund for the Mendocino Community Network.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 8 – LONG-TERM LIABILITIES (continued)

A. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2024 amounted to \$123,877 for governmental activities and \$48,642 for business-type activities. These amounts are included as part of long-term liabilities in the statement of net position.

B. General Obligation Bonds

On April 5, 2007, the District issued \$15,499,521 of General Obligation Bonds, which were authorized at an election held in the District on November 7, 2006. The issue was comprised of \$10,325,000 Current Interest Bonds and \$5,174,521 of Capital Appreciation Bonds. The proceeds of the bonds were used for construction and modernization projects at the Little Lake Campus, the downtown grammar school and to qualify for \$4 million in State aid.

On May 22, 2019, the District issued 2019 General Obligation Refunding Bonds in the amount of \$7,070,000. The refunding resulted in a savings to the District of \$232,016 and a net present value of savings of \$220,450. The bonds were a direct placement issuance. The final payment on the bonds was made during the year ended June 30, 2024.

On May 20, 2020, the District issued \$17,000,000 of General Obligation Bonds, which were authorized at an election held in the District on March 3, 2020. The proceeds of the bonds will be used for the purpose of financing the renovation, construction and improvement of school facilities.

On February 24, 2022, the District issued \$13,997,127 of General Obligation Bonds, which were authorized at an election held in the District on March 3, 2020. The proceeds of the bonds will be used for the purpose of financing the renovation, construction and improvement of school facilities.

The outstanding bonded debt of Mendocino Unified School District at June 30, 2024, including accreted interest is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 01, 2023	Additions	Deductions	Bonds Outstanding June 30, 2024
General obligation bonds:							
2007	8/1/2031	4.5 - 7.0%	\$ 15,499,521	\$ 10,650,105	\$ 497,180	\$ -	\$ 11,147,285
2020	8/1/2049	2.0 - 4.0%	17,000,000	15,125,000	-	495,000	14,630,000
2022	8/1/2051	3.1 - 4.0%	13,997,127	14,071,113	85,610	325,000	13,831,723
Subtotal general obligation bonds, including accreted interest				39,846,218	582,790	820,000	39,609,008
Direct placement general obligation bonds:							
2019	8/1/2023	2.20%	7,070,000	1,640,000	-	1,640,000	-
				\$ 41,486,218	\$ 582,790	\$ 2,460,000	\$ 39,609,008

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 8 – LONG-TERM LIABILITIES (continued)

B. General Obligation Bonds (continued)

The following table summarizes the annual debt service requirements:

Year Ended June 30,	Principal	Interest	Total
2025	\$ 764,370	\$ 1,702,880	\$ 2,467,250
2026	809,274	1,768,676	2,577,950
2027	855,776	1,835,574	2,691,350
2028	902,525	1,905,425	2,807,950
2029	952,601	1,975,149	2,927,750
2030 - 2034	4,369,975	8,047,025	12,417,000
2035 - 2039	4,250,000	3,765,200	8,015,200
2040 - 2044	5,174,075	4,338,199	9,512,274
2045 - 2049	8,083,052	3,221,258	11,304,310
2050 - 2052	7,315,000	462,900	7,777,900
Accretion	6,132,360	(6,132,360)	-
Total	\$ 39,609,008	\$ 22,889,926	\$ 62,498,934

C. Financed Purchases

The District has entered into an agreement that extends beyond the current fiscal year for networking and storage devices under an agreement which provides for title to pass upon expiration of the financing period as follows. This is recorded in the District's business-type activities as it is for Mendocino Community Network.

Year Ended June 30,	Principal	Interest	Total
2025	\$ 19,455	\$ 6,088	\$ 25,543
2026	21,304	4,239	25,543
2027	23,327	2,216	25,543
Total	\$ 64,086	\$ 12,543	\$ 76,629

D. Other Postemployment Benefits

The District's beginning total OPEB liability was \$842,242 and increased by \$118,418 during the year ended June 30, 2024. The ending total OPEB liability at June 30, 2024 was \$960,660. See Note 10 for additional information regarding the total OPEB liability.

E. Net Pension Liability

The District's combined beginning net pension liability was \$9,914,955 and increased by \$395,909 during the year ended June 30, 2024. The ending net pension liability at June 30, 2024 was \$10,310,864. See Note 11 for additional information regarding the net pension liability.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 9 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2024:

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Stores inventory	-	-	-	13,361	13,361
Prepaid expenditures	49,550	-	-	3,672	53,222
Total non-spendable	59,550	-	-	17,033	76,583
Restricted					
Educational programs	995,095	-	-	1,600	996,695
Food service	-	-	-	36,514	36,514
Associated student body	-	-	-	101,258	101,258
Capital projects	-	3,277,807	-	315,204	3,593,011
Debt service	-	-	2,243,756	-	2,243,756
Total restricted	995,095	3,277,807	2,243,756	454,576	6,971,234
Committed					
Deferred maintenance	-	-	-	192,235	192,235
Total committed	-	-	-	192,235	192,235
Assigned					
Other assignments	60,538	-	-	-	60,538
Total assigned	60,538	-	-	-	60,538
Unassigned	2,466,893	-	-	-	2,466,893
Total	\$ 3,582,076	\$ 3,277,807	\$ 2,243,756	\$ 663,844	\$ 9,767,483

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than 4 percent of General Fund expenditures and other financing uses.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description and Benefits Provided

The Mendocino Unified School District's defined benefit OPEB plan, the Mendocino Unified School District's Retiree Benefit Plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Certificated, Certificated Management, and Classified Management employees are eligible to retire and receive District-paid health benefits after attaining age 55, completing at least 5 years of full-time service, and retiring under CalSTRS. All retirees are subject to the limit on District-paid premiums effective in the first year of retirement. The cap is currently \$5,200 per year for retiree coverage and \$8,320 per year with a dependent. This limit is not expected to increase in future years. At age 65, full benefits stop, and a supplemental benefit is provided. The monthly supplemental amount of \$100 per month will be provided to these retirees at age 65 for a maximum of five years. Employees with full time employment status (FTE) less than 50% are not eligible for District-paid healthcare benefits, either before or after retirement. Benefits are prorated for employees working between 50% FTE and less than 75% FTE. Employees working 75% FTE or greater are treated as full time employees.

Classified employees may continue on any of the District health plans at their own expense. While the District does not directly contribute towards the cost of premiums for these retirees, the ability to obtain coverage at the active employee rate constitutes a significant economic benefit to the retirees, called an "implicit subsidy" under GASB 75. The inclusion of the retirees increases the District's overall health insurance rates, therefore is included in this valuation.

B. Contributions

For the measurement period, the District contributed \$60,711 to the Plan, all of which was used for current premiums

C. Plan Membership

Membership of the Plan consisted of the following:

	<u>Number of participants</u>
Inactive employees receiving benefits	8
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	107
Total number of participants**	<u>115</u>

*Information not provided

**As of the June 30, 2023 valuation date

D. Total OPEB Liability

The Mendocino Unified School District's total OPEB liability of \$960,660 was measured as of June 30, 2023 and was determined by an actuarial valuation as of that date.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

E. Actuarial Assumptions and Other Inputs

The total OPEB liability was measured as of June 30, 2023 and was determined by an actuarial valuation as of that date and was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Economic assumptions:

Salary increases	3.00%
Inflation rate	2.50%
Discount rate	3.86%
2023 trend rate	6.00%

Pre-retirement mortality rates were based on the CalSTRS Active Member Mortality (2015-2018) and the CalPERS Pre-Retirement Mortality Miscellaneous and School (2000-2019). Post-retirement mortality rates were based on the CalSTRS Retired Member Mortality (2015-2018) and the CalPERS Pre-Retirement Mortality Miscellaneous and School (2000-2019).

Actuarial assumptions used in the June 30, 2023 valuation were based on a review of plan experience during the period July 1, 2021 to June 30, 2023.

The discount rate was based on a yield or index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The actuary assumed contributions would be sufficient to fully fund the obligation over a period not to exceed thirty years.

F. Changes in Total OPEB Liability

	<u>June 30, 2024</u>
Total OPEB Liability	
Service cost	\$ 118,113
Interest on total OPEB liability	34,327
Difference between expected and actual experience	227,797
Changes of assumptions	(201,108)
Benefits payments	(60,711)
Net change in total OPEB liability	118,418
Total OPEB liability - beginning	842,242
Total OPEB liability - ending	<u>\$ 960,660</u>

G. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Mendocino Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease	Valuation	1% Increase
	(2.86%)	Discount Rate	(4.86%)
	<u></u>	<u>(3.86%)</u>	<u></u>
Total OPEB liability	\$ 1,038,171	\$ 960,660	\$ 886,533

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

H. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Mendocino Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease (5.00%)	Healthcare Cost Trend Rate (6.00%)	1% Increase (7.00%)
Total OPEB liability	\$ 863,102	\$ 960,660	\$ 1,076,910

I. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the Mendocino Unified School District recognized OPEB expense of \$129,886. At June 30, 2024, the Mendocino Unified School District reported deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 206,508	\$ 115,398
Changes in assumptions	98,798	317,218
District contributions subsequent to the measurement date	31,450	-
Total	\$ 336,756	\$ 432,616

The \$31,450 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2025	\$ 39,767	\$ 62,321
2026	39,767	62,321
2027	39,767	62,321
2028	39,767	62,321
2029	35,992	52,024
Thereafter	110,246	131,308
Total	\$ 305,306	\$ 432,616

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 11 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
STRS Pension	\$ 4,689,264	\$ 1,523,830	\$ 273,713	\$ 731,221
PERS Pension	5,621,600	1,653,897	312,894	595,830
Total	\$ 10,310,864	\$ 3,177,727	\$ 586,607	\$ 1,327,051

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

Benefits Provided

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2024, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2024 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$678,940 for the year ended June 30, 2024.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$359,370 to CalSTRS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$	4,689,264
State's proportionate share of the net pension liability associated with the District		2,246,799
Total	\$	6,936,063

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022 and rolling forward the total pension liability to June 30, 2023. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2023, the District's proportion was 0.006 percent, which did not change from its proportion measured as of June 30, 2022.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2024, the District recognized pension expense of \$731,221. In addition, the District recognized pension expense and revenue of \$(32,628) for support provided by the State. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 20,072
Differences between expected and actual experience	368,499	250,899
Changes in assumptions	27,153	-
Changes in proportion and differences between District contributions and proportionate share of contributions	449,238	2,742
District contributions subsequent to the measurement date	678,940	-
Total	<u>\$ 1,523,830</u>	<u>\$ 273,713</u>

The \$678,940 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2025	\$ 171,491	\$ 224,288
2026	171,492	296,861
2027	162,969	(327,847)
2028	131,479	65,696
2029	129,703	14,715
2030	77,756	-
Total	<u>\$ 844,890</u>	<u>\$ 273,713</u>

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2023 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2022, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	38%	5.25%
Real Estate	15%	4.05%
Private Equity	14%	6.75%
Fixed Income	14%	2.45%
Risk Mitigating Strategies	10%	2.25%
Inflation Sensitive	7%	3.65%
Cash/Liquidity	2%	0.05%
	<hr/> 100% <hr/>	

*Real return is net of assumed 2.75% inflation.

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	\$ 7,865,866	\$ 4,689,264	\$ 2,050,726

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

Benefits Provided

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 8.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2024 was 26.68% of annual payroll. Contributions to the plan from the District were \$688,456 for the year ended June 30, 2024.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the District reported a liability of \$5,621,600 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022 and rolling forward the total pension liability to June 30, 2023. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2023, the District's proportion was 0.016 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2022.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2024, the District recognized pension expense of \$595,830. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 600,467	\$ -
Differences between expected and actual experience	205,148	86,340
Changes in assumptions	131,546	-
Changes in proportion and differences between District contributions and proportionate share of contributions	28,280	226,554
District contributions subsequent to the measurement date	688,456	-
Total	<u>\$ 1,653,897</u>	<u>\$ 312,894</u>

The \$688,456 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2025	\$ 337,572	\$ 170,742
2026	275,086	93,632
2027	334,097	48,520
2028	18,686	-
Total	<u>\$ 965,441</u>	<u>\$ 312,894</u>

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Discount Rate	6.90%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS' membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020.

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the period from 2000 through 2019.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Actuarial Assumptions (continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*
Global Equity – cap-weighted	30.0%	4.54%
Global Equity – non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%
	<u>100.0%</u>	

*An expected inflation of 2.30% used for this period. Figures are based on the 2021-22 CalPERS Asset Liability Management Study

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 8,127,381	\$ 5,621,600	\$ 3,550,630

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2024.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2024.

C. Construction Commitments

As of June 30, 2024, the District had commitments with respect to unfinished capital projects of \$1,782,701.

NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District participates in four joint ventures under joint powers authorities (JPAs), the Northern California Schools Insurance Group, the Schools Insurance Group Northern Alliance, the Schools Excess Liability Fund, and the Mendocino County Youth Project. The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

A. Pension Plans

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2024, total deferred outflows related to pensions was \$3,177,727 and total deferred inflows related to pensions was \$586,607.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (continued)

B. Other Postemployment Benefits

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the District recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2024, total deferred outflows related to other postemployment benefits was \$336,756 and total deferred inflows related to other postemployment benefits was \$432,616.

REQUIRED SUPPLEMENTARY INFORMATION

**MENDOCINO UNIFIED SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
LCFF sources	\$ 7,827,241	\$ 7,948,781	\$ 8,199,737	\$ 250,956
Federal sources	463,054	622,496	622,297	(199)
Other state sources	447,179	1,319,021	1,301,592	(17,429)
Other local sources	434,328	538,120	811,977	273,857
Total Revenues	9,171,802	10,428,418	10,935,603	507,185
EXPENDITURES				
Certificated salaries	3,826,782	3,753,936	3,762,585	(8,649)
Classified salaries	2,130,455	2,107,156	2,083,100	24,056
Employee benefits	3,086,827	2,934,136	2,879,625	54,511
Books and supplies	386,762	520,367	463,317	57,050
Services and other operating expenditures	897,806	1,230,281	1,244,423	(14,142)
Capital outlay	-	92,000	-	92,000
Other outgo				
Excluding transfers of indirect costs	21,500	-	-	-
Transfers of indirect costs	(6,000)	(6,000)	(6,000)	-
Total Expenditures	10,344,132	10,631,876	10,427,050	204,826
Excess (Deficiency) of Revenues				
Over Expenditures	(1,172,330)	(203,458)	508,553	712,011
Other Financing Sources (Uses)				
Transfers in	278,437	40,000	40,000	-
Transfers out	(204,459)	(235,092)	(235,303)	(211)
Net Financing Sources (Uses)	73,978	(195,092)	(195,303)	(211)
NET CHANGE IN FUND BALANCE	(1,098,352)	(398,550)	313,250	711,800
Fund Balance - Beginning	2,353,290	2,353,290	2,353,290	-
Fund Balance - Ending	\$ 1,254,938	\$ 1,954,740	\$ 2,666,540	\$ 711,800

* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- The amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects with the fund type definitions promulgated by GASB Statement No. 54.

MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2024

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Total OPEB Liability							
Service cost	\$ 118,113	\$ 100,913	\$ 89,793	\$ 93,507	\$ 71,923	\$ 64,096	\$ 62,151
Interest on total OPEB liability	34,327	19,517	23,924	28,656	33,809	26,697	25,369
Changes of benefit terms	-	-	-	-	50,967	-	-
Difference between expected and actual experience	227,797	-	(38,811)	-	(187,834)	-	-
Changes of assumptions	(201,108)	(145,670)	49,285	53,971	71,765	(44,997)	-
Benefits payments	<u>(60,711)</u>	<u>(95,747)</u>	<u>(94,750)</u>	<u>(127,737)</u>	<u>(34,214)</u>	<u>(39,190)</u>	<u>(50,934)</u>
Net change in total OPEB liability	118,418	(120,987)	29,441	48,397	6,416	6,606	36,586
Total OPEB liability - beginning	<u>842,242</u>	<u>963,229</u>	<u>933,788</u>	<u>885,391</u>	<u>878,975</u>	<u>872,369</u>	<u>835,783</u>
Total OPEB liability - ending	<u>\$ 960,660</u>	<u>\$ 842,242</u>	<u>\$ 963,229</u>	<u>\$ 933,788</u>	<u>\$ 885,391</u>	<u>\$ 878,975</u>	<u>\$ 872,369</u>
 Covered-employee payroll	 \$ 6,764,344	 \$ 6,401,261	 \$ 5,850,239	 \$ 5,994,605	 \$ 5,770,884	 \$ 5,470,137	 \$ 3,215,612
 District's total OPEB liability as a percentage of covered-employee payroll	 14.20%	 13.16%	 16.46%	 15.58%	 15.34%	 16.07%	 27.13%

See accompanying notes to required supplementary information.

MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2024

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%
District's proportionate share of the net pension liability	\$ 4,689,264	\$ 4,178,422	\$ 2,821,041	\$ 5,940,296	\$ 5,345,552	\$ 5,361,321	\$ 5,493,330	\$ 5,120,771	\$ 4,536,357	\$ 3,506,220
State's proportionate share of the net pension liability associated with the District	2,246,799	2,092,566	1,419,468	3,062,198	2,916,380	3,069,621	3,249,834	2,915,593	2,399,226	2,090,442
Total	\$ 6,936,063	\$ 6,270,988	\$ 4,240,509	\$ 9,002,494	\$ 8,261,932	\$ 8,430,942	\$ 8,743,164	\$ 8,036,364	\$ 6,935,583	\$ 5,596,662
District's covered payroll	\$ 3,732,520	\$ 3,485,913	\$ 3,350,746	\$ 3,321,128	\$ 3,193,217	\$ 3,145,267	\$ 3,159,346	\$ 3,174,056	\$ 2,742,880	\$ 2,742,880
District's proportionate share of the net pension liability as a percentage of its covered payroll	125.6%	119.9%	84.2%	178.9%	167.4%	170.5%	173.9%	161.3%	165.4%	127.8%
Plan fiduciary net position as a percentage of the total pension liability	80.6%	81.2%	87.2%	71.8%	72.6%	71.0%	69.5%	70.0%	74.0%	76.5%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.016%	0.017%	0.016%	0.017%	0.016%	0.016%	0.017%	0.019%	0.019%	0.017%
District's proportionate share of the net pension liability	\$ 5,621,600	\$ 5,736,533	\$ 3,254,783	\$ 5,239,825	\$ 4,795,147	\$ 4,370,373	\$ 4,167,306	\$ 3,682,090	\$ 2,803,902	\$ 1,958,852
District's covered payroll	\$ 2,686,101	\$ 2,556,210	\$ 2,297,891	\$ 2,459,327	\$ 2,279,850	\$ 2,163,202	\$ 2,226,041	\$ 2,154,416	\$ 2,242,514	\$ 1,803,111
District's proportionate share of the net pension liability as a percentage of its covered payroll	209.3%	224.4%	141.6%	213.1%	210.3%	202.0%	187.2%	170.9%	125.0%	108.6%
Plan fiduciary net position as a percentage of the total pension liability	70.0%	69.8%	81.0%	70.0%	70.0%	70.8%	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 678,940	\$ 714,215	\$ 586,782	\$ 539,928	\$ 553,964	\$ 507,461	\$ 444,563	\$ 390,777	\$ 340,205	\$ 271,558
Contributions in relation to the contractually required contribution*	(678,940)	(714,215)	(586,782)	(539,928)	(553,964)	(507,461)	(444,563)	(390,777)	(340,205)	(271,558)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 3,579,402	\$ 3,732,520	\$ 3,485,913	\$ 3,350,746	\$ 3,321,128	\$ 3,193,217	\$ 3,145,267	\$ 3,159,346	\$ 3,174,056	\$ 2,742,880
Contributions as a percentage of covered payroll	18.97%	19.13%	16.83%	16.11%	16.68%	15.89%	14.13%	12.37%	10.72%	9.90%

*Amounts do not include on-behalf contributions

**MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2024**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 688,456	\$ 562,976	\$ 459,959	\$ 475,349	\$ 389,222	\$ 328,863	\$ 267,326	\$ 240,545	\$ 263,301	\$ 251,527
Contributions in relation to the contractually required contribution*	(688,456)	(562,976)	(459,959)	(475,349)	(389,222)	(328,863)	(267,326)	(240,545)	(263,301)	(251,527)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 2,580,745	\$ 2,686,101	\$ 2,556,210	\$ 2,297,891	\$ 2,459,327	\$ 2,279,850	\$ 2,163,202	\$ 2,226,041	\$ 2,154,416	\$ 2,242,514
Contributions as a percentage of covered payroll	26.68%	20.96%	17.99%	20.69%	15.83%	14.42%	12.36%	10.81%	12.22%	11.22%

*Amounts do not include on-behalf contributions

**MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of Changes in Total OPEB Liability and Related Ratios

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuation.

Changes in Assumptions

The discount rate was changed from 3.69% to 3.86% and the healthcare cost trend rate changed from 5.75% to 6.00% since the previous measurement.

Schedule of the District's Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for CalSTRS or CalPERS.

Changes in Assumptions

There were no changes in economic assumptions since the previous valuation for CalSTRS or CalPERS.

Schedule of District Contributions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued
FOR THE YEAR ENDED JUNE 30, 2024

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2024, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Certificated salaries	\$ 3,753,936	\$ 3,762,585	\$ 8,649
Services and other operating expenditures	\$ 1,230,281	\$ 1,244,423	\$ 14,142

SUPPLEMENTARY INFORMATION

**MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected Special Education Cluster	84.010	14329	\$ 228,644
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	95,707
IDEA Local Assistance, Part B, Sec 611, Private School ISPs	84.027	10115	515
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	2,730
Subtotal Special Education Cluster			<u>98,952</u>
Rural Energy for America Program	84.358A	*	42,967
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:			
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	141,831
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	31,908
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	24,089
American Rescue Plan - Homeless Children and Youth II (ARP HYC II) Program	84.425	15566	2,906
Subtotal Education Stabilization Fund Discretionary Grants			<u>200,734</u>
Total U. S. Department of Education			<u><u>571,297</u></u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
School Breakfast Program - Needy	10.553	13526	38,950
National School Lunch Program	10.555	13391	95,004
USDA Commodities	10.555	*	10,899
Local Food for Schools	10.555	15708	7,516
Subtotal Child Nutrition Cluster			<u>152,369</u>
Community Facilities Grant Program	10.766	*	51,000
Total U. S. Department of Agriculture			<u>203,369</u>
Total Federal Expenditures			<u><u>\$ 774,666</u></u>

* - Pass-Through Entity Identifying Number not available or not applicable

**MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2024**

	Second Period Report	Annual Report
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	95.79	96.28
Total TK/K through Third	95.79	96.28
Fourth through Sixth		
Regular ADA	78.80	79.00
Total Fourth through Sixth	78.80	79.00
Seventh through Eighth		
Regular ADA	56.41	56.92
Total Seventh through Eighth	56.41	56.92
Ninth through Twelfth		
Regular ADA	127.15	126.76
Total Ninth through Twelfth	127.15	126.76
TOTAL SCHOOL DISTRICT	358.15	358.96

**MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2024**

Grade Level	Minutes Requirement	Actual Instructional Minutes	Credited Minutes Per the Approved Form J-13A*	Total Minutes Offered	Required Number of Days	Actual Number of Days	Credited Days Per the Approved Form J-13A*	Total Days Offered	Status
Kindergarten	36,000	56,855	325	57,180	180	179	1	180	Complied
Grade 1	50,400	50,810	290	51,100	180	179	1	180	Complied
Grade 2	50,400	50,810	290	51,100	180	179	1	180	Complied
Grade 3	50,400	50,810	290	51,100	180	179	1	180	Complied
Grade 4	54,000	56,885	335	57,220	180	179	1	180	Complied
Grade 5	54,000	56,885	335	57,220	180	179	1	180	Complied
Grade 6	54,000	58,910	350	59,260	180	179	1	180	Complied
Grade 7	54,000	59,465	354	59,819	180	179	1	180	Complied
Grade 8	54,000	59,465	354	59,819	180	179	1	180	Complied
Grade 9	64,800	64,590	375	64,965	180	179	1	180	Complied
Grade 10	64,800	64,590	375	64,965	180	179	1	180	Complied
Grade 11	64,800	64,590	375	64,965	180	179	1	180	Complied
Grade 12	64,800	64,590	375	64,965	180	179	1	180	Complied

*The District received an approved Form J-13A for the number of instructional days and the number of instructional minutes indicated above.

**MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024**

	2025 (Budget)	2024	2023	2022
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 9,810,504	\$ 10,975,603	\$ 10,709,480	\$ 10,339,129
Expenditures And Other Financing Uses	10,369,368	10,662,353	11,028,167	10,480,475
Net change in Fund Balance	\$ (558,864)	\$ 313,250	\$ (318,687)	\$ (141,346)
Ending Fund Balance	\$ 2,107,676	\$ 2,666,540	\$ 2,353,290	\$ 2,671,977
Available Reserves*	\$ 2,293,624	\$ 2,466,893	\$ 2,192,889	\$ 1,950,496
Available Reserves As A Percentage Of Outgo	22.12%	23.14%	19.88%	18.61%
Long-term Liabilities	\$ 51,113,286	\$ 51,959,518	\$ 53,353,731	\$ 52,642,128
Average Daily Attendance At P-2	351	358	367	357

The General Fund balance has decreased by \$5,437 over the past two years. The fiscal year 2024-25 budget projects a further decrease of \$558,864. For a District this size, the State recommends available reserves of 4% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating deficits in two of the past three years and anticipates incurring a further operating deficit during the 2024-25 fiscal year. Total long-term obligations have decreased by \$682,610 over the past two years.

Average daily attendance has increased by 1 ADA over the past two years. A decrease of 7 ADA is anticipated during the 2024-25 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects.

**The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**MENDOCINO UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

	General Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Enterprise Fund - Mendocino Community Network
June 30, 2024, annual financial and budget report fund balance	\$ 2,666,540	\$ 915,536	\$ (763,949)
Adjustments and reclassifications:			
Increase (decrease) in total fund balances:			
Year-end closing entries	-	-	(131,261)
Allocation of liability for employee pensions (GASB 68)	-	-	17,146
Fund balance transfer (GASB 54)	915,536	(915,536)	-
Net adjustments and reclassifications	915,536	(915,536)	(114,115)
June 30, 2024, audited financial statement fund balance	\$ 3,582,076	\$ -	\$ (878,064)

**MENDOCINO UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2024**

There were no charter schools sponsored by the District for the year ended June 30, 2024.

MENDOCINO UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2024

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
ASSETS								
Cash and investments	\$ 101,258	\$ 37,745	\$ 325	\$ 192,235	\$ 24,589	\$ 314,445	\$ 1,809	\$ 672,406
Accounts receivable	-	-	30,132	-	-	-	-	30,132
Due from other funds	-	-	70,645	-	386	-	-	71,031
Stores inventory	-	-	13,361	-	-	-	-	13,361
Prepaid expenditures	-	-	3,672	-	-	-	-	3,672
Total Assets	\$ 101,258	\$ 37,745	\$ 118,135	\$ 192,235	\$ 24,975	\$ 314,445	\$ 1,809	\$ 790,602
LIABILITIES								
Deficit cash	\$ -	\$ -	\$ 58,307	\$ -	\$ -	\$ -	\$ -	\$ 58,307
Accrued liabilities	-	1,295	6,281	-	24,975	-	1,050	33,601
Due to other funds	-	34,850	-	-	-	-	-	34,850
Total Liabilities	-	36,145	64,588	-	24,975	-	1,050	126,758
FUND BALANCES								
Non-spendable	-	-	17,033	-	-	-	-	17,033
Restricted	101,258	1,600	36,514	-	-	314,445	759	454,576
Committed	-	-	-	192,235	-	-	-	192,235
Total Fund Balances	101,258	1,600	53,547	192,235	-	314,445	759	663,844
Total Liabilities and Fund Balances	\$ 101,258	\$ 37,745	\$ 118,135	\$ 192,235	\$ 24,975	\$ 314,445	\$ 1,809	\$ 790,602

See accompanying note to supplementary information.

**MENDOCINO UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024**

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
REVENUES								
Federal sources	\$ -	\$ -	\$ 152,369	\$ -	\$ -	\$ -	\$ -	\$ 152,369
Other state sources	-	-	144,727	-	375,000	-	2,927	522,654
Other local sources	149,054	82,060	14,558	9,211	195	40,760	(44)	295,794
Total Revenues	149,054	82,060	311,654	9,211	375,195	40,760	2,883	970,817
EXPENDITURES								
Current								
Instruction	-	87,718	-	-	-	-	-	87,718
Pupil services								
Home-to-school transportation	-	-	-	-	472,239	-	-	472,239
Food services	-	-	341,807	-	-	-	-	341,807
General administration								
All other general administration	-	-	6,000	-	-	-	-	6,000
Plant services	-	15,544	-	34,150	-	-	-	49,694
Facilities acquisition and construction	-	-	-	33,825	-	19,319	8,862	62,006
Ancillary services	143,614	-	-	-	-	-	-	143,614
Total Expenditures	143,614	103,262	347,807	67,975	472,239	19,319	8,862	1,163,078
Excess (Deficiency) of Revenues Over Expenditures	5,440	(21,202)	(36,153)	(58,764)	(97,044)	21,441	(5,979)	(192,261)
Other Financing Sources (Uses)								
Transfers in	-	20,743	73,445	25,300	68,612	32,248	5,936	226,284
Net Financing Sources (Uses)	-	20,743	73,445	25,300	68,612	32,248	5,936	226,284
NET CHANGE IN FUND BALANCE	5,440	(459)	37,292	(33,464)	(28,432)	53,689	(43)	34,023
Fund Balance - Beginning	95,818	2,059	16,255	225,699	28,432	260,756	802	629,821
Fund Balance - Ending	\$ 101,258	\$ 1,600	\$ 53,547	\$ 192,235	\$ -	\$ 314,445	\$ 759	\$ 663,844

See accompanying note to supplementary information.

**MENDOCINO UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The District has not elected to use the 10 percent de minimis indirect cost rate.

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Schedule of Charter Schools

This schedule lists all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

Combining Statements – Non-Major Funds

These statements provide information on the District's non-major funds.

OTHER INFORMATION

**MENDOCINO UNIFIED SCHOOL DISTRICT
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2024**

The Mendocino Unified School District was established in 1964 and is comprised of an area of approximately 420 square miles located in Mendocino County. There were no changes in the boundaries of the District during the current year. The District operates three elementary schools, one high school, one continuation high school, one preschool and one alternative education K-12.

GOVERNING BOARD

Member	Office	Term Expires
Emily Griffen	President	November 2026
Windspirit Aum	Clerk	November 2024
Lisa James	Member	November 2024
Mark Morton	Member	November 2024
Michael Schaeffer	Member	November 2024

DISTRICT ADMINISTRATORS

Jason Morse
Superintendent/Secretary to the Board

Meg Kailikole
Business Manager

Rob Buch
MCN Manager

OTHER INDEPENDENT AUDITORS' REPORTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**Independent Auditors' Report

Governing Board
Mendocino Unified School District
Mendocino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mendocino Unified School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Mendocino Unified School District's basic financial statements, and have issued our report thereon dated December 15, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mendocino Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mendocino Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Mendocino Unified School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mendocino Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
December 15, 2024

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**Independent Auditors' Report

Governing Board
Mendocino Unified School District
Mendocino, California

Report on Compliance for Each Major Federal Program***Opinion on Each Major Federal Program***

We have audited Mendocino Unified School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Mendocino Unified School District's major federal programs for the year ended June 30, 2024. Mendocino Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Mendocino Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Mendocino Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Mendocino Unified School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Mendocino Unified School District's federal programs.

Auditor's Responsibilities for the Audit for Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mendocino Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about Mendocino Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Mendocino Unified School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Mendocino Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Mendocino Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Report on Internal Control Over Compliance (continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
December 15, 2024

**REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER
COMPLIANCE FOR STATE PROGRAMS**Independent Auditors' Report

Governing Board
Mendocino Unified School District
Mendocino, California

Report on State Compliance***Opinion on State Compliance***

We have audited Mendocino Unified School District's compliance with the requirements specified in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to Mendocino Unified School District's state program requirements as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report for the year ended June 30, 2024.

In our opinion, Mendocino Unified School District complied, in all material respects, with the laws and regulations of the applicable laws and regulations of the applicable state programs for the year ended June 30, 2024.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Mendocino Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Mendocino Unified School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Mendocino Unified School District's state programs.

Auditor's Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mendocino Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Mendocino Unified School District's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Mendocino Unified School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of Mendocino Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Mendocino Unified School District's internal control over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine Mendocino Unified School District's compliance with the state laws and regulations applicable to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No
Continuation Education	No
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Yes
Home to School Transportation Reimbursement	Yes

Auditor's Responsibilities for the Audit of State Compliance (continued)

PROGRAM NAME	PROCEDURES PERFORMED
School Districts, County Offices of Education, and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Charter Schools	
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform testing for Independent Study or Continuation Education because the ADA reported was not material.

The term "Not Applicable" is used above to mean either the District did not offer the program during the current fiscal year, the District did not participate in the program during the current fiscal year, or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as Finding #2024-001. Our opinion on state compliance is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Mendocino Unified School District's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Mendocino Unified School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
December 15, 2024

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**MENDOCINO UNIFIED SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2024**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
84.425, 84.425U	Education Stabilization Fund Discretionary Grants	
Dollar threshold used to distinguish between Type A and Type B programs:	\$	<u>750,000</u>
Auditee qualified as low-risk auditee?		<u>Yes</u>

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2023-24 Guide for Annual Audits of California K-12 Local Education Agencies ?	<u>Yes</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**MENDOCINO UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

FIVE DIGIT CODE

20000
30000

AB 3627 FINDING TYPE

Inventory of Equipment
Internal Control

There were no financial statement findings for the year ended June 30, 2024.

**MENDOCINO UNIFIED SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

FIVE DIGIT CODE

50000

AB 3627 FINDING TYPE

Federal Compliance

There were no federal award findings or questioned costs for the year ended June 30, 2024.

**MENDOCINO UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024**

FIVE DIGIT CODE

10000
40000
42000
43000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Apprenticeship: Related and Supplemental Instruction
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

FINDING #2024-001: EXPANDED LEARNING OPPORTUNITIES PROGRAM (40000)

Criteria: Pursuant to Education Code Section 46120(c)(2) & 46120(c)(3)(A) & (B) local educational agencies that receive funds pursuant to subdivision (d) shall offer to at least all unduplicated pupils in classroom-based instructional programs in kindergarten and grades 1 to 6, access to expanded learning opportunity programs. On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 180-instructional-day offering as described in Section 46208 for school districts and the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations for charter schools, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, recess, and meals, are no fewer than nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day. Per Education Code Section 46120 (B) 30 nonschool days are required inclusive of extended school year days provided pursuant to paragraph (3) of subdivision (b) of Section 56345, no fewer than nine hours of in-person expanded learning opportunities per day.

Condition: In testing of Expanded Learning Opportunities requirements, it was noted that Mendocino Unified School District did not either “offer access” or “provide access” to the ELOP on 30 nonschool days.

Cause: The District was not able to offer or operate the Expanded Learning Opportunities Program on non school days due to staffing.

Effect: The District did not adhere to the mandate of either “offering access” or “providing access” to the expanded opportunities program on the 30 nonschool days and consequently was not in compliance with Education Code Section 46120.

Questioned Costs: \$23,906, as calculated on the following page.

**MENDOCINO UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2024**

FINDING #2024-001: EXPANDED LEARNING OPPORTUNITIES PROGRAM (40000) (continued)

Questioned Costs: (continued)

Item Number	Calculating the Cost of ELO-P Audit Finding	Instructions	School District Data Input and Calculated Fields
1	LEA Funding Rate	Select Rate 1, Rate 2, or N/A under the applicable column for a school district or a charter school from the LEA's ELO-P P-2 funding exhibit, Line C-4.	Rate 2
2	ELO-P Entitlement Calculation based on Rate 1 or Rate 2	Enter entitlement amount from the LEA's ELO-P P-2 funding exhibit, Line C-8.	\$166,012
9	Section B - Days Instructional Days	Section B - Days Enter the number of instructional days	180
10	ELO-P offered on instructional days totaling 9 hours [EC 46120(b)(1)(A)]	Enter the number of instructional days in which ELO-P was operated to meet the 9 hours requirement pursuant to EC 46120(b)(1)(A) or (C)	180
11	Required Intersession ELO-P days	Preload	30
12	Actual ELO-P intersession days totaling 9 hours	Enter the number of actual ELO-P intersession days totaling 9 hours pursuant to EC 46120(b)(1)(B) or (C)	0
13	ELO-P days short	Calculated field	30
14	Penalty Factor	Preload [EC 46120(c)(3)]	0.0048
15	Penalty Calculation	Calculated field	\$23,906
16	Total Penalty Total penalty	Calculated field	\$23,906

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the District offer the Expanded Learning Opportunities Program on the 30 nonschool days.

Corrective Action Plan: For the 2023-24 school year, we were unable to offer and/or provide the ELO Program for the required 30 nonschool days, and expected to be penalized. We will continue to look for ways to meet this requirement in future years, and will offer and/or provide the service if we are able.

**MENDOCINO UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

There were no findings or questioned costs for the year ended June 30, 2023.



Mendocino Unified School District

**BOND MEASURE
IMPROVEMENT BOND
PROGRAM
PHASE ONE & TWO
PROJECTS**

**Monthly Progress Report
January 2025**

Prepared By

Alameida
Architecture

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Team Members

Mendocino Unified School Board of Trustees

Windspirit Aum, Albion

Michael Schaeffer, Board President, Comptche

Emily Griffen, Board Member, Mendocino

Mark Morton, Board Member, Caspar

Lisa James, Board Member, Elk

Superintendent

Jason Morse

District Architect

Quattrocchi & Kwok Architects

General Contractor

Lathrop Construction Associates Inc.

District Construction Manager

Donald Alameida, Alameida Architecture

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Budget

M.U.S.D. PHASE TWO PROJECT

Source of Funds:

Source Code:	Series A Bond (less issuance cost)	Available
		-
	Series B Bond	12,078,458
	Developer Fees	-
	State Bonds	-
		12,078,458

Description	Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Design and Planning	1,127,186	992,052	135,134	1,121,306	5,880
Bidding, Permitting, Misc.	95,000	118,622	-23,622	95,000	0
Construction	9,675,800	8,976,808	-334,983	8,548,497	1,127,304
Owners Contingency	697,428	42,842	654,586	725,000	-27,572
Construction Support	505,000	388,486	96,826	429,025	75,975
Fixtures & furniture	0	12,146	-12,146	12,146	-12,146
Reserve	0	0	0	0	0
Totals	12,100,414	10,530,956	515,795	10,930,973	1,169,441

Available vs. budgeted (21,956) *assumes 100% contingency expended*
soft cost vs. hard cost 25.06%

Funding Status

AVAILABLE FUNDS		PROJECTED FUND BALANCE @ % CONTINGENCY EXPENDED			
		0%	1%	5%	8%
Series A bonds	12,078,458	675,472	578,714	191,682	-21,956

Schedule

	Planned	Actual	Schedule Status
Design and Planning	Jun-22	Jun-22	
Permitting and PH-2 GMP	1-Dec-22	August 23	
Construction	August 2023	August 21, 2024	
Completion	August 21, 2024		December 2024 Nearly Completed

Overall Project Status

Tech Center and Gym is occupied.

Modular Classrooms Removed! Last of site work commenced and Generator Installed.

Mechanical and Electrical engineers planning to come on site for long awaited punchlist this week.

Generator Training scheduled but postponed due to faulty generator part needing replacement.

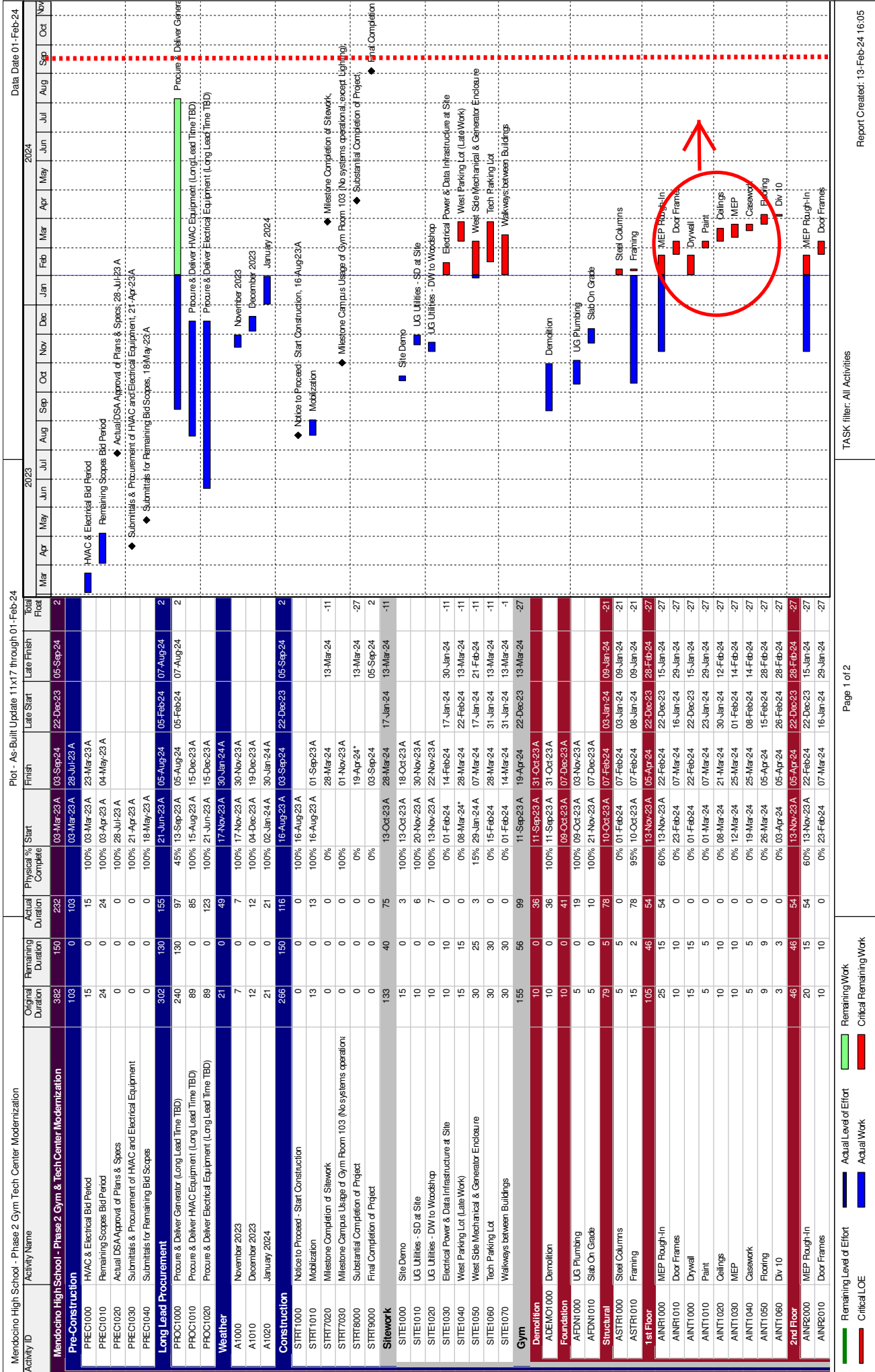
Potential Issues:

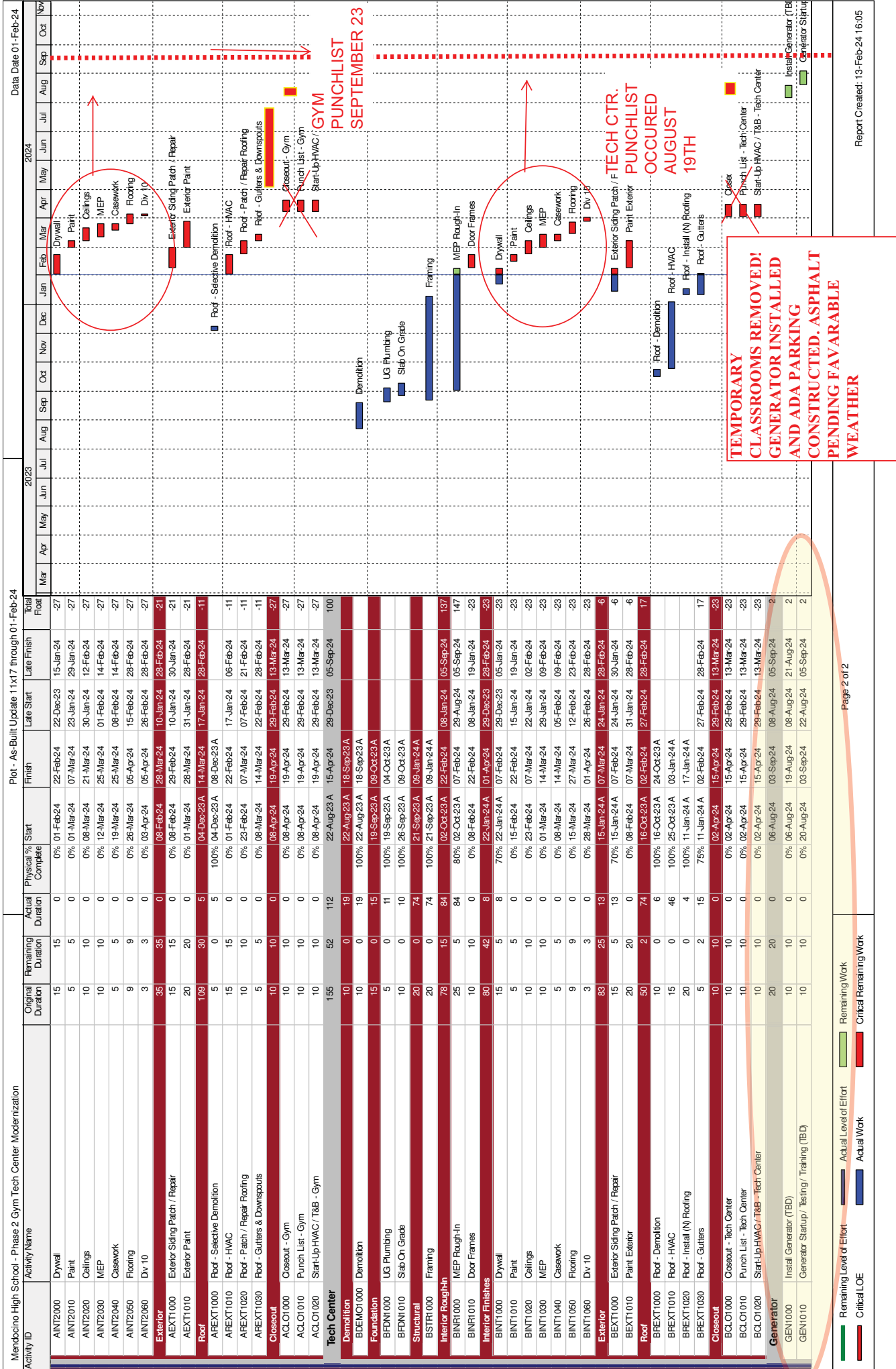
No more issues, just need to get last of phase 2 (and phase 1) punchlist items completed and Closeout the Project with DSA.

Next Steps

Contractor to complete installation ADA parking and completion of Punchlist items.

SCHEDULE - PHASE TWO





CHANGE EVENTS

Status	Description	Amount
APPROVED	Material Cost Increases - Acoustical Ceilings & Panels	\$7,011.17
APPROVED	Demo Existing Ceiling in Room B105C (Tech Center)	\$1,622.14
APPROVED	Demo Existing Mezzanine in Room B106 (Tech Center)	\$5,146.87
APPROVED	Temporary Data Line to Wood Shop Building	\$822.73
APPROVED	Reframe Door Openings in Tech Building	\$2,059.17
APPROVED	Domestic Water Isolation Valve at Gym	\$2,121.49
APPROVED	Removal of Casework & Lockers from Team Room (Gym)	\$923.08
APPROVED	Removal of Conduits at Tech Center	\$780.66
APPROVED	Removal of Flooring in Foyer & Weight Room	\$7,542.86
APPROVED	Permanent Data & IDF at Wood Shop	\$16,167.03
APPROVED	Shear Wall Hold Downs & Shear Ply at Tech Center	\$6,187.25
APPROVED	Furred Plumbing Walls in Kitchen	\$1,028.57
APPROVED	Duct Chases in Tech Center	\$5,084.83
APPROVED	Demo Furred Header at Hospitality Lobby	\$532.74
APPROVED	Add Door A205A (Gym)	\$4,873.85
APPROVED	Above Grade Water Line at Wood Shop	\$4,528.88
APPROVED	Frame Hard Lid Ceilings at Art Class Halls (Tech Center)	\$3,745.06
APPROVED	Patch & Paint Wood Paneling in Hospitality Lobby	\$2,172.52
APPROVED	Electrical to EWH 4 & 5 (CREDIT)	(\$895.00)
APPROVED	Kitchen Hand Sink Revision	\$533.96
APPROVED	Delete Electrical Infrastructure for Motorized Shades	(\$7,525.00)
APPROVED	Add Furred Wall & Casework at Flex Space Room 114	\$10,750.19
APPROVED	Additional Electrical Requested by District	\$119,367.03
APPROVED	Ceiling Support at Culinary Classroom	\$2,447.47
APPROVED	Infill Team Room Floor & Install Linoleum	\$6,477.36
APPROVED	Delete Lockers & Revise Cubbies in Culinary (RFP #006)	(\$279.34)
APPROVED	Remove Wall Coverings and Re-Finish Walls in Rooms 201 & 202 (RFP #006)	\$19,642.26
APPROVED	Replace Drywall Subcontractor	\$16,094.24
APPROVED	Flooring Revisions in Tech Center (RFP #008)	\$34,735.47
APPROVED	Drywall Patching at Re-Sized Door Openings (Tech Center)	\$2,299.78
APPROVED	Drywall at Re-Built Shearwall (Tech Center)	\$4,273.58
APPROVED	Drywall at Added Hard Lid Ceilings & Soffits at Art Class Halls (Tech Center)	\$3,687.04
APPROVED	Drywall at Added Mechanical Duct Chases (Tech Center)	\$4,663.91
APPROVED	Drywall at Added Hard Lid Ceiling in Audio Lab (Tech Center)	\$5,442.47
APPROVED	Overlay Drywall in Weight Room & Culinary Classroom (Gym)	\$9,236.05
APPROVED	Drywall Patch at Electrical Panel BB (Gym)	\$1,793.41

Status	Description	Amount
APPROVED	Remove Wood Paneling and Re-Finish Walls in Foyer (Gym)	\$2,374.68
APPROVED	Underlayment at Wood Subfloor Areas to Receive Rubber or Linoleum	\$11,920.74
APPROVED	Utilize Solid Surface Countertops in Restrooms	\$1,404.23
APPROVED	Added Structural Ceiling Support at Culinary Classroom (Gym)	\$3,586.81
APPROVED	Extend Wall at Opening B103B (Tech Center)	\$601.32
APPROVED	Re-Frame Openings B105E & B105D (Tech Center)	\$1,097.14
APPROVED	Upgrade to Smooth FRP in Culinary Area (Gym)	\$632.97
APPROVED	Added Interior Accent Walls (Tech Center)	\$1,782.48
APPROVED	Added Exterior Accent Colors (Gym)	\$2,234.45
APPROVED	Prep & Paint of Wood Paneling in Main Gym Area	\$7,112.11
APPROVED	Modify Gravity Relief Hoods	\$5,035.47
APPROVED	Added FRP in Kitchen (ASI #010)	\$1,456.87
APPROVED	Added Concrete Flatwork at Grease Trap	\$11,854.21
APPROVED	Flooring Revisions in Culinary Classroom	\$9,672.79
APPROVED	Remove & Replace Trim at Exterior Stairwell (Gym)	\$21,713.87
APPROVED	Flashings at Mechanical Curbs on Shingle Roofs	\$7,779.16
APPROVED	Demo of Additional Roofing Layer at Tech Center	\$11,444.96
APPROVED	Furring at Tech Center for Canopy Gutters	\$1,115.48
APPROVED	Protective Bollards at Backflow	\$3,196.49
APPROVED	Added Stainless Steel Wall Cladding at Kitchen & Add Insulation at H	\$8,435.21
APPROVED	Dark Room Sink Revisions	\$9,434.37
APPROVED	Added Acoustical Ceiling Panels in Audio Lab (Tech)	\$8,932.22
APPROVED	Re-Roof the Gym Building (RFP #014)	\$209,341.19
APPROVED	Storm Drain Tie-in to Existing	\$3,762.62
APPROVED	Chip & Remove Existing Concrete Overpour	\$4,472.47
APPROVED	Attachment of ACP3 Panels	\$1,308.13
APPROVED	Skrim Replacement at Tech Center	\$9,707.60
OPEN	Discovery and Repair of Unforeseen Utilities	\$9,472.33
OPEN	Insulation Above Ceiling in Classrooms 201 & 202	\$4,152.26
		\$673,119.24
REVISE & RES Added HVAC Unit for IDF Room (Tech)		\$38,886.34
		\$712,005.58

DETAILED BUDGET

M.U.S.D. PHASE TWO PROJECT

Schematic Design w/ GMP 8/1/23

Series A Bond (less issuance cost)

Available Eligible

-

Series B Bond 12,078,458

Developer Fees

State Bonds

12,078,458

-

Description	Revised Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
Gymnasium & Tech Ctr. Construction	8,344,102	8,976,808	(632,706)	8,344,102	-
Allowances (all categories)	192,500			55,000	137,500
Alternate 1 - Exterior Windows Gym	702,126			-	702,126
Alternate 2 - Paint Exterior Gym	55,832			55,832	-
Alternate 3 - Paint Exterior Tech Building	19,901			19,901	-
Alternate 4 - Exterior Tech Building Reroof	63,616			63,616	-
Industrial Arts Modernization Construction	-	-	-	-	-
Community School Construction	297,723	-	297,723		297,723
Construction Contingency (Gym & Tech)	697,428	42,842	654,586	725,000	(27,572)
Removal of Temporary Classrooms (Mobile Modular)	-	14,467	(14,467)	10,046	(10,046)
Education and Telecommunications Technology	-	-	-	-	-
Fixtures and Furniture (added budget)	-	12,146	(12,146)	12,146	(12,146)
California Dept of Education	-	-	-	-	-
C.D.E. Funding Consultant	8,650	8,642	8	8,650	-
DSA Permit Fees (ph 2 fees added)	70,000	64,300	5,700	70,000	-
County of Mendocino Fees	-	-	-	-	-
Facility Master Plan (QKA)		-	-		-
A / E Basic Services Gym & tech (QKA)	955,527	913,663	41,864	1,000,000	(44,473)
A / E Basic Services Industrial Arts (QKA) (schematic design only)	36,105	12,285	23,820	12,285	23,820
A / E Basic Services Community School (QKA) (schematic design only)	47,104	20,571	26,533	20,571	26,533

M.U.S.D. PHASE TWO PROJECT

Schematic Design w/ GMP 8/1/23

Series A Bond (less issuance cost)

Available Eligible

-

Series B Bond 12,078,458

Developer Fees

State Bonds

12,078,458

-

Description	Revised Budget	Expended To Date	Remaining Balance	Forecast	Surplus (Shortfall)
A / E Add Fire Sprinkler Engineer (QKA)		-	-	-	-
A / E Add Kitchen Consultant (QKA)	7,050	5,288	1,763	7,050	-
A / E Add Landscape Architect (QKA)		-	-		-
A / E Add Civil Engineer (QKA)	21,450	20,262	1,188	21,450	-
A / E Add Energy consultant (QKA)	8,700	8,700	-	8,700	-
A / E Elevator Consultant (QKA)	17,600	-	17,600	17,600	-
A / E reimbursables, Blueprinting (QKA)	25,000	7,419	17,581	25,000	-
Energy Consultant (Sage)		-	-		-
Project/Construction Management (A Arc)	120,000	150,300	(30,300)	120,000	-
C M reimbursement (A Arc)	20,000	312		1,000	19,000
Construction Inspector of Record (C McKay)	200,000	192,000	8,000	200,000	-
Materials Testing and Inspection (Crawford)	90,000	30,621	59,379	90,000	-
Geotechnical investigation (Brunsing)	-	293	(293)	(293)	293
CEQA Environmental Consultant (Rincon)	70,000	-	70,000	-	70,000
Haz. Mat. Abatement (with construction)		-	-	-	-
Kitchen Grant Matching fund transfer		13,317	(13,317)	13,317	(13,317)
Containers and Debris Boxes	5,000	5,644	(644)	5,000	-
Misc. legal notices etc.	25,000	69,337	(44,337)	25,000	-
Project Reserve	-			-	-

12,100,414

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477,536

10,930,973

1,169,441

*** Alternates include 10 % contingency**

Projected Balance of funds on hand

1,147,485

excluding interest earned from bond account

Erin Placido

From: Taylor Mize <tmize@mendocinoused.org>
Sent: Tuesday, January 7, 2025 2:07 PM
To: Erin Placido
Cc: Jason Morse; Kim Humrichouse
Subject: Temporary Leave of Absence

Hi Erin,

I am writing to inform you that I will be taking a temporary leave of absence to complete student teaching. I will need to be on leave from 1/21/25 to 5/6/25. Please let me know if you have any questions or if there is anything else I need to do.

Thanks,
Taylor=



1/7/25