

Mendocino Unified School District



Agenda

Regular Board Meeting

APRIL 17, 2025

**COMPTCHE SCHOOL
31351 COMPTCHE UKIAH RD.
COMPTCHE, CA 95427**

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 COMPTCHE SCHOOL
& VIA TELECONFERENCE**

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/81815630736?pwd=bm8eX8oyh92idsTzlTh6ihbaaAZ6C0.1>

Passcode: 232250

***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 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
- 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/84832776922?pwd=MnaoTGaMHdLaa5Ki7tUf421HKLBEy.1>

Meeting ID: 848 3277 6922 Passcode: 292481

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
- 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. 3/6/25, 3/13/25, 3/20/25, 3/27/25
- 5.2. Approval of Minutes
 - 5.2.1. Board Meeting Minutes: 3/13/25
- 5.3. Approval of Employment/Personnel Changes
 - 5.3.1. Accept Resignation, Certificated Employee, 1.0 FTE, effective 3/31/25
 - 5.3.2. Accept Resignation, Classified Employee, 8.0 hrs/day, effective 3/21/25
 - 5.3.3. Accept Resignation, Classified Employee, 6.0 hrs/day, effective 4/4/25
 - 5.3.4. Accept Resignation, Long-Term Substitute, effective 4/4/25
 - 5.3.5. Hire, Classified Coach, Stipend Position, effective 3/24/25
 - 5.3.6. Hire, Classified Employee, 8.0 hrs/day, effective 3/24/25
 - 5.3.7. Hire, Classified Employee, 8.0 hrs/day, effective 3/24/25
 - 5.3.8. Hire, Certificated Employee, 1.0 FTE, effective 7/1/25

- 5.4. Approval of the Current Budget Change Report
- 5.5. Approval of the 2024-25 Attendance Report – Month 7
- 5.6. Approval of Student Body Reports – March 2025
- 5.7. Approval of Corrected Student Body Reports
- 5.8. Approval of Williams Settlement Quarterly Uniform Complaint Report for Quarter 3 of the 2024-25 School Year
- 5.9. Approval of Quarter 4 Investment Report
- 5.10. Approval of the MCN Audit Report
- 5.11. Approval of the Mendocino Measure H Bond Audit Report
- 5.12. Approval of the MOU between MUSD and Western Governors University for Teacher Education Programs
- 5.13. Approval of MOU 2024-25-3 between MUSD and CEMUS
- 5.14. Approval of MOU between MUSD and Cal Poly Humboldt for Student Teaching, Observation or Field Work

6. REPORTS

- 6.1. Student Trustee – Knute Kvinsland
- 6.2. Administrative
 - 6.2.1. Principal – Tobin Hahn
 - 6.2.2. Superintendent – Jason Morse
- 6.3. Bargaining Units
 - 6.3.1. Mendocino Unified Teachers Association (MUTA)
 - 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. Office of Public School Construction Funds Update
The Board will discuss the latest update and timeline provided from OPSC regarding planned construction dollars.
- 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. MCN Sale Update
The Board will hear an update from the Superintendent about the pending sale of MCN to the City of Fort Bragg.
- 8.4. Consideration of Resolution 2025 - 04: Initiating Proceeding for the Maintenance Assessment District (MAD). In order to continue to collect and use fees through the MAD, the Board must initiate the review and adopt this process annually. This resolution initiates this process.
- 8.5. Consideration of Resolution 2025 - 05: Final Action of Resolution and Decision Not to Reemploy Classified Employees for the 2025-26 School Year.
- 8.6. Consideration of Resolution 2025 – 06: 2024-25 Closure Days Due to Weather Conditions.
- 8.7. Class Size Limits for 2025-26
According to BP 6151, the Board will establish class size limits on a yearly basis (as related to inter-district and intra-district transfers).
- 8.8. Board Policies, Bylaws and Administrative Regulations (first reading)
 - 8.8.1. BP/AR/E 1330: Use of School Facilities (community relations)
 - 8.8.2. AP 5145.13: Response to Immigration Enforcement (students)

9. FUTURE AGENDA ITEMS

CIF Representatives, MAD Resolution, District of Choice Resolution,

10. ADJOURNMENT

The next regular Board meeting is scheduled for **May 15, 2025 at Mendocino High School.**

Register 000362 - 03/06/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # 5024303	01	Check Amt	30.00	Status	Cleared	CLAIRE WEIR (CLAIRE WEIR - Payee)
DP25-00177	Fingerprinting			01- 0000- 0- 5814- 001- 0000- 7200- 0000		30.00
Check # 5024304	01	Check Amt	175.00	Status	Cleared	NEVIN SCHAEFFER (NEVIN SCHAE - Payee)
DP25-00180	CPR Training			01- 0000- 0- 5200- 150- 1110- 4200- 0000		175.00
Check # 5024305	01	Check Amt	1,039.00	Status	Cleared	ADVANCED SECURITY SYSTEMS (ADVSEC/1)
726435A	Alarm System			63- 0000- 0- 5500- 001- 0000- 6000- 0000		106.50
726435B	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		106.50
				01- 8150- 0- 5800- 246- 0000- 8110- 2089		106.50
				12- 6105- 0- 5800- 222- 7110- 8200- 2089		106.50
726754	Security and Monitoring			01- 8150- 0- 5800- 220- 0000- 8110- 2089		280.00
Check # 5024306	01	Check Amt	2,400.00	Status	Cleared	ALL IN ONE AUTO REPAIR (ALLIN1/1)
TT103335	Bus Towing			01- 0740- 0- 5800- 001- 0000- 3600- 9992		2,400.00
Check # 5024307	01	Check Amt	60.00	Status	Cleared	ALPHA ANALYTICAL LABS INC (ALPHAA/1)
5025909-MENUUSD	Open P.O. Water Testing			01- 8150- 0- 5800- 221- 0000- 8110- 2096		60.00
Check # 5024308	01	Check Amt	1,184.10	Status	Cleared	AT&T (AT&TC3/2)
000023051942	Telephone Services			01- 0000- 0- 5903- 001- 0000- 7200- 0000		126.81
				01- 0000- 0- 5903- 150- 0000- 2700- 0000		251.19
				01- 0000- 0- 5903- 155- 3100- 2700- 0000		31.78
				01- 0000- 0- 5903- 220- 0000- 2700- 0000		366.11
				01- 0000- 0- 5903- 221- 0000- 2700- 0000		94.12
				01- 0000- 0- 5903- 246- 0000- 2700- 0000		123.30
				01- 0740- 0- 5903- 001- 0000- 3600- 0000		31.78
				12- 6105- 0- 5903- 222- 7110- 8200- 0000		94.93
000023052280	Telephone Services			01- 0000- 0- 5903- 150- 0000- 2700- 0000		32.30
000023052281	Telephone Services			01- 0000- 0- 5903- 220- 0000- 2700- 0000		31.78
Check # 5024309	63	Check Amt	1,045.74	Status	Cleared	AT&T MOBILITY (00AT&T/3)
24620213	Telephone Services			63- 0000- 0- 5903- 001- 0000- 6000- 0000		1,045.74
Check # 5024310	01	Check Amt	10,159.19	Status	Cleared	B & H PHOTO (B&HPO/1)
232026214	Video Supplies			01- 6387- 0- 4300- 150- 3800- 1000- 8167		2,614.43
				01- 6387- 0- 4400- 150- 3800- 1000- 8167		7,544.76
Check # 5024311	01	Check Amt	75.83	Status	Cleared	BUSWEST LLC (BUSWES/2)
DP25-00189	Bus parts-coolant level			01- 0740- 0- 4365- 001- 0000- 3600- 0000		75.83
Check # 5024312	01	Check Amt	65.00	Status	Cleared	CMC (000CMC/1)
DP25-00179	JV Boys Basketball Pennant			01- 0000- 0- 4300- 150- 1110- 4200- 0000		65.00

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Starting Check Date = 3/6/2025, Ending Check Date = 3/6/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

ERP for California

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Register 000362 - 03/06/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # 5024313	01	Check Amt	17,433.58	Status Cleared	COMMUNITY CENTER OF MENDOCINO (COMMUN/1)
INV 1367	ELOP Services			01- 2600- 0- 5800- 220- 1110- 4900- 8342	17,433.58
Check # 5024314	01	Check Amt	5,747.00	Status Cleared	CUMMINS PACIFIC LLC (CUMMIN/2)
Y7-250210728	Bus #4 repair			01- 0740- 0- 5600- 001- 0000- 3600- 0000	5,747.00
Check # 5024315	01	Check Amt	400.00	Status Cleared	DIZIN, MARIE-CLAIRE (MDIZIN/1)
DP25-00187	Improv Piano Music			01- 0794- 0- 5800- 150- 1110- 4100- 8138	400.00
Check # 5024316	01	Check Amt	90.62	Status Cleared	FRANCOTYP-POSTALIA, INC. (FPMAIL/1)
RI106551286	Postage Meter Rental			01- 0000- 0- 5600- 001- 0000- 7200- 0000	90.62
Check # 5024317	01	Check Amt	71.77	Status Cleared	GRAINGER (GRAING/2)
9397279044	Limit Thermostat			01- 8150- 0- 4300- 246- 0000- 8110- 0000	71.77
Check # 5024318	01	Check Amt	540.00	Status Cleared	HI STAR ELECTRIC LLC (HISTAR/1)
DP25-00178	Electrical Work			01- 8150- 0- 5800- 220- 0000- 8110- 0000	540.00
Check # 5024319	13	Check Amt	501.76	Status Cleared	HOPPER DAIRY (HOPPER/1)
67315858	Dairy for Cafeteria			13- 5310- 0- 4700- 001- 0000- 3700- 0000	341.38
67512592	Dairy for Cafeteria			13- 5310- 0- 4700- 001- 0000- 3700- 0000	160.38
Check # 5024320	01	Check Amt	2,500.00	Status Cleared	LINDSAY BOCCALEONI (LBOCCA/1)
2003	Bus Driver Training			01- 0740- 0- 5800- 001- 0000- 3600- 0000	2,500.00
Check # 5024321	01	Check Amt	2,225.00	Status Cleared	MENDOCINO COAST WATER WORKS (MCOWAT/1)
DP25-00176	Water System Repair			01- 8150- 0- 5600- 246- 0000- 8110- 0000	2,225.00
Check # 5024322	21	Check Amt	3,004.99	Status Cleared	MENDO MILL (MENDOM/1)
456553-4	bond supplies			21- 9013- 0- 6200- 150- 0000- 8500- 9917	3,004.99
Check # 5024323	21	Check Amt	33.72	Status Cleared	MENDO MILL (MENDOM/2)
456520-4	Bond Supplies			21- 9013- 0- 6200- 150- 0000- 8500- 9917	33.72
Check # 5024324	01	Check Amt	108.00	Status Cleared	MENDOCINO COAST CLINICS INC (MCOCLI/1)
DP25-00175	TB Testing, Assessments			01- 0000- 0- 5812- 001- 0000- 7200- 0000	108.00
Check # 5024325	01	Check Amt	87.50	Status Cleared	MOUNTAIN FRESH SPRING WATER (MOUNTA/1)
020585	Drinking Water for Classrooms			01- 0794- 0- 4300- 220- 1110- 1000- 0000	87.50
Check # 5024326	01	Check Amt	1,452.94	Status Cleared	PG&E (00PG&E/1)
6905412483-4FEB2025	Electricity for District			01- 0000- 0- 5510- 006- 0000- 8200- 0000	1,452.94
Check # 5024327	15	Check Amt	38,394.24	Status Cleared	PLATT.COM (PLATT/1)
4G03855	Switch Gear HVIP Infrastructure grant			15- 9010- 0- 6400- 001- 0000- 3600- 0000	38,394.24
Check # 5024328	21	Check Amt	2,887.92	Status Cleared	ROSSI BUILDING MATERIALS (ROSSIB/1)
51896-1	9 Graber Solar Rollers			21- 9013- 0- 6200- 150- 0000- 8500- 9917	2,887.92
Check # 5024329	13	Check Amt	1,154.96	Status Cleared	SAFEWAY INC. (SAFEWA/2)

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Starting Check Date = 3/6/2025, Ending Check Date = 3/6/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000362 - 03/06/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # 5024329	13	Check Amt	1,154.96	Status Cleared	SAFEWAY INC. (SAFEWA/2) - continued	
151360 FEB 2025	Cafeteria Food			13- 5310- 0- 4700- 001- 0000- 3700- 0000		1,154.96
Check # 5024330	21	Check Amt	5,030.00	Status Cleared	SCHOOL FACILITY CONSULTANTS (SCHFAC/1)	
0022654	Consulting			21- 9013- 0- 5800- 150- 0000- 8500- 9917		5,030.00
Check # 5024331	01	Check Amt	519.18	Status Cleared	SPORT & CYCLE TEAM ATHLETICS (SPORT&/1)	
230133	Tennis equipment			01- 0000- 0- 4300- 150- 1110- 4200- 0000		519.18
Check # 5024332	01	Check Amt	930.93	Status Cleared	SUN LIFE FINANCIAL (SUNLIF/1)	
MARCH 24-25	Employee Life Insurance			01- - - 9526- - - - -		930.93
Check # 5024333	01	Check Amt	92.40	Status Cleared	SUNNY DUNLAP (SUDUNL/1)	
DP25-00188	Sp Ed mileage			01- 6500- 0- 5800- 220- 5760- 3600- 0000		92.40
Check # 5024334	13	Check Amt	1,071.85	Status Cleared	SYSCO FOOD SERVICES OF SF INC (SYSCOF/1)	
531595194	Cafeteria Food			13- 5310- 0- 4700- 001- 0000- 3700- 0000		904.06
				13- 5310- 0- 4700- 001- 0000- 3700- 8634		167.79
Check # 5024335	01	Check Amt	151.81	Status Cleared	TEACHERS DISCOVERY WORLD (TEACHE/1)	
206820	Spanish Stickers			01- 0794- 0- 4300- 150- 1110- 1000- 0000		151.81
Check # 5024336	14	Check Amt	2,200.00	Status Cleared	THE SIGN SHOP (SIGNSH/1)	
6515	Single sided sign MHS			14- 0000- 0- 4400- 150- 0000- 8100- 0000		2,200.00
Check # 5024337	63	Check Amt	6,153.62	Status Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2)	
0-046-995-540	Sales Tax Collected			63- 0000- 0- 5800- 001- 0000- 6000- 0000		463.00
01-24-25	Amazon, Open PO for Various Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		42.96-
01-28-25	Sales Tax Collected			63- 0000- 0- 5800- 001- 0000- 6000- 0000		10.65
0624895-IN	Moving Targets			63- 0000- 0- 5811- 001- 0000- 6000- 0000		40.64
111-0636402-2047409	Amazon, Open PO for Various Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		119.21
111-1105501-3869813	Amazon, Open PO for Various Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		519.27
111-1684042-7786624	Amazon, Open PO for Various Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		516.82
111-4953386-0829023	Amazon, Open PO for Various Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		49.50
111-5635557-1424218	Amazon, Open PO for Various Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		196.33
111-6524240-1893021	Amazon, Open PO for Various Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		32.60
111-8307444-4249814	Amazon, Open PO for Various Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		692.40
				63- 0000- 0- 4360- 001- 0000- 6000- 0000		26.55
111-9364627-5572221	Amazon, Open PO for Various Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		981.65
111-9468580-0629011	Amazon, Open PO for Various Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		49.92
111-9686988-8593004A	Amazon, Open PO for Various Supplies			63- 0000- 0- 4300- 001- 0000- 6000- 0000		150.00-
120876092520	Postage			63- 0000- 0- 5904- 001- 0000- 6000- 0000		310.50
2XW68000DK490700Y	Akmin Technologies			63- 0000- 0- 5800- 001- 0000- 6000- 0000		38.00
504506317	Digital Ocean			63- 0000- 0- 5800- 001- 0000- 6000- 0000		375.93
6104914417	Verizon, Phone Services			63- 0000- 0- 5902- 001- 0000- 6000- 0000		481.78

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Register 000362 - 03/06/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # 5024337	63	Check Amt	6,153.62	Status Cleared	US BANK CORPORATE PAYMENT SYS (USBANK/2) - continued
DP25-00181	TRS Fund			63- 0000- 0- 5800- 001- 0000- 6000- 0000	267.14
DP25-00182	Google Ads			63- 0000- 0- 5811- 001- 0000- 6000- 0000	1.86
DP25-00183	USPS			63- 0000- 0- 5904- 001- 0000- 6000- 0000	6.75
DP25-00184	SimNet Online Software			63- 0000- 0- 5800- 001- 0000- 6000- 0000	250.00
DP25-00185	USPS			63- 0000- 0- 5904- 001- 0000- 6000- 0000	6.90
DP25-00186	Intuit Software Online			63- 0000- 0- 5800- 001- 0000- 6000- 0000	150.00
STP-24028172-11EG	Terraboost Advertising			63- 0000- 0- 5811- 001- 0000- 6000- 0000	359.08
US2105964	Ubiquiti Store			63- 0000- 0- 4300- 001- 0000- 6000- 0000	386.20
				63- 0000- 0- 4360- 001- 0000- 6000- 0000	13.90
Check # 5024338	13	Check Amt	1,768.33	Status Cleared	US FOODS INC. SAN FRANCISCO (USFOOD/2)
3658539	Cafeteria Food and Snack			13- 5310- 0- 4700- 001- 0000- 3700- 0000	1,237.86
				13- 5310- 0- 4700- 001- 0000- 3700- 8634	530.47
Check # 5024339	01	Check Amt	1,942.95	Status Cleared	XEROX CORPORATION (XEROXC/2)
023132052	Copy Machine Rental			01- 0000- 0- 4300- 155- 0000- 2700- 1074	23.60
				01- 0000- 0- 5600- 155- 0000- 2700- 1074	114.94
023132053	Copy Machine Rental			01- 0000- 0- 4300- 220- 0000- 2420- 1074	112.04
				01- 0000- 0- 5600- 220- 0000- 2420- 1074	123.96
023132054	Copy Machine Rental			01- 0000- 0- 4300- 150- 0000- 2420- 1074	57.45
				01- 0000- 0- 5600- 150- 0000- 2420- 1074	123.96
023132055	Copy Machine Rental			01- 0000- 0- 4300- 220- 0000- 2700- 1074	664.79
				01- 0000- 0- 5600- 220- 0000- 2700- 1074	134.37
023132056	Copy Machine Rental			01- 0000- 0- 4300- 150- 0000- 2700- 1074	180.78
				01- 0000- 0- 5600- 150- 0000- 2700- 1074	125.32
023132057	Copy Machine Rental			01- 0000- 0- 4300- 001- 0000- 7200- 1074	101.66
				01- 0000- 0- 5600- 001- 0000- 7200- 1074	125.33
023132058	Copy Machine Rental			01- 0000- 0- 4300- 221- 0000- 2700- 1074	4.93
				01- 0000- 0- 5600- 221- 0000- 2700- 1074	23.46
023132059	Copy Machine Rental			12- 6105- 0- 4300- 222- 7110- 1000- 1074	2.90
				12- 6105- 0- 5600- 222- 7110- 1000- 1074	23.46
* Break in sequence					
Check # VCH-00000687	01	Check Amt	61.12	Status Printed	LUCIER, LAURA E (000022 - Emp)
EP25-00155	Pro-Act Snacks			01- 0811- 0- 4300- 220- 5760- 1120- 0000	61.12
Check # VCH-00000688	01	Check Amt	284.30	Status Printed	YANEZ, ANNA E (001530 - Emp)
EP25-00156	Calm Kit Supplies			01- 9037- 0- 4300- 220- 1110- 3110- 0000	284.30
Check # VCH-00000689	63	Check Amt	25,416.31	Status Printed	NETAPP CAPITAL SOLUTIONS (NETAPP/2)
8221731	Equipment Purchase Payment			63- 0000- 0- 4400- 001- 0000- 6000- 0000	25,416.31

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N,
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Register 000362 - 03/06/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # VCH-00000690	01	Check Amt	6,552.30	Status Printed	NICK BARBIERI TRUCKING, LLC (RWCOAS/2)
1189638-IN	Diesel and Regular Fuel for Vehicles and Heating				01- 1100- 0- 5520- 220- 0000- 8200- 0000 2,632.39
1191081-IN	Diesel and Regular Fuel for Vehicles and Heating				01- 1100- 0- 5520- 220- 0000- 8200- 0000 3,919.91
Check # VCH-00000691	68	Check Amt	1,577.71	Status Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)
2-23-25	Dental/Vision Claims				68- 0000- 0- 5800- 000- 0000- 6000- 0000 1,342.71
					69- 0000- 0- 5800- 000- 0000- 6000- 0000 235.00

Number of Items 42 146,620.67 Totals for Register 000362

2025 FUND-OBJ Expense Summary / Register 000362

01-4300	5,000.36	
01-4365	75.83	
01-4400	7,544.76	
01-5200	175.00	
01-5510	1,452.94	
01-5520	6,552.30	
01-5600	8,833.96	
01-5800	24,251.98	
01-5812	108.00	
01-5814	30.00	
01-5903	1,089.17	
01-9110*		56,045.23-
01-9526	930.93	
Totals for Fund 01	56,045.23	56,045.23-
12-4300	2.90	
12-5600	23.46	
12-5800	106.50	
12-5903	94.93	
12-9110*		227.79-
Totals for Fund 12	227.79	227.79-
13-4700	4,496.90	
13-9110*		4,496.90-
Totals for Fund 13	4,496.90	4,496.90-
14-4400	2,200.00	
14-9110*		2,200.00-

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/6/2025, Ending Check Date = 3/6/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000362 - Fund/Obj Expense Summary

Bank Account COUNTY - AP Checks

2025 FUND-OBJ Expense Summary / Register 000362 (continued)

Totals for Fund 14	2,200.00	2,200.00-
15-6400	38,394.24	
15-9110*		38,394.24-
Totals for Fund 15	38,394.24	38,394.24-
21-5800	5,030.00	
21-6200	5,926.63	
21-9110*		10,956.63-
Totals for Fund 21	10,956.63	10,956.63-
63-4300	3,350.94	
63-4360	40.45	
63-4400	25,416.31	
63-5500	106.50	
63-5800	1,554.72	
63-5811	401.58	
63-5902	481.78	
63-5903	1,045.74	
63-5904	324.15	
63-9110*		32,722.17-
Totals for Fund 63	32,722.17	32,722.17-
68-5800	1,342.71	
68-9110*		1,342.71-
Totals for Fund 68	1,342.71	1,342.71-
69-5800	235.00	
69-9110*		235.00-
Totals for Fund 69	235.00	235.00-
Totals for Register 000362	146,620.67	146,620.67-

* denotes System Generated entry

Net change to Cash 9110

146,620.67- Credit

Register 000363 - 03/13/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # 5024730	01	Check Amt	86.42	Status Cleared	DU VIGNEAUD, MICHELLE A (000060 - Emp)
EP25-00158	Classroom supplies			01- 0794- 0- 4300- 220- 1110- 1000- 0000	86.42
Check # 5024731	01	Check Amt	8.99	Status Cleared	GOLD, NICOLE (001550 - Emp)
EP25-00159	Food			01- 0001- 0- 4300- 220- 0000- 3130- 1137	8.99
Check # 5024732	01	Check Amt	169.88	Status Cleared	MARTIN, AMANDA M (000130 - Emp)
EP25-00163	Books			01- 0001- 0- 4200- 246- 1110- 1000- 8327	113.29
EP25-00164	Outdoor equipment			01- 0795- 0- 4300- 246- 1110- 1000- 0000	47.98
EP25-00165	Math supplies for Bridges			01- 0794- 0- 4300- 246- 1110- 1000- 0000	8.61
Check # 5024733	01	Check Amt	2,373.73	Status Cleared	AERIAL LIFT SERVICE CO INC (AERIAL/1)
160139W	Lift Machine, Annual Inspection			01- 8150- 0- 5800- 150- 0000- 8110- 0000	2,373.73
Check # 5024734	21	Check Amt	3,500.00	Status Cleared	ALAMEIDA ARCHITECTURE (ALAMEI/1)
MUSD 04-31	Phase 2 High School Bond Project Services			21- 9012- 0- 5800- 150- 0000- 8500- 9914	3,500.00
Check # 5024735	21	Check Amt	8,000.00	Status Cleared	CLM INSPECTION SERVICES (CLMINS/1)
018	Phase 2 Inspection Services			21- 9012- 0- 5800- 150- 0000- 8500- 9914	4,000.00
019	Phase 2 Inspection Services			21- 9012- 0- 5800- 150- 0000- 8500- 9914	4,000.00
Check # 5024736	01	Check Amt	1,000.00	Status Cleared	US POSTAL SERVICE (CMRS-FP) (CMRSFP/1)
3-7-25	Postage for District			01- 0000- 0- 5904- 001- 0000- 7200- 0000	1,000.00
Check # 5024737	01	Check Amt	2,030.00	Status Cleared	FEINER, DONNA (DFEINE/1)
FEBRUARY 2025	Water Testing, Treatment			01- 8150- 0- 5800- 150- 0000- 8110- 2096	426.67
				01- 8150- 0- 5800- 155- 0000- 8110- 2096	426.67
				01- 8150- 0- 5800- 220- 0000- 8110- 2096	426.66
				01- 8150- 0- 5800- 221- 0000- 8110- 2096	450.00
				01- 8150- 0- 5800- 246- 0000- 8110- 2096	300.00
Check # 5024738	01	Check Amt	4,153.33	Status Cleared	FERRELL GAS (FERREL/1)
1129463765	Heating Fuel, Multiple Sites + Propane for Bus			01- 0000- 0- 5520- 246- 0000- 8200- 0000	1,621.75
1129552096	Heating Fuel, Multiple Sites + Propane for Bus			01- 1100- 0- 5520- 155- 0000- 8200- 0000	693.02
1129686374	Heating Fuel			63- 0000- 0- 5520- 001- 0000- 6000- 0000	198.75
1129686378	Heating Fuel, Multiple Sites + Propane for Bus			01- 1100- 0- 5520- 150- 0000- 8200- 0000	658.24
1129686440	Heating Fuel, Multiple Sites + Propane for Bus			01- 0000- 0- 5520- 221- 0000- 8200- 0000	813.90
2040346306B1	Heating Fuel/corrected invoice			63- 0000- 0- 5520- 001- 0000- 6000- 0000	17.67
RN10812588	Heating Fuel, Multiple Sites + Propane for Bus			01- 1100- 0- 5520- 155- 0000- 8200- 0000	25.00
RN10812589	Heating Fuel, Multiple Sites + Propane for Bus			01- 1100- 0- 5520- 220- 0000- 8200- 0000	25.00
RN10812590	Heating Fuel, Multiple Sites + Propane for Bus			01- 0000- 0- 5520- 221- 0000- 8200- 0000	25.00
RN10812591	Heating Fuel, Multiple Sites + Propane for Bus			01- 0000- 0- 5520- 246- 0000- 8200- 0000	50.00
RN10812592	Heating Fuel, Multiple Sites + Propane for Bus			01- 1100- 0- 5520- 150- 0000- 8200- 0000	25.00
Check # 5024739	01	Check Amt	1,638.29	Status Cleared	CYPRESS HOLDINGS INC (HARVES/2)
49062 FEB	Board food			01- 0000- 0- 4300- 001- 0000- 7110- 0000	8.05
Selection	Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/13/2025, Ending Check Date = 3/13/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)				

Register 000363 - 03/13/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # 5024739	01	Check Amt	1,638.29	Status Cleared	CYPRESS HOLDINGS INC (HARVES/2) - continued
49062 FEB 25	Maintenance, Transportation, Cafeteria Supplies			13- 5310- 0- 4700- 001- 0000- 3700- 0000	62.55
49494 FEB 2025	Maintenance, Transportation, Cafeteria Supplies			01- 8150- 0- 4300- 001- 0000- 8110- 0000	674.27
				01- 8150- 0- 4300- 150- 0000- 8110- 0000	63.83
				01- 8150- 0- 4300- 155- 0000- 8110- 0000	24.25
				01- 8150- 0- 4300- 220- 0000- 8110- 0000	9.97
				21- 9013- 0- 4300- 150- 0000- 8500- 9917	202.67
49495 FEB 2025	Culinary purchases			01- 6387- 0- 4300- 150- 3800- 1000- 8171	588.25
DP25-00190	Hardware for Sonar			01- 0794- 0- 4300- 150- 1110- 1000- 0000	4.45
Check # 5024740	63	Check Amt	120.00	Status Cleared	ANGELES ALCANTAR - MAGIC CLEAN (MAGICC/1)
010	Office cleaning X 2			63- 0000- 0- 5800- 001- 0000- 6000- 0000	120.00
Check # 5024741	01	Check Amt	3.50	Status Cleared	MCN (000MCN/1)
2-28 TO 328	add'l email storage			01- 0740- 0- 5800- 001- 0000- 3600- 0000	3.50
Check # 5024742	01	Check Amt	4,677.83	Status Cleared	MENDOCINO CITY COMM. SERV'S (MCITYC/1)
R16893	Sewer Service			01- 0000- 0- 5530- 001- 0000- 8200- 0000	424.44
R16894	Sewer Service			01- 0000- 0- 5530- 220- 0000- 8200- 0000	1,749.20
R16899	Sewer Service			63- 0000- 0- 5530- 001- 0000- 6000- 0000	208.03
R16903	Sewer Service			01- 0000- 0- 5530- 150- 0000- 8200- 0000	162.96
R16949	Sewer Service			01- 0000- 0- 5530- 001- 0000- 8200- 0000	917.08
R16950	Sewer Service			01- 0000- 0- 5530- 150- 0000- 8200- 0000	1,216.12
Check # 5024743	01	Check Amt	141.25	Status Cleared	MOUNTAIN FRESH SPRING WATER (MOUNTA/1)
021038	5 gal			01- 0794- 0- 4300- 220- 1110- 1000- 0000	61.25
021192	Rental			01- 0794- 0- 5600- 220- 1110- 1000- 0000	80.00
Check # 5024744	63	Check Amt	100.00	Status Cleared	U.S. POSTAL SERVICE (POSTME/2)
2025	Annual Fee 2025			63- 0000- 0- 5600- 001- 0000- 6000- 0000	100.00
Check # 5024745	01	Check Amt	4,775.82	Status Cleared	REDWOOD WASTE SOLUTIONS INC (RWWAST/1)
176634170U041	Garbage Collection			12- 6105- 0- 5540- 222- 7110- 8200- 0000	102.02
176656034U039	Garbage Collection			01- 0000- 0- 5540- 246- 0000- 8200- 0000	125.70
176656658U039	Garbage Collection			01- 0000- 0- 5540- 150- 0000- 8200- 0000	1,693.17
176656659U039	Garbage Collection			01- 0000- 0- 5540- 150- 0000- 8200- 0000	448.15
176656660U039	Garbage Collection			01- 0000- 0- 5540- 220- 0000- 8200- 0000	1,853.35
176656661U039	Garbage Collection			01- 0000- 0- 5540- 001- 0000- 8200- 0000	448.15
176656671U039	Garbage Collection			01- 0000- 0- 5540- 221- 0000- 8200- 0000	105.28
Check # 5024746	13	Check Amt	559.20	Status Cleared	Roundman's (ROUNDM/1)
37143	Grass Fed Beef			13- 7033- 0- 4700- 001- 0000- 3700- 0000	559.20
Check # 5024747	01	Check Amt	300.00	Status Cleared	SCHOOL SAFETY SOLUTIONS LLC (SCHSAF/1)
3001	Haz Mat Training and Compliance			01- 0000- 0- 5800- 001- 0000- 8100- 0000	300.00

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N,
Starting Check Date = 3/13/2025, Ending Check Date = 3/13/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000363 - 03/13/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # 5024748	01	Check Amt	105,973.25	Status Cleared	SISC MEDICAL (SISCME/1)
MARCH 24-25	Medical Insurance			01- - - 9514- - - -	105,973.25
Check # 5024749	63	Check Amt	4,424.72	Status Cleared	SUMO FIBER (SUMOFI/1)
556316	Phone Services			63- 0000- 0- 5903- 001- 0000- 6000- 0000	4,424.72
Check # 5024750	63	Check Amt	50.50	Status Cleared	WHISPERING PINES WATER (WHISPE/2)
20250228 MCN	Drinking Water for MCN			63- 0000- 0- 5500- 001- 0000- 6000- 0000	32.00
20250228DO	Drinking water for DO			01- 0000- 0- 4300- 001- 0000- 7200- 0000	13.50
				01- 0000- 0- 5800- 001- 0000- 7200- 0000	5.00
* Break in sequence					
Check # VCH-00000692	01	Check Amt	776.40	Status Printed	BROWN, MARSHALL C (000028 - Emp)
EP25-00157	Hotel,parking,milage			01- 6266- 0- 5200- 150- 3800- 1000- 0000	776.40
Check # VCH-00000693	01	Check Amt	175.68	Status Printed	GOLD, NOAH G (000078 - Emp)
EP25-00160	Roses/mileage			01- 0000- 0- 4300- 150- 1110- 4200- 0000	60.88
				01- 0000- 0- 5200- 150- 1110- 4200- 0000	114.80
Check # VCH-00000694	01	Check Amt	596.25	Status Printed	JIMENEZ, MARTHA C (001455 - Emp)
EP25-00161	Snacks;Toiletres for Homeless;Flight for Conference; mileage			01- 0001- 0- 4300- 001- 0000- 3130- 1137	77.77
				01- 6266- 0- 5200- 001- 0000- 3130- 0000	518.48
Check # VCH-00000695	01	Check Amt	397.31	Status Printed	LEVY, ANNA (000277 - Emp)
EP25-00162	Poetry therapy class/textbook			01- 6266- 0- 4300- 150- 0000- 3130- 0000	17.31
				01- 6266- 0- 5200- 150- 0000- 3130- 0000	380.00
Check # VCH-00000696	01	Check Amt	132.44	Status Printed	MORSE, JASON J (000146 - Emp)
EP25-00166	mileage 2-3 to 2-28			01- 0000- 0- 5200- 001- 0000- 7150- 0000	88.76
				01- 8150- 0- 5200- 001- 0000- 8110- 0000	43.68
Check # VCH-00000697	01	Check Amt	50.00	Status Printed	NEWKIRK, ELIZABETH (000153 - Emp)
EP25-00167	NACAC Conference			01- 6266- 0- 5200- 150- 0000- 3110- 0000	50.00
Check # VCH-00000698	01	Check Amt	31.67	Status Printed	PRICE, DIANE (000173 - Emp)
EP25-00170	Bug Bait			01- 0001- 0- 4300- 220- 1110- 1000- 1138	31.67
Check # VCH-00000699	01	Check Amt	36.75	Status Printed	YANEZ, ANNA E (001530 - Emp)
EP25-00168	Dance decorations			01- 0795- 0- 4300- 220- 1110- 1000- 0000	36.75
Check # VCH-00000700	63	Check Amt	974.37	Status Printed	COMMIO (COMMIO/1)
0343445	Phone Services			63- 0000- 0- 5903- 001- 0000- 6000- 0000	974.37
Check # VCH-00000701	68	Check Amt	2,916.35	Status Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)
3-2-25	Dental/Vision claims			68- 0000- 0- 5800- 000- 0000- 6000- 0000	2,164.10
				69- 0000- 0- 5800- 000- 0000- 6000- 0000	235.00

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/13/2025, Ending Check Date = 3/13/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000363 - 03/13/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # VCH-00000701 68	Check Amt	2,916.35	Status Printed	REDWOOD HEALTH SERVICES (RWHEAL/1) - continued		
MARCH 24-25	Dental and Vision Admin Fees		01- 0000- 0- 9514- 000- 0000- 0000- 3498			351.25
			01- 0000- 0- 9514- 000- 0000- 0000- 3499			166.00
Number of Items	31	150,173.93	Totals for Register 000363			

2025 FUND-OBJ Expense Summary / Register 000363

01-4200	113.29	
01-4300	1,824.20	
01-5200	1,972.12	
01-5520	3,936.91	
01-5530	4,469.80	
01-5540	4,673.80	
01-5600	80.00	
01-5800	4,712.23	
01-5904	1,000.00	
01-9110*		129,272.85-
01-9514	106,490.50	
Totals for Fund 01	129,272.85	129,272.85-
12-5540	102.02	
12-9110*		102.02-
Totals for Fund 12	102.02	102.02-
13-4700	621.75	
13-9110*		621.75-
Totals for Fund 13	621.75	621.75-
21-4300	202.67	
21-5800	11,500.00	
21-9110*		11,702.67-
Totals for Fund 21	11,702.67	11,702.67-
63-5500	32.00	
63-5520	216.42	
63-5530	208.03	
63-5600	100.00	
63-5800	120.00	
63-5903	5,399.09	

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/13/2025, Ending Check Date = 3/13/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000363 - Fund/Obj Expense Summary

Bank Account COUNTY - AP Checks

2025 FUND-OBJ Expense Summary / Register 000363 (continued)

63-9110*		6,075.54-
Totals for Fund 63	6,075.54	6,075.54-
68-5800	2,164.10	
68-9110*		2,164.10-
Totals for Fund 68	2,164.10	2,164.10-
69-5800	235.00	
69-9110*		235.00-
Totals for Fund 69	235.00	235.00-
Totals for Register 000363	150,173.93	150,173.93-

* denotes System Generated entry

Net change to Cash 9110 150,173.93- Credit

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Register 000364 - 03/20/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # 5025208	01	Check Amt	20.00	Status	Printed	ANN BERGER (ANN BERGER - Payee)
DP24-00224	Refund of Prepaid Services			01- 0000- 0- 8699- 000- 0000- 0000- 0000		20.00
Check # 5025209	01	Check Amt	30.00	Status	Cleared	Moriah Mitchell (Moriah Mitc - Payee)
DP25-00191	Live Scan			01- 0000- 0- 5814- 001- 0000- 7200- 0000		30.00
Check # 5025210	63	Check Amt	500.00	Status	Printed	Paul Shandel Firewood (Paul Shande - Payee)
DP25-00192	Moved radio/cell tower to new location			63- 0000- 0- 5800- 001- 0000- 6000- 0000		500.00
Check # 5025211	63	Check Amt	74.20	Status	Cleared	HIRATA, FRANK S (001614 - Emp)
EP25-00171	mileage 2/6 - 3/5			63- 0000- 0- 5200- 001- 0000- 6000- 0000		74.20
Check # 5025212	01	Check Amt	15.02	Status	Printed	ALDRICH, JADE (JALDRI/1)
DP24-00199	Fuel for Basketball Transportation			01- 0000- 0- 8699- 000- 0000- 0000- 0000		15.02
Check # 5025213	21	Check Amt	647.79	Status	Printed	US BANK (AMAZON/3)
0052223	Office Ink Cartridges			01- 0740- 0- 4300- 001- 0000- 3600- 0000		32.35
112-8382529-2472210	Phase 3 Soccer Field			21- 9013- 0- 4300- 150- 0000- 8500- 9917		267.54
112-8382529-24722102	Underground Cable Locator			01- 8150- 0- 4300- 001- 0000- 8110- 0000		53.93
2370660	Lab Items Physical Anthropology			01- 7339- 0- 4300- 150- 1110- 1000- 0025		106.71
4092347	Training Tools			01- 0740- 0- 4300- 001- 0000- 3600- 0000		20.51
7176240	Textbooks			01- 6300- 0- 4100- 150- 1110- 1000- 0000		71.85
9631428	Radio Batteries			01- 0002- 0- 4300- 150- 3800- 1000- 8167		55.05
AMAZON 2-6-25	Parts Bus 4			01- 0740- 0- 4300- 001- 0000- 3600- 0000		23.68
PRIME MONTHLY	Prime Mbrshp Monthly			01- 0794- 0- 5800- 220- 1110- 1000- 0000		16.17
Check # 5025214	63	Check Amt	5,978.56	Status	Cleared	AT&T (00AT&T/1)
2197369901	Telephone Services			63- 0000- 0- 5903- 001- 0000- 6000- 0000		3,581.95
707937-40496539 MAR	Telephone Services			63- 0000- 0- 5903- 001- 0000- 6000- 0000		136.77
7679860013	Telephone Services			63- 0000- 0- 5903- 001- 0000- 6000- 0000		2,259.84
Check # 5025215	63	Check Amt	1,660.00	Status	Cleared	BEST BEST & KRIEGER (BESTBE/1)
1021799	Professional Serv thru 2/28/25			63- 0000- 0- 5802- 001- 0000- 6000- 0000		1,660.00
Check # 5025216	01	Check Amt	222.35	Status	Cleared	BUSWEST LLC (BUSWES/2)
XA41005775401	Parts Bus #4			01- 0740- 0- 4365- 001- 0000- 3600- 0000		222.35
Check # 5025217	01	Check Amt	22.00	Status	Printed	US BANK (CALTAX/1)
0-046-786-613	Fuel Tax			01- 0740- 0- 5800- 001- 0000- 3600- 0000		21.00
PROCESS FEE	OPC Processing Fee			01- 0740- 0- 5800- 001- 0000- 3600- 0000		1.00
Check # 5025218	01	Check Amt	175.00	Status	Printed	CMC (000CMC/1)
DP25-00193	B.Basketball & G.Wrestling			01- 0000- 0- 4300- 150- 1110- 4200- 0000		175.00
Check # 5025219	12	Check Amt	229.49	Status	Printed	ELK CO. WATER DISTRICT (ELKCOW/1)
25497	Water Monitoring, Greenwood			12- 6105- 0- 5530- 222- 7110- 8200- 0000		229.49

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/20/2025, Ending Check Date = 3/20/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000364 - 03/20/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # 5025220	01	Check Amt	392.19	Status Cleared	EUREKA OXYGEN COMPANY INC (EUREKA/1)	
479241	Fire Extinguisher Maintenance			01- 8150- 0- 5800- 220- 0000- 8110- 0000		356.24
U 212417	Fire Extinguisher Maintenance			01- 8150- 0- 5800- 220- 0000- 8110- 0000		35.95
Check # 5025221	01	Check Amt	149.00	Status Printed	US BANK (GOPHER/2)	
RS145251	Gopher-SPARK digital subscription			01- 6300- 0- 5800- 220- 1110- 1000- 0000		149.00
Check # 5025222	13	Check Amt	817.26	Status Cleared	HOPPER DAIRY (HOPPER/1)	
67315911	Dairy for Cafeteria			13- 5310- 0- 4700- 001- 0000- 3700- 0000		282.83
67315962	Dairy for Cafeteria			13- 5310- 0- 4700- 001- 0000- 3700- 0000		209.61
67701114	Dairy for Cafeteria			13- 5310- 0- 4700- 001- 0000- 3700- 0000		126.53
67701136	Dairy for Cafeteria			13- 5310- 0- 4700- 001- 0000- 3700- 0000		198.29
Check # 5025223	01	Check Amt	460.00	Status Printed	HOSTELLING INTERNATIONAL (HOSTEL/1)	
14066809	AE Week Accomodations			01- 0000- 0- 8699- 000- 0000- 0000- 0000		460.00
Check # 5025224	63	Check Amt	99.80	Status Cleared	IKANODSL (IKANOD/1)	
377572APRIL	DSL Service			63- 0000- 0- 5903- 001- 0000- 6000- 0000		99.80
Check # 5025225	63	Check Amt	120.00	Status Cleared	ANGELES ALCANTAR - MAGIC CLEAN (MAGICC/1)	
011	cleaning X 2 (2/28 & 3/7)			63- 0000- 0- 5800- 001- 0000- 6000- 0000		120.00
Check # 5025226	13	Check Amt	312.00	Status Cleared	MENDOCINO COAST PRODUCE (MCOPRO/2)	
34964	lettuce and cucumbers			01- 0001- 0- 4300- 220- 1110- 1000- 1138		106.00
35022	Produce for Cafeteria			13- 7033- 0- 4700- 001- 0000- 3700- 0000		206.00
Check # 5025227	21	Check Amt	3,380.25	Status Cleared	NV5 CONSULTANTS, INC. (NV5/1)	
436171	Solar PV Procurement Support			21- 9013- 0- 6200- 150- 0000- 8500- 1142		3,380.25
Check # 5025228	01	Check Amt	69.02	Status Cleared	OFFICE DEPOT (OFFICD/2)	
414476424001	Renslow Classroom Supplies			01- 0794- 0- 4300- 220- 1110- 1000- 0000		69.02
Check # 5025229	01	Check Amt	28,088.26	Status Cleared	PG&E (00PG&E/1)	
4668452137-3 FEB 25	Electricity for District			01- 0000- 0- 5510- 001- 0000- 8200- 0000		1,187.42
				01- 0000- 0- 5510- 150- 0000- 8200- 0000		23,474.01
				01- 0000- 0- 5510- 220- 0000- 8200- 0000		24.64
				01- 0000- 0- 5510- 221- 0000- 8200- 0000		248.50
				01- 0000- 0- 5510- 223- 0000- 8200- 0000		10.62
				01- 0740- 0- 5510- 001- 0000- 8200- 0000		2,238.91
				12- 6105- 0- 5510- 222- 7110- 8200- 0000		904.16
Check # 5025230	01	Check Amt	751.95	Status Cleared	RHOADS AUTO PARTS INC. (RHOADS/1)	
3140 FEB 2025	Auto Repair Parts			01- 0740- 0- 4365- 001- 0000- 3600- 0000		328.05
3140 JAN 2025	Auto Repair Parts			01- 0740- 0- 4365- 001- 0000- 3600- 0000		423.90
Check # 5025231	01	Check Amt	175.11	Status Cleared	ROSSI BUILDING MATERIALS (ROSSIB/1)	
551421	Maintenance Supplies			01- 8150- 0- 4300- 150- 0000- 8110- 0000		175.11

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/20/2025, Ending Check Date = 3/20/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000364 - 03/20/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # 5025232	13	Check Amt	3,324.85	Status Cleared	SYSKO FOOD SERVICES OF SF INC (SYSKOF/1)
531558871	Cafeteria Food			13- 5310- 0- 4700- 001- 0000- 3700- 0000	1,125.97
				13- 5310- 0- 4700- 001- 0000- 3700- 8634	109.30
531624761	Cafeteria Food			13- 5310- 0- 4700- 001- 0000- 3700- 0000	1,931.03
				13- 5310- 0- 4700- 001- 0000- 3700- 8634	158.55
Check # 5025233	63	Check Amt	3,175.05	Status Cleared	TPX COMMUNICATIONS (TPXCOM/1)
184540377-0	Phone Services			63- 0000- 0- 5903- 001- 0000- 6000- 0000	3,175.05
Check # 5025234	13	Check Amt	1,479.01	Status Cleared	UKIAH PAPER SUPPLY INC (UKIAHP/1)
566241	Paper Products for Cafeteria			13- 5310- 0- 4300- 001- 0000- 3700- 0000	1,479.01
Check # 5025235	01	Check Amt	5,675.89	Status Printed	US BANK CORPORATE PAYMENT SYS (USBANK/2)
0000436	Masterclass Cultural Awareness			01- 6266- 0- 5200- 150- 0000- 2700- 0000	76.88
112-067367-5857025	Chromebook Batteries			01- 0000- 0- 4300- 001- 0000- 2420- 9015	165.20
112-4025174-6945003	PBIS Rewards			01- 0795- 0- 4300- 220- 1110- 1000- 0000	55.83
14505024	Crown Engraved Plates			01- 0000- 0- 4300- 001- 0000- 7150- 0000	18.21
157433	Online Ref Guides			01- 0740- 0- 5800- 001- 0000- 3600- 0000	699.00
2477	Classroom Pencil Sharpener			01- 0794- 0- 4300- 150- 1110- 1000- 0000	33.00
292145657	Zoom Cloud Recording			01- 0000- 0- 5800- 001- 0000- 7110- 0000	40.00
38645F02-0006	AI Program Monthly Subscription			01- 6300- 0- 5800- 220- 1110- 1000- 0000	20.00
4510038 2	Lodging ACSA Sup Symp			01- 0000- 0- 5200- 001- 0000- 7150- 0000	314.38
45410038	Lodging ACSA Sup Symp			01- 0000- 0- 5200- 001- 0000- 7150- 0000	263.28
62328465	Robotics Registration Fee			01- 6387- 0- 5800- 150- 3800- 1000- 8170	211.15
6339861	Office Supplies			01- 0740- 0- 4300- 001- 0000- 3600- 0000	42.85
6915880	AE Rock Climbing Camp Fees			01- 9003- 0- 5800- 150- 1110- 1000- 8157	86.50
6E40D8621D7B	Spotify Monthly			01- 0002- 0- 4300- 150- 3800- 1000- 8167	19.99
729187933V459085K	Masterclass Cultural Awareness			01- 6266- 0- 5200- 150- 1110- 1000- 0000	76.88
73043122083222	Drive Trainer Lodging			01- 0740- 0- 5200- 001- 0000- 3600- 0000	121.03
9740197	ServeSafe Mgr Course			01- 7029- 0- 5200- 001- 0000- 3700- 0000	179.00
BMTG2-13-25	Board Food			01- 0000- 0- 4300- 001- 0000- 7110- 0000	84.05
BMTG2-5-2025	Board Food			01- 0000- 0- 4300- 001- 0000- 7110- 0000	116.45
GRP512768 2	AE Oaxaca Airfare			01- 0002- 0- 5800- 150- 1110- 1000- 8157	2,804.00
INV6700	Curriculum SPED			01- 6300- 0- 4100- 150- 5760- 1120- 0000	223.50
USB LATE FEE	USB Late Fee			01- 0794- 0- 5800- 220- 0000- 2700- 0000	24.71
Check # 5025236	13	Check Amt	1,328.66	Status Cleared	US FOODS INC. SAN FRANCISCO (USFOOD/2)
3846454	Cafeteria Food and Snack			13- 5310- 0- 4700- 001- 0000- 3700- 0000	1,163.85
				13- 5310- 0- 4700- 001- 0000- 3700- 8634	164.81
Check # 5025237	01	Check Amt	134.80	Status Cleared	VERIZON WIRELESS (VERIZO/1)
5246726958	Cell Phone, Superintendent			01- 0000- 0- 5902- 001- 0000- 7150- 0000	134.80
Check # 5025238	01	Check Amt	41.08	Status Cleared	XEROX CORPORATION (XEROXC/2)
Selection	Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/20/2025, Ending Check Date = 3/20/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)				

Register 000364 - 03/20/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # 5025238	01	Check Amt	41.08	Status	Cleared	XEROX CORPORATION (XEROXC/2) - continued
023154501	Copy Machine Rental				01- 0000- 0- 4300- 246- 0000- 2700- 1074	17.60
					01- 0000- 0- 5600- 246- 0000- 2700- 1074	23.48
* Break in sequence						
Check # VCH-00000702	13	Check Amt	628.75	Status	Printed	PRICE, DIANE (000173 - Emp)
EP25-00172	food; supplies; snacks				13- 5310- 0- 4300- 001- 0000- 3700- 0000	65.02
					13- 5310- 0- 4700- 001- 0000- 3700- 0000	172.43
					13- 5310- 0- 4700- 001- 0000- 3700- 8634	160.42
EP25-00173	Greenhouse cover				01- 0001- 0- 4300- 001- 1110- 1000- 1137	166.66
EP25-00174	Pectin& student prizes				13- 5310- 0- 4300- 001- 0000- 3700- 0000	39.47
					13- 5310- 0- 4700- 001- 0000- 3700- 0000	24.75
Check # VCH-00000703	01	Check Amt	603.55	Status	Printed	A-Z BUS SALES INC (A-ZBUS/3)
INVSAC31143	Bus repair bus #1				01- 0740- 0- 4365- 001- 0000- 3600- 0000	603.55
Check # VCH-00000704	63	Check Amt	937.75	Status	Printed	BANDWIDTH INC. (BANDWI/1)
BWUS10699733	Open Purchase Order for Telephone Services				63- 0000- 0- 5903- 001- 0000- 6000- 0000	937.75
Check # VCH-00000705	21	Check Amt	3,150.00	Status	Printed	QUATTROCCHI KWOK ARCHITECTS (QUATTR/1)
27248	Gymnasium & Tech Center Modernizationd				21- 9012- 0- 6200- 150- 0000- 8500- 9914	3,150.00
Check # VCH-00000706	68	Check Amt	2,254.82	Status	Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)
3225	weekly Den/Vis payment				68- 0000- 0- 5800- 000- 0000- 6000- 0000	1,862.32
					69- 0000- 0- 5800- 000- 0000- 6000- 0000	392.50
Check # VCH-00000707	01	Check Amt	831.39	Status	Printed	WAXIE SANITARY SUPPLY (009737/1)
83083445	Custodial Supplies				01- 0000- 0- 4300- 001- 0000- 8200- 0000	352.33
83086511	Custodial Supplies				01- 0000- 0- 4300- 001- 0000- 8200- 0000	479.06
Check # VCH-00000708	01	Check Amt	4,099.25	Status	Printed	ZANER - BLOSER (ZANERB/2)
INVZB69971	24/25 Professional Development Course				01- 6266- 0- 5800- 220- 1110- 1000- 0000	4,099.25

Number of Items

38

72,054.10

Totals for Register 000364

2025 FUND-OBJ Expense Summary / Register 000364

01-4100	295.35
01-4300	2,368.59
01-4365	1,577.85
01-5200	1,031.45
01-5510	27,184.10
01-5600	23.48
01-5800	8,563.97

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/20/2025, Ending Check Date = 3/20/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000364 - Fund/Obj Expense Summary

Bank Account COUNTY - AP Checks

2025 FUND-OBJ Expense Summary / Register 000364 (continued)

01-5814	30.00	
01-5902	134.80	
01-8699	495.02	
01-9110*		41,704.61-
Totals for Fund 01	41,704.61	41,704.61-
12-5510	904.16	
12-5530	229.49	
12-9110*		1,133.65-
Totals for Fund 12	1,133.65	1,133.65-
13-4300	1,583.50	
13-4700	6,034.37	
13-9110*		7,617.87-
Totals for Fund 13	7,617.87	7,617.87-
21-4300	267.54	
21-6200	6,530.25	
21-9110*		6,797.79-
Totals for Fund 21	6,797.79	6,797.79-
63-5200	74.20	
63-5800	620.00	
63-5802	1,660.00	
63-5903	10,191.16	
63-9110*		12,545.36-
Totals for Fund 63	12,545.36	12,545.36-
68-5800	1,862.32	
68-9110*		1,862.32-
Totals for Fund 68	1,862.32	1,862.32-
69-5800	392.50	
69-9110*		392.50-
Totals for Fund 69	392.50	392.50-
Totals for Register 000364	72,054.10	72,054.10-

* denotes System Generated entry

Net change to Cash 9110

72,054.10- Credit

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N,
Starting Check Date = 3/20/2025, Ending Check Date = 3/20/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

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Register 000365 - 03/27/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # 5025599	01	Check Amt	30.00	Status	Printed	Greg Montaghino (Greg Montag - Payee)
DP25-00194	Live Scan					01- 0000- 0- 5814- 001- 0000- 7200- 0000 30.00
Check # 5025600	01	Check Amt	30.00	Status	Printed	Lori Sutherland (Lori Suther - Payee)
DP25-00195	Live Scan					01- 0000- 0- 5814- 001- 0000- 7200- 0000 30.00
Check # 5025601	01	Check Amt	609.00	Status	Printed	HAHN, TOBIN C (000085 - Emp)
EP25-00178	Travel: Robotics					01- 6387- 0- 5200- 150- 3800- 1000- 8170 609.00
Check # 5025602	01	Check Amt	1,030.00	Status	Printed	AIR MED CARE NETWORK (AIRMED/1)
866814290-03062025	Annual enrollment					01- 0000- 0- 5800- 001- 0000- 7200- 0000 1,030.00
Check # 5025603	01	Check Amt	280.00	Status	Printed	ALPHA ANALYTICAL LABS INC (ALPHAA/1)
5036448-MENUUSD	Open P.O. Water Testing					01- 8150- 0- 5800- 246- 0000- 8110- 2096 60.00
5036451-MENUUSD	Open P.O. Water Testing					01- 8150- 0- 5800- 001- 0000- 8110- 2096 220.00
Check # 5025604	01	Check Amt	1,178.80	Status	Printed	AT&T (AT&TC3/2)
0023199551	Telephone Services					01- 0000- 0- 5903- 001- 0000- 7200- 0000 126.29
						01- 0000- 0- 5903- 150- 0000- 2700- 0000 250.17
						01- 0000- 0- 5903- 155- 3100- 2700- 0000 31.65
						01- 0000- 0- 5903- 220- 0000- 2700- 0000 364.27
						01- 0000- 0- 5903- 221- 0000- 2700- 0000 93.58
						01- 0000- 0- 5903- 246- 0000- 2700- 0000 123.16
						01- 0740- 0- 5903- 001- 0000- 3600- 0000 31.65
						12- 6105- 0- 5903- 222- 7110- 8200- 0000 94.21
0023199889	Telephone Services					01- 0000- 0- 5903- 150- 0000- 2700- 0000 32.17
0023199890	Telephone Services					01- 0000- 0- 5903- 220- 0000- 2700- 0000 31.65
Check # 5025605	01	Check Amt	958.33	Status	Printed	B & H PHOTO (B&HPO/1)
232452271	Dark Room Supplies					01- 6387- 0- 4300- 150- 3800- 1000- 8354 958.33
Check # 5025606	01	Check Amt	55.00	Status	Printed	CALIFORNIA DEPT OF ED (CALDEP/1)
DP25-00199	Training guide					01- 0740- 0- 4300- 001- 0000- 3600- 7233 55.00
Check # 5025607	01	Check Amt	352.00	Status	Printed	CA DEPT OF JUSTICE (STOFC2/1)
793039	Live Scans x 4					01- 0000- 0- 5814- 001- 0000- 7200- 0000 128.00
800508	Feb fingerprint X 7					01- 0000- 0- 5814- 001- 0000- 7200- 0000 224.00
Check # 5025608	15	Check Amt	360.00	Status	Printed	HI STAR ELECTRIC LLC (HISTAR/1)
672	Labor X 2					15- 0000- 0- 5800- 001- 0000- 3600- 7237 360.00
Check # 5025609	01	Check Amt	609.00	Status	Printed	HOLMES, KATHLEEN (KHOLME/1)
DP25-00196	Travel: Robotics					01- 6387- 0- 5200- 150- 3800- 1000- 8170 609.00
Check # 5025610	13	Check Amt	442.04	Status	Printed	HOPPER DAIRY (HOPPER/1)
67701157	Dairy for Cafeteria					13- 5310- 0- 4700- 001- 0000- 3700- 0000 190.14
67701167	Dairy for Cafeteria					13- 5310- 0- 4700- 001- 0000- 3700- 0000 251.90
Selection	Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/27/2025, Ending Check Date = 3/27/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)					ERP for California

Register 000365 - 03/27/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # 5025611	13	Check Amt	1,494.20	Status Printed	JOHN RUCZAK REFRIGERATION (JOHNRU/1)
20203	Parts & Labor			13- 5310- 0- 5600- 001- 0000- 3700- 0000	1,494.20
Check # 5025612	01	Check Amt	595.00	Status Printed	MATT ROWLAND EVENTS (MATPRO/1)
DP25-00197	Drapes & Lights for Improv show			01- 0795- 0- 5800- 150- 1110- 4100- 8138	300.00
				01- 8150- 0- 5800- 150- 0000- 8110- 8138	295.00
Check # 5025613	13	Check Amt	222.00	Status Printed	MENDOCINO COAST PRODUCE (MCOPRO/2)
35053	Produce for Cafeteria			13- 7033- 0- 4700- 001- 0000- 3700- 0000	222.00
Check # 5025614	01	Check Amt	249.77	Status Printed	OFFICE DEPOT (OFFICD/2)
405982224001	Pressboard Expanding Files			01- 0811- 0- 4300- 150- 5760- 1120- 0000	41.92
413649452001	Gr 3-4 Mimi Sawyer			01- 0794- 0- 4300- 220- 1110- 1000- 0000	60.13
414468036001	Classroom supplies			01- 0794- 0- 4300- 150- 1110- 1000- 0000	112.13
414472691001	Renslow Classroom Supplies			01- 0794- 0- 4300- 220- 1110- 1000- 0000	35.59
Check # 5025615	01	Check Amt	136.09	Status Printed	PG&E (00PG&E/1)
8658020613-3 MAR	Electricity for District			01- 0000- 0- 5510- 246- 0000- 8200- 0000	136.09
Check # 5025616	01	Check Amt	3,024.00	Status Printed	REDWOOD EMPIRE OFFICIALS ASSN (RWEMPI/1)
430	K8 Girls Basketball Refs			01- 0000- 0- 5800- 220- 1110- 4200- 0000	1,643.00
431	K8 Boys Basketball Refs			01- 0000- 0- 5800- 220- 1110- 4200- 0000	1,381.00
Check # 5025617	01	Check Amt	48.32	Status Printed	ROSSI BUILDING MATERIALS (ROSSIB/1)
562201	Maintenance Supplies			01- 8150- 0- 4300- 150- 0000- 8110- 0000	48.32
Check # 5025618	01	Check Amt	781.20	Status Printed	SPRING, SARA (SSPRIN/1)
DP25-00200	Jan/Feb mileage			01- 6500- 0- 5800- 150- 5760- 3600- 0102	781.20
Check # 5025619	01	Check Amt	397.17	Status Printed	US BANK CORPORATE PAYMENT SYS (USBANK/2)
DP25-00201	Ribcap Protective Medical Helmet			01- 0811- 0- 4300- 220- 5760- 1120- 0000	182.00
DP25-00202	SPARK digital subscription			01- 6300- 0- 5800- 220- 1110- 1000- 0000	199.00
DP25-00203	Prime Membership Monthly			01- 0794- 0- 5300- 220- 0000- 2700- 0000	16.17
Check # 5025620	13	Check Amt	2,329.01	Status Printed	US FOODS INC. SAN FRANCISCO (USFOOD/2)
4228158	Cafeteria Food and Snack			13- 5310- 0- 4700- 001- 0000- 3700- 0000	1,679.78
				13- 5310- 0- 4700- 001- 0000- 3700- 8634	649.23
Check # 5025621	01	Check Amt	86.00	Status Printed	WHISPERING PINES WATER (WHISPE/2)
20250228	HS Feb 12 gal + serv charge			01- 0794- 0- 4300- 150- 0000- 2700- 0000	81.00
				01- 0794- 0- 5800- 150- 0000- 2700- 0000	5.00
* Break in sequence					
Check # VCH-00000709	01	Check Amt	439.35	Status Printed	DUNCAN, PAMELA C (000062 - Emp)
EP25-00175	Conference; Travel, Food, Parking			01- 6266- 0- 5200- 150- 1110- 1000- 0000	427.15
EP25-00176	Lesson Plan for IEP Student			01- 6300- 0- 5800- 150- 5760- 1120- 0000	12.20

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/27/2025, Ending Check Date = 3/27/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000365 - 03/27/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # VCH-00000710	01	Check Amt	104.30	Status Printed	GOLD, NOAH G (000078 - Emp)	
EP25-00177	Travel AD meeting			01- 0000- 0- 5200- 150- 1110- 4200- 0000		104.30
Check # VCH-00000711	01	Check Amt	509.28	Status Printed	JIMENEZ, MARTHA C (001455 - Emp)	
EP25-00179	Homeless: food, clothes, supplies, travel			01- 0001- 0- 4300- 001- 0000- 3130- 1137		493.88
				01- 0001- 0- 5200- 001- 0000- 3130- 1137		15.40
Check # VCH-00000712	13	Check Amt	252.75	Status Printed	PRICE, DIANE (000173 - Emp)	
EP25-00180	Utensil & Snack			13- 5310- 0- 4300- 001- 0000- 3700- 0000		10.78
				13- 5310- 0- 4700- 001- 0000- 3700- 8634		241.97
Check # VCH-00000713	01	Check Amt	5,907.25	Status Printed	NICK BARBIERI TRUCKING, LLC (RWCOAS/2)	
1194700IN	Diesel and Regular Fuel for Vehicles and Heating			01- 1100- 0- 5520- 220- 0000- 8200- 0000		4,383.84
1195421-IN	Diesel and Regular Fuel for Vehicles and Heating			01- 0740- 0- 4361- 001- 0000- 3600- 0000		1,523.41
Check # VCH-00000714	68	Check Amt	1,653.71	Status Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)	
DP25-00198	weekly claims payment			68- 0000- 0- 5800- 000- 0000- 6000- 0000		1,653.71
Check # VCH-00000715	63	Check Amt	1,881.56	Status Printed	STREAKWAVE (STREAK/1)	
SI5110873 V2	MCN Order			63- 0000- 0- 4300- 001- 0000- 6000- 0000		1,182.77
				63- 0000- 0- 4300- 001- 0000- 6000- 0000		90.10
				63- 0000- 0- 4360- 001- 0000- 6000- 0000		2.77
				63- 0000- 0- 4360- 001- 0000- 6000- 0000		36.34
SI5110939	MCN Order			63- 0000- 0- 4300- 001- 0000- 6000- 0000		641.20
				63- 0000- 0- 4360- 001- 0000- 6000- 0000		21.25

Number of Items

30

26,045.13

Totals for Register 000365

2025 FUND-OBJ Expense Summary / Register 000365

01-4300	2,068.30	
01-4361	1,523.41	
01-5200	1,764.85	
01-5300	16.17	
01-5510	136.09	
01-5520	4,383.84	
01-5800	5,926.40	
01-5814	412.00	
01-5903	1,084.59	
01-9110*		17,315.65-
Totals for Fund 01	17,315.65	17,315.65-
12-5903	94.21	

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 46, Bank Account(s) IN ('COUNTY'), Source = N, Pay To = N, Payment Method = N, Starting Check Date = 3/27/2025, Ending Check Date = 3/27/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000365 - Fund/Obj Expense Summary

Bank Account COUNTY - AP Checks

2025 FUND-OBJ Expense Summary / Register 000365 (continued)

12-9110*		94.21-
Totals for Fund 12	94.21	94.21-
13-4300	10.78	
13-4700	3,235.02	
13-5600	1,494.20	
13-9110*		4,740.00-
Totals for Fund 13	4,740.00	4,740.00-
15-5800	360.00	
15-9110*		360.00-
Totals for Fund 15	360.00	360.00-
63-4300	1,914.07	
63-4360	60.36	
63-9110*		1,881.56-
63-9550*		92.87-
Totals for Fund 63	1,974.43	1,974.43-
68-5800	1,653.71	
68-9110*		1,653.71-
Totals for Fund 68	1,653.71	1,653.71-
Totals for Register 000365	26,138.00	26,138.00-

* denotes System Generated entry

Net change to Cash 9110 26,045.13- Credit

Mendocino Unified School District



MINUTES

Regular Board Meeting

MARCH 13, 2025

**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/83538714934?pwd=8q41m0V0n5ttaF1XWXgFPnzEao434.1>

Passcode: 297412

*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 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 PM. Present were Trustees Bloyd, Griffen, Morton, Aum. Trustee Schaeffer was absent.

- 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/82964021507?pwd=VOR8JWSh8uncjuTuQDb6DdrlBDo9dR.1>

Meeting ID: 829 6402 1507 Passcode: 580360

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 5:03 PM. Present were Trustees Bloyd, Griffen, Morton, Aum. Trustee Schaeffer was absent.

- 4.2. Closed session disclosure
Any reportable action taken during closed session will be disclosed at this time.

There was nothing disclosed from 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 Griffen/Morton (4/0) to approve the agenda.

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. 2/13/25, 2/20/25, 2/27/205
- 5.2. Approval of Minutes
5.2.1. Board Meeting Minutes: 2/5/25, 2/16/25
- 5.3. Approval of Employment/Personnel Changes
5.3.1. Award Educational Increment, Certificated Employee, move from column 2 to column 3, effective 3/1/25
5.3.2. Accept Resignation, Certificated Employee, 1.0 FTE, effective 6/13/25

- 5.4. Approval of the Current Budget Change Report
- 5.5. Approval of the 2024-25 Attendance Report – Month 6
- 5.6. Approval of Student Body Reports – February 2025
- 5.7. Approval of Christy White as Auditors for the 2025-26 school year

MSA Morton/Griffen (4/0) to approve the Consent Agenda.

6. REPORTS

6.1. Student Trustee – Knute Kvinsland

Student Trustee Kvinsland reported that students polled would like to start school later in the morning. They also would like an early release on Wednesday to match what Fort Bragg Unified does. There is excitement growing for AE Week trips. Some of the more popular are College Tours, Yosemite and First Responders.

6.2. Administrative

6.2.1. Principal – Kim Humrichouse

Principal Humrichouse gave the attached presentation.

6.2.2. Superintendent – Jason Morse

Superintendent Morse reported that LCAP season has begun. Meetings are scheduled with both the high school and K8 school staff as well as parents. The Educator Effectiveness Funds that were granted to school districts four years ago included \$240K to spend on teacher speakers, improvement, trainings, etc. We have one more year to use roughly \$125k remaining. There is no update on the sale of MCN to the City of Fort Bragg. Layoffs to those employees are being discussed by the Board later in this meeting.

6.3. Bargaining Units

6.3.1. Mendocino Unified Teachers Association (MUTA)

Interim President, Josh Potter, expressed gratitude to staff, students, families, aides, counseling staff, administrations and the Board. There was discussion regarding the expiration of Prop 55.

6.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)

There was no report from CEMUS.

6.4. Board Trustee Reports

Trustee Griffen reported that the middle school basketball season went well. Team won two tournaments. Planning on attending the Act Local AE week trip.

Trustee Aum reported that he plans on going to Oaxaca with that AE Week trip.

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.

There were no parent/community comments.

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.

Don Alameida gave the attached presentation.

- 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.

Superintendent Morse reported that the projects are being chipped away at. Ruben has been extended for an additional year per temporary contract to ensure items are completed.

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

MSA Griffen/Morton (4/0) to approve the Second Interim Budget Report as presented.

- 8.4. Deferred Maintenance
Superintendent, Jason Morse, will provide an update to the Board on the Deferred Maintenance of the district.

Superintendent Morse provided an update on the Deferred Maintenance Plan for the District.

- 8.5. Consideration of Leave Requests

- 8.5.1. Certificated Employee, currently working 1.0 FTE, requests a 40% reduction in workload (3 days per week) for the 2025-26 school year via the Reduced Workload Program.

MSA Morton/Griffen (4/0) to approve the leave request.

- 8.5.2. Certificated Employee, currently working .50 FTE (on part-time leave of .50 FTE), requests to continue the leave of .50 FTE for the 2025-26 school year.

MSA Griffen/Morton (4/0) to approve the leave request.

- 8.5.3. Certificated Employee, currently working 1.0 FTE, requests a full leave of absence for the 2025-26 school year.

MSA Griffen/Bloyd (4/0) to approve the leave request.

- 8.6. Consideration of and Possible Action on Resolution 2025-01 Regarding Permanent Classified Employee Services: 9.0 FTE.

MSA Morton/Griffen (4/0) to approve Resolution 2025-01.

- 8.7. Consideration of and Possible Action on Resolution 2025-02 Regarding Temporary Certificated Employee Services: .60 FTE

MSA Griffen/Morton (4/0) to approve Resolution 2025-02.

- 8.8. Consideration of and Possible Action on Resolution 2025-03: Resolution Making Findings on Energy Savings.

MSA Morton/Bloyd (4/0) to approve Resolution 2025-03.

- 8.9. Consideration of Solar Project Contract with Centrica Business Solution, Inc.

The Board will review and discuss the solar contract between MUSD and Centrica.

MSA Griffen/Morton (4/0) to approve the Solar Project Contract with Centrica Business Solution with the understanding the typographical and formatting errors will be fixed.

8.10. 2024-25 Annual Transportation HTS Plan

The Board will review the annual Home to School transportation plan.
MSA Griffen/Morton (4/0) to approve the 2024-25 Annual Transportation HTS Plan.

8.11. Board Policies, Bylaws and Administrative Regulations (information only)

8.11.1. BP/AR/E 1330: Use of School Facilities (community relations)

8.11.2. AP 5145.13: Response to Immigration Enforcement (students)

The Board agrees to move this item forward as a first reading in April.

9. FUTURE AGENDA ITEMS

Class Size Limits, Quarterly Investment Reports, Superintendent Contract, MAD Resolution, Specification of Election Order, Williams Settlement

10. ADJOURNMENT

The next regular Board meeting is scheduled for **April 17, 2025 at Comptche School.**

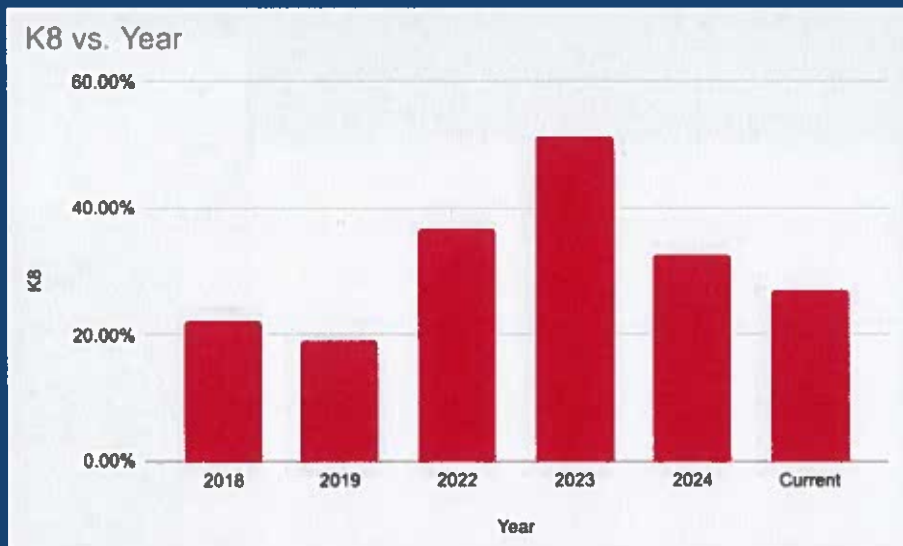
The meeting was adjourned at 6:39 PM.

Mendocino K8 Schools

March 2025



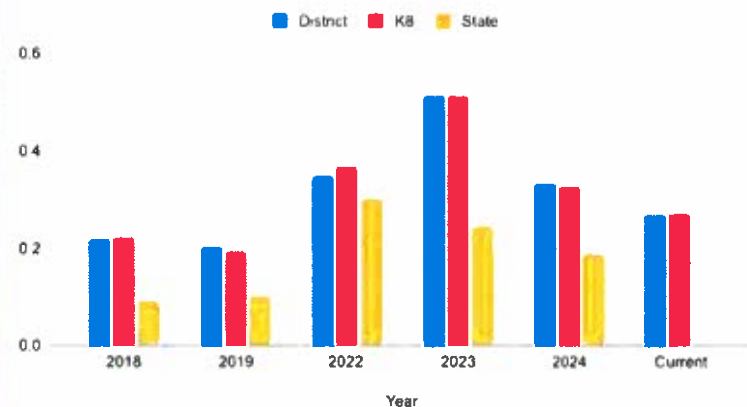
Chronic Absenteeism Over Time



Chronic Absenteeism Over Time

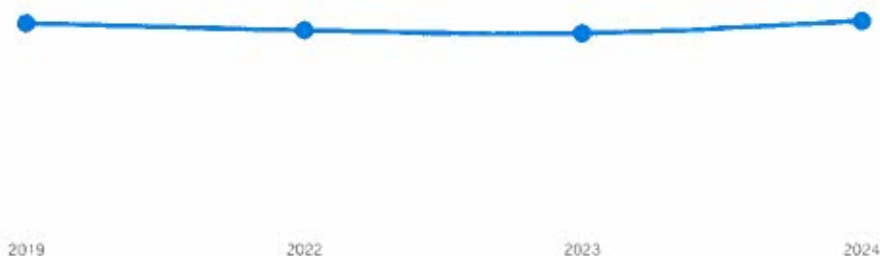
Year	District	K8	State
2018	21.70%	22.10%	9%
2019	20.30%	19.10%	10.10%
2022	34.80%	36.80%	30%
2023	51.20%	51.30%	24.30%
2024	33.30%	32.70%	18.60%
Current	26.70%	26.95%	

District, K8 and State

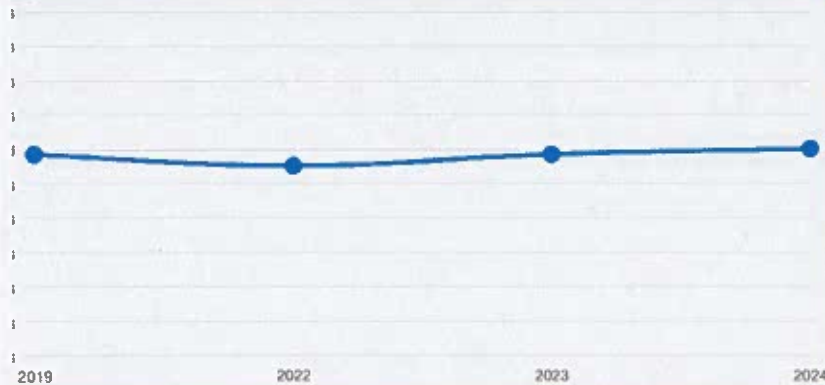


Mendocino K8 Math Scores

Year	K8 Points from standard	State comparison
2019	-23.1	+ 10.4
2022	-33	+ 18.7
2023	-36.8	+ 12.3
2024	-20.3	+ 27.3



Mendocino K8 ELA Sores



Year	K8 Points from standard	State comparison
2019	-7.3	-4.8
2022	-23.9	-11.7
2023	-7.3	6.3
2024	0.9	14.1

New York Times

<https://www.nytimes.com/video/us/100000010028030/students-still-struggle-after-covid.html?smid=url-share>

Reading Difficulties Risk Screener (EC 53008)

- Board must adopt a screener by June 30, 2025
- 2025-26: Screen all students K-2nd grade
- Must inform parents of screener at least 15 days prior
- Results must be made available to parents no more than 45 days after screening.

Purpose of RDRS

- Ensure early identification and intervention
- Used as part of a broader process that evaluates student needs and progress
- Used to inform individualized instruction, measure student progress, identify learning needs, communicate with parents
- It is not to be used for:
 - Diagnostic tool to establish eligibility for special education/504 plan
 - Any high stakes purpose and not as a diagnosis of a disability
 - It is not a formal evaluation

Where we are

- Jason, Kim and Megan attended county screener evaluation session
- Determined a screener we will recommend to the board
 - mCLASS Dynamic Indicators of Basic Early Literacy Skills (DIBELS) 8th edition
- Working on a contract for implementation and professional development (August)
- We have been using DIBELS screener paper copies as a universal screener BOY, MOY, EOY for years
- The digital interface will allow us to:
 - Easily track student progress year-to-year
 - Run analytics
 - Develop parent communications about results & interventions
 - Provide screener in Spanish

Funds remaining for Phase III	\$1,500,000			Per Meg 2/13/25 email (\$1,565,496.77 EFB including net interest)	
Phase III Project	Initial Cost Estimate	Current Forecast Cost	Actual Costs to Date	Possible Outcome/Notes	Initial Cost Estimate (plus 10% contingency)
Gym Locker Rooms	\$40,000				Yes
MCHS NW Entry and Main Entrance	\$100,000		\$452	\$80k estimated for NW entry and \$20k for main entrance	Yes
MCHS Roof Repair	\$40,000				Yes
MCHS Restrooms	\$30,000		\$5,041		Yes
Athletic Field Renovation and Gameday Experience	\$150,000			Includes irrigation upgrade, water tank fix, terracing, water fountains, track renovation, scoreboard, etc.; Aum Construction soccer field and track renovation and retining walls=\$78,940 to date plus \$18,148 additional work	Yes
Wood Shop Repair	\$35,000			\$20k exterior, \$15k interior	Yes
PAC and Band Room	\$110,000			\$30k rot repair, \$10k breezeway, \$70k exterior paint	Yes
Gazebo Reconstruction	\$30,000				Yes
PAC Lighting	\$23,274	\$94,000	\$23,274	Mark Mertle, FB Electric contract	No
Ruben	\$127,698	\$255,396		Forecast includes hiring Ruben for second full year	No
Tennis Court Renovation	\$100,000	\$100,000		Plan is to work with MCRPD to seek full or partial grant funding to create multisport court for tennis, basketball, futsal, pickleball; per Emily 2/12 call with Kylie Felicich and Jen Saunders MCRPD is willing to spend \$60k of its own budget toward this project if no grant funding available; will MUSD agree to match MCRPD funding dollar for dollar (50/50 split) up to \$60,000? Apparently MUSE has allocated \$22k toward the tennis court.	No
Basketball Gym Floor Refinishing and Repainting	\$42,000	\$42,000		\$35,000 without logo; \$42,000 with logo; seek a second bid?	No
Total	\$827,972	\$520,163	\$28,767		
Unallocated Funds remaining for Phase III	\$672,028	\$979,837	\$1,471,233		
				We have an April 2024 Board resolution that approved the following: Move forward with all of the projects listed on the Phase 3 Projects List under guidance and instruction of Facilities Committee. Superintendent Morse has authority to enter into contracts for these projects after consultation with the Facilities Committee. No further Board approval is needed unless it is estimated that a particular project will exceed the current estimate by more than 30%.	



Mendocino Unified School District

BOND MEASURE IMPROVEMENT BOND PROGRAM PHASE ONE & TWO PROJECTS

•MUSD BOARD MEETING –MARCH 2025

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	1,127,186	1,003,996	123,190	1,121,306	5,880
Bidding, Permitting, Misc.	95,000	141,598	-46,598	147,298	-52,298
Construction	9,675,800	8,448,455	193,370	8,534,359	1,141,441
Owners Contingency	697,428	791,497	-94,069	791,497	-94,069
Construction Support	505,000	399,486	85,826	408,174	96,826
Fixtures & furniture	0	12,146	-12,146	12,146	-12,146
Reserve	0	0	0	0	0
Totals	12,100,414	10,797,178	249,673	11,014,780	1,085,634

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

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

All work completed excepting except working out minor items identified by Tobin.

Working with Lathrop and QKA to wrap up and closeout the project, its been a slow process.

Misc. Hardware modifications have been undertaken at district's request recently completed.

Potential Issues:

None

Next Steps

Complete contract close out with Lathrop, QKA and DSA

Mendocino Unified School District

2020 Bond Program – Phase 2

Change Event Number Title	Type	Latest Cost
85 Unused Contingency and Allowance (Deductive PCO)	Allowance	(\$71,151.44)
83 Repair & Re-Paint Existing Rail	Allowance	\$5,890.48
48 Stucco Demo and Patching at Gym to include Mechanical Wells	Allowance	\$34,972.48
84 Dry Rot Repair at Gym Roof	Owner Contingency	\$2,385.84
82 Lighting & Outlets above Culinary Ceiling for HVAC Equipment	Owner Contingency	\$6,329.67
81 Sack & Patch at West Stairs to Gym	Owner Contingency	\$1,985.37
80 Downspouts Routed Through Concrete Deck	Owner Contingency	\$3,599.84
79 Protective Cages at Clock Speakers in Gym	Owner Contingency	\$2,494.94
78 Door Hardware Revisions	Owner Contingency	\$7,906.82
77 Replace Carpet in 2nd Floor Classrooms	Owner Contingency	\$7,968.00
76 Provide New Breaker for Elevator	Owner Contingency	\$1,350.33
75 Provide Diesel Fuel for Generator	Owner Contingency	\$1,582.42
74 Revise Light Fixture Type in Tech Center Due to Ceiling Change	Owner Contingency	\$1,197.37
73 Upgrades to Existing Non Compliant Electrical Infrastructure	Owner Contingency	\$3,534.07
72 Fire Alarm Investigative Work and Added Programming	Owner Contingency	\$29,738.90
71 Delete Slurry Coat from West Parking Lot	Owner Contingency	(\$7,500.00)
70 Remove Power to Portable Buildings	Owner Contingency	\$8,993.40
69 Additional Emergency & Exit Lights (Tech)	Owner Contingency	\$3,280.88
68 Insulation Above Ceiling in Classrooms 201 & 202	Owner Contingency	\$4,152.26
67 Skrim Replacement at Tech Center	Owner Contingency	\$9,707.60
66 Moisture Mitigation System at Gym & Tech Center	Owner Contingency	\$31,853.56
65 Attachment of ACP3 Panels	Owner Contingency	\$1,308.13
64 Chip & Remove Existing Concrete Overpour	Owner Contingency	\$4,472.47
63 Discovery and Repair of Unforeseen Utilities	Owner Contingency	\$9,472.33
62 Storm Drain Tie-in to Existing	Owner Contingency	\$3,762.62
61 Added HVAC Unit for IDF Room (Tech)	Owner Contingency	\$38,886.34
60 Re-Roof the Gym Building (RFP #014)	Owner Contingency	\$209,341.19
60 Re-Roof the Gym Building (RFP #014)	Owner Contingency	\$209,341.19
59 Added Acoustical Ceiling Panels in Audio Lab (Tech)	Owner Contingency	\$8,932.22
58 Dark Room Sink Revisions	Owner Contingency	\$30,805.45
58.1 Dark Room Sink Revisions	Owner Contingency	\$9,434.37
57 Added Stainless Steel Wall Cladding at Kitchen & Add Insulation at Hood	Owner Contingency	\$8,435.21
56 Protective Bollards at Backflow	Owner Contingency	\$3,196.49

Mendocino Unified School District

2020 Bond Program – Phase 2

Change Event Number	Title	Type	Latest Cost
55	Furring at Tech Center for Canopy Gutters	Owner Contingency	\$1,115.48
54	Demo of Additional Roofing Layer at Tech Center	Owner Contingency	\$11,444.96
53	Flashings at Mechanical Curbs on Shingle Roofs	Owner Contingency	\$7,779.16
52	Remove & Replace Trim at Exterior Stairwell (Gym)	Owner Contingency	\$21,731.87
51	Flooring Revisions in Culinary Classroom	Owner Contingency	\$9,672.79
50	Added Concrete Flatwork at Grease Trap	Owner Contingency	\$11,854.21
49	Added FRP in Kitchen (ASI #010)	Owner Contingency	\$1,456.87
47	Modify Gravity Relief Hoods	Owner Contingency	\$5,035.47
46	Prep & Paint of Wood Paneling in Main Gym Area	Owner Contingency	\$7,112.11
45	Added Exterior Accent Colors (Gym)	Owner Contingency	\$2,234.45
44	Added Interior Accent Walls (Tech Center)	Owner Contingency	\$1,782.48
43	Upgrade to Smooth FRP in Culinary Area (Gym)	Owner Contingency	\$850.29
43.1	Upgrade to Smooth FRP in Culinary Area (Gym)	Owner Contingency	\$632.97
42	Re-Frame Openings B105E & B105D (Tech Center)	Owner Contingency	\$1,097.14
41	Extend Wall at Opening B103B (Tech Center)	Owner Contingency	\$601.32
40	Added Structural Ceiling Support at Culinary Classroom (Gym)	Owner Contingency	\$3,586.81
39	Utilize Solid Surface Countertops in Restrooms	Owner Contingency	\$1,404.23
38	Underlayment at Wood Subfloor Areas to Receive Rubber or Unoleum (Gym)	Owner Contingency	\$11,920.74
37	Remove Wood Paneling and Re-Finish Walls in Foyer (Gym)	Owner Contingency	\$2,374.68
37	Remove Wood Paneling and Re-Finish Walls in Foyer (Gym)	Owner Contingency	\$2,374.68
36	Drywall Patch at Electrical Panel BB (Gym)	Owner Contingency	\$1,793.41
35	Overlay Drywall in Weight Room & Culinary Classroom (Gym)	Owner Contingency	\$9,236.05
34	Drywall at Added Hard Lid Ceiling in Audio Lab (Tech Center)	Owner Contingency	\$5,442.47
33	Drywall at Added Mechanical Duct Chases (Tech Center)	Owner Contingency	\$4,663.91
32	Drywall at Added Hard Lid Ceilings & Soffits at Art Class Halls (Tech Center)	Owner Contingency	\$3,687.04
31	Drywall at Re-Built Shearwall (Tech Center)	Owner Contingency	\$4,273.58
30	Drywall Patching at Re-Sized Door Openings (Tech Center)	Owner Contingency	\$2,299.78
29	Flooring Revisions in Tech Center (RFP #008)	Owner Contingency	\$39,571.34
29.1	Flooring Revisions in Tech Center (RFP #008)	Owner Contingency	\$34,735.47
28	Replace Drywall Subcontractor	Owner Contingency	\$16,094.24
27	Remove Wall Coverings and Re-Finish Walls in Rooms 201 & 202 (RFP #007)	Owner Contingency	\$19,642.26
26	Delete Lockers & Revise Cubbies in Culinary (RFP #006)	Owner Contingency	(\$279.34)
25	Infill Team Room Floor & Install Unoleum	Owner Contingency	\$6,477.36

Mendocino Unified School District

2020 Bond Program – Phase 2

Change Event Number	Title	Type	Latest Cost
24	Ceiling Support at Culinary Classroom	Owner Contingency	\$2,447.47
23	Additional Electrical Requested by District (RFP #004)	Owner Contingency	\$140,339.34
23.1	Additional Electrical Requested by District	Owner Contingency	\$119,367.03
22	Add Furred Wall & Casework at Flex Space Room 114	Owner Contingency	\$10,750.19
21	Delete Electrical Infrastructure for Motorized Shades	Owner Contingency	(\$7,525.00)
20	Kitchen Hand Sink Revision	Owner Contingency	\$533.96
19	Electrical to EWH 4 & 5 (CREDIT)	Owner Contingency	(\$895.00)
18	Patch & Paint Wood Paneling in Hospitality Lobby	Owner Contingency	\$2,172.52
17	Frame Hard Lid Ceilings at Art Class Halls (Tech Center)	Owner Contingency	\$3,745.06
16	Above Grade Water Line at Wood Shop	Owner Contingency	\$4,528.88
15	Add Door A205A (Gym)	Owner Contingency	\$4,873.85
14	Demo Furred Header at Hospitality Lobby	Owner Contingency	\$532.74
13	Duct Chases in Tech Center	Owner Contingency	\$5,084.83
12	Furred Plumbing Walls in Kitchen	Owner Contingency	\$1,028.57
11	Shear Wall Hold Downs & Shear Ply at Tech Center	Owner Contingency	\$6,187.25
10	Permanent Data & IDF at Wood Shop	Owner Contingency	\$16,167.03
9	Removal of Flooring in Foyer & Weight Room	Owner Contingency	\$7,542.86
8	Removal of Conduits at Tech Center	Owner Contingency	\$780.66
7	Removal of Casework & Lockers from Team Room (Gym)	Owner Contingency	\$923.08
6	Domestic Water Isolation Valve at Gym	Owner Contingency	\$2,121.49
5	Reframe Door Openings in Tech Building	Owner Contingency	\$2,059.17
4	Temporary Data Line to Wood Shop Building	Owner Contingency	\$822.73
3	Demo Existing Mezzanine in Room B106 (Tech Center)	Owner Contingency	\$5,146.87
2	Demo Existing Ceiling in Room B105C (Tech Center)	Owner Contingency	\$1,622.14
1	Material Cost Increases - Acoustical Ceilings & Panels	Owner Contingency	\$7,011.17
			\$1,218,729.97

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

Month: 7

								24/25 CBEDS (Oct.)	23/24 CBEDS (Oct.)
		MUSD	FB	PA	AV	Ukiah	Other	Totals	
Albion	TK	0.81	0.00	0.00	0.00	0.00	0.00	0.81	1
	K	1.65	0.00	0.00	0.00	0.00	0.00	1.65	3
	1	1.90	0.00	0.00	0.00	0.00	0.00	1.90	2
	2	3.69	0.00	0.00	0.00	0.00	0.00	3.69	4
	3	<u>3.56</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3.56</u>	<u>4</u>
	Total	11.61	0.00	0.00	0.00	0.00	0.00	11.61	14
Comptche	TK	0.88	0.00	0.00	0.00	0.00	0.00	0.88	1
	K	3.36	0.00	0.00	0.00	0.00	0.00	3.36	4
	1	2.87	0.00	0.00	0.00	0.00	0.00	2.87	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	7.11	0.00	0.00	0.00	0.00	0.00	7.11	9
MK-8	TK	6.82	0.00	0.00	0.00	0.00	0.00	6.82	7
	K	15.53	0.56	0.00	0.00	0.00	0.00	16.09	17
	1	13.45	0.00	0.00	0.00	0.00	0.00	13.45	14
	2	23.50	0.07	0.00	0.00	0.00	0.00	23.57	25
	3	13.85	0.00	0.96	0.00	0.00	0.00	14.81	17
	4	25.98	2.70	0.00	0.00	0.00	0.00	28.68	31
	5	16.77	1.18	0.00	0.00	0.00	0.00	17.95	19
	6	30.98	2.43	0.00	0.00	0.00	0.00	33.41	37
	7	33.88	2.55	0.00	0.00	0.00	0.00	36.43	39
	8	<u>24.13</u>	<u>5.27</u>	<u>0.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30.35</u>	<u>34</u>
	Total	204.89	14.76	1.91	0.00	0.00	0.00	221.56	240
	9	34.09	4.30	0.00	0.00	0.00	0.00	38.39	43
	10	29.08	5.65	0.94	0.00	0.00	0.00	35.67	40
	11	26.89	6.23	0.00	0.00	0.00	0.00	33.12	37
	12	<u>35.92</u>	<u>3.81</u>	<u>1.88</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>41.61</u>	<u>46</u>
	Total	125.98	19.99	2.82	0.00	0.00	0.00	148.79	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		349.59	34.75	4.73	0.00	0.00	0.00	389.07	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		0.76	0.78	0.81	0.00	0.00		0.00	0.00	0.00	0.00	
	K	1.88	1.74	1.72	1.69	1.69		1.62	1.63	1.65	0.00	0.00		0.00	0.00	0.00	0.00	
	1	1.81	1.88	1.93	1.90	1.90		1.86	1.88	1.90	0.00	0.00		0.00	0.00	0.00	0.00	
	2	3.56	3.74	3.80	3.74	3.74		3.72	3.71	3.69	0.00	0.00		0.00	0.00	0.00	0.00	
	3	3.56	3.50	3.52	3.60	3.60		3.44	3.54	3.56	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	11.40	11.54	11.61	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		0.88	0.89	0.88	0.00	0.00		0.00	0.00	0.00	0.00	
	K	2.88	3.06	3.26	3.28	3.28		3.37	3.44	3.36	0.00	0.00		0.00	0.00	0.00	0.00	
	1	3.63	3.59	3.24	3.10	3.10		3.03	2.94	2.87	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	7.28	7.27	7.11	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		6.56	6.73	6.82	0.00	0.00		0.00	0.00	0.00	0.00	
	K	16.50	16.27	16.13	15.94	15.94		15.78	16.02	16.09	0.00	0.00		0.00	0.00	0.00	0.00	
	1	13.38	13.06	13.53	13.31	13.31		13.09	13.37	13.45	0.00	0.00		0.00	0.00	0.00	0.00	
	2	23.69	23.85	23.91	24.01	24.01		23.65	23.72	23.57	0.00	0.00		0.00	0.00	0.00	0.00	
	3	15.38	15.44	15.40	15.45	15.45		15.12	14.97	14.81	0.00	0.00		0.00	0.00	0.00	0.00	
	4	28.56	29.00	28.93	29.04	29.04		28.04	28.73	28.68	0.00	0.00		0.00	0.00	0.00	0.00	
	5	18.58	18.44	18.38	18.22	18.22		18.28	18.09	17.95	0.00	0.00		0.00	0.00	0.00	0.00	
	6	35.38	35.76	35.28	35.18	35.18		34.82	33.55	33.41	0.00	0.00		0.00	0.00	0.00	0.00	
	7	37.75	37.33	36.91	36.77	36.77		36.67	36.80	36.43	0.00	0.00		0.00	0.00	0.00	0.00	
	8	32.25	31.68	31.35	31.13	31.13		31.01	30.48	30.35	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	224.02	222.26	221.56	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		39.13	38.79	38.39	0.00	0.00		0.00	0.00	0.00	0.00	
	10	37.57	37.77	36.81	36.48	36.48		36.34	35.85	35.67	0.00	0.00		0.00	0.00	0.00	0.00	
	11	35.19	34.89	34.16	33.81	33.81		33.66	33.28	33.12	0.00	0.00		0.00	0.00	0.00	0.00	
	12	44.50	42.62	42.59	42.67	42.67		42.66	41.72	41.61	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	151.79	149.64	148.79	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	394.49	390.71	389.07	0.00	0.00	395.81	0.00	0.00	0.00	0.00	398.08

2024-25 Enrollment by District of Residence

Month: 7

		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	8	0	0	0	0	0	8	7	8
	K	16	2	0	0	0	0	18	17	15
	1	13	0	0	0	0	0	13	14	23
	2	23	1	0	0	0	0	24	25	18
	3	15	0	1	0	0	0	16	17	21
	4	28	3	0	0	0	0	31	31	19
	5	13	2	0	0	0	0	15	19	32
	6	31	4	0	0	0	0	35	37	37
	7	33	6	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	207	24	2	0	0	0	233	240	246
MHS	9	35	5	0	0	0	0	40	43	38
	10	30	8	1	0	0	0	39	40	34
	11	27	9	0	0	0	0	36	37	46
	12	<u>38</u>	<u>4</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>44</u>	<u>46</u>	<u>34</u>
	Total	130	26	3	0	0	0	159	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		358	50	5	0	0	0	413	429	436

3/31/25
ms

2024-25 Total Enrollment by Attendance Month

													24-25
		Mo. 1	Mo. 2	Mo. 3	Mo. 4	Mo. 5	Mo. 6	Mo. 7	Mo. 8	Mo. 9	Mo. 10	Mo. 11	Annual Avg
Albion	TK	1	1	1	1	1	1	1	0	0	0	0	1
	K	3	2	2	2	2	2	2	0	0	0	0	2
	1	2	2	2	2	1	2	2	0	0	0	0	2
	2	4	4	4	4	4	4	4	0	0	0	0	4
	3	4	4	4	4	4	4	4	0	0	0	0	4
	Total	14	13	13	13	12	13	13	0	0	0	0	13
Comptche	TK	1	1	1	1	1	1	1	0	0	0	0	1
	K	3	4	4	4	4	4	4	0	0	0	0	4
	1	4	4	3	3	3	2	3	0	0	0	0	3
	2	0	0	0	0	0	0	0	0	0	0	0	0
	3	0	0	0	0	0	0	0	0	0	0	0	0
	Total	8	9	8	8	8	7	8	0	0	0	0	8
MK-8	TK	7	7	7	7	7	8	8	0	0	0	0	7
	K	17	16	17	17	16	18	18	0	0	0	0	17
	1	14	14	13	15	15	15	13	0	0	0	0	14
	2	25	24	25	25	25	24	24	0	0	0	0	25
	3	17	17	17	17	15	16	16	0	0	0	0	16
	4	30	32	32	31	31	31	31	0	0	0	0	31
	5	18	19	19	19	18	18	15	0	0	0	0	18
	6	37	37	37	36	37	36	35	0	0	0	0	36
	7	39	38	39	39	39	39	39	0	0	0	0	39
	8	34	34	34	34	34	34	34	0	0	0	0	34
	Total	238	238	240	240	237	239	233	0	0	0	0	238
MHS	9	43	41	42	42	42	41	40	0	0	0	0	42
	10	40	40	39	38	37	39	39	0	0	0	0	39
	11	37	36	36	36	36	37	36	0	0	0	0	36
	12	46	46	45	45	42	44	44	0	0	0	0	45
	Total	166	163	162	161	157	161	159	0	0	0	0	161
MAS	TK	0	0	0	0	0	0	0	0	0	0	0	0
	K	0	0	0	0	0	0	0	0	0	0	0	0
	1	0	0	0	0	0	0	0	0	0	0	0	0
	2	0	0	0	0	0	0	0	0	0	0	0	0
	3	0	0	0	0	0	0	0	0	0	0	0	0
	4	0	0	0	0	0	0	0	0	0	0	0	0
	5	0	0	0	0	0	0	0	0	0	0	0	0
	6	0	0	0	0	0	0	0	0	0	0	0	0
	7	0	0	0	0	0	0	0	0	0	0	0	0
	8	0	0	0	0	0	0	0	0	0	0	0	0
	9	0	0	0	0	0	0	0	0	0	0	0	0
	10	0	0	0	0	0	0	0	0	0	0	0	0
	11	0	0	0	0	0	0	0	0	0	0	0	0
	12	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	
SHS	9	0	0	0	0	0	0	0	0	0	0	0	0
	10	0	0	0	0	0	0	0	0	0	0	0	0
	11	0	0	0	0	0	0	0	0	0	0	0	0
	12	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL Enroll		426	423	423	422	414	420	413	0	0	0	0	420

MENDOCINO MIDDLE SCHOOL
STUDENT BODY ACCOUNT
2024-25 MONTHLY SUMMARY
PERIOD: MARCH 2025

DESCRIPTION	Beginning Balance	Income	Expenses	Ending Balance
6-8 Boys Free Throw	\$ -			\$ -
6-8 Girls Free Throw	\$ -			\$ -
6th Grade	\$ 2,367.19	\$500.00		\$ 2,867.19
7-8 Boy's BB	\$ 4,868.30	\$577.50	\$338.20	\$ 5,107.60
7-8 Girl's BB	\$ 3,303.89	\$110.00	\$310.97	\$ 3,102.92
7th Grade Class	\$ 2,196.23			\$ 2,196.23
8th Grade Class	\$ (99.20)	\$1,780.00		\$ 1,680.80
8th Grade Trip	\$ 431.46			\$ 431.46
Art Fund	\$ 3,627.09	\$1,075.00		\$ 4,702.09
Athletics	\$ 1,115.67			\$ 1,115.67
AVID	\$ -			\$ -
Chess Club	\$ -			\$ -
Chorus	\$ -			\$ -
Cooking Club	\$ 250.48			\$ 250.48
Film Club	\$ 81.52			\$ 81.52
Grad Dance	\$ 24.40			\$ 24.40
Leadership	\$ 170.03			\$ 170.03
Maker Faire	\$ -			\$ -
Outdoor Survival	\$ -			\$ -
PE Fund	\$ -			\$ -
School Supplies	\$ 40.07			\$ 40.07
Science	\$ 282.31			\$ 282.31
Student Council	\$ 1,442.78	\$1.62		\$ 1,444.40
Volleyball	\$ 13,057.21	\$150.00		\$ 13,207.21
Woodlands	\$ 509.80			\$ 509.80
Yearbook	\$ 2,655.31			\$ 2,655.31
Yearend Activities	\$ -			\$ -
TOTAL	\$ 36,324.54	\$4,194.12	\$649.17	\$ 39,869.49

**MENDOCINO HIGH SCHOOL
STUDENT BODY ACCOUNT
2024-25 MONTHLY SUMMARY
PERIOD: MARCH 2025**

	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	2455.14			2455.14
	CTE Media	200.00			200.00
	CTE Woodshop	1865.73			1865.73
	Facilities (key dep)	3038.16			3038.16
	Library	96.20			96.20
	MCHS General	2472.46		128.09	2344.37
	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)	403.15	4.47		407.62
	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	1545.42	10.00		1555.42
	Youth Prevention	92.50			92.50
CLASSES					
	Class of 24	158.54			158.54
	Class of 25	5586.40	195.64		5782.04
	Class of 26	3747.60			3747.60
	Class of 27	414.67			414.67
	Class of 28	0.00			0.00
SPORTS - GENERAL		501.85			501.85
FALL SPORTS					
	Boys Soccer	-147.09			-147.09
	Girls Soccer	378.02			378.02
	Volleyball	647.80			647.80
WINTER SPORTS					
	Boys Basketball	5584.92	1623.64	1545.94	5662.62
	Girls Basketball	6069.75			6069.75
SPRING SPORTS					
	Baseball	500.00			500.00
	Golf	1000.00			1000.00
	Swim Team	283.00			283.00
	Tennis	64.97	1657.18	1657.18	64.97
	Track	0.00			0.00

CLUB					
	CLUBS - GENERAL	716.49			716.49
	Body Positive	0.00			0.00
	CSF	1454.35	381.00	122.84	1712.51
	Culinary	6517.98			6517.98
	Electronics	1226.69			1226.69
	Farm2Table	135.00			135.00
	Horticulture/Botany Club	644.72			644.72
	Improv club	1315.94	1260.00		2575.94
	Interact Club-Activity	3379.95		800.00	2579.95
	Interact Club-Administrative	3293.10			3293.10
	Leadership	56.44			56.44
	Model U.N.	-2469.70	394.28	345.86	-2421.28
	Multi-Cultural Club	305.00			305.00
	Radio	2617.76	530.73		3148.49
	Science Club	126.09		118.47	7.62
	Spectrum	80.00			80.00
	Yearbook	5601.76	70.00		5671.76
	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	3127.74	1550.00	821.00	3856.74
	AE WEEK Biking	394.24			394.24
	AE WEEK Climbing	-149.31	929.89	100.00	680.58
	AE WEEK Coastal Adventures	-36.72			-36.72
	AE WEEK College Tours	1436.16	372.55		1808.71
	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	681.83		2026.29
	AE WEEK Media Film	0.00			0.00
	AE WEEK Oaxaca	4146.00	7379.00	195.00	11330.00
	AE WEEK Think Global	794.00	160.00		954.00
	AE WEEK Top Sail	-596.61			-596.61
	AW WEEK Woodworking	0.00			0.00
	AE WEEK Yosemite Institute	4669.08	3193.54	4727.86	3134.76
TO BE REFUNDED		0.00			0.00
TOTAL		96274.79	20393.75	10562.24	106106.30

**MENDOCINO HIGH SCHOOL
STUDENT BODY ACCOUNT
2023-24 MONTHLY SUMMARY
PERIOD: JUNE 2024 - AMENDED**

	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	1390.29	542.85		1933.14
	CTE Media	200.00			200.00
	CTE Woodshop	1839.96			1839.96
	Facilities (key dep)	3038.16			3038.16
	Library	96.20			96.20
	MCHS General	2232.36	603.00	892.25	1943.11
	MCHS Outdoor Leadership	493.15			493.15
	MCHS Yearbook	560.00			560.00
	PACT Testing	525.00			525.00
	PSAT/SAT workbooks	1485.00			1485.00
	Request (donations/interest)	372.74	3.31		376.05
	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	-217.38	2124.03	168.09	1738.56
	Youth Prevention	92.50			92.50
CLASSES					
	Class of 16	500.00		500.00	0.00
	Class of 19	306.26		306.26	0.00
	Class of 21	327.48		327.48	0.00
	Class of 22	990.29		990.29	0.00
	Class of 23	0.00			0.00
	Class of 24	298.73	1843.29	1947.95	194.07
	Class of 25	4916.77	335.65		5252.42
	Class of 26	2153.86			2153.86
	Class of 27	50.00			50.00
SPORTS - GENERAL		0.00	501.85		501.85
FALL SPORTS					
	Boys Soccer	-231.25	200.00		-31.25
	Football	134.12		134.12	0.00
	Girls Soccer	54.34			54.34
	Volleyball	3466.20			3466.20
WINTER SPORTS					
	Boys Basketball	3655.15	55.00		3710.15
	Girls Basketball	4890.08			4890.08
SPRING SPORTS					
	Baseball	500.00			500.00

	Golf	1000.00			1000.00
	Softball	367.73		367.73	0.00
	Swim Team	283.00			283.00
	Tennis	64.97			64.97
	Track	0.00			0.00
CLUB					
	Clubs - General	0.00	716.49		716.49
	Amnesty	387.87		387.87	0.00
	Art Club	542.85		542.85	0.00
	Body Positive	0.00			0.00
	Chorus	152.21		152.21	0.00
	CSF	-44.62	475.00		430.38
	Culinary	4403.98	279.00		4682.98
	Electronics	1196.69			1196.69
	Horticulture/Botany Club	1160.10	20.00		1180.10
	Improv club	1495.94		180.00	1315.94
	Interact Club-Activity	3423.95		44.00	3379.95
	Interact Club-Administrative	3293.10			3293.10
	Leadership	56.44			56.44
	Model U.N.	-1092.49		418.08	-1510.57
	Multi-Cultural Club	305.00			305.00
	Radio	1162.51	143.74	295.34	1010.91
	Science Club	126.09			126.09
	S.E.A. Club	30.00		30.00	0.00
	Spectrum	80.00			80.00
	Workability/Cardinal Express	146.41		146.41	0.00
	Yearbook	1496.63	985.00		2481.63
	Yoga Club	0.00			0.00
A/E WEEK					
	A/E WEEK General	0.00	3241.25		3241.25
	AE WEEK Art Center	25.00			25.00
	AE WEEK Ashland	1934.74			1934.74
	AE WEEK Biking	394.24			394.24
	AE WEEK Celebration of Self	144.69		144.69	0.00
	AE WEEK Coastal Adventures	-36.72			-36.72
	AE WEEK College Tours	336.16			336.16
	AE WEEK Com College/CTE	100.00		100.00	0.00
	AE WEEK Creative Writing	0.00			0.00
	AE WEEK Culinary	94.31		94.31	0.00
	AE WEEK Drivers Ed Class	300.00			300.00
	AW WEEK E-Lab	45.00			45.00
	AE WEEK Engineering Extravaganza	857.30		857.30	0.00
	AE WEEK First Responder Academy	1344.46			1344.46
	AE WEEK Learning in La-La Land	237.27		237.27	0.00
	AE WEEK Media Film	0.00			0.00
	AE WEEK San Francisco	57.96		57.96	0.00
	AE WEEK Sierra Adventure	47.09			47.09

AE WEEK Top Sail	-596.61			-596.61
AE WEEK Volunteer Crew	76.14		76.14	0.00
AE WEEK Washington DC	1392.67		1392.67	0.00
AE WEEK Wind Surfing	181.07		181.07	0.00
AW WEEK Woodworking	0.00			0.00
AE WEEK Yosemite Institute	-2739.39	4486.58	3072.87	-1325.68
AE WEEK Reserve	99.84		99.84	0.00
TO BE REFUNDED	0.00			0.00
TOTAL	71524.18	16556.04	14145.05	73935.17

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

	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			1933.14
	CTE Media	200.00			200.00
	CTE Woodshop	1839.96			1839.96
	Facilities (key dep)	3038.16			3038.16
	Library	96.20			96.20
	MCHS General	2503.11			2503.11
	MCHS Outdoor Leadership	493.15			493.15
	MCHS Yearbook	2240.00			2240.00
	PACT Testing	525.00			525.00
	PSAT/SAT workbooks	1485.00			1485.00
	Request (donations/interest)	382.53			382.53
	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	1658.56	30.00		1688.56
	Youth Prevention	92.50			92.50
CLASSES					
	Class of 23	0.00			0.00
	Class of 24	158.54			158.54
	Class of 25	5252.42			5252.42
	Class of 26	2153.86			2153.86
	Class of 27	50.00			50.00
SPORTS - GENERAL		501.85			501.85
FALL SPORTS					
	Boys Soccer	440.01		489.06	-49.05
	Girls Soccer	595.82		217.80	378.02
	Volleyball	3766.20		2818.40	947.80
WINTER SPORTS					
	Boys Basketball	3710.15		1000.00	2710.15
	Girls Basketball	4890.08	6932.76	7932.76	3890.08
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	716.49			716.49
Body Positive	0.00			0.00
CSF	35.40		75.00	-39.60
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			-1510.57
Multi-Cultural Club	305.00			305.00
Radio	1177.43	222.09	51.83	1347.69
Science Club	126.09			126.09
Spectrum	80.00			80.00
Yearbook	2391.76	460.00		2851.76
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			1934.74
AE WEEK Biking	394.24			394.24
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 Sierra Adventure	47.09			47.09
AE WEEK Top Sail	-596.61			-596.61
AW WEEK Woodworking	0.00			0.00
AE WEEK Yosemite Institute	-1325.68			-1325.68
TO BE REFUNDED	280.00		280.00	0.00
TOTAL	76790.15	7644.85	12864.85	71570.15

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

	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			1933.14
	CTE Media	200.00			200.00
	CTE Woodshop	1839.96			1839.96
	Facilities (key dep)	3038.16			3038.16
	Library	96.20			96.20
	MCHS General	2503.11	775.00		3278.11
	MCHS Outdoor Leadership	493.15			493.15
	MCHS Yearbook	2240.00		2240.00	0.00
	PACT Testing	525.00			525.00
	PSAT/SAT workbooks	1485.00			1485.00
**	Request (donations/interest)	382.53	6.55		389.08
	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	1688.56	131.86		1820.42
	Youth Prevention	92.50			92.50
CLASSES					
	Class of 24	158.54			158.54
	Class of 25	5252.42			5252.42
	Class of 26	2153.86	880.18	400.90	2633.14
	Class of 27	50.00	438.38	43.84	444.54
SPORTS - GENERAL		501.85			501.85
FALL SPORTS					
	Boys Soccer	-49.05			-49.05
	Girls Soccer	378.02			378.02
	Volleyball	947.80			947.80
WINTER SPORTS					
	Boys Basketball	2710.15			2710.15
	Girls Basketball	3890.08	140.00		4030.08
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	716.49			716.49

Body Positive	0.00			0.00
CSF	-39.60			-39.60
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			-1510.57
Multi-Cultural Club	305.00			305.00
Radio	1347.69	39.34		1387.03
Science Club	126.09			126.09
Spectrum	80.00			80.00
Yearbook	2851.76	2440.00		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			1934.74
AE WEEK Biking	394.24			394.24
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 Sierra Adventure	47.09			47.09
AE WEEK Top Sail	-596.61			-596.61
AW WEEK Woodworking	0.00			0.00
AE WEEK Yosemite Institute	-1325.68			-1325.68
TO BE REFUNDED	0.00			0.00
TOTAL	71570.15	4851.31	2684.74	73736.72

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

	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			1933.14
	CTE Media	200.00			200.00
	CTE Woodshop	1839.96		424.52	1415.44
	Facilities (key dep)	3038.16			3038.16
	Library	96.20			96.20
	MCHS General	3278.11		631.01	2647.10
	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)	389.08	3.07		392.15
	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			5252.42
	Class of 26	2633.14			2633.14
	Class of 27	444.54			444.54
SPORTS - GENERAL		501.85			501.85
FALL SPORTS					
	Boys Soccer	-49.05		98.04	-147.09
	Girls Soccer	378.02			378.02
	Volleyball	947.80			947.80
WINTER SPORTS					
	Boys Basketball	2710.15			2710.15
	Girls Basketball	4030.08			4030.08
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	716.49			716.49

Body Positive	0.00			0.00
CSF	-39.60			-39.60
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			-1510.57
Multi-Cultural Club	305.00			305.00
Radio	1387.03	53.45	33.98	1406.50
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			1934.74
AE WEEK Biking	394.24			394.24
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 Sierra Adventure	47.09			47.09
AE WEEK Top Sail	-596.61			-596.61
AW WEEK Woodworking	0.00			0.00
AE WEEK Yosemite Institute	-1325.68			-1325.68
TO BE REFUNDED	0.00			0.00
TOTAL	73736.72	56.52	1187.55	72605.69

**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	716.49			716.49
	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

**MENDOCINO HIGH SCHOOL
STUDENT BODY ACCOUNT
2024-25 MONTHLY SUMMARY
PERIOD: JANUARY 2025 - AMENDED**

	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	1953.14	502.00		2455.14
	CTE Media	200.00			200.00
***	CTE Woodshop	1437.73	428.00		1865.73
	Facilities (key dep)	3038.16			3038.16
	Library	96.20			96.20
***	MCHS General	2075.10		33.70	2041.40
	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)	395.71	3.80		399.51
	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	175.00	450.00	1545.42
	Youth Prevention	92.50			92.50
CLASSES					
	Class of 24	158.54			158.54
***	Class of 25	5622.40		36.00	5586.40
***	Class of 26	3428.36		139.00	3289.36
***	Class of 27	414.67			414.67
**	Class of 28	0.00			0.00
SPORTS - GENERAL		501.85			501.85
FALL SPORTS					
	Boys Soccer	-147.09			-147.09
	Girls Soccer	378.02			378.02
	Volleyball	647.80			647.80
WINTER SPORTS					
	Boys Basketball	2710.15	372.00		3082.15
	Girls Basketball	4190.08	3319.00	1559.33	5949.75
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	716.49			716.49
	Body Positive	0.00			0.00
***	CSF	845.40	121.00		966.40
	Culinary	4682.98	1835.00		6517.98
	Electronics	1196.69	30.00		1226.69
**	Farm2Table	0.00	135.00		135.00
	Horticulture/Botany Club	629.72	15.00		644.72
	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.	-361.47		3175.22	-3536.69
	Multi-Cultural Club	305.00			305.00
	Radio	1316.37	463.45	1091.14	688.68
	Science Club	126.09			126.09
	Spectrum	80.00			80.00
	Yearbook	5291.76	50.00		5341.76
	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	2334.74	1800.00	390.00	3744.74
	AE WEEK Biking	394.24			394.24
	AE WEEK Climbing	47.09		246.40	-199.31
	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	4050.00	500.00	2804.00	1746.00
	AE WEEK Think Global	200.00	100.00		300.00
	AE WEEK Top Sail	-596.61			-596.61
	AW WEEK Woodworking	0.00			0.00
	AE WEEK Yosemite Institute	1054.08	465.00		1519.08
TO BE REFUNDED		0.00			0.00
TOTAL		82048.60	10314.25	9924.79	82438.06

** New Funds - Class of 28, Farm2Table

*** These funds had incorrect beginning balances

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

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

District Name: Mendocino Unified School District

Person Completing this Form Erin Alacido

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 type="checkbox"/> Quarter #2	October 1, 2024	- December 31, 2024	January 10, 2025
<input checked="" 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

Callan

December 31, 2024

**Mendocino County Employees'
Retirement Association**

**Investment Measurement Service
Quarterly Review**

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December 31, 2024

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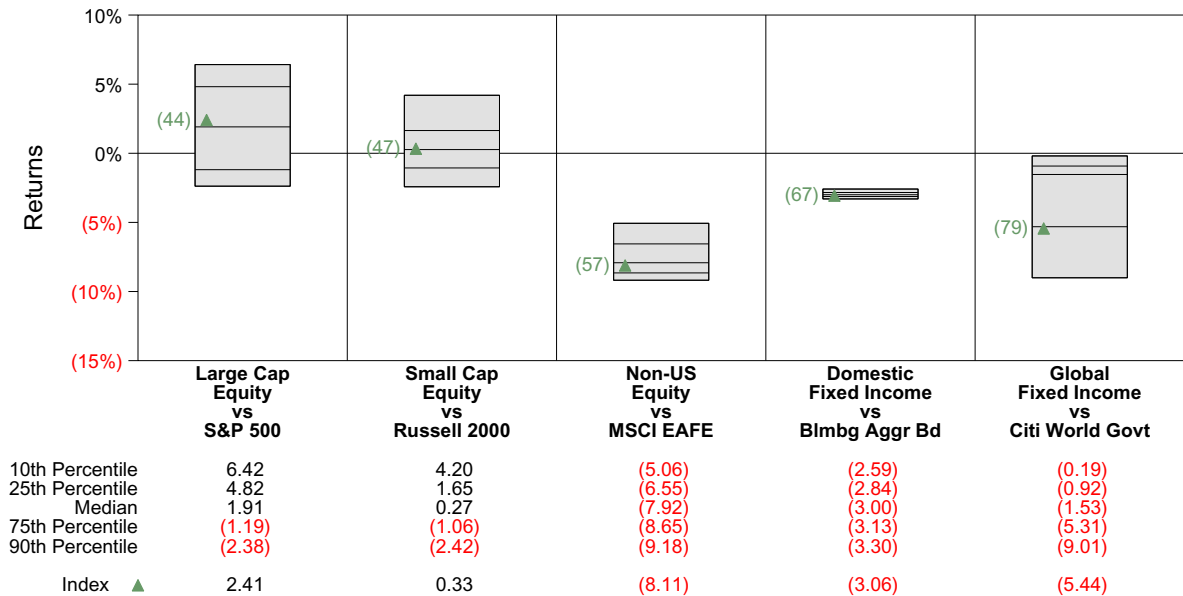
Market Overview

Active Management vs Index Returns

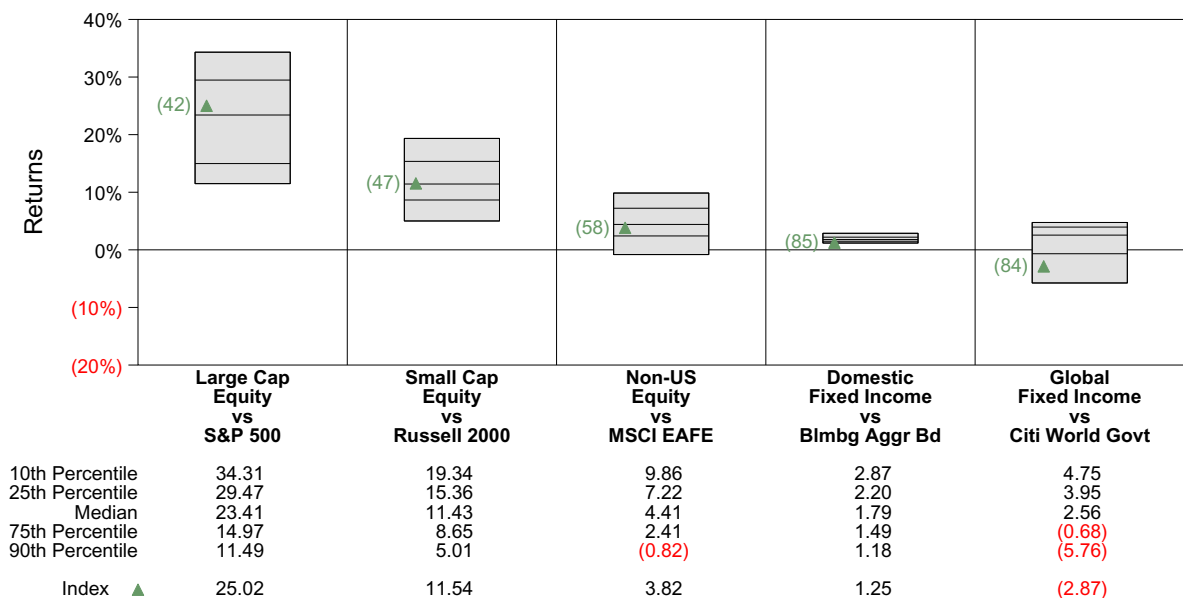
Market Overview

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 December 31, 2024



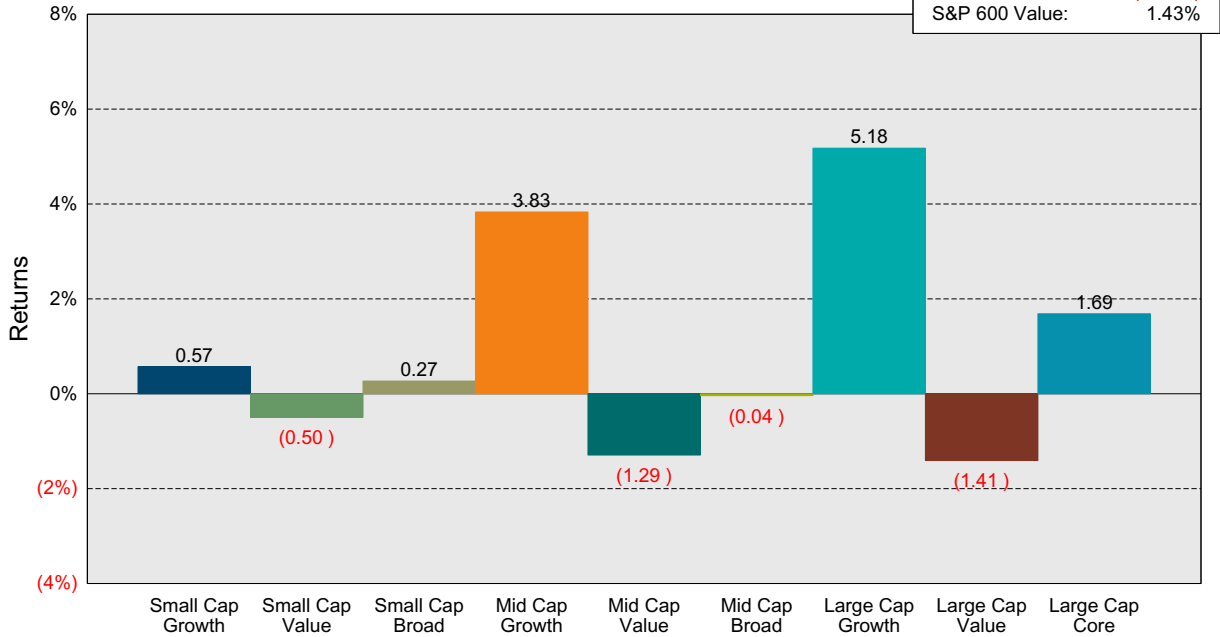
Range of Mutual Fund Returns by Asset Class One Year Ended December 31, 2024



Domestic Equity Active Management Overview

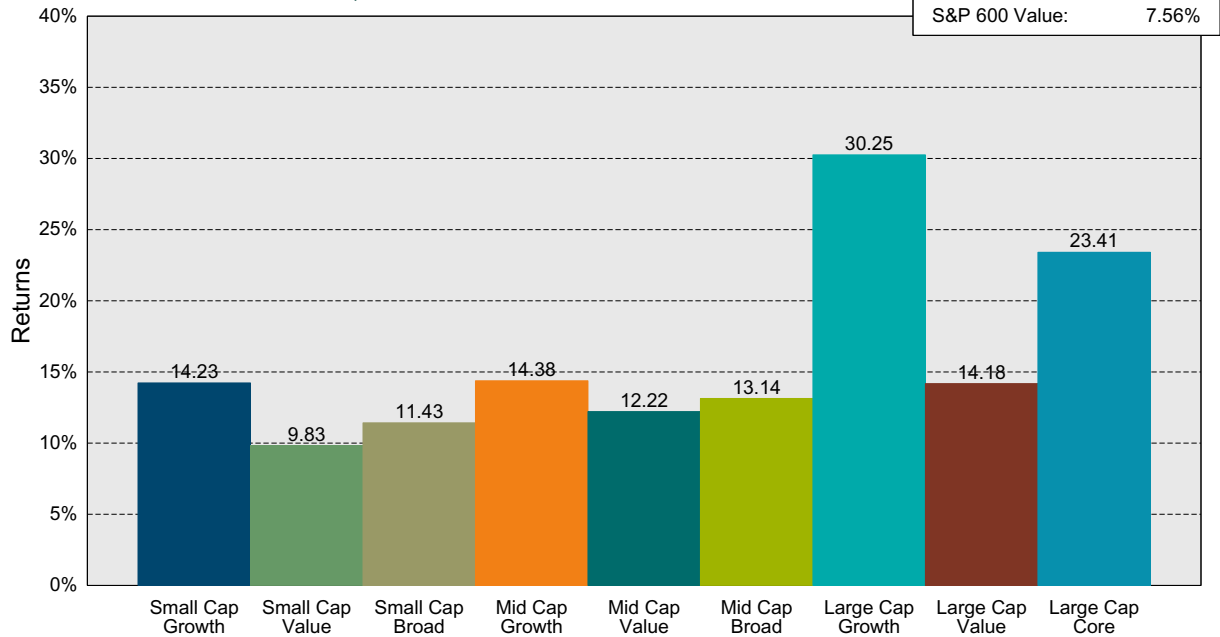
U.S. equities posted modest gains for the quarter with the S&P 500 advancing 2.4% and contributing to a robust 25.0% one-year return. Technology (+4.8%), Consumer Discretionary (+14.3%), and Communication Services (+8.9%) drove quarterly performance, bolstered by enthusiasm around AI and consumer demand. In contrast, defensive sectors such as Real Estate (-7.9%) and Utilities (-5.5%) faced challenges from rising rates. Growth stocks outperformed value, as seen in the Russell 1000 Growth Index (+7.1%) surpassing the Russell 1000 Value Index (-2.0%). Small-cap stocks, represented by the Russell 2000, were flat (+0.3%), with Growth (+1.7%) leading Value (-1.1%) for the quarter.

Mutual Fund Style Group Median Returns
for Quarter Ended December 31, 2024



S&P 500:	2.41%
S&P 500 Growth:	6.17%
S&P 500 Value:	(2.67%)
S&P Mid Cap:	0.34%
S&P 600:	(0.58%)
S&P 600 Growth:	(2.62%)
S&P 600 Value:	1.43%

Mutual Fund Style Group Median Returns
for One Year Ended December 31, 2024

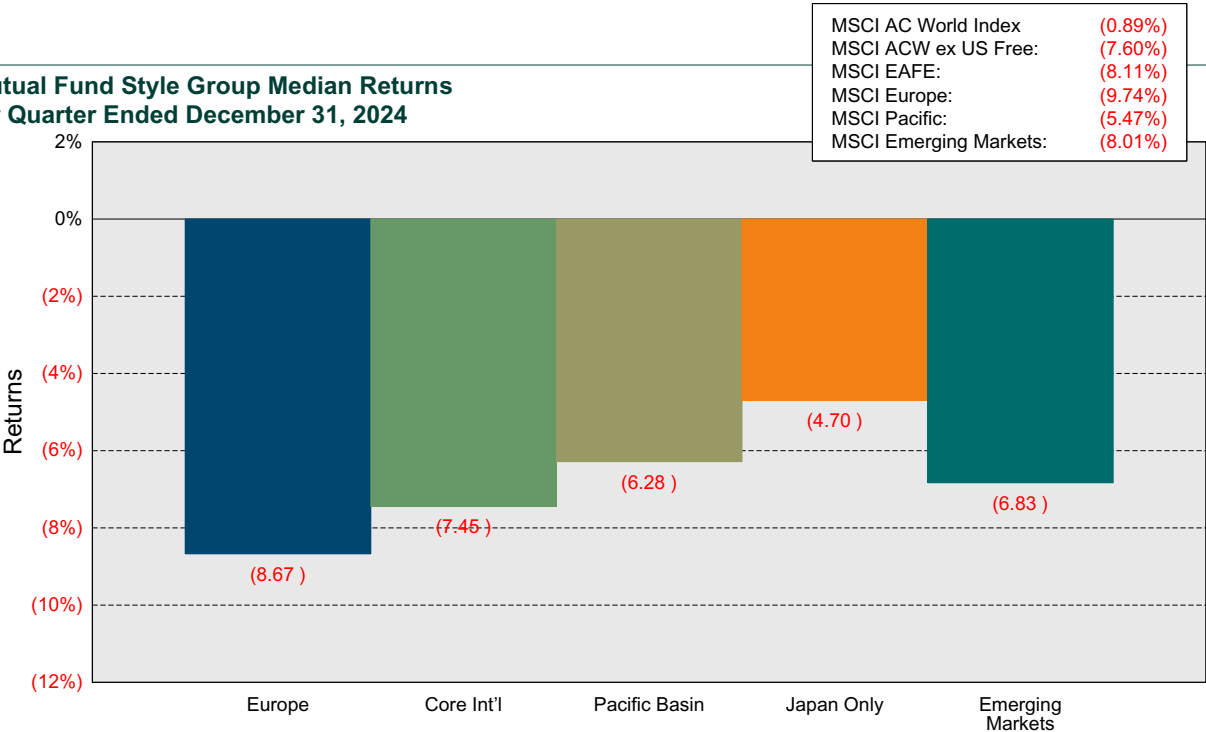


S&P 500:	25.02%
S&P 500 Growth:	36.07%
S&P 500 Value:	12.29%
S&P Mid Cap:	13.93%
S&P 600:	8.70%
S&P 600 Growth:	9.63%
S&P 600 Value:	7.56%

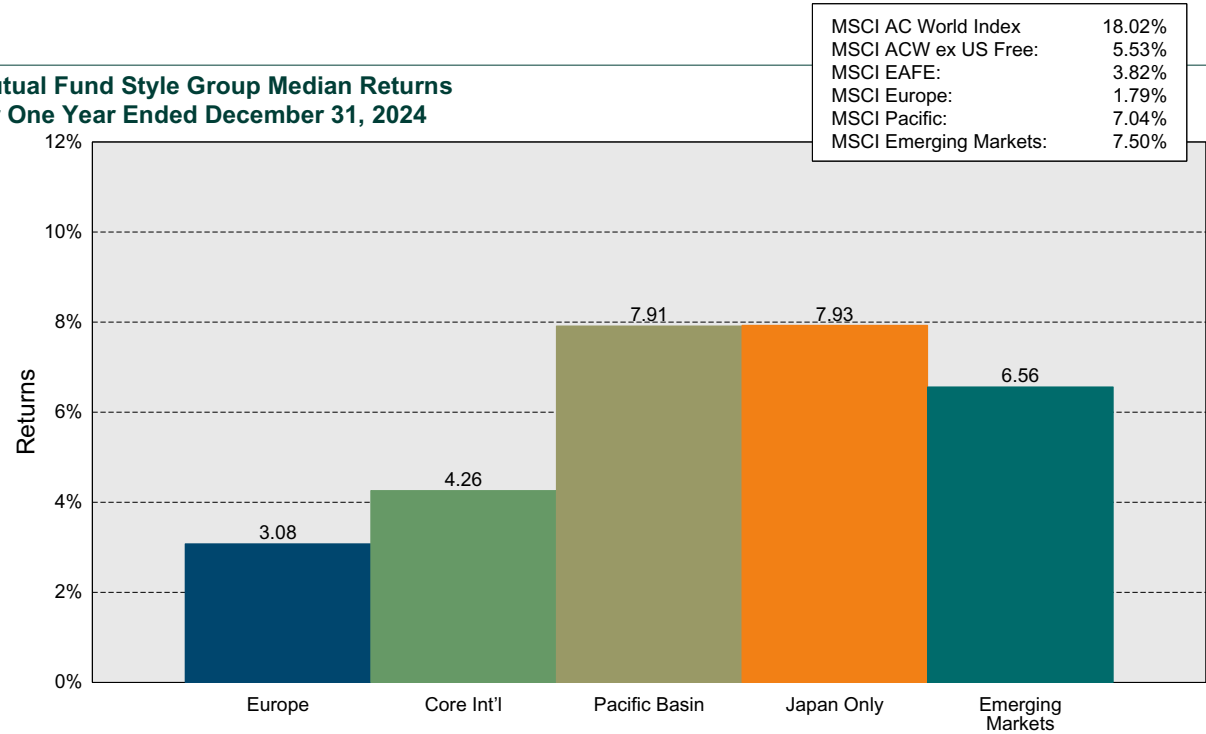
International Equity Active Management Overview

Global ex-U.S. equities declined sharply for the quarter (MSCI ACWI ex-USA Index: -7.6%) due to the significant strengthening of the U.S. dollar against major currencies. Developed markets struggled broadly (MSCI EAFE Index: -8.1%) with Value (MSCI EAFE Value Index: -7.1%) outperforming Growth (MSCI EAFE Growth Index: -9.1%). Sector performance reflected the quarter's challenges with Materials (MSCI EAFE Materials: -17.8%), Health Care (MSCI EAFE Health Care: -14.1%), and Real Estate (MSCI EAFE Real Estate: -13.4%) leading the declines. Even the traditionally defensive sectors like Consumer Staples (MSCI EAFE Consumer Staples: -12.6%) and Utilities (MSCI EAFE Utilities: -12.8%) struggled. European equities were among the weakest performers as the MSCI Europe Index declined 9.7% led by steep losses in the Nordics (MSCI Nordic USD: -16.2%). Among developed markets, Japan (MSCI Japan Index: -3.6%) fared relatively better.

Mutual Fund Style Group Median Returns
for Quarter Ended December 31, 2024



Mutual Fund Style Group Median Returns
for One Year Ended December 31, 2024

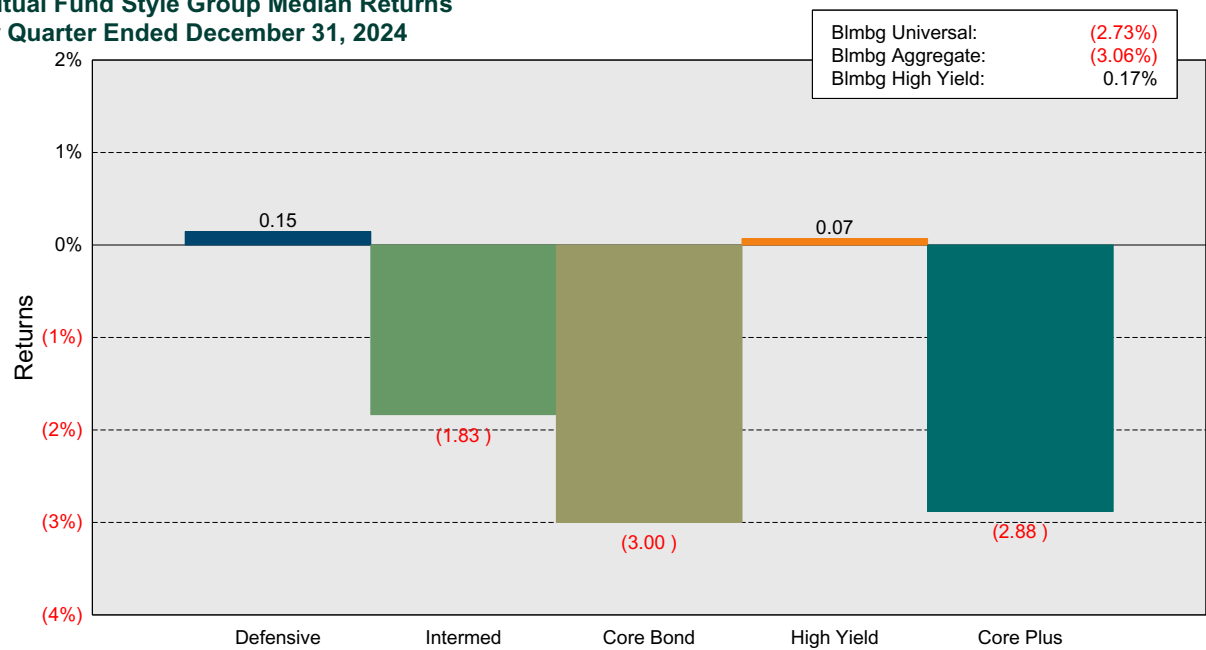


Domestic Fixed Income

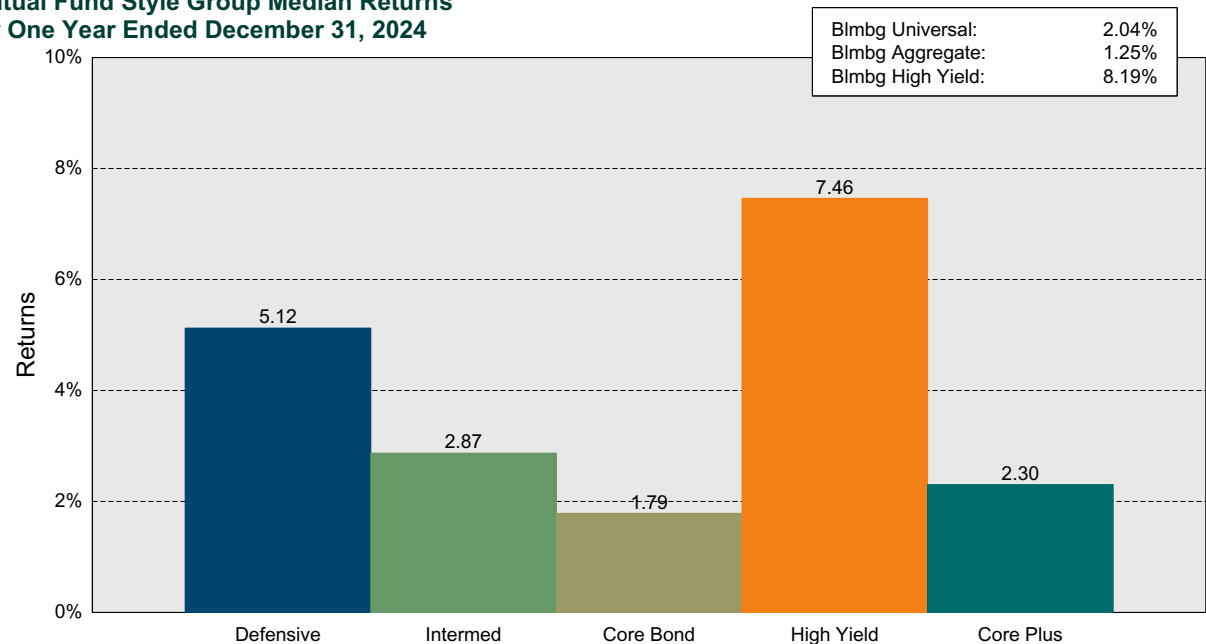
Active Management Overview

The Bloomberg US Aggregate Bond Index declined 3.1% in the quarter, but closed out the year positive (+1.3). U.S. Treasury yields soared, and the yield curve (2s/10s) experienced a notable steepening in 4Q. The 10-year yield increased from 3.8% to 4.6% and the 2-year yield rose from 3.7% to 4.3% as investors priced in resilient economic data, persistent inflation concerns, and the anticipation of continued fiscal borrowing. Corporates outperformed U.S. Treasuries with excess returns of 82 bps while agency-backed mortgages, facing headwinds from increased rate volatility, underperformed (-13 bps). High yield corporates outperformed investment grade (Bloomberg High Yield Index: +0.2%) and were up 8.2% for the year. High yield spreads ground tighter and continued to trade through historical averages.

Mutual Fund Style Group Median Returns
for Quarter Ended December 31, 2024



Mutual Fund Style Group Median Returns
for One Year Ended December 31, 2024



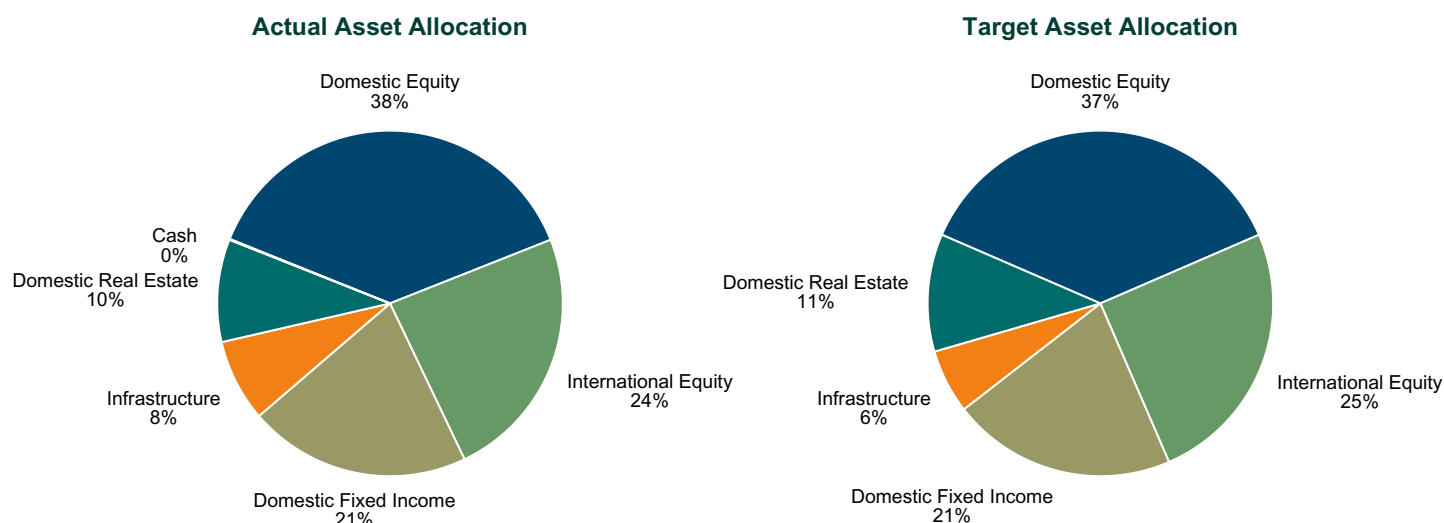
ASSET ALLOCATION AND PERFORMANCE

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.

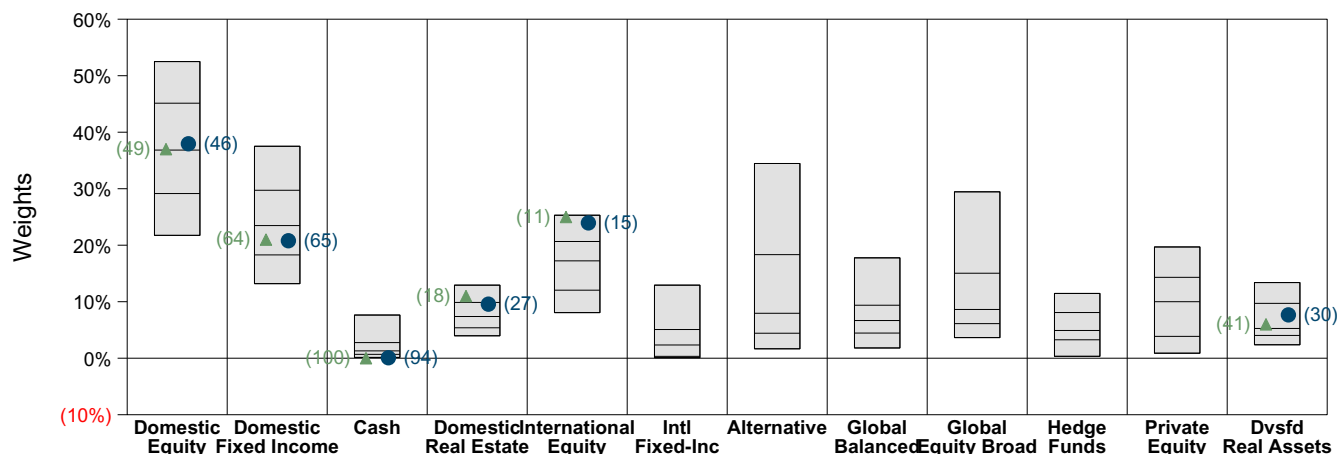
Actual vs Target Asset Allocation As of December 31, 2024

The top left chart shows the Fund's asset allocation as of December 31, 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	280,645	38.0%	37.0%	1.0%	7,037
International Equity	177,074	23.9%	25.0%	(1.1%)	(7,796)
Domestic Fixed Income	153,729	20.8%	21.0%	(0.2%)	(1,562)
Infrastructure	56,704	7.7%	6.0%	1.7%	12,335
Domestic Real Estate	70,746	9.6%	11.0%	(1.4%)	(10,597)
Cash	583	0.1%	0.0%	0.1%	583
Total	739,482	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 Balanced	Global Equity Broad	Hedge Funds	Private Equity	Dvsfd Real Assets
10th Percentile	52.50	37.51	7.64	12.93	25.31	12.93	34.46	17.77	29.45	11.46	19.69	13.39
25th Percentile	45.13	29.72	2.76	9.87	20.66	5.08	18.33	9.38	15.04	8.09	14.31	9.71
Median	36.84	23.48	1.30	7.38	17.23	2.34	7.95	6.67	8.63	4.91	10.00	5.27
75th Percentile	29.14	18.28	0.68	5.39	12.04	0.33	4.43	4.45	6.12	3.26	3.87	4.03
90th Percentile	21.74	13.20	0.14	3.97	8.07	0.10	1.67	1.81	3.65	0.34	0.89	2.38
Fund	37.95	20.79	0.08	9.57	23.95	-	-	-	-	-	-	7.67
Target	37.00	21.00	0.00	11.00	25.00	-	-	-	-	-	-	6.00
% Group Invested	99.56%	98.67%	88.89%	73.33%	95.56%	22.67%	41.63%	4.89%	29.78%	23.56%	36.00%	25.33%

* 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 December 31, 2024, with the distribution as of September 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

	December 31, 2024				September 30, 2024	
	Market Value	Weight	Net New Inv.	Inv. Return	Market Value	Weight
Domestic Equities	\$280,644,854	37.95%	\$(7,300,000)	\$3,597,571	\$284,347,283	37.70%
Large Cap Equities	\$195,574,382	26.45%	\$(7,300,000)	\$4,751,467	\$198,122,915	26.27%
Vanguard S&P 500 Index	195,574,382	26.45%	(7,300,000)	4,751,467	198,122,915	26.27%
Mid Cap Equities	\$41,234,986	5.58%	\$0	\$(940,187)	\$42,175,173	5.59%
Fidelity Low Price Stocks	19,950,270	2.70%	0	(908,265)	20,858,534	2.77%
Janus Enterprise	21,284,716	2.88%	0	(31,923)	21,316,639	2.83%
Small Cap Equities	\$43,835,486	5.93%	\$0	\$(213,709)	\$44,049,195	5.84%
Prudential Small Cap Value	20,669,901	2.80%	0	(216,843)	20,886,744	2.77%
AB Small Cap Growth	23,165,585	3.13%	0	3,134	23,162,451	3.07%
International Equities	\$177,074,408	23.95%	\$1,000,000	\$(14,472,822)	\$190,547,230	25.26%
EuroPacific	30,113,616	4.07%	0	(2,278,362)	32,391,978	4.29%
Harbor International	35,519,188	4.80%	1,000,000	(3,106,236)	37,625,425	4.99%
Oakmark International	31,461,246	4.25%	0	(2,971,340)	34,432,586	4.57%
Mondrian International	33,224,835	4.49%	0	(3,179,719)	36,404,554	4.83%
T. Rowe Price Intl Small Cap	28,439,047	3.85%	0	(2,443,803)	30,882,850	4.09%
NinetyOne	18,316,476	2.48%	0	(493,362)	18,809,837	2.49%
Domestic Fixed Income	\$153,729,297	20.79%	\$5,400,000	\$(4,858,239)	\$153,187,536	20.31%
Dodge & Cox Income	76,641,179	10.36%	2,700,000	(2,590,173)	76,531,352	10.15%
PIMCO	77,088,118	10.42%	2,700,000	(2,268,066)	76,656,184	10.16%
Infrastructure	\$56,704,074	7.67%	\$(422,774)	\$1,498,752	\$55,628,095	7.38%
IFM Global Infrastructure	28,538,893	3.86%	0	692,983	27,845,910	3.69%
JP Morgan Infrastructure	28,165,181	3.81%	(422,774)	805,770	27,782,185	3.68%
Real Estate	\$70,746,110	9.57%	\$(176,755)	\$681,766	\$70,241,100	9.31%
RREEF Private Fund	37,225,502	5.03%	(88,260)	224,781	37,088,981	4.92%
Barings Core Property Fund	32,173,609	4.35%	(66,494)	434,983	31,805,119	4.22%
625 Kings Court	1,347,000	0.18%	(22,002)	22,002	1,347,000	0.18%
Cash	\$583,143	0.08%	\$313,335	\$0	\$269,808	0.04%
Total Fund	\$739,481,886	100.0%	\$(1,186,194)	\$(13,552,972)	\$754,221,052	100.0%

Investment Manager Returns

The table below details the rates of return for the Fund's investment managers over various time periods ended December 31, 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 December 31, 2024

	Last Quarter	Last Year	Last 3 Years	Last 5 Years	Last 7 Years
Domestic Equities	1.24%	20.73%	6.92%	13.49%	12.60%
Russell 3000 Index	2.63%	23.81%	8.01%	13.86%	13.16%
Large Cap Equities					
Vanguard S&P 500 Index	2.40%	24.99%	8.92%	14.51%	13.81%
S&P 500 Index	2.41%	25.02%	8.94%	14.53%	13.83%
Mid Cap Equities					
Fidelity Low Priced Stock	(4.35%)	7.09%	4.88%	9.45%	8.42%
Russell MidCap Value Idx	(1.75%)	13.07%	3.88%	8.59%	7.72%
Janus Enterprise (1)	(0.15%)	15.39%	4.63%	10.14%	11.76%
Russell MidCap Growth Idx	8.14%	22.10%	4.04%	11.47%	12.08%
Small Cap Equities					
Prudential Small Cap Value (2)	(1.04%)	5.14%	3.04%	8.52%	5.50%
MSCI US Small Cap Value Idx	(0.19%)	9.65%	4.68%	8.86%	7.20%
Russell 2000 Value Index	(1.06%)	8.05%	1.94%	7.29%	6.13%
AB US Small Growth (3)	0.01%	18.90%	(4.91%)	7.77%	10.17%
Russell 2000 Growth Index	1.70%	15.15%	0.21%	6.86%	7.17%

(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 December 31, 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 December 31, 2024

	Last 10 Years	Last 15 Years
Domestic Equities	12.14%	13.33%
Russell 3000 Index	12.55%	13.56%
Mid Cap Equities		
Fidelity Low Priced Stock	8.68%	10.95%
Russell MidCap Value Idx	8.10%	11.13%
Janus Enterprise (1)	12.33%	13.69%
Russell MidCap Growth Idx	11.54%	13.31%
Small Cap Equities		
AB US Small Growth (2)	10.94%	13.75%
Russell 2000 Growth Index	8.09%	10.92%

(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 December 31, 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 December 31, 2024

	Last Quarter	Last Year	Last 3 Years	Last 5 Years	Last 7 Years
International Equities	(7.64%)	3.72%	(0.55%)	3.85%	3.02%
MSCI ACWI ex-US Index	(7.60%)	5.88%	1.28%	4.57%	4.01%
EuroPacific	(7.03%)	5.04%	(1.97%)	3.95%	4.00%
Harbor International (1)	(8.21%)	4.29%	1.51%	4.97%	3.63%
Oakmark International (2)	(8.63%)	(4.65%)	(1.53%)	2.06%	0.73%
Mondrian International	(8.92%)	4.28%	2.83%	3.06%	2.67%
MSCI EAFE Index	(8.11%)	3.82%	1.65%	4.73%	4.10%
MSCI ACWI xUS (Net)	(7.60%)	5.53%	0.82%	4.10%	3.53%
T. Rowe Price Intl Small Cap	(7.91%)	5.13%	(5.34%)	4.95%	4.06%
MSCI ACWI ex US Small Cap	(7.66%)	3.36%	(1.47%)	4.30%	3.07%
NinetyOne	(2.82%)	13.91%	(1.07%)	2.36%	1.94%
MSCI Emerging Markets Index	(8.01%)	7.50%	(1.92%)	1.70%	1.38%
Domestic Fixed Income	(3.12%)	2.43%	(1.38%)	0.76%	1.75%
Blmbg Aggregate Index	(3.06%)	1.25%	(2.41%)	(0.33%)	0.97%
Dodge & Cox Income	(3.33%)	2.26%	(0.62%)	1.26%	2.20%
PIMCO	(2.92%)	2.60%	(2.15%)	0.23%	1.27%
Blmbg Aggregate Index	(3.06%)	1.25%	(2.41%)	(0.33%)	0.97%
Infrastructure	2.69%	8.67%	9.27%	-	-
IFM Global Infrastructure	2.49%	6.24%	7.70%	-	-
JP Morgan Infrastructure	2.90%	11.09%	10.73%	-	-
NFI-ODCE Equal Weight Net	0.85%	(2.43%)	(3.11%)	2.24%	3.36%
Real Estate	0.75%	0.45%	(4.86%)	1.11%	2.66%
Real Estate Custom Benchmark (3)	0.85%	(2.43%)	(3.11%)	2.24%	3.36%
RREEF Private	0.37%	(0.41%)	(3.21%)	2.58%	3.78%
Barings Core Property Fund	1.16%	1.23%	(6.70%)	(0.75%)	1.18%
NFI-ODCE Equal Weight Net	0.85%	(2.43%)	(3.11%)	2.24%	3.36%
625 Kings Court	1.63%	6.09%	(3.16%)	6.64%	8.59%
Total Fund	(1.83%)	9.64%	2.18%	7.17%	6.81%
Total Fund Benchmark*	(1.42%)	9.88%	2.59%	7.13%	7.08%

* 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 December 31, 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 December 31, 2024

	Last 10 Years	Last 15 Years
International Equities	4.45%	4.72%
MSCI ACWI ex-US Index	5.29%	4.91%
EuroPacific	5.66%	5.79%
Harbor International (1)	4.29%	4.71%
Oakmark International (2)	3.61%	5.56%
Mondrian International	3.71%	-
MSCI EAFE Index	5.20%	5.24%
MSCI ACWI xUS (Net)	4.80%	4.68%
Domestic Fixed Income	2.11%	3.07%
Blmbg Aggregate Index	1.35%	2.37%
Dodge & Cox Income	2.47%	3.40%
PIMCO	1.72%	2.85%
Blmbg Aggregate Index	1.35%	2.37%
Real Estate	4.42%	7.44%
Real Estate Custom Benchmark (3)	5.05%	7.93%
RREEF Private	5.59%	8.27%
Barings Core Property Fund	3.57%	-
NFI-ODCE Equal Weight Net	5.25%	7.69%
625 Kings Court	10.49%	9.43%
Total Fund	7.24%	8.12%
Total Fund Benchmark*	7.42%	8.22%

* 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. 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.

	2024	2023	2022	2021	2020
Domestic Equities	20.73%	23.54%	(18.04%)	27.45%	20.87%
Russell 3000 Index	23.81%	25.96%	(19.21%)	25.66%	20.89%
Large Cap Equities					
Vanguard S&P 500 Index	24.99%	26.27%	(18.13%)	28.69%	18.39%
S&P 500 Index	25.02%	26.29%	(18.11%)	28.71%	18.40%
Mid Cap Equities					
Fidelity Low Priced Stock	7.09%	14.35%	(5.80%)	24.52%	9.32%
Russell MidCap Value Idx	13.07%	12.71%	(12.03%)	28.34%	4.96%
Janus Enterprise (1)	15.39%	18.10%	(15.94%)	17.50%	20.44%
Russell MidCap Growth Idx	22.10%	25.87%	(26.72%)	12.73%	35.59%
Small Cap Equities					
Prudential Small Cap Value (2)	5.14%	17.07%	(11.12%)	41.79%	(2.96%)
MSCI US Small Cap Value Idx	9.65%	15.75%	(9.64%)	30.61%	2.04%
Russell 2000 Value Index	8.05%	14.65%	(14.48%)	28.27%	4.63%
AB US Small Growth (3)	18.90%	18.27%	(38.85%)	9.72%	54.10%
Russell 2000 Growth Index	15.15%	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.

	2024	2023	2022	2021	2020
International Equities	3.72%	16.42%	(18.55%)	6.37%	15.49%
MSCI ACWI ex-US Index	6.09%	16.21%	(15.57%)	8.29%	11.13%
EuroPacific	5.04%	16.05%	(22.73%)	2.84%	25.27%
Harbor International (1)	4.29%	16.23%	(13.71%)	9.60%	11.17%
Oakmark International (2)	(4.65%)	18.34%	(15.40%)	8.38%	7.03%
Mondrian International	4.28%	19.39%	(12.66%)	6.51%	0.36%
MSCI EAFE Index	3.82%	18.24%	(14.45%)	11.26%	7.82%
MSCI ACWI xUS (Net)	5.53%	15.62%	(16.00%)	7.82%	10.65%
T. Rowe Price Intl Small Cap	5.13%	14.46%	(29.51%)	8.25%	38.67%
MSCI ACWI ex US Small Cap	3.36%	15.66%	(19.97%)	12.93%	14.24%
NinetyOne	13.91%	9.90%	(22.66%)	(0.28%)	16.41%
MSCI Emerging Markets Index	7.50%	9.83%	(20.09%)	(2.54%)	18.31%
Domestic Fixed Income	2.43%	7.01%	(12.50%)	(0.88%)	9.27%
Blmbg Aggregate Index	1.25%	5.53%	(13.01%)	(1.54%)	7.51%
Dodge & Cox Income	2.26%	7.69%	(10.88%)	(0.91%)	9.45%
PIMCO	2.60%	6.30%	(14.09%)	(0.84%)	8.88%
Blmbg Aggregate Index	1.25%	5.53%	(13.01%)	(1.54%)	7.51%
Infrastructure	8.67%	9.87%	9.27%	-	-
IFM Global Infrastructure	6.24%	8.71%	8.17%	-	-
JP Morgan Infrastructure	11.09%	11.04%	10.06%	-	-
Real Estate	0.45%	(18.33%)	4.98%	22.04%	0.54%
Real Estate Custom Benchmark (3)	(2.43%)	(13.33%)	7.56%	21.88%	0.75%
RREEF Private	(0.41%)	(15.41%)	7.65%	23.88%	1.12%
Barings Core Property Fund	1.23%	(21.51%)	2.21%	18.98%	(0.32%)
NFI-ODCE Equal Weight Net	(2.43%)	(13.33%)	7.56%	21.88%	0.75%
625 Kings Court	6.09%	(18.69%)	5.29%	44.26%	5.27%
Total Fund	9.64%	11.60%	(12.81%)	14.52%	15.70%
Total Fund Benchmark*	9.88%	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.

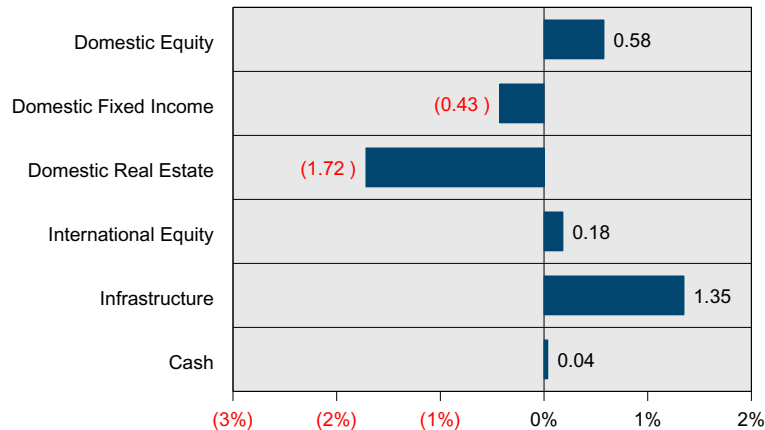
(2) Switched to CIT in November 2015.

(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.

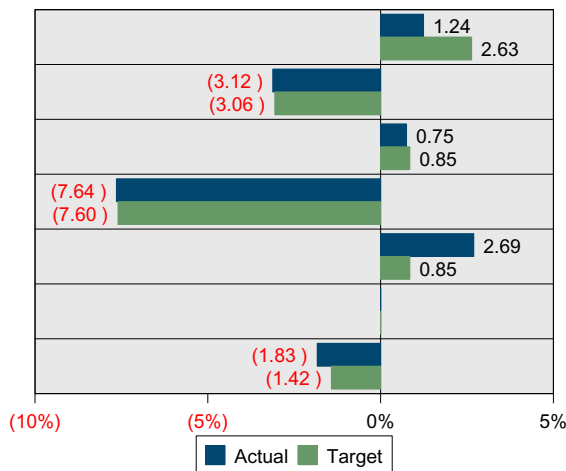
Quarterly Total Fund Relative Attribution - December 31, 2024

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.

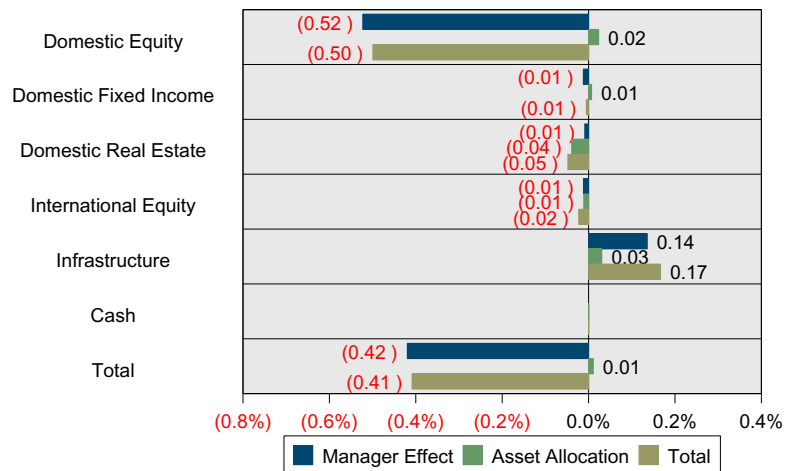
Asset Class Under or Overweighting



Actual vs Target Returns



Relative Attribution by Asset Class



Relative Attribution Effects for Quarter ended December 31, 2024

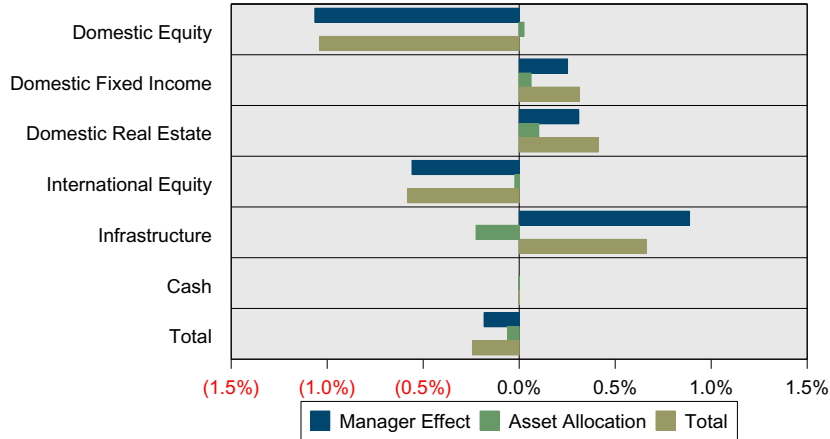
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equity	38%	37%	1.24%	2.63%	(0.52%)	0.02%	(0.50%)
Domestic Fixed Income	21%	21%	(3.12%)	(3.06%)	(0.01%)	0.01%	(0.01%)
Domestic Real Estate	9%	11%	0.75%	0.85%	(0.01%)	(0.04%)	(0.05%)
International Equity	25%	25%	(7.64%)	(7.60%)	(0.01%)	(0.01%)	(0.02%)
Infrastructure	7%	6%	2.69%	0.85%	0.14%	0.03%	0.17%
Cash	0%	0%	0.00%	0.00%	0.00%	0.00%	0.00%
Total			(1.83%)	(1.42%)	(0.42%)	0.01%	(0.41%)

* 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.

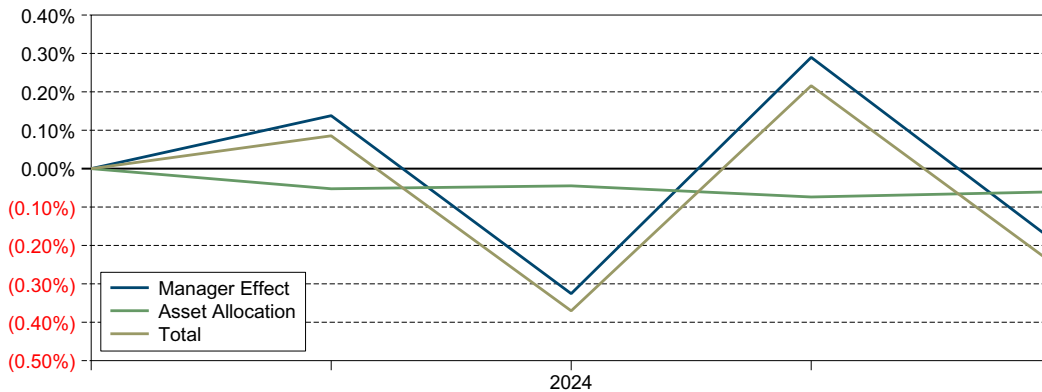
Cumulative Total Fund Relative Attribution - December 31, 2024

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

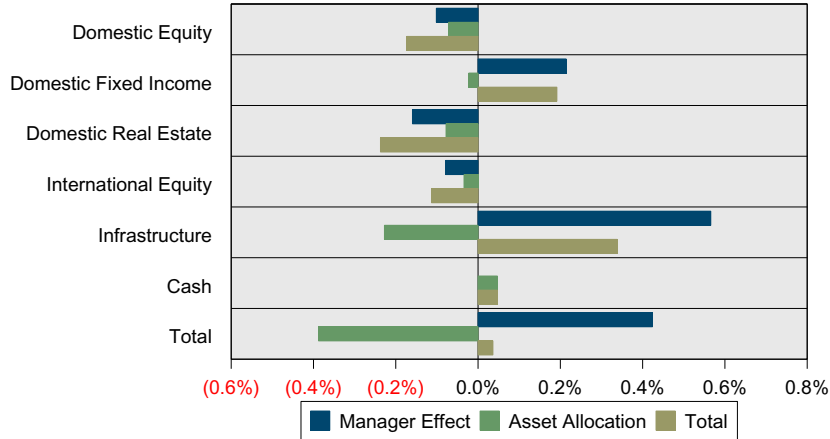
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equity	37%	37%	20.73%	23.81%	(1.06%)	0.03%	(1.04%)
Domestic Fixed Income	20%	21%	2.43%	1.25%	0.25%	0.06%	0.31%
Domestic Real Estate	10%	11%	0.45%	(2.43%)	0.31%	0.10%	0.41%
International Equity	25%	25%	3.72%	5.88%	(0.56%)	(0.02%)	(0.58%)
Infrastructure	8%	6%	8.67%	(2.43%)	0.89%	(0.22%)	0.66%
Cash	0%	0%	0.00%	0.00%	0.00%	(0.00%)	(0.00%)
Total			9.64%	9.88%	+(0.18%)	+(0.06%)	(0.24%)

* 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.

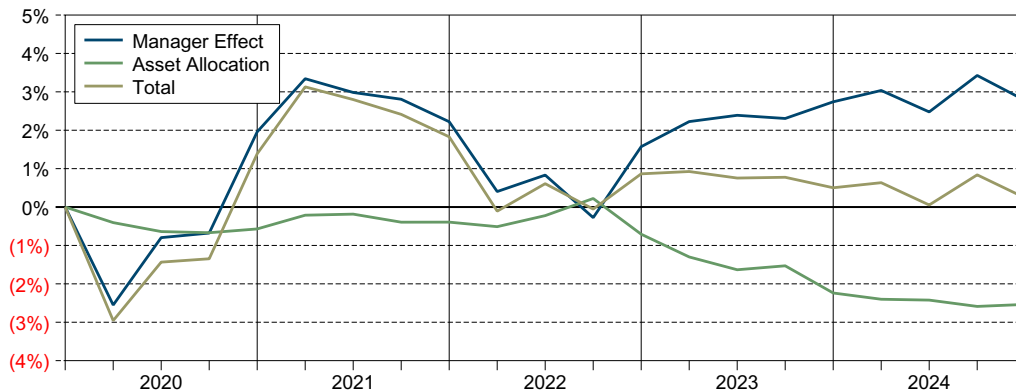
Cumulative Total Fund Relative Attribution - December 31, 2024

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

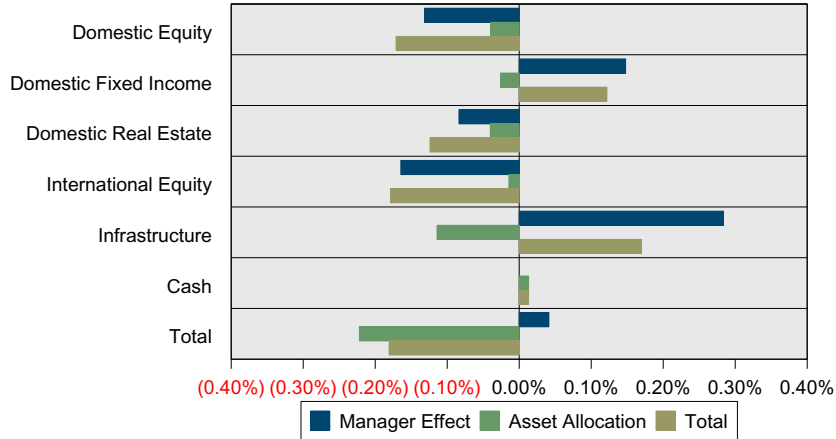
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equity	37%	37%	13.49%	13.86%	(0.10%)	(0.07%)	(0.17%)
Domestic Fixed Income	21%	21%	0.76%	(0.33%)	0.21%	(0.02%)	0.19%
Domestic Real Estate	12%	11%	1.11%	2.24%	(0.16%)	(0.08%)	(0.24%)
International Equity	26%	26%	3.85%	4.57%	(0.08%)	(0.03%)	(0.11%)
Infrastructure	5%	4%	-	-	0.57%	(0.23%)	0.34%
Cash	0%	0%	0.00%	0.00%	0.00%	0.05%	0.05%
Total			7.17%	7.13%	+ 0.42%	+ (0.39%)	0.04%

* 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.

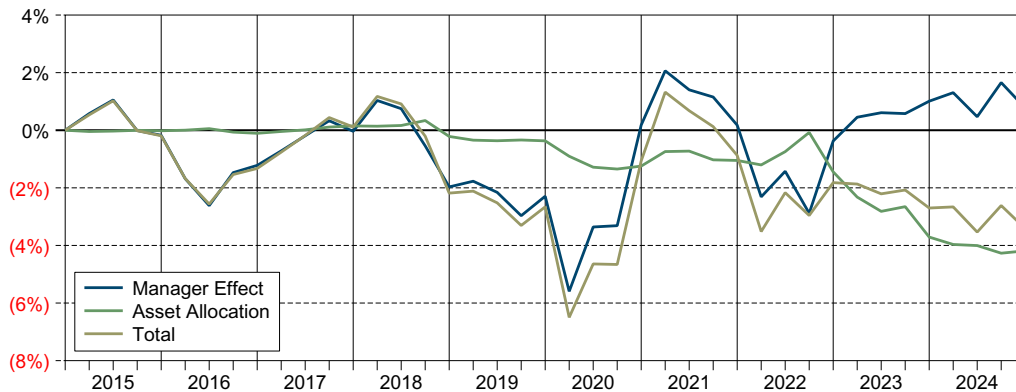
Cumulative Total Fund Relative Attribution - December 31, 2024

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

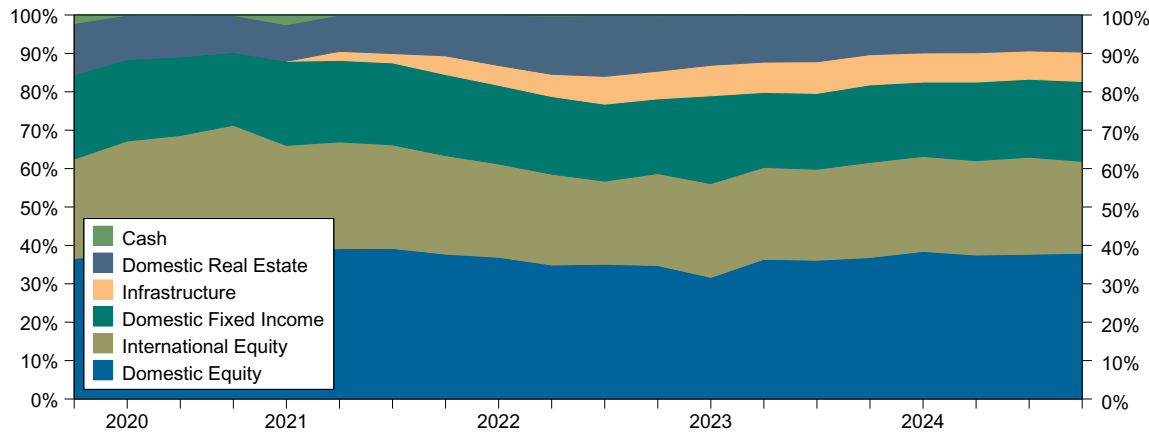
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equity	38%	38%	12.14%	12.55%	(0.13%)	(0.04%)	(0.17%)
Domestic Fixed Income	22%	23%	2.11%	1.35%	0.15%	(0.03%)	0.12%
Domestic Real Estate	11%	11%	4.42%	5.05%	(0.08%)	(0.04%)	(0.12%)
International Equity	26%	27%	4.45%	5.29%	(0.16%)	(0.01%)	(0.18%)
Infrastructure	2%	2%	-	-	0.28%	(0.11%)	0.17%
Cash	0%	0%	0.00%	0.00%	0.00%	0.01%	0.01%
Total			7.24%	7.42%	+ 0.04%	+ (0.22%)	(0.18%)

* 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.

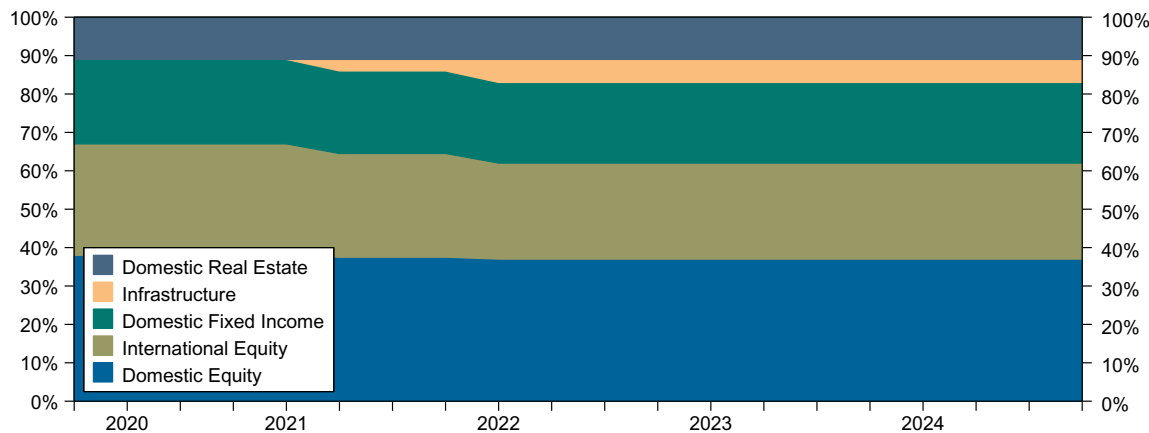
Actual vs Target Historical Asset Allocation

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.

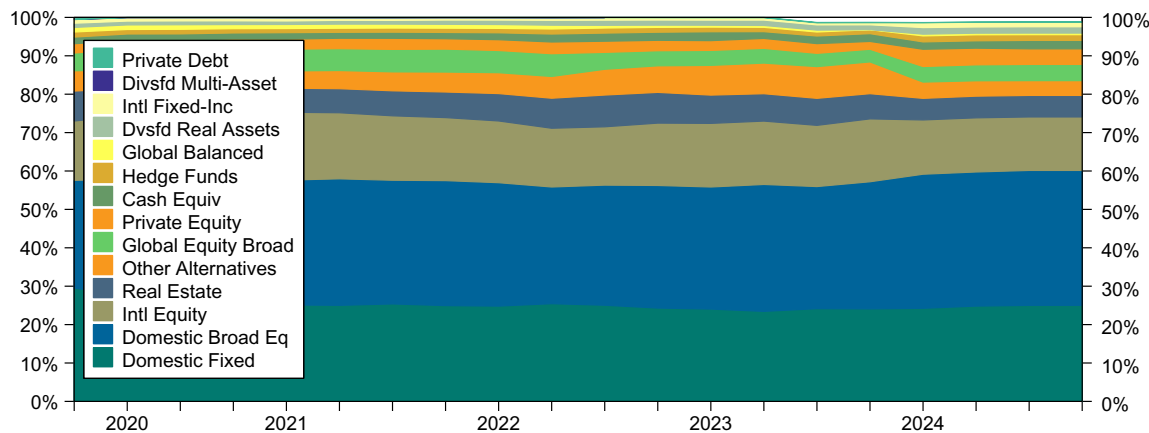
Actual Historical Asset Allocation



Target Historical Asset Allocation



Average Callan Public Fund Sponsor Database Historical Asset Allocation

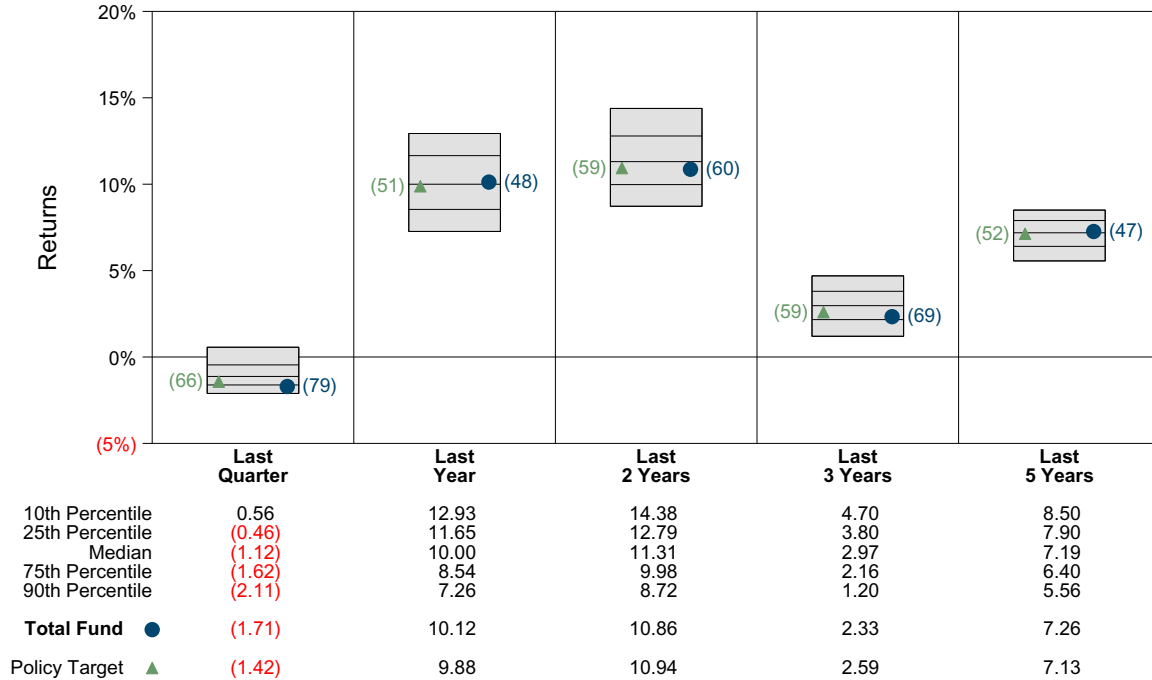


* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

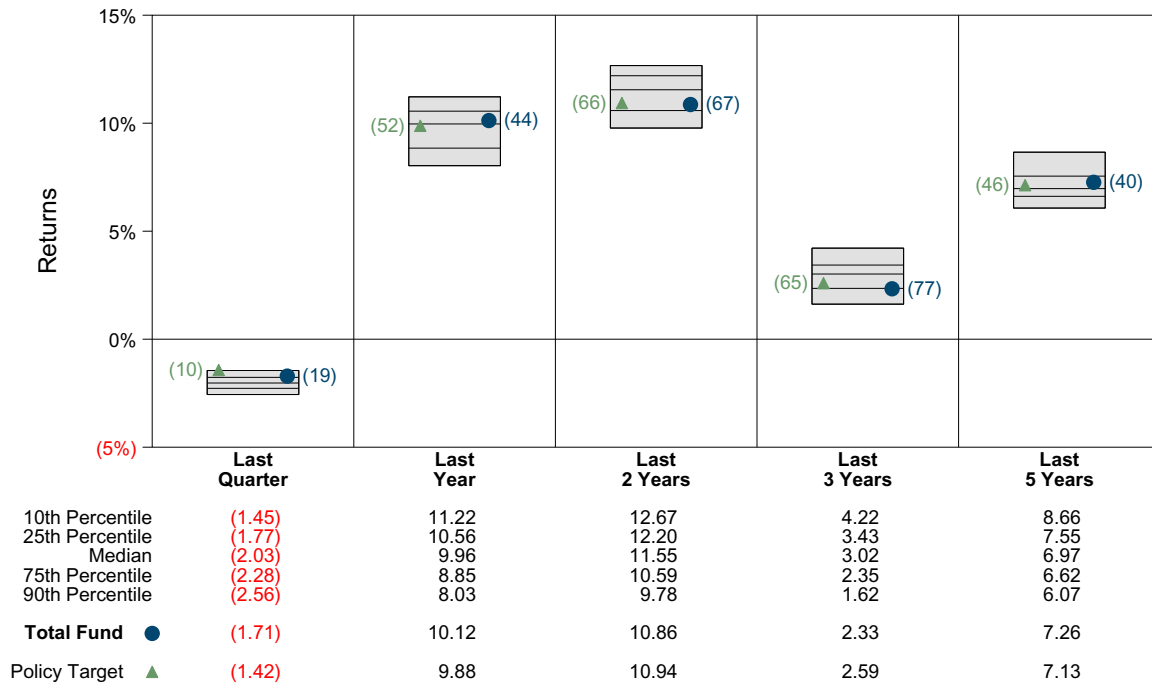
Total Fund Ranking

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 December 31, 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 December 31, 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.

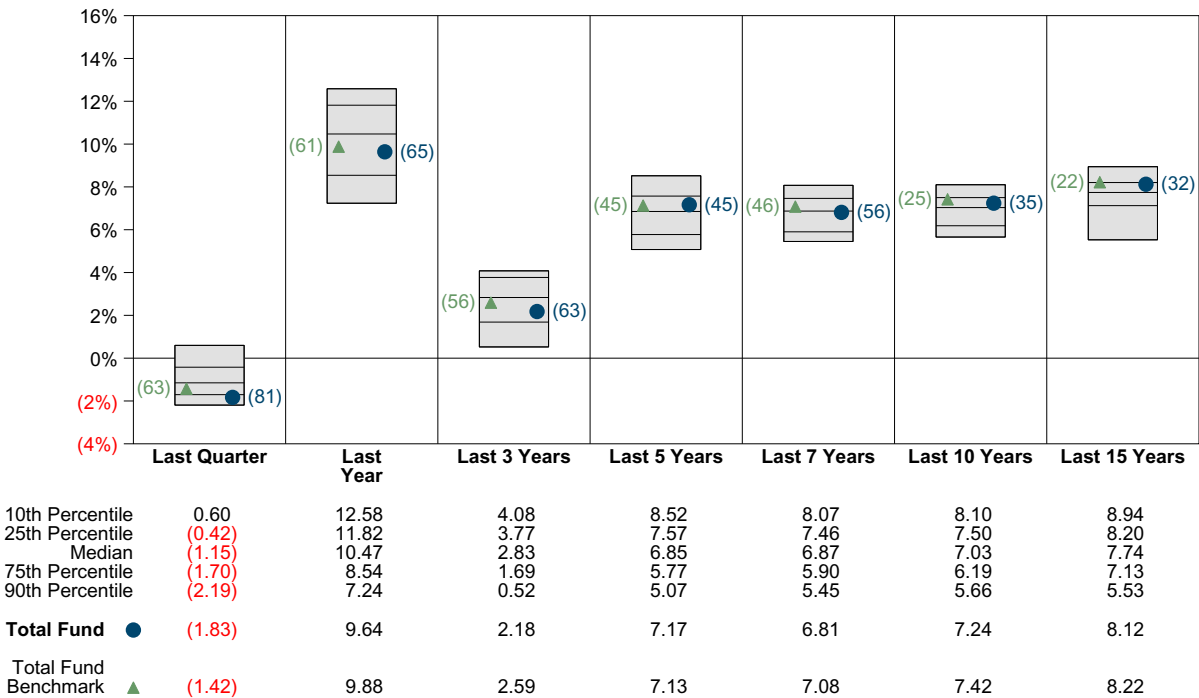
Quarterly Summary and Highlights

- Total Fund's portfolio posted a (1.83)% return for the quarter placing it in the 81 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 underperformed the Total Fund Benchmark by 0.41% for the quarter and underperformed the Total Fund Benchmark for the year by 0.24%.

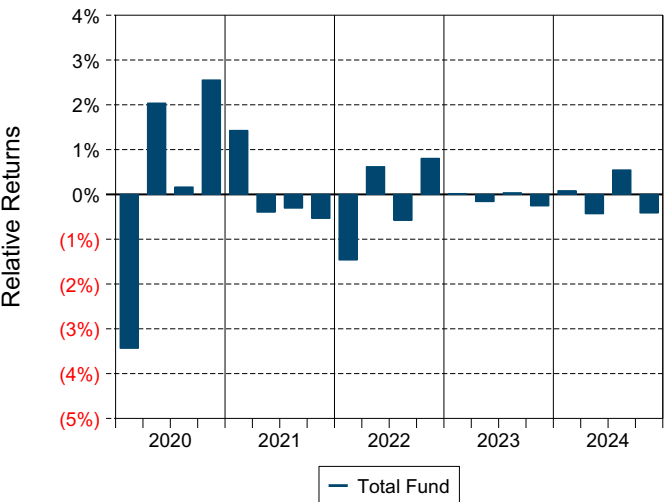
Quarterly Asset Growth

Beginning Market Value	\$754,221,052
Net New Investment	\$-1,186,194
Investment Gains/(Losses)	\$-13,552,972
Ending Market Value	\$739,481,886

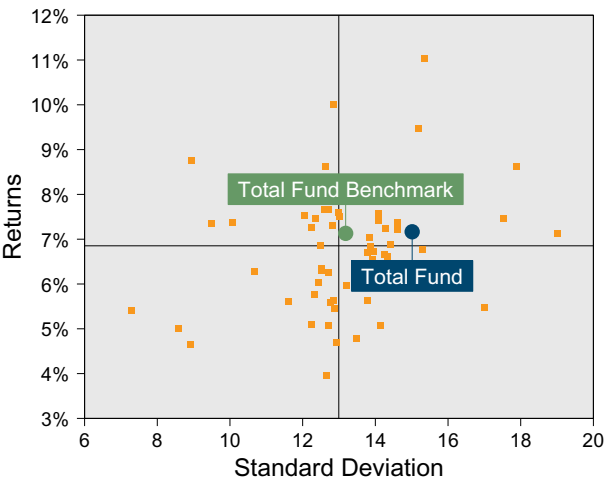
Performance vs Callan Public Fund Sponsor Database (Net)



Relative Return vs Total Fund Benchmark



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

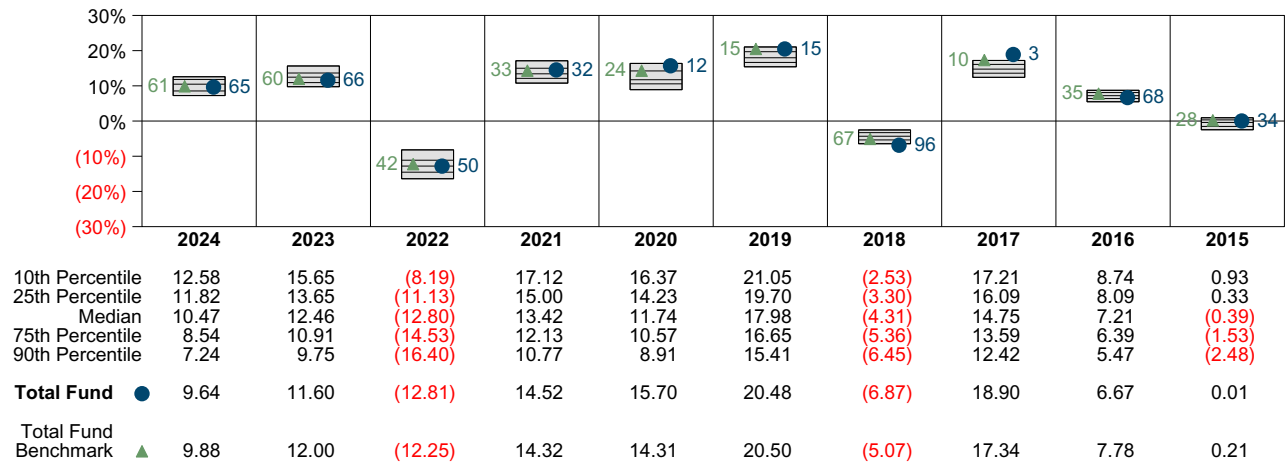


Total Fund Return Analysis Summary

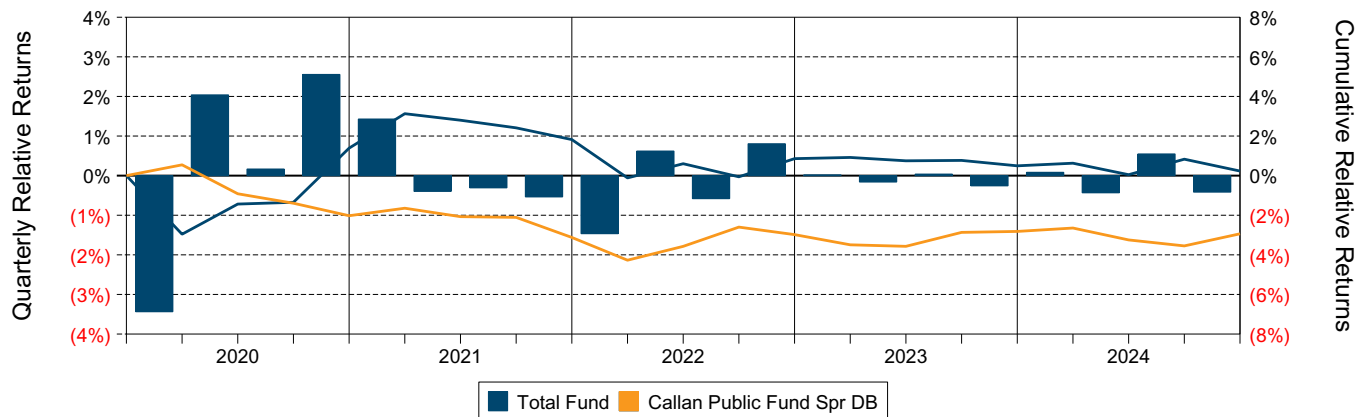
Return Analysis

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.

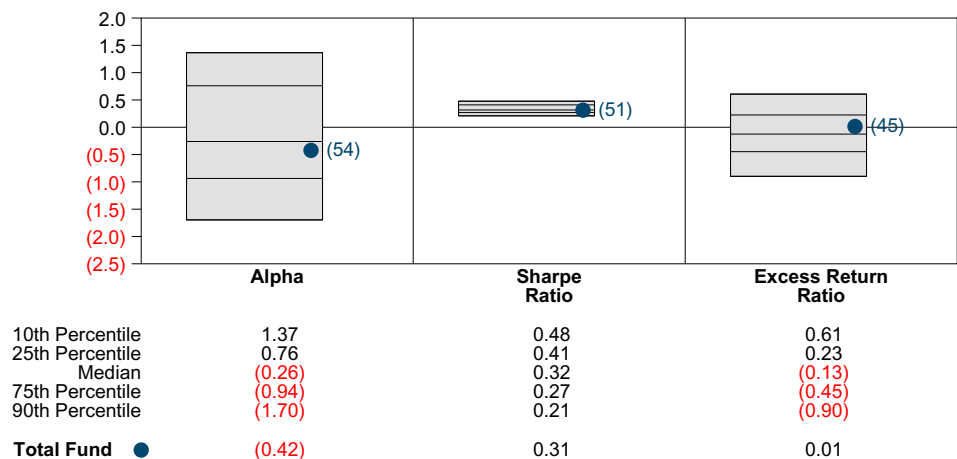
Performance vs Callan Public Fund Sponsor Database (Net)



Cumulative and Quarterly Relative Returns vs Total Fund Benchmark



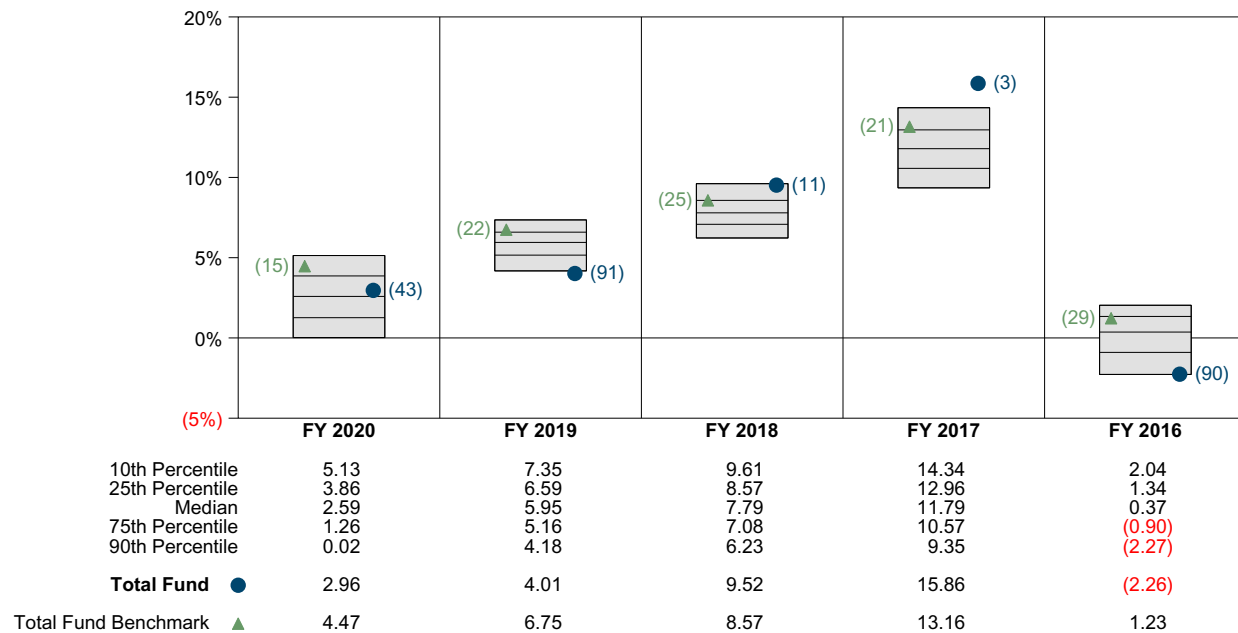
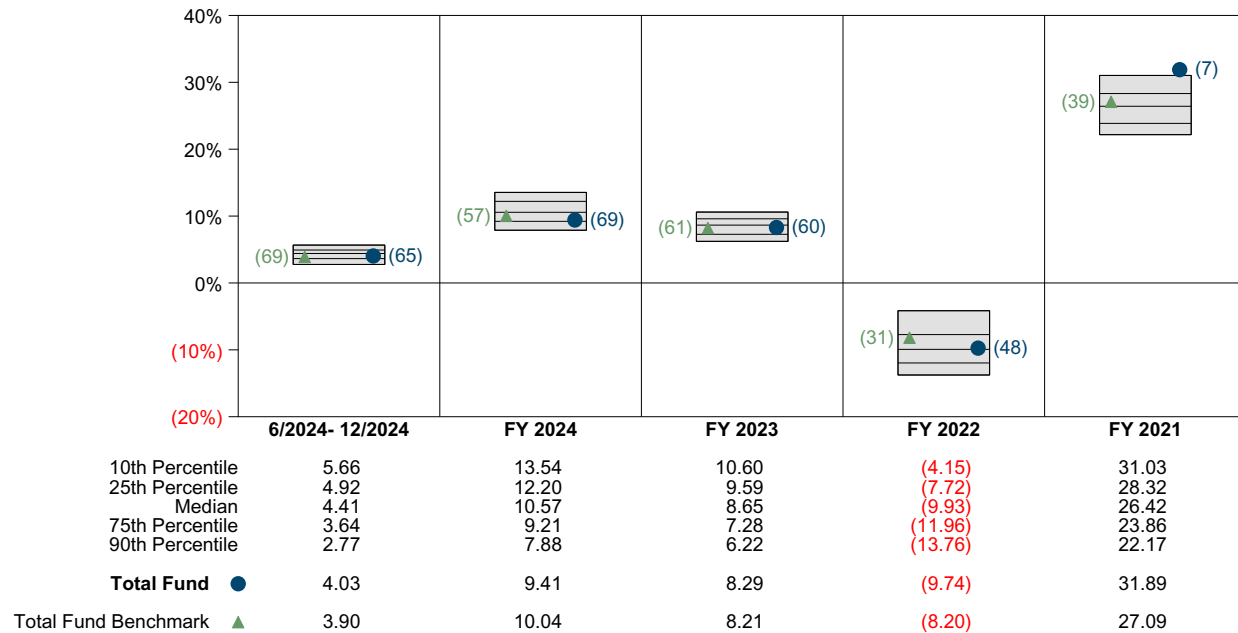
Risk Adjusted Return Measures vs Total Fund Benchmark Rankings Against Callan Public Fund Sponsor Database (Net) Five Years Ended December 31, 2024



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 December 31, 2024

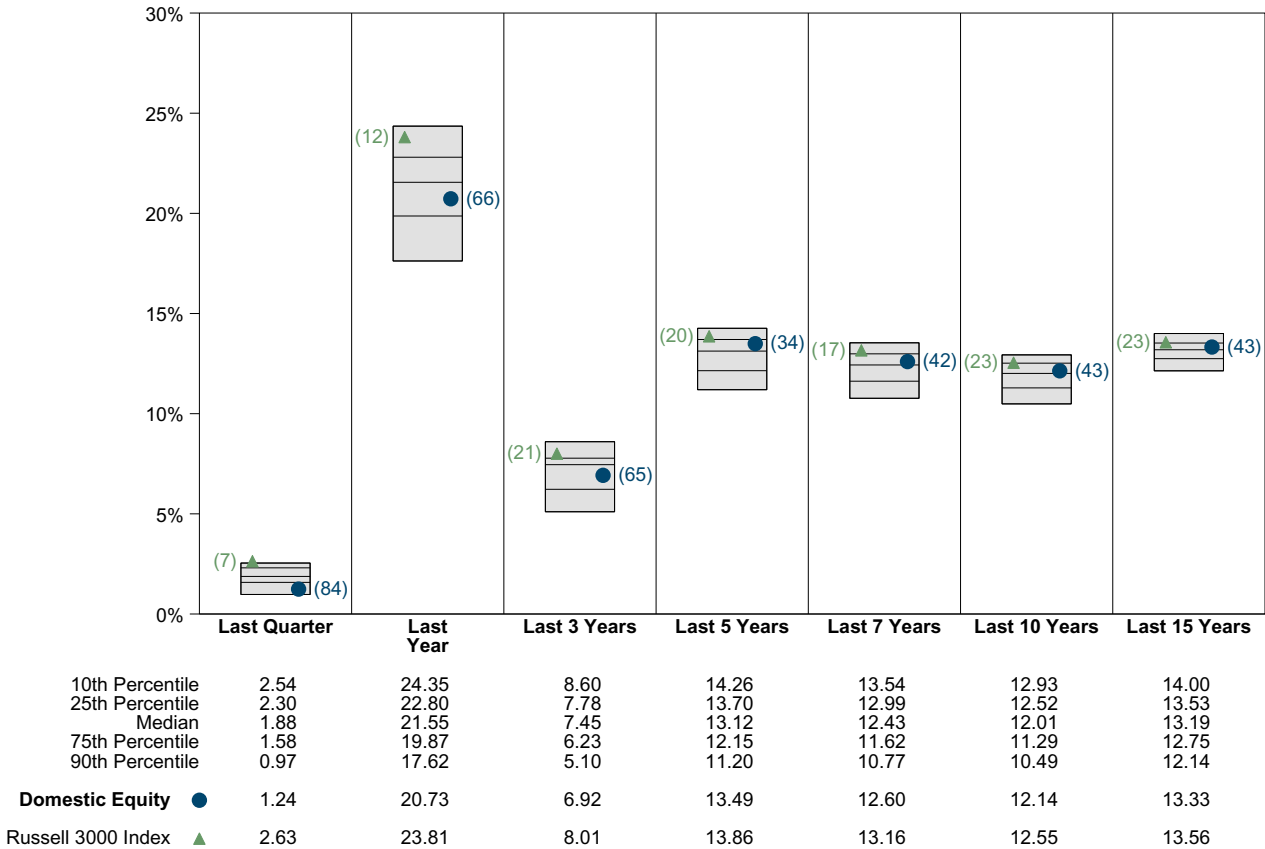
Quarterly Summary and Highlights

- Domestic Equity’s portfolio posted a 1.24% return for the quarter placing it in the 84 percentile of the Public Fund - Domestic Equity group for the quarter and in the 66 percentile for the last year.
- Domestic Equity’s portfolio underperformed the Russell 3000 Index by 1.39% for the quarter and underperformed the Russell 3000 Index for the year by 3.08%.

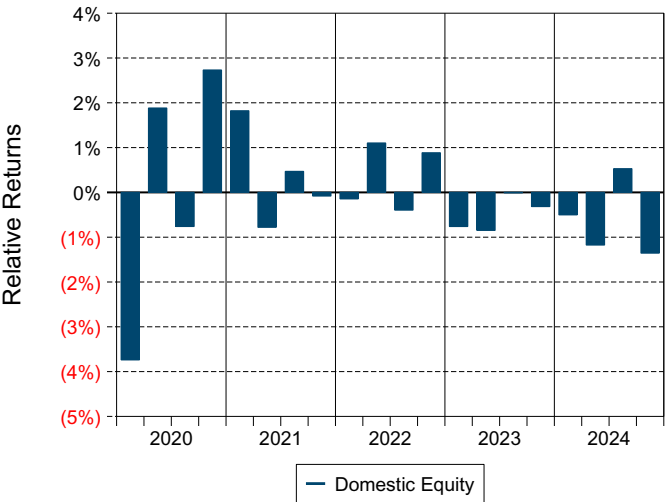
Quarterly Asset Growth

Beginning Market Value	\$284,347,283
Net New Investment	\$-7,300,000
Investment Gains/(Losses)	\$3,597,571
Ending Market Value	\$280,644,854

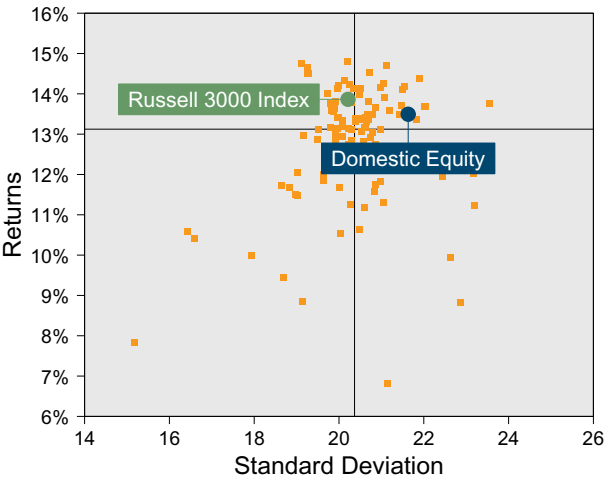
Performance vs Public Fund - Domestic Equity (Net)



Relative Return vs Russell 3000 Index



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

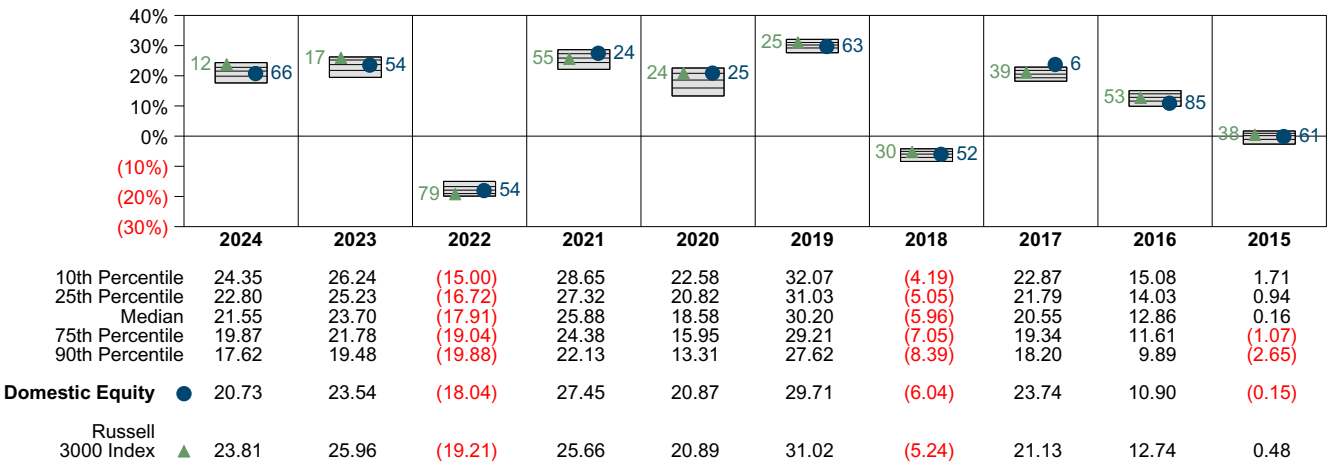


Domestic Equity Return Analysis Summary

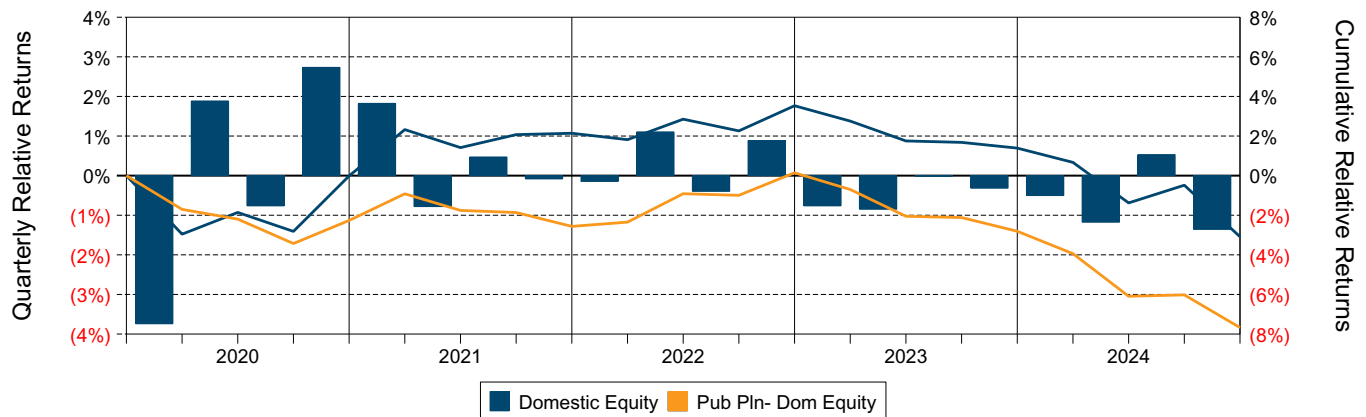
Return Analysis

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.

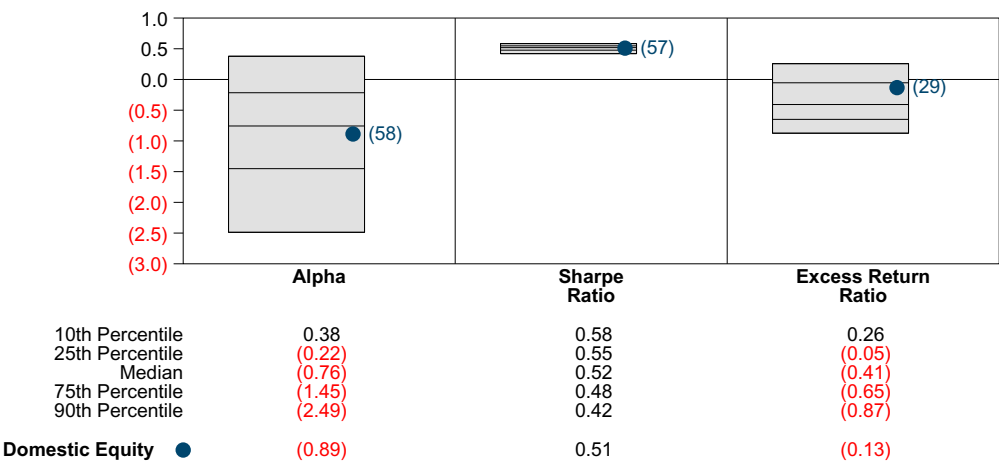
Performance vs Public Fund - Domestic Equity (Net)



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 December 31, 2024

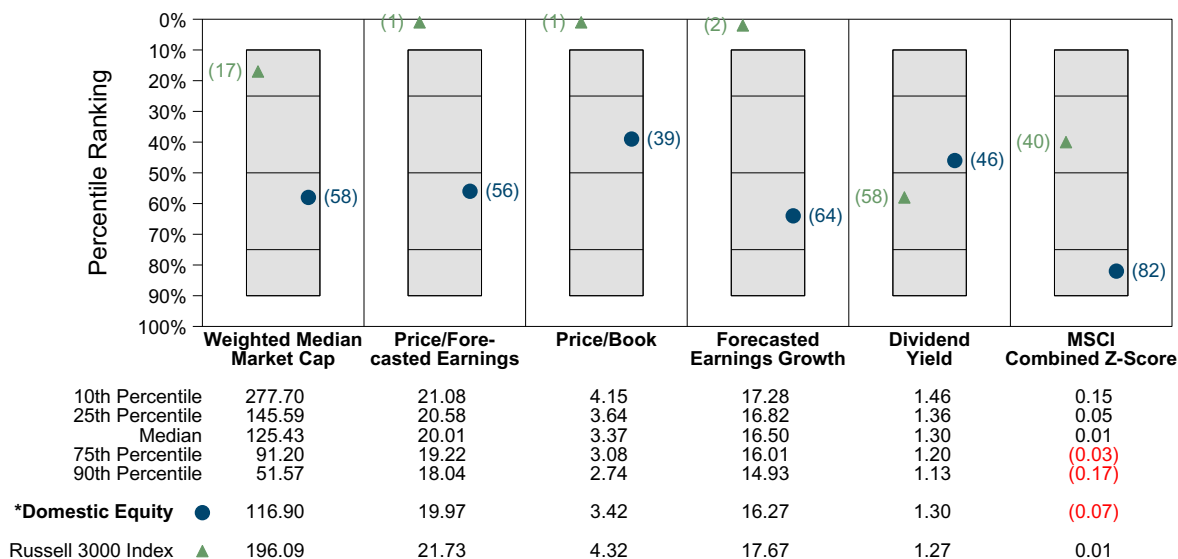


Domestic Equity Equity Characteristics Analysis Summary

Portfolio Characteristics

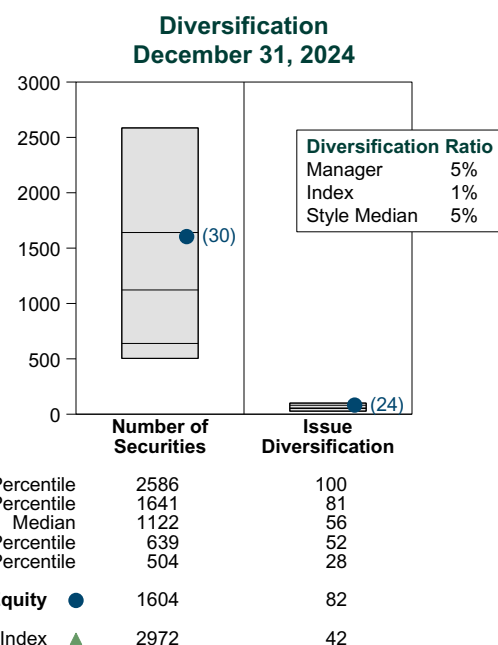
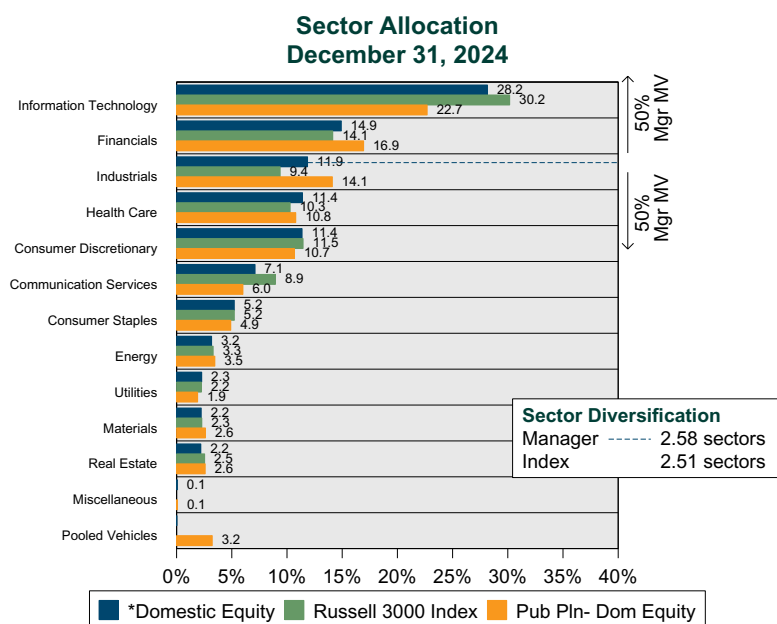
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Public Fund - Domestic Equity as of December 31, 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.

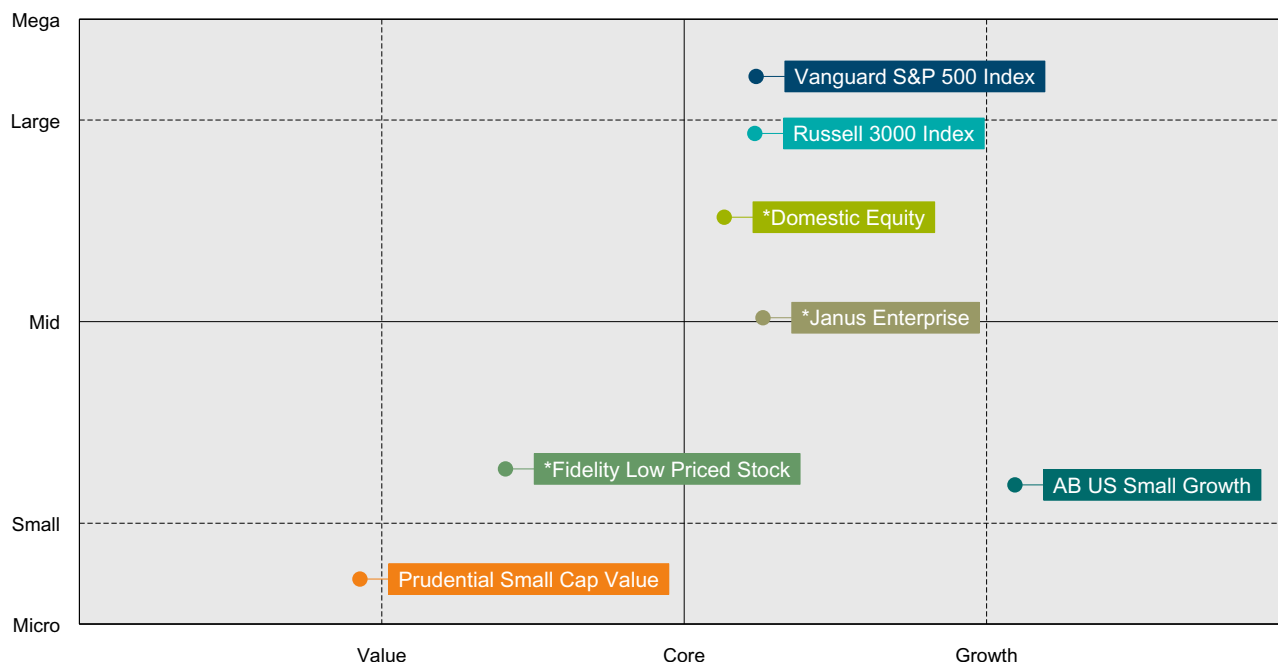


*12/31/24 portfolio characteristics generated using most recently available holdings (10/31/24) modified based on a "buy-and-hold" assumption (repriced and adjusted for corporate actions). Analysis is then done using current market and company financial data.

Holdings Based Style Analysis For One Quarter Ended December 31, 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 December 31, 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	69.69%	324.43	0.02	(0.01)	(0.02)	503	24.56
*Fidelity Low Priced Stock	7.11%	7.15	(0.71)	(0.20)	0.52	667	81.02
*Janus Enterprise	7.58%	21.86	0.03	(0.06)	(0.09)	77	19.17
Prudential Small Cap Value	7.37%	1.65	(1.15)	(0.32)	0.83	398	82.30
AB US Small Growth	8.25%	5.95	0.71	0.08	(0.64)	100	32.79
*Domestic Equity	100.00%	116.90	(0.07)	(0.04)	0.03	1604	82.05
Russell 3000 Index	-	196.09	0.01	(0.01)	(0.02)	2972	41.66

* 12/31/24 portfolio characteristics generated using most recently available holdings (10/31/24) 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 December 31, 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 2.40% return for the quarter placing it in the 28 percentile of the Callan Large Cap Core Mutual Funds group for the quarter and in the 28 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%.

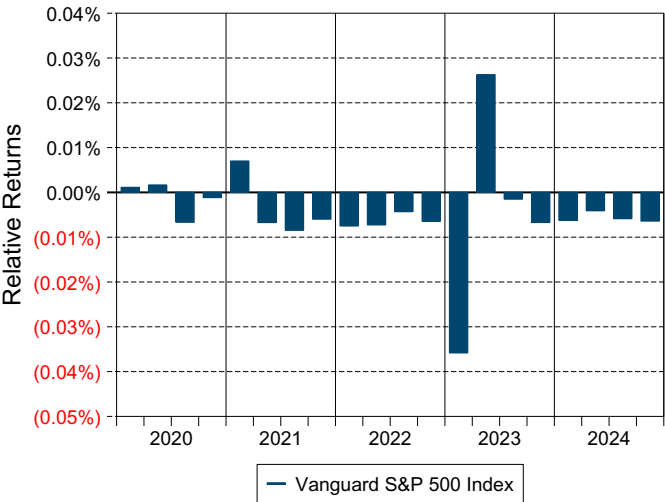
Quarterly Asset Growth

Beginning Market Value	\$198,122,915
Net New Investment	\$-7,300,000
Investment Gains/(Losses)	\$4,751,467
Ending Market Value	\$195,574,382

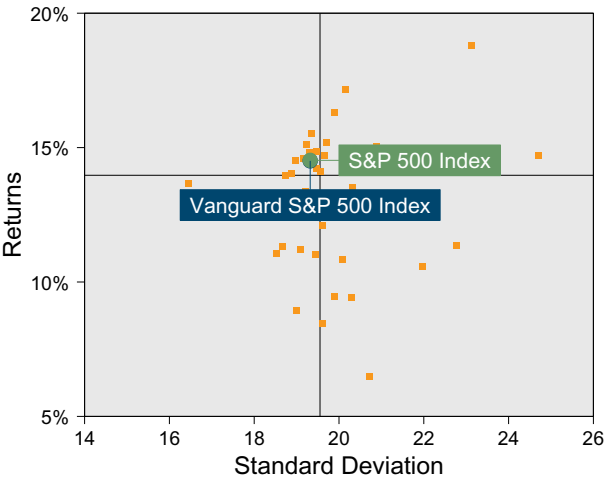
Performance vs Callan Large Cap Core Mutual Funds (Net)



Relative Return vs S&P 500 Index



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

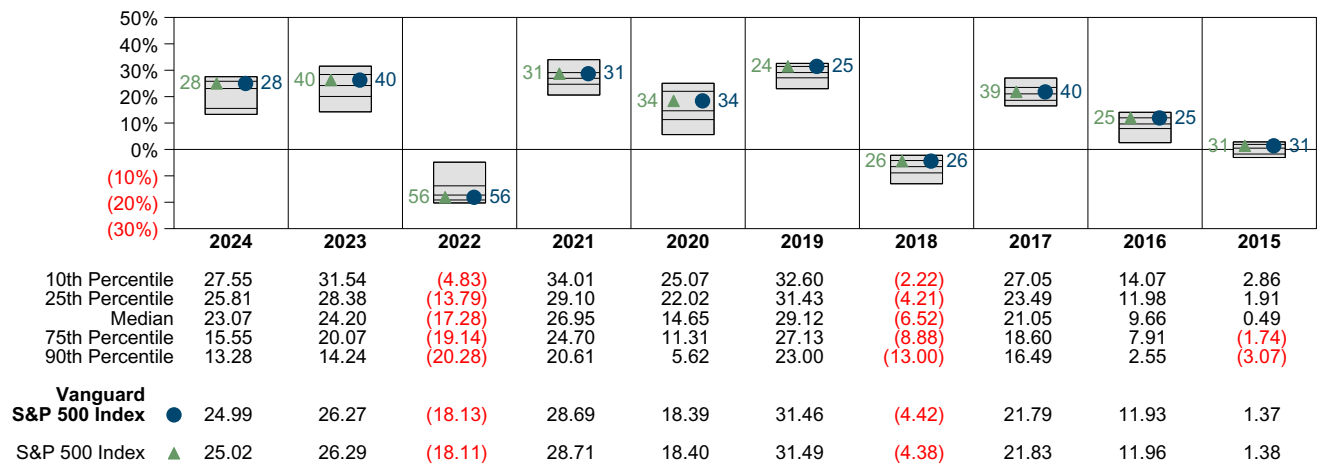


Vanguard S&P 500 Index Return Analysis Summary

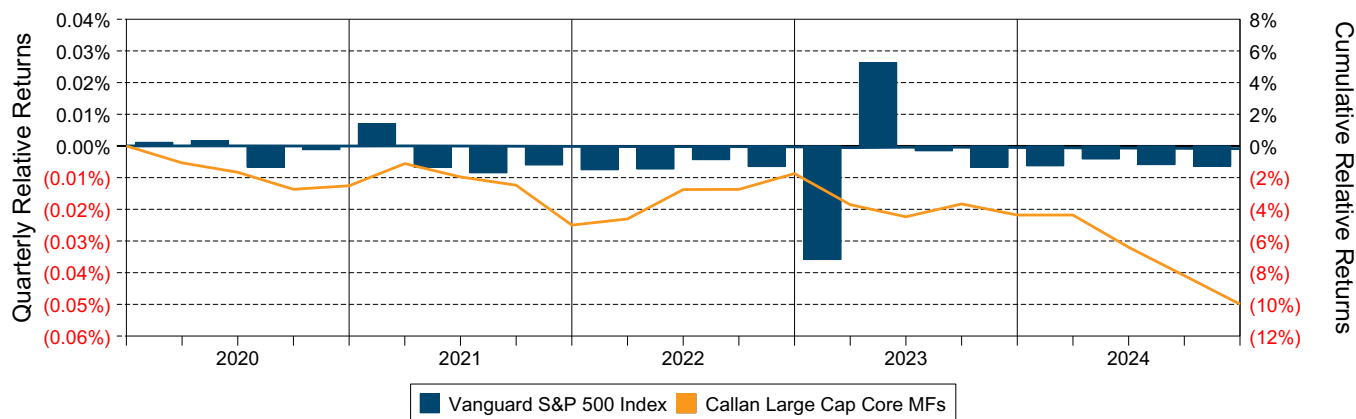
Return Analysis

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.

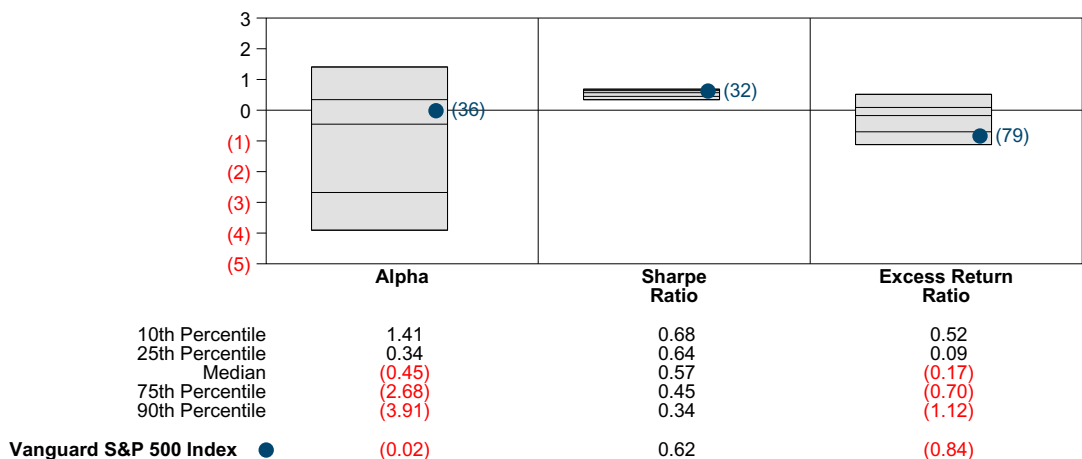
Performance vs Callan Large Cap Core Mutual Funds (Net)



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 December 31, 2024

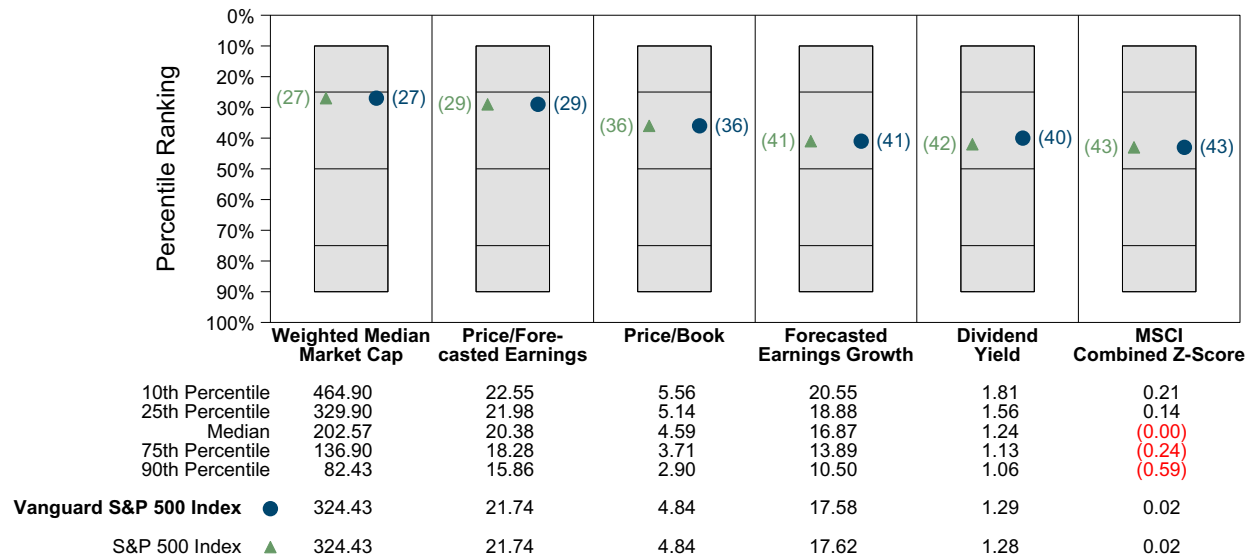


Vanguard S&P 500 Index Equity Characteristics Analysis Summary

Portfolio Characteristics

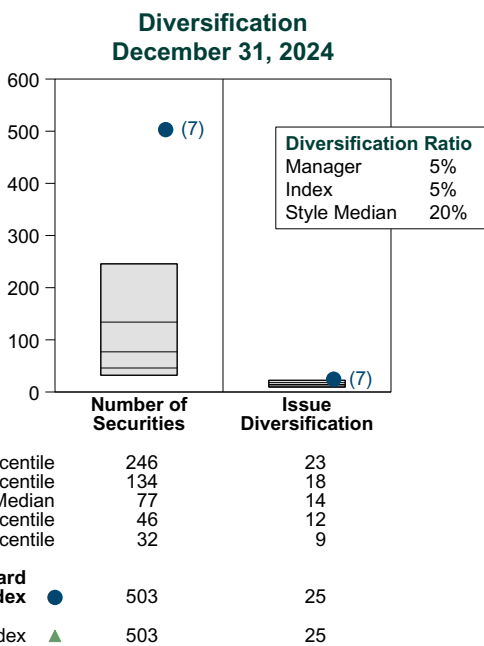
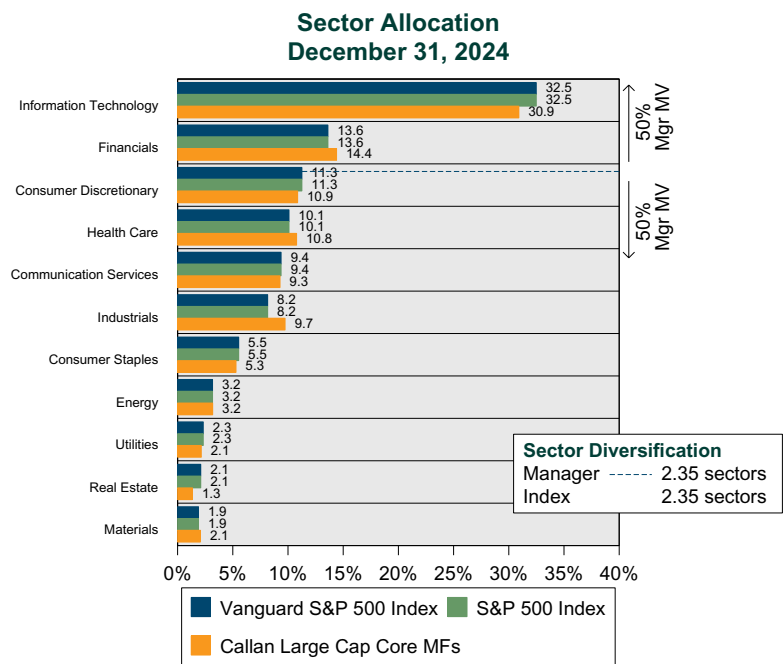
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Large Cap Core Mutual Funds as of December 31, 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 December 31, 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.

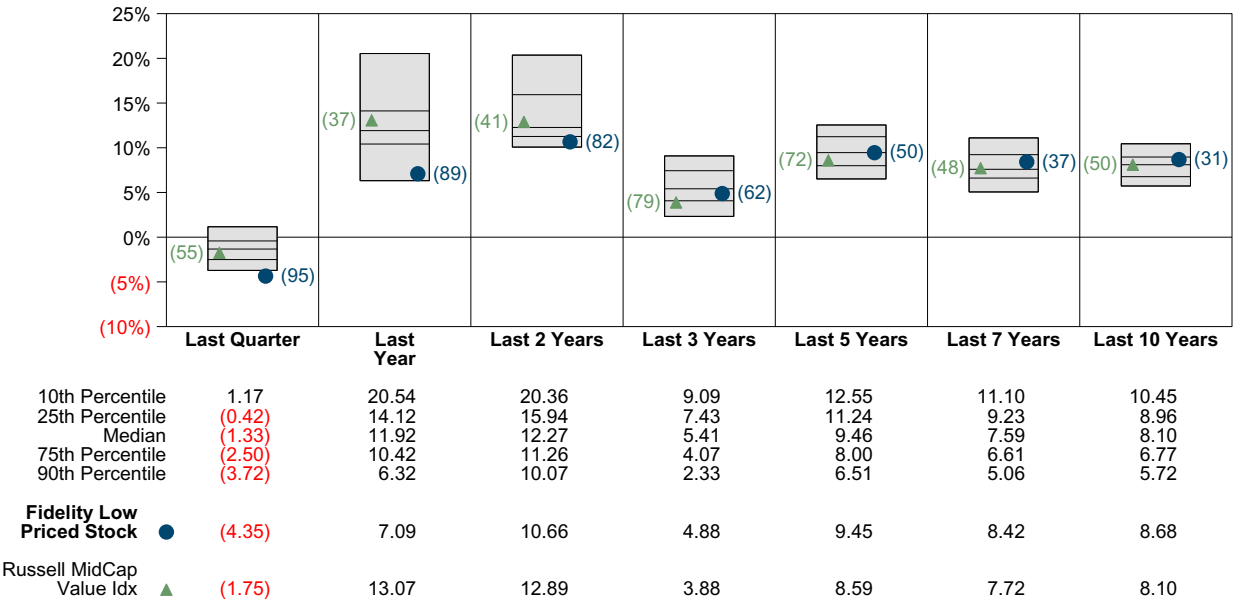
Quarterly Summary and Highlights

- Fidelity Low Priced Stock's portfolio posted a (4.35)% return for the quarter placing it in the 95 percentile of the Callan Mid Cap Value Mutual Funds group for the quarter and in the 89 percentile for the last year.
- Fidelity Low Priced Stock's portfolio underperformed the Russell MidCap Value Idx by 2.61% for the quarter and underperformed the Russell MidCap Value Idx for the year by 5.98%.

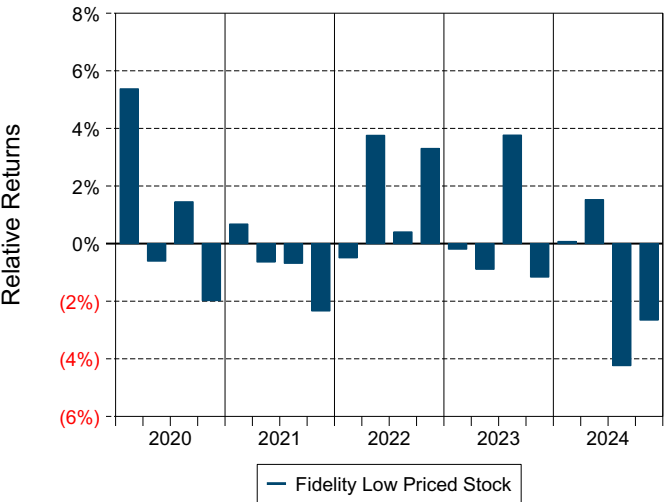
Quarterly Asset Growth

Beginning Market Value	\$20,858,534
Net New Investment	\$0
Investment Gains/(Losses)	\$-908,265
Ending Market Value	\$19,950,270

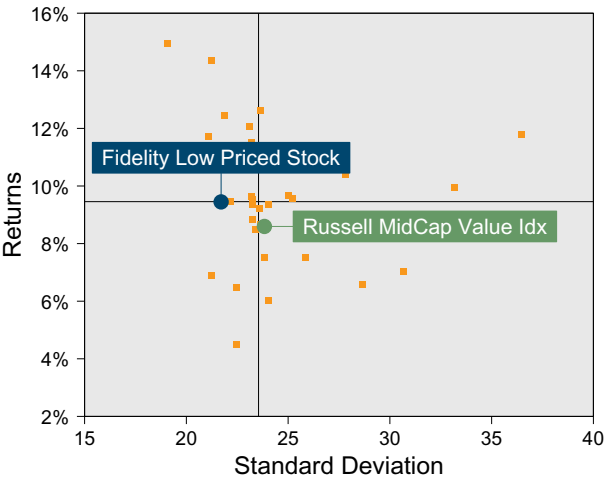
Performance vs Callan Mid Cap Value Mutual Funds (Net)



Relative Return vs Russell MidCap Value Idx



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

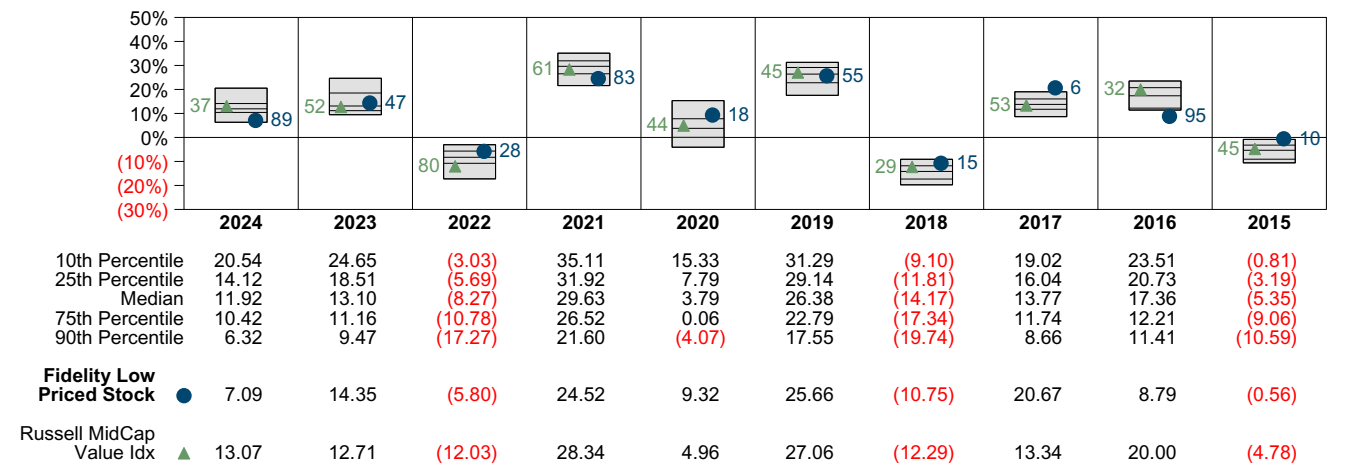


Fidelity Low Priced Stock Return Analysis Summary

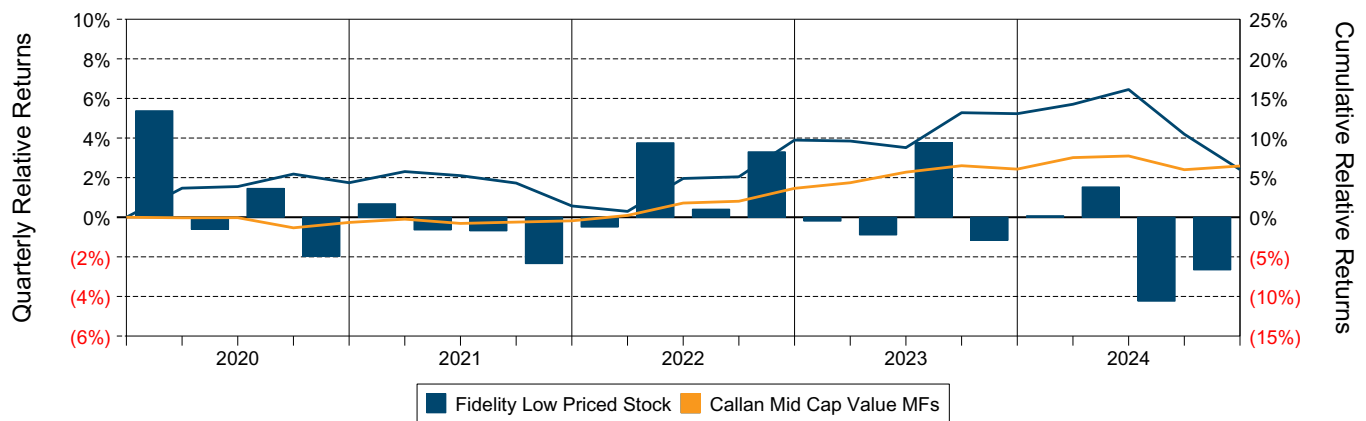
Return Analysis

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.

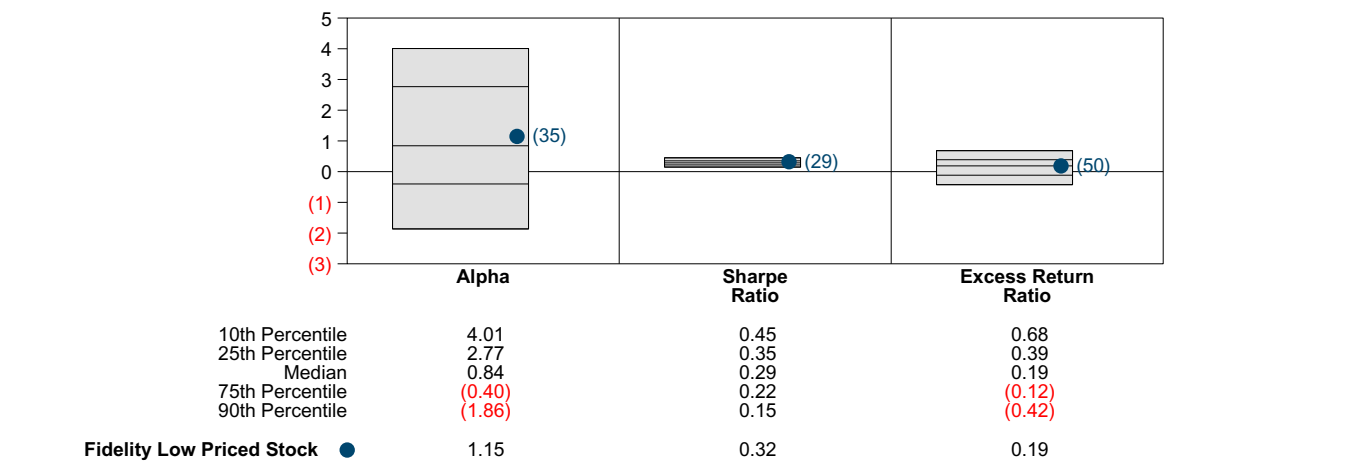
Performance vs Callan Mid Cap Value Mutual Funds (Net)



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 December 31, 2024

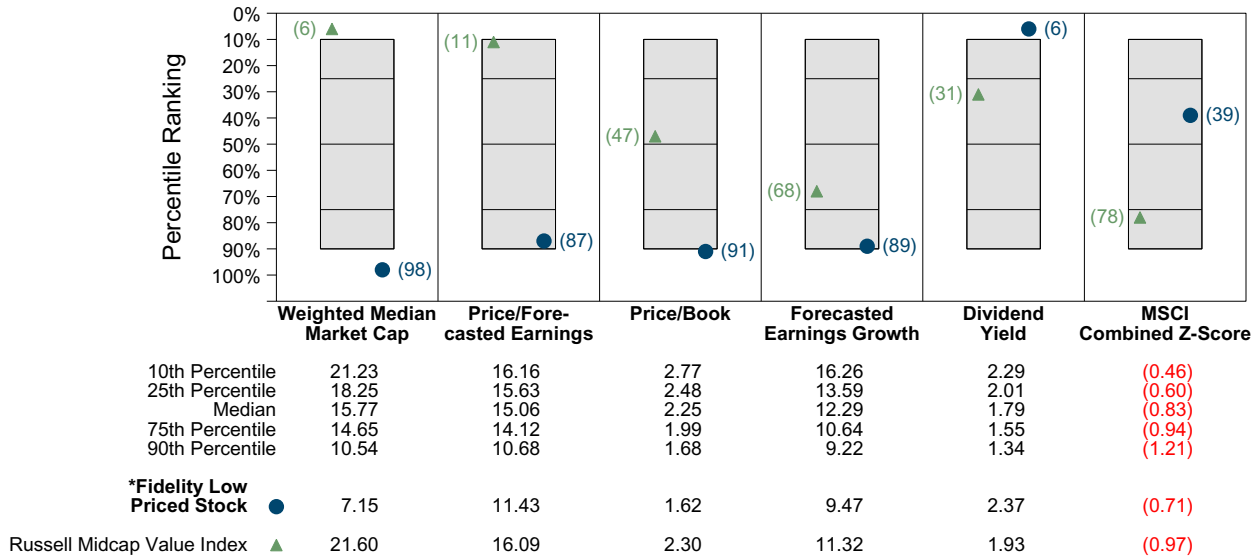


Fidelity Low Priced Stock Equity Characteristics Analysis Summary

Portfolio Characteristics

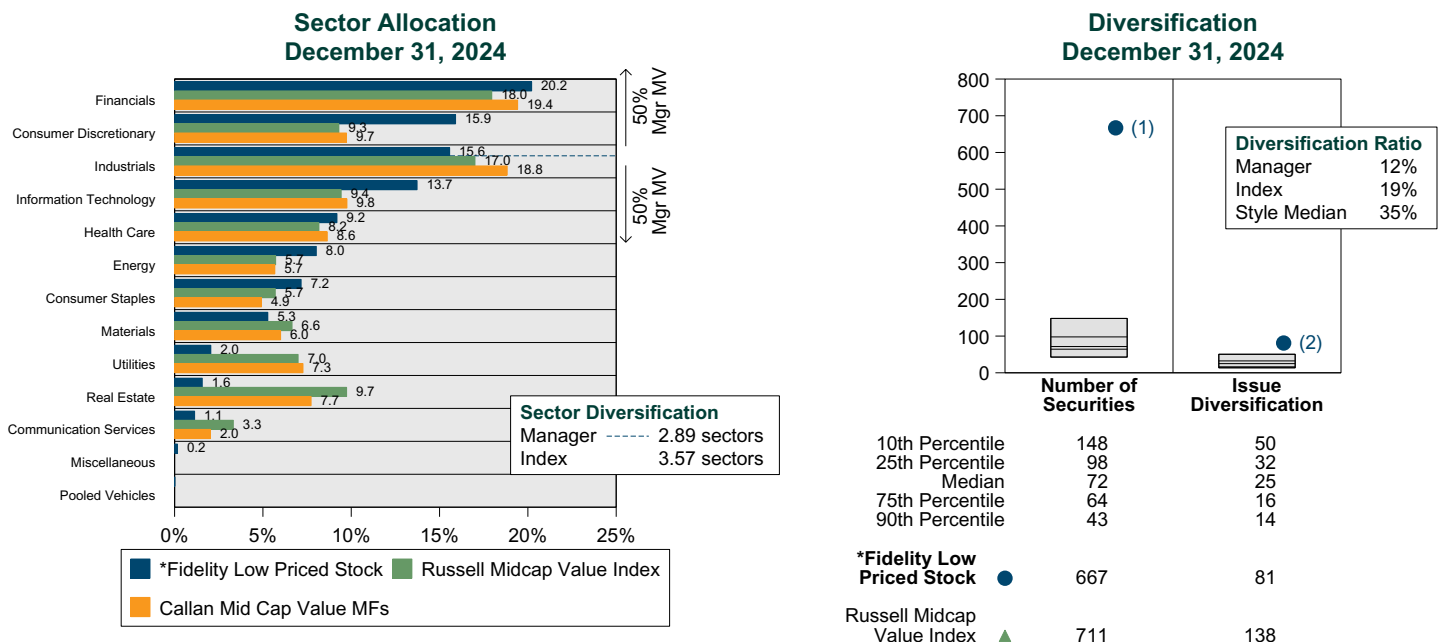
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Mid Cap Value Mutual Funds as of December 31, 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.



*12/31/24 portfolio characteristics generated using most recently available holdings (10/31/24) 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 December 31, 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.

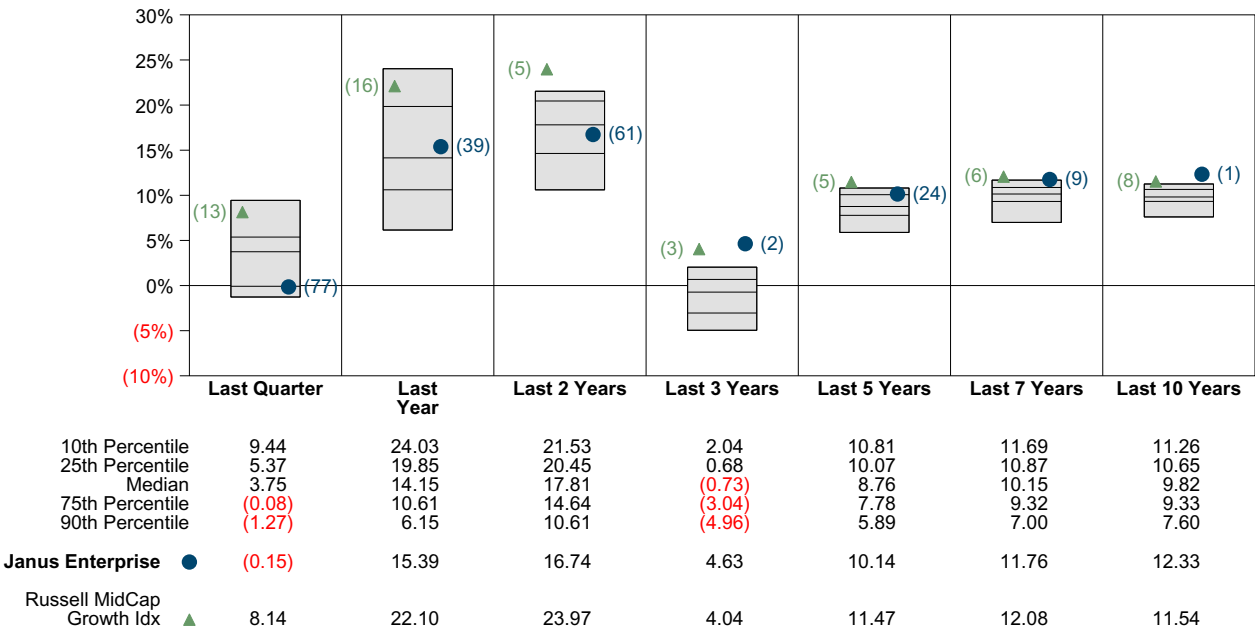
Quarterly Summary and Highlights

- Janus Enterprise's portfolio posted a (0.15)% return for the quarter placing it in the 77 percentile of the Callan Mid Cap Growth Mutual Funds group for the quarter and in the 39 percentile for the last year.
- Janus Enterprise's portfolio underperformed the Russell MidCap Growth Idx by 8.29% for the quarter and underperformed the Russell MidCap Growth Idx for the year by 6.71%.

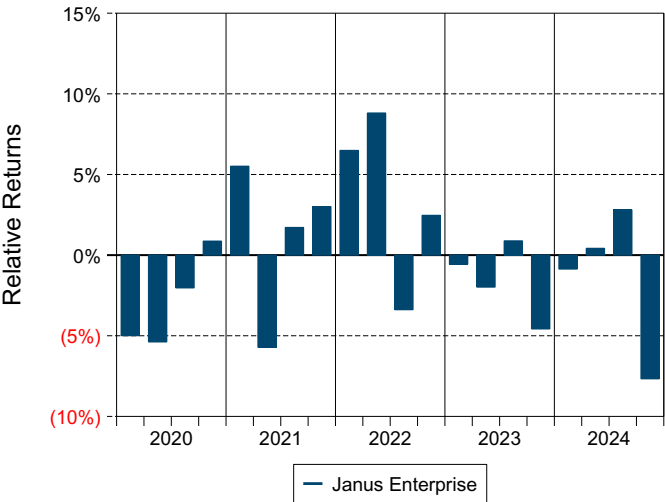
Quarterly Asset Growth

Beginning Market Value	\$21,316,639
Net New Investment	\$0
Investment Gains/(Losses)	\$-31,923
Ending Market Value	\$21,284,716

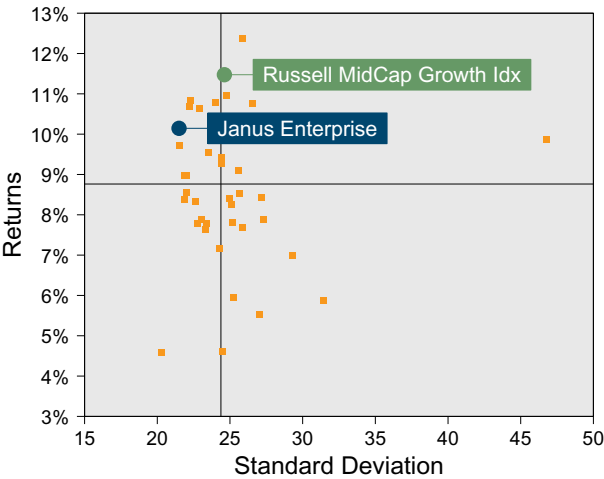
Performance vs Callan Mid Cap Growth Mutual Funds (Net)



Relative Return vs Russell MidCap Growth Idx



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

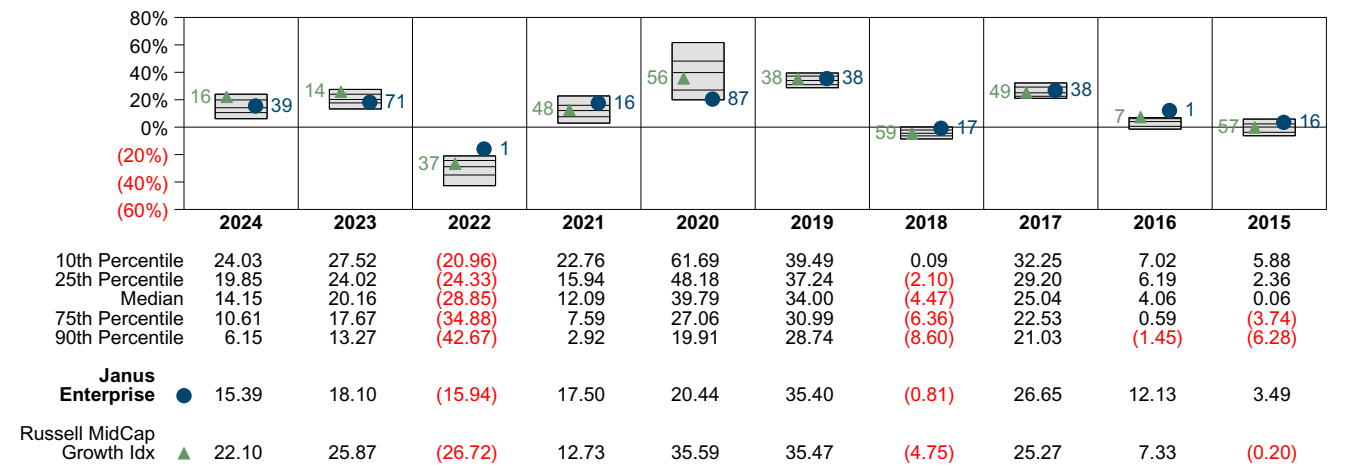


Janus Enterprise Return Analysis Summary

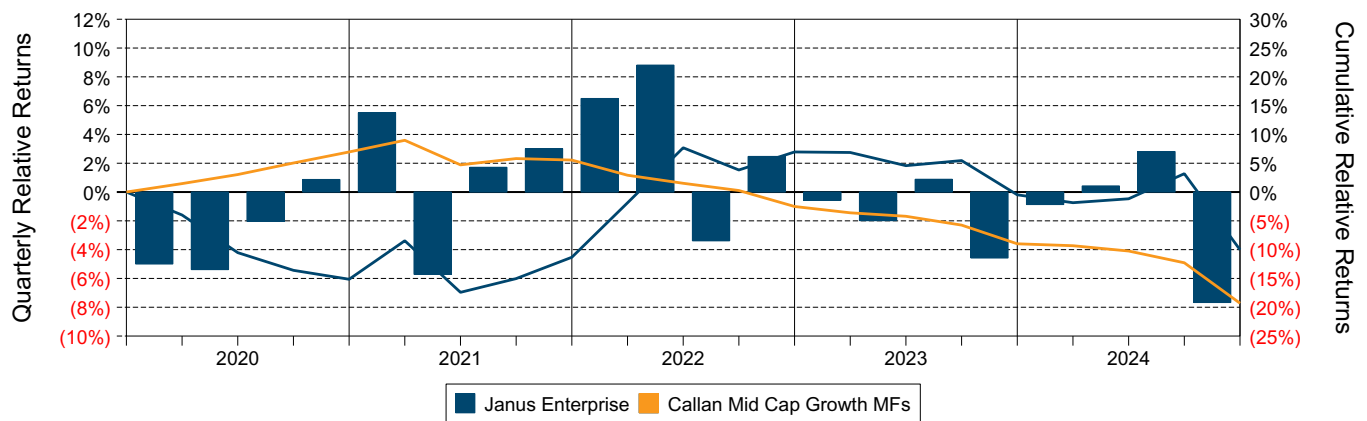
Return Analysis

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.

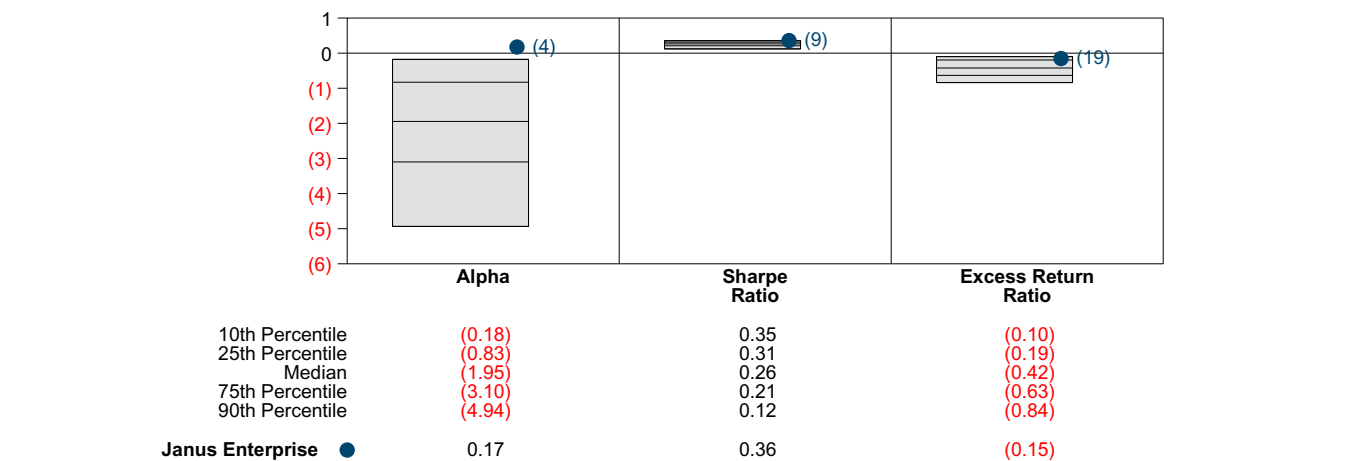
Performance vs Callan Mid Cap Growth Mutual Funds (Net)



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 December 31, 2024



Janus Enterprise Equity Characteristics Analysis Summary

Portfolio Characteristics

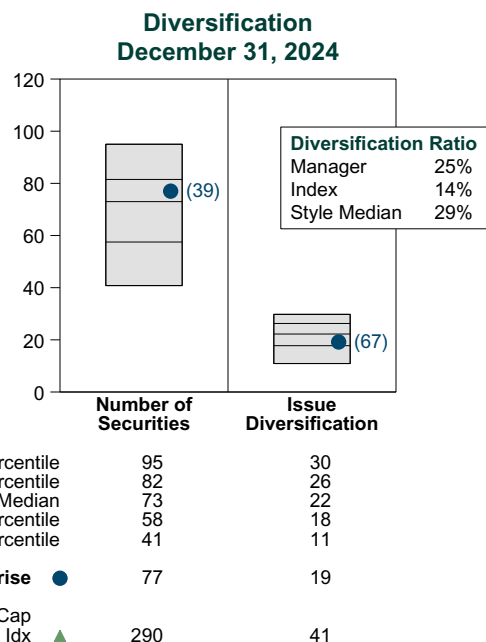
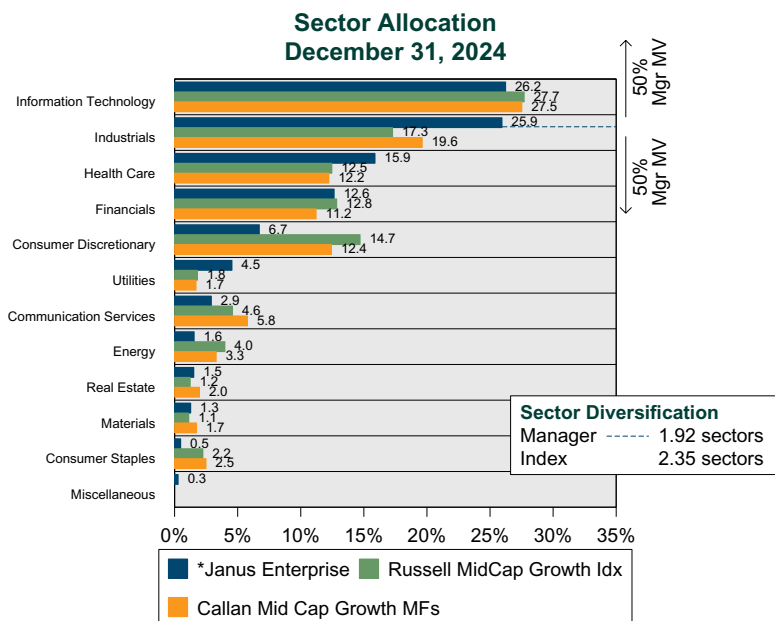
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Mid Cap Growth Mutual Funds as of December 31, 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.



*12/31/24 portfolio characteristics generated using most recently available holdings (10/31/24) 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 December 31, 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.

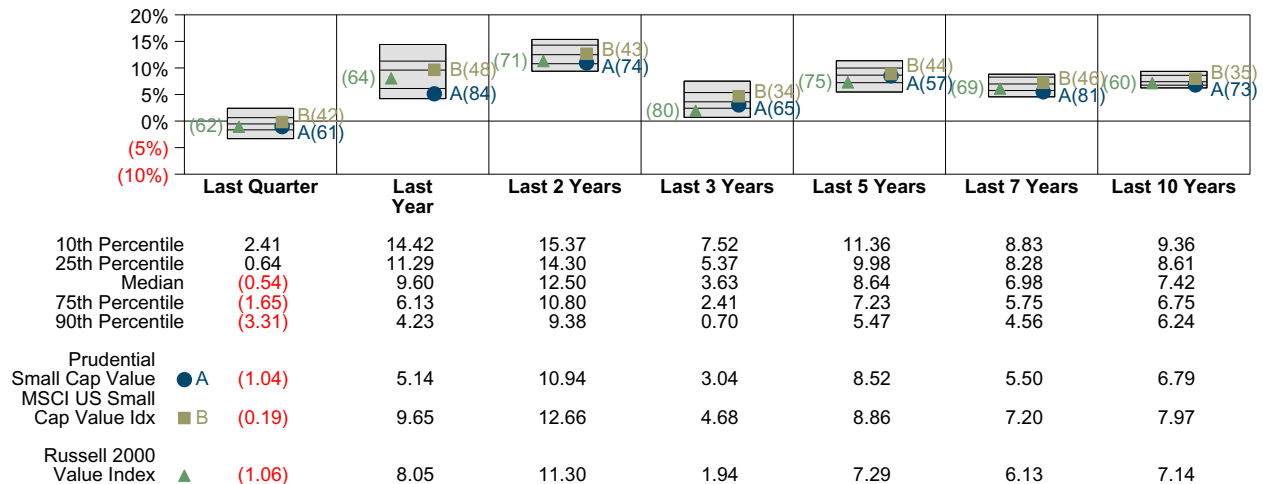
Quarterly Summary and Highlights

- Prudential Small Cap Value's portfolio posted a (1.04)% return for the quarter placing it in the 61 percentile of the Callan Small Cap Value Mutual Funds group for the quarter and in the 84 percentile for the last year.
- Prudential Small Cap Value's portfolio outperformed the Russell 2000 Value Index by 0.02% for the quarter and underperformed the Russell 2000 Value Index for the year by 2.92%.

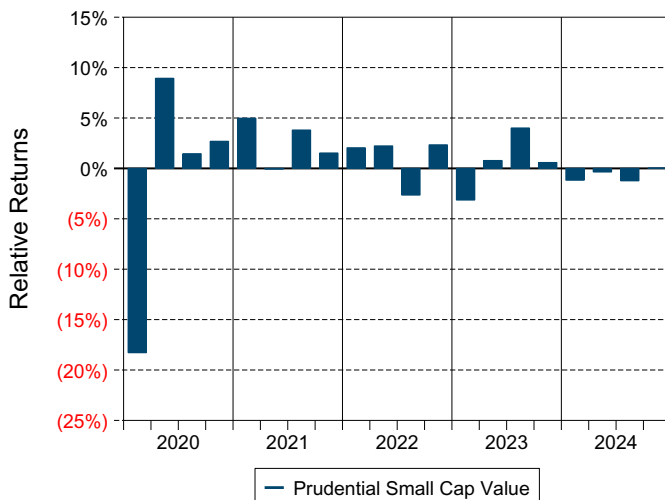
Quarterly Asset Growth

Beginning Market Value	\$20,886,744
Net New Investment	\$0
Investment Gains/(Losses)	\$-216,843
Ending Market Value	\$20,669,901

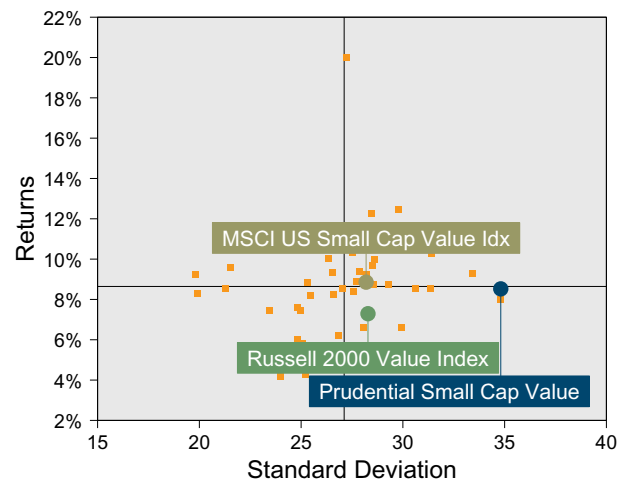
Performance vs Callan Small Cap Value Mutual Funds (Net)



Relative Return vs Russell 2000 Value Index



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

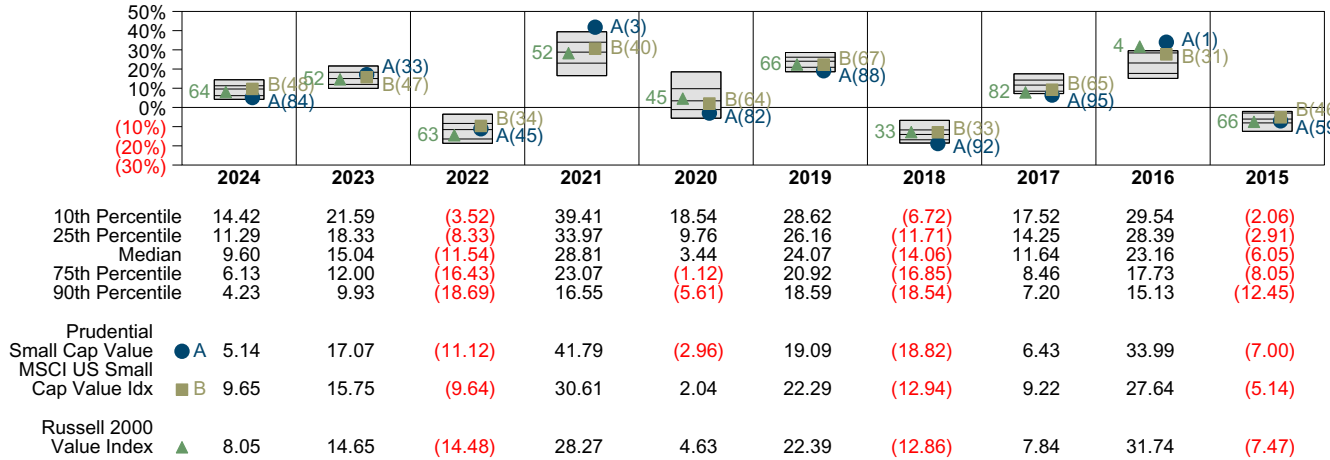


Prudential Small Cap Value Return Analysis Summary

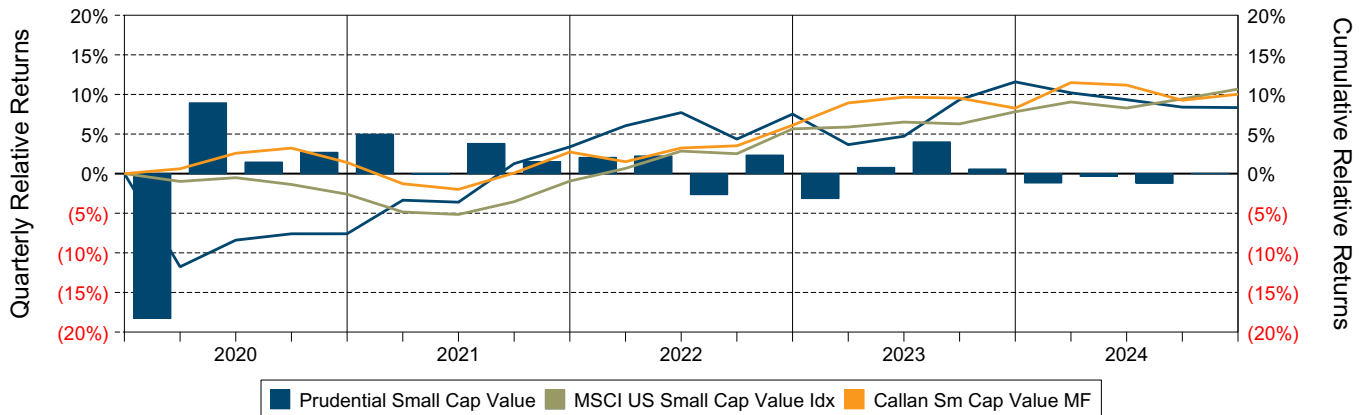
Return Analysis

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.

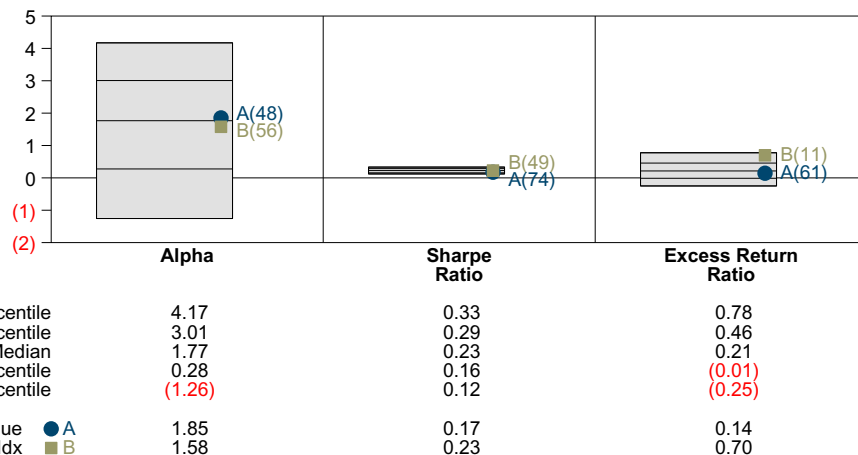
Performance vs Callan Small Cap Value Mutual Funds (Net)



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 December 31, 2024

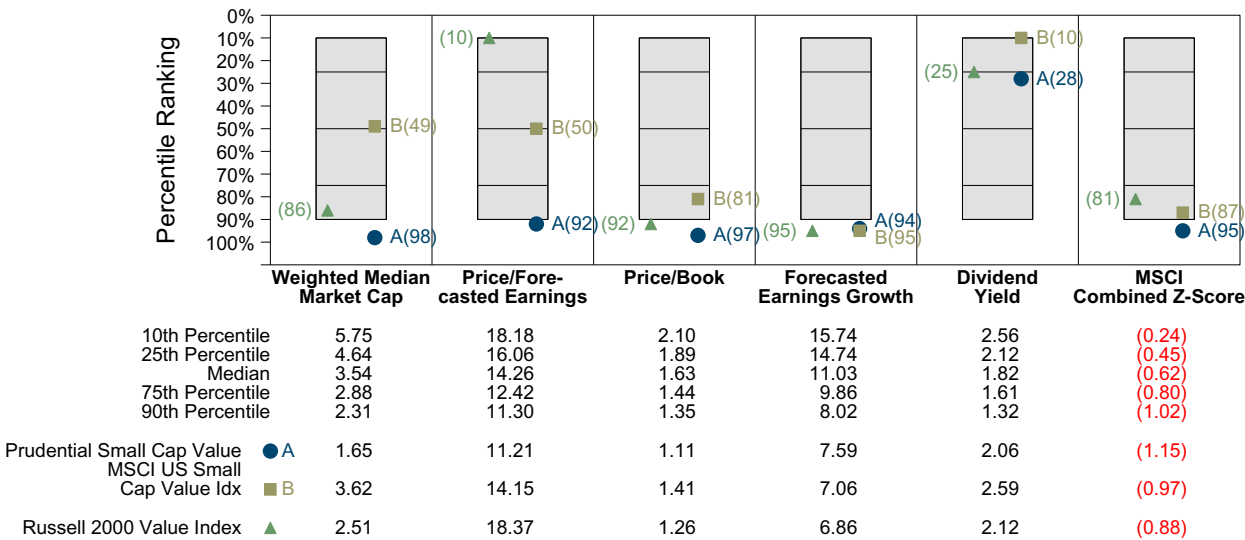


Prudential Small Cap Value Equity Characteristics Analysis Summary

Portfolio Characteristics

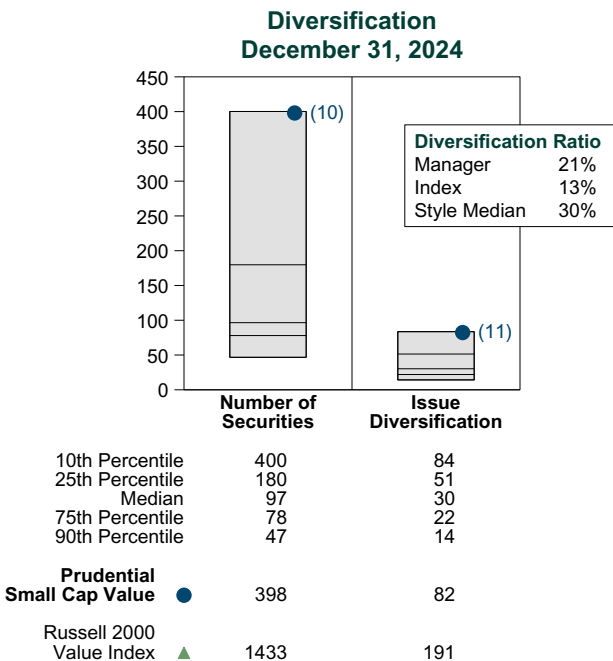
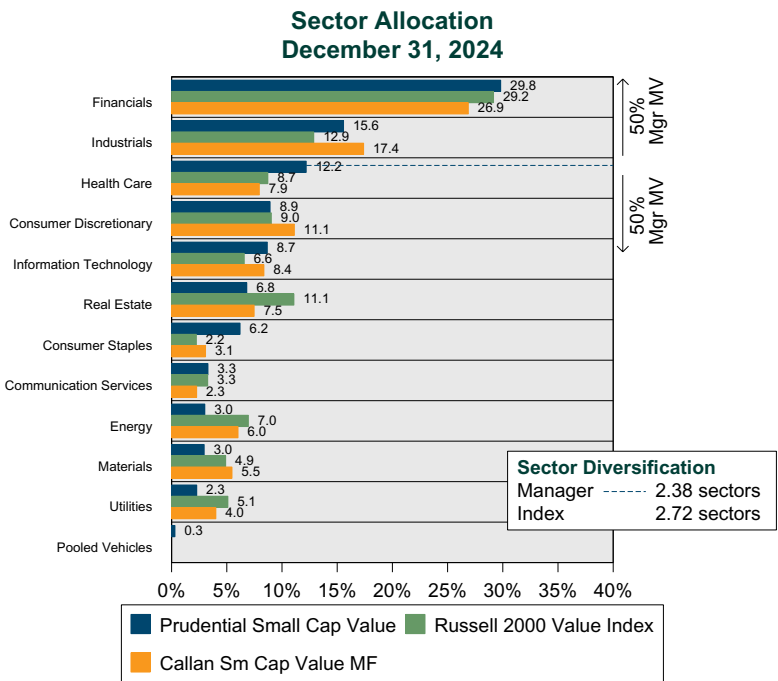
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Small Cap Value Mutual Funds as of December 31, 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 December 31, 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.

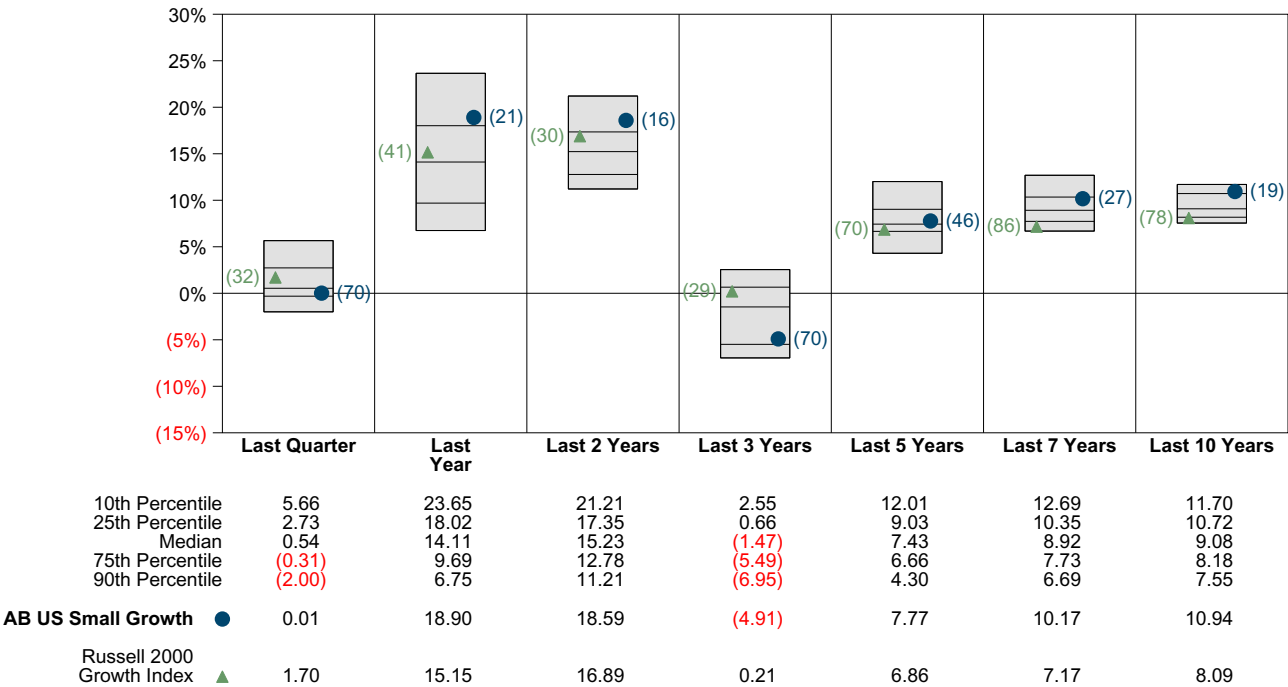
Quarterly Summary and Highlights

- AB US Small Growth's portfolio posted a 0.01% return for the quarter placing it in the 70 percentile of the Callan Small Cap Growth Mutual Funds group for the quarter and in the 21 percentile for the last year.
- AB US Small Growth's portfolio underperformed the Russell 2000 Growth Index by 1.69% for the quarter and outperformed the Russell 2000 Growth Index for the year by 3.75%.

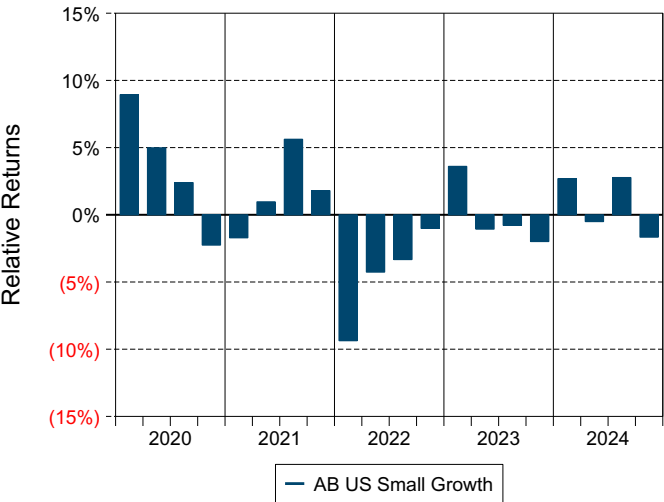
Quarterly Asset Growth

Beginning Market Value	\$23,162,451
Net New Investment	\$0
Investment Gains/(Losses)	\$3,134
Ending Market Value	\$23,165,585

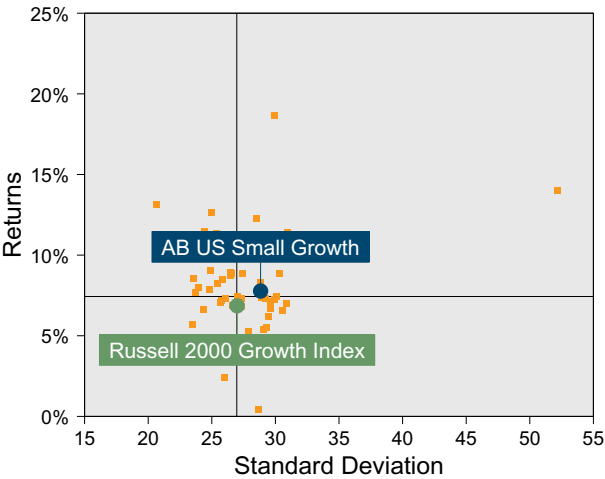
Performance vs Callan Small Cap Growth Mutual Funds (Net)



Relative Return vs Russell 2000 Growth Index



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

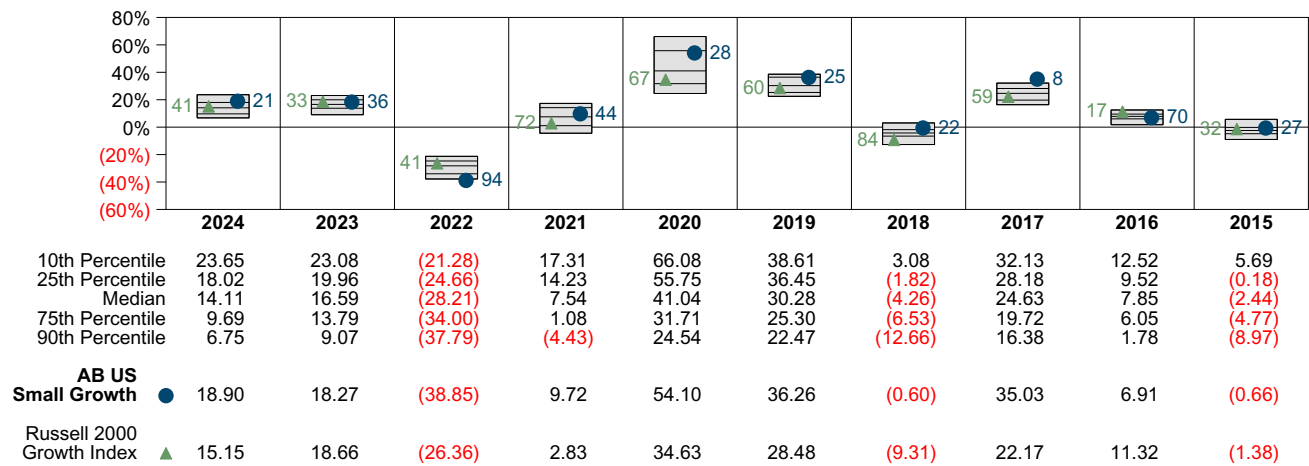


AB US Small Growth Return Analysis Summary

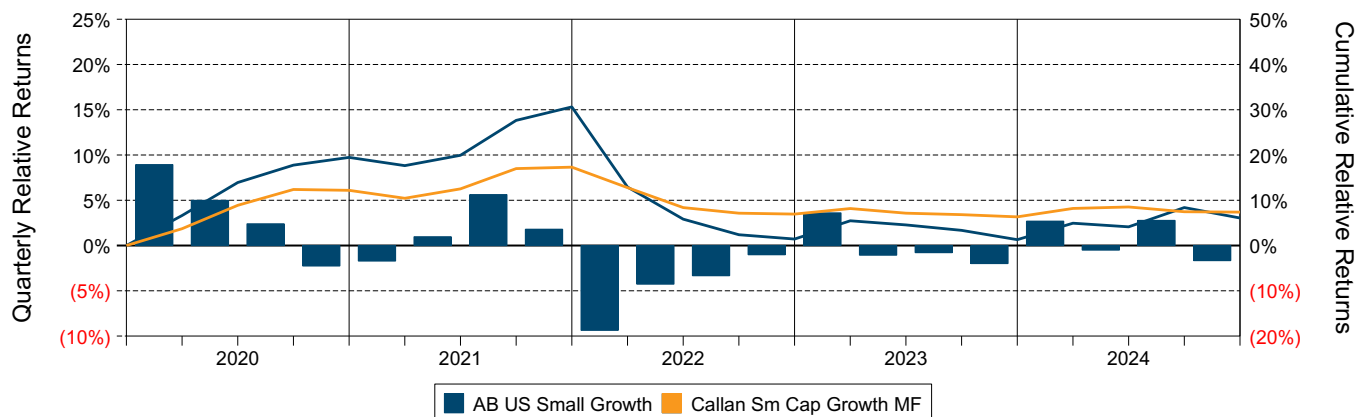
Return Analysis

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.

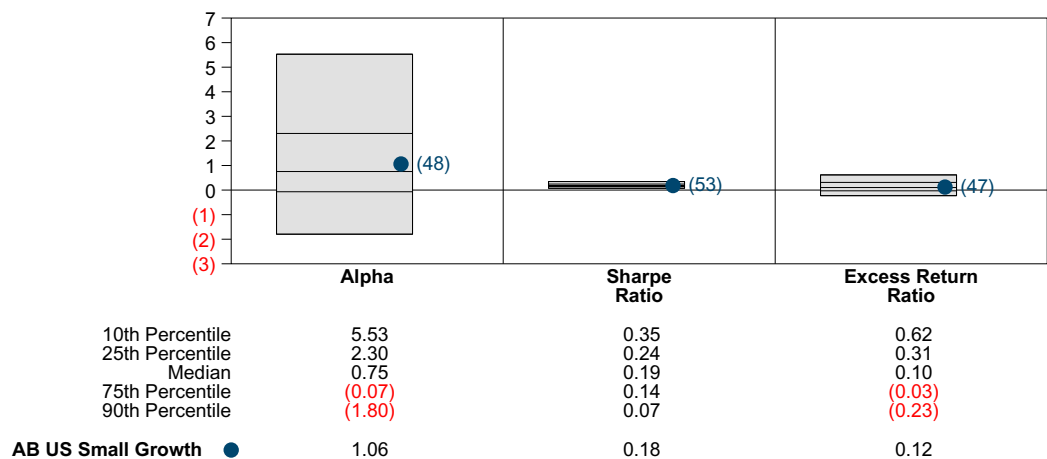
Performance vs Callan Small Cap Growth Mutual Funds (Net)



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 December 31, 2024

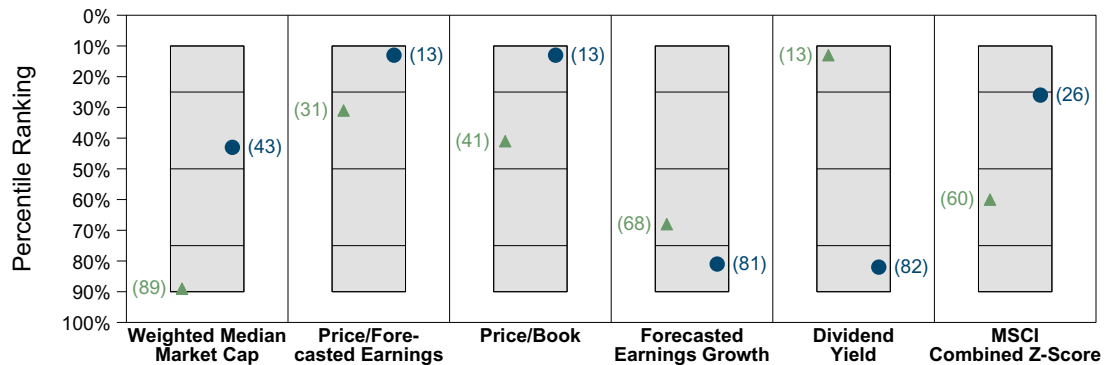


AB US Small Growth Equity Characteristics Analysis Summary

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.

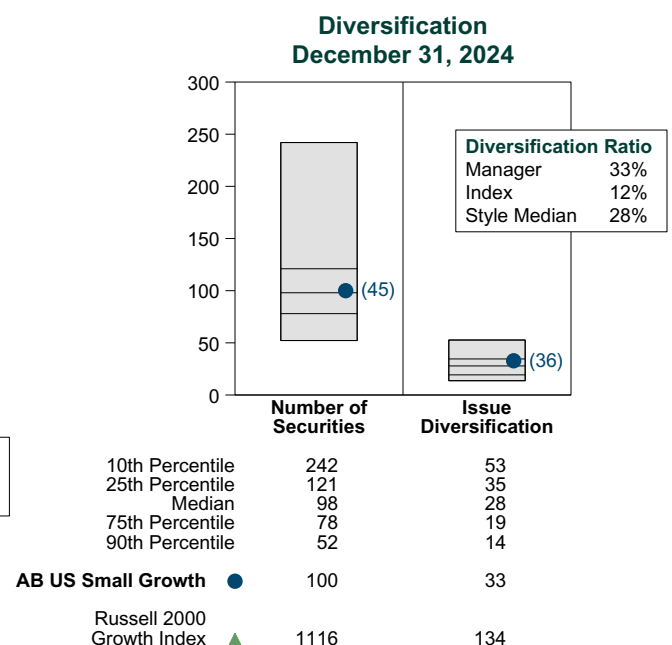
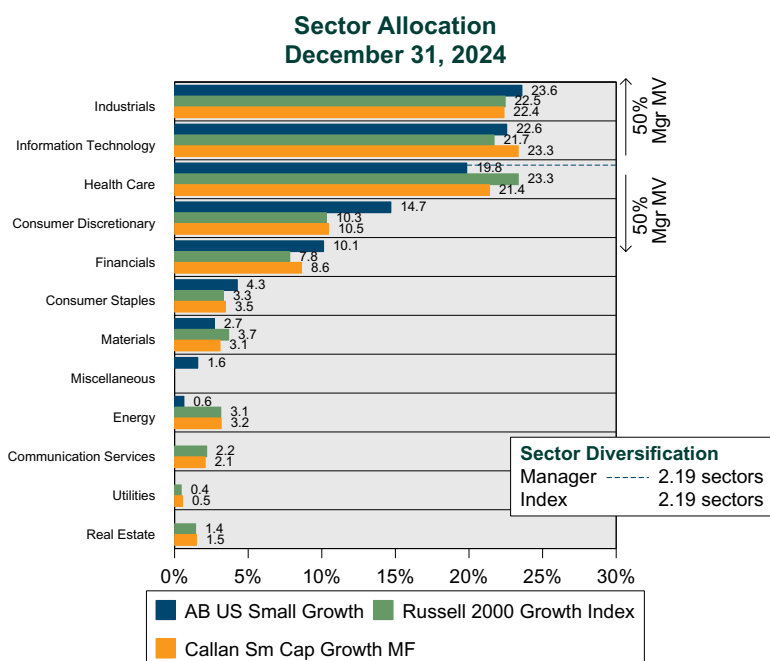
Portfolio Characteristics Percentile Rankings Rankings Against Callan Small Cap Growth Mutual Funds as of December 31, 2024



	10th Percentile	6.92	62.14	5.03	26.49	0.60	0.86
	25th Percentile	6.52	39.38	4.30	23.11	0.45	0.72
	Median	5.64	34.25	3.85	20.37	0.38	0.59
	75th Percentile	5.06	27.29	3.31	18.45	0.23	0.46
	90th Percentile	3.55	22.28	3.04	16.56	0.11	0.36
AB US Small Growth		5.95	59.48	4.85	18.17	0.20	0.71
Russell 2000 Growth Index		3.83	37.10	4.11	18.74	0.55	0.56

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 December 31, 2024

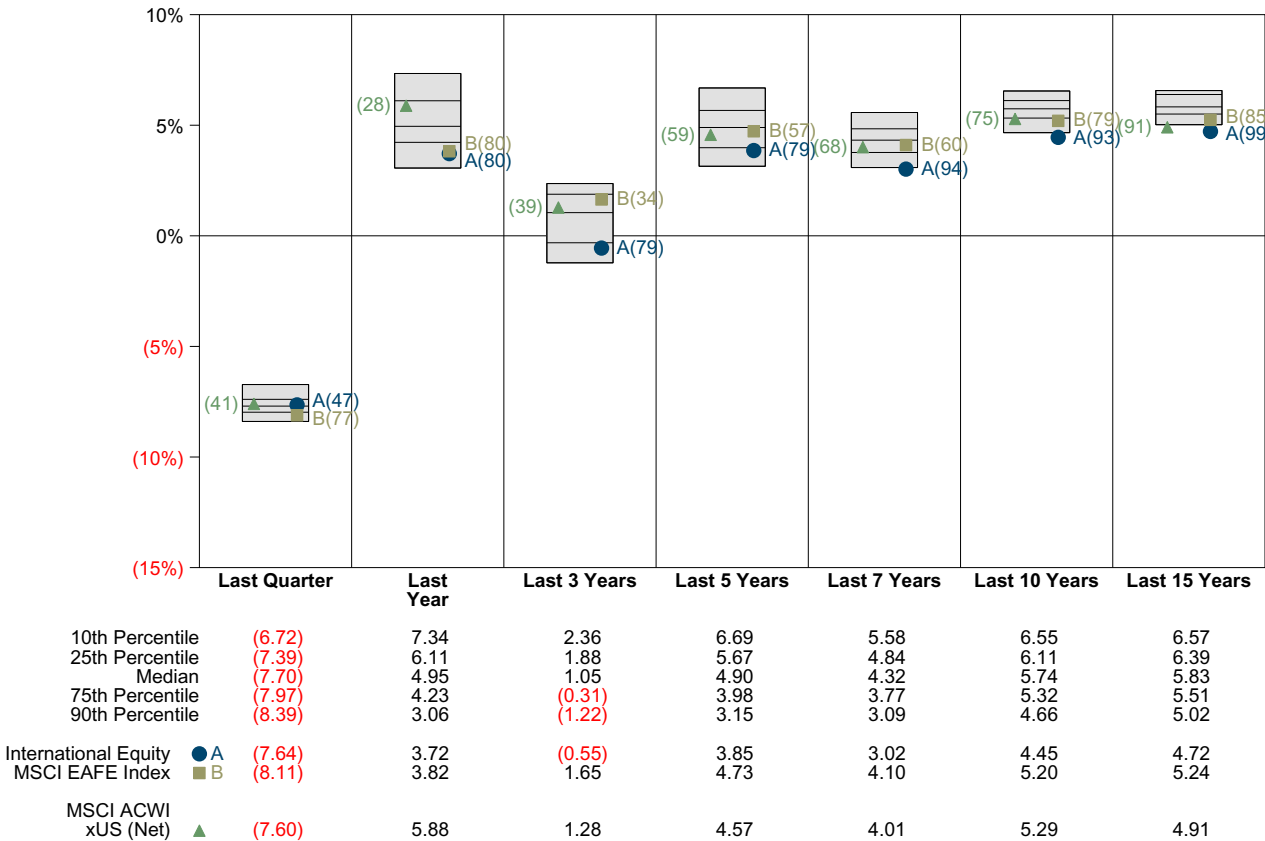
Quarterly Summary and Highlights

- International Equity’s portfolio posted a (7.64)% return for the quarter placing it in the 47 percentile of the Public Fund - International Equity group for the quarter and in the 80 percentile for the last year.
- International Equity’s portfolio underperformed the MSCI ACWI xUS (Net) by 0.05% for the quarter and underperformed the MSCI ACWI xUS (Net) for the year by 2.17%.

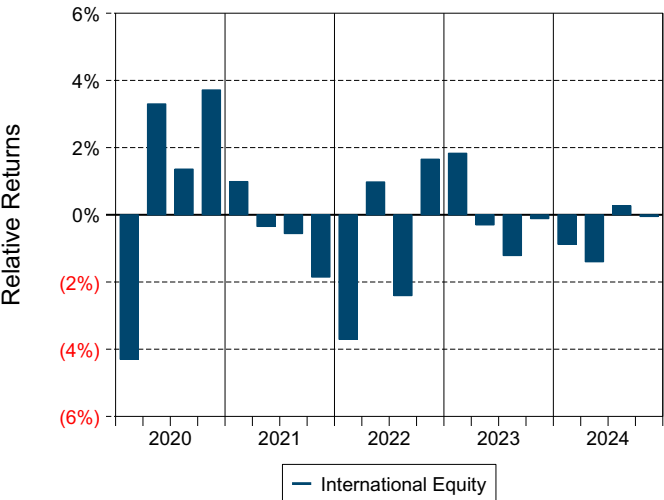
Quarterly Asset Growth

Beginning Market Value	\$190,547,230
Net New Investment	\$1,000,000
Investment Gains/(Losses)	\$-14,472,822
Ending Market Value	\$177,074,408

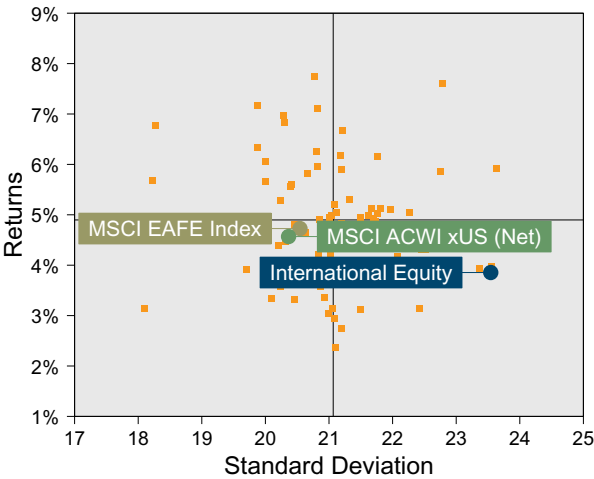
Performance vs Public Fund - International Equity (Net)



Relative Return vs MSCI ACWI xUS (Net)



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

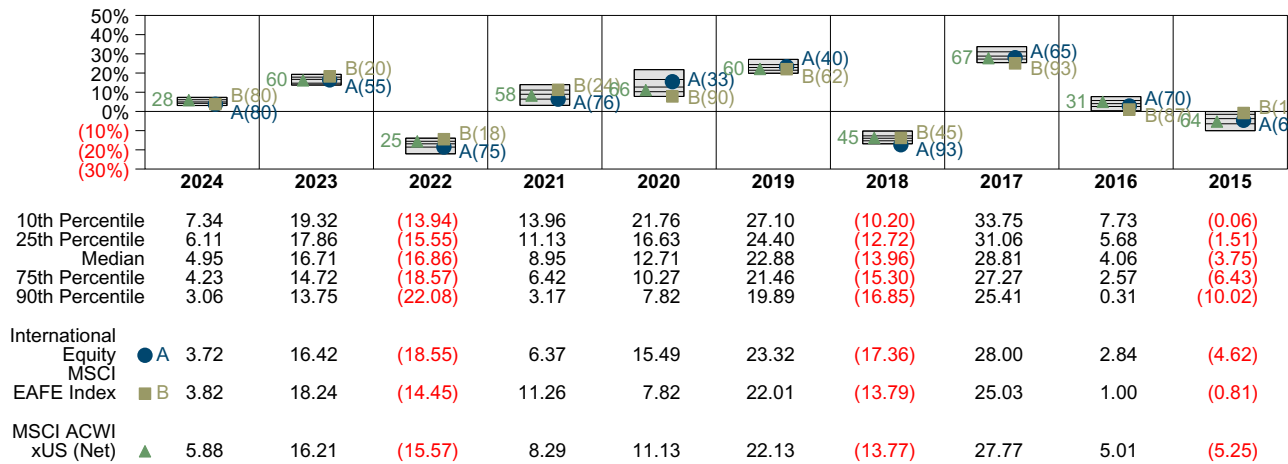


International Equity Return Analysis Summary

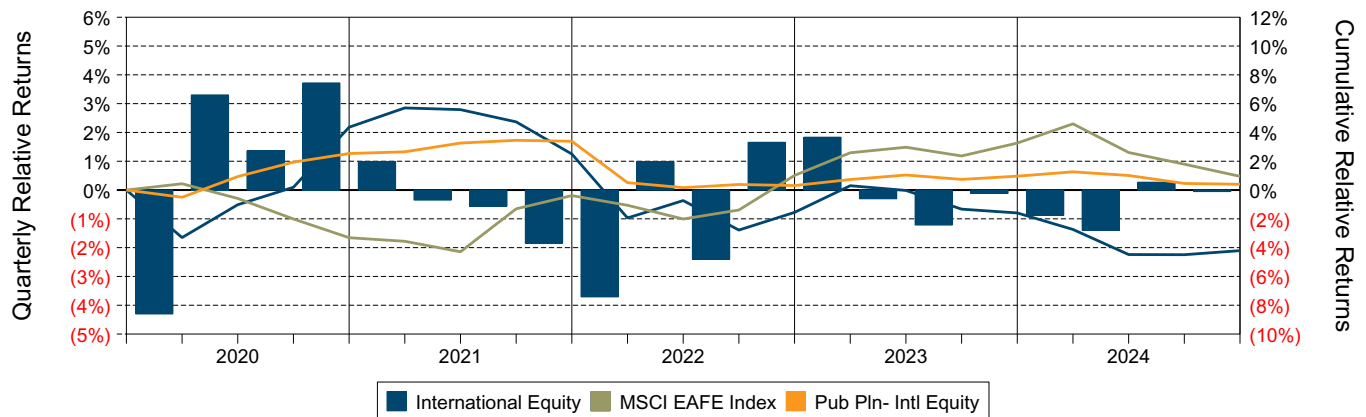
Return Analysis

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.

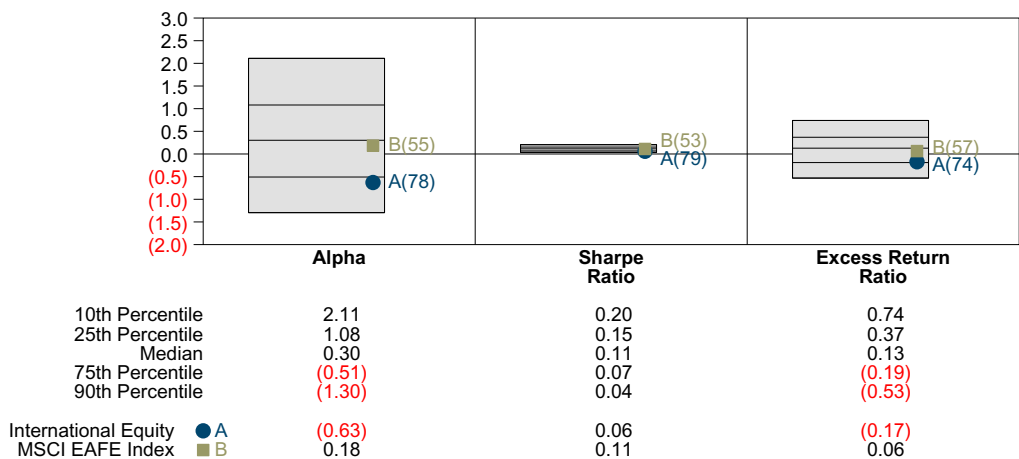
Performance vs Public Fund - International Equity (Net)



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 December 31, 2024



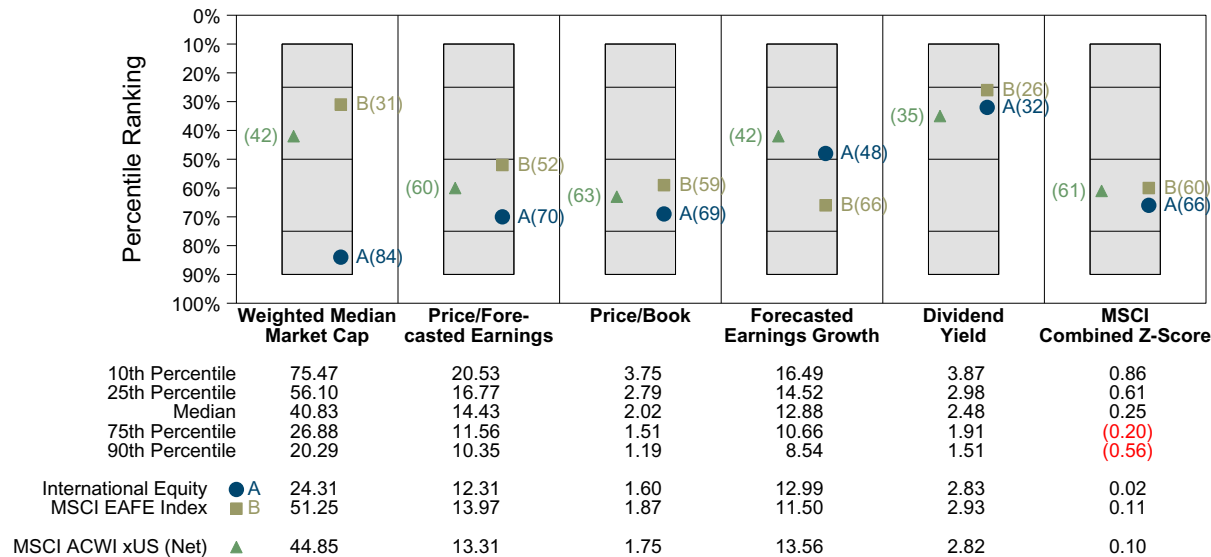
International Equity

Equity Characteristics Analysis Summary

Portfolio Characteristics

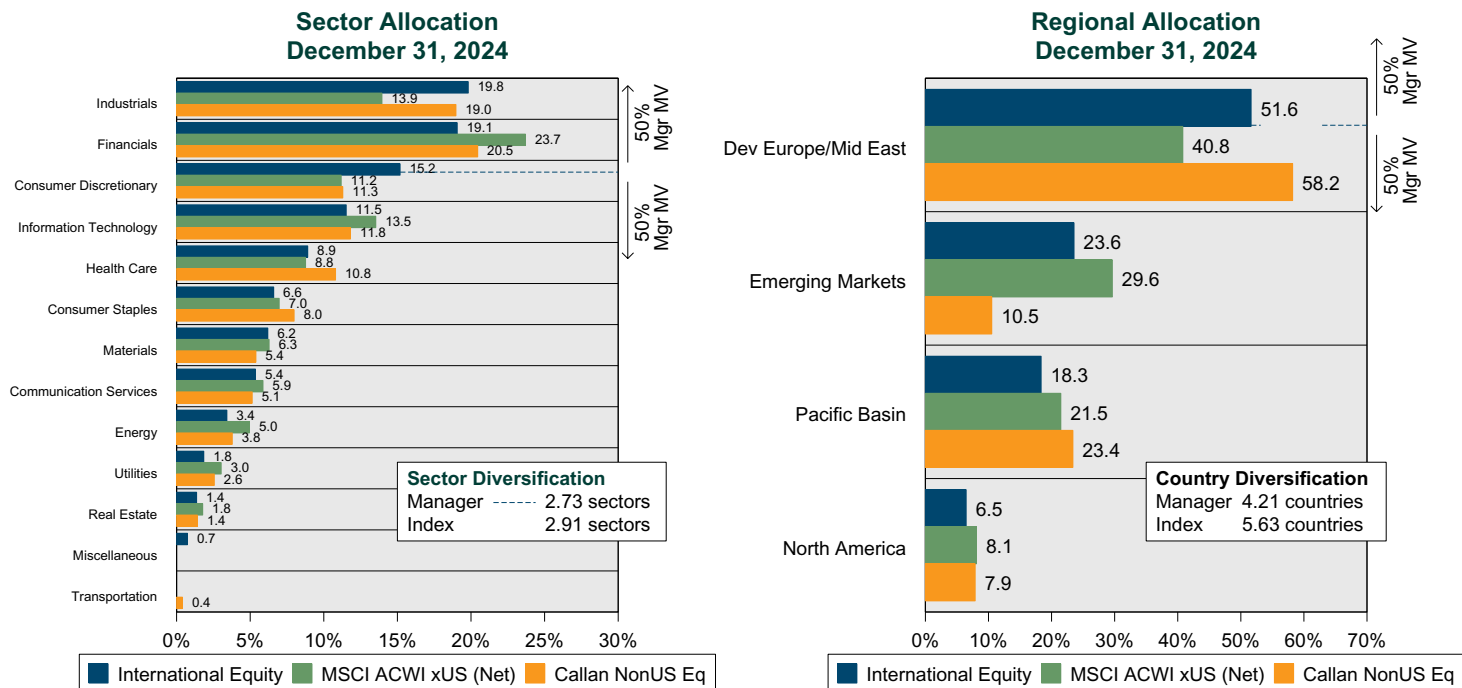
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Non-US Equity as of December 31, 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.



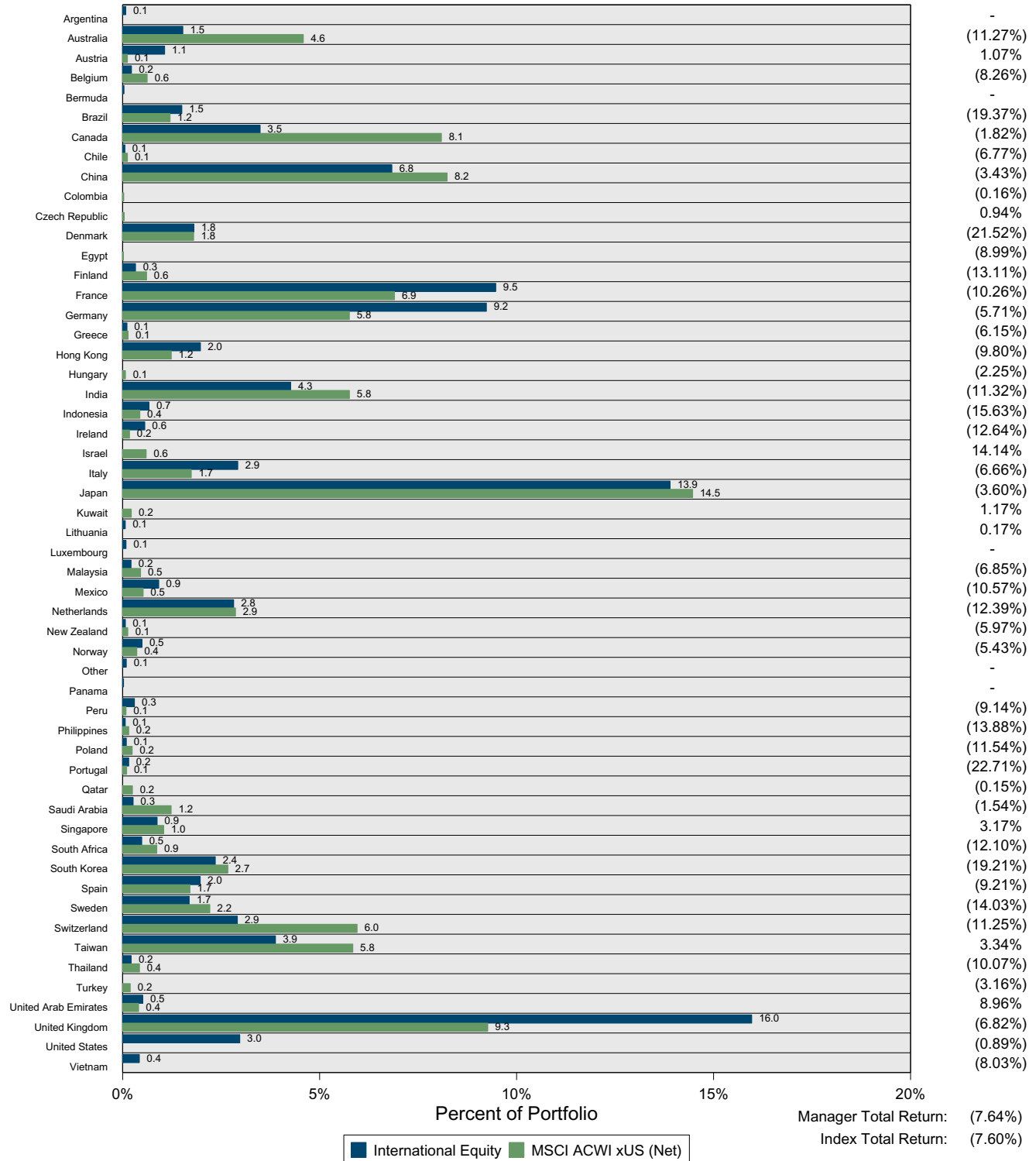
Country Allocation International Equity VS MSCI ACWI xUS (Net)

Country Allocation

The chart below contrasts the portfolio's country allocation with that of the index as of December 31, 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 December 31, 2024

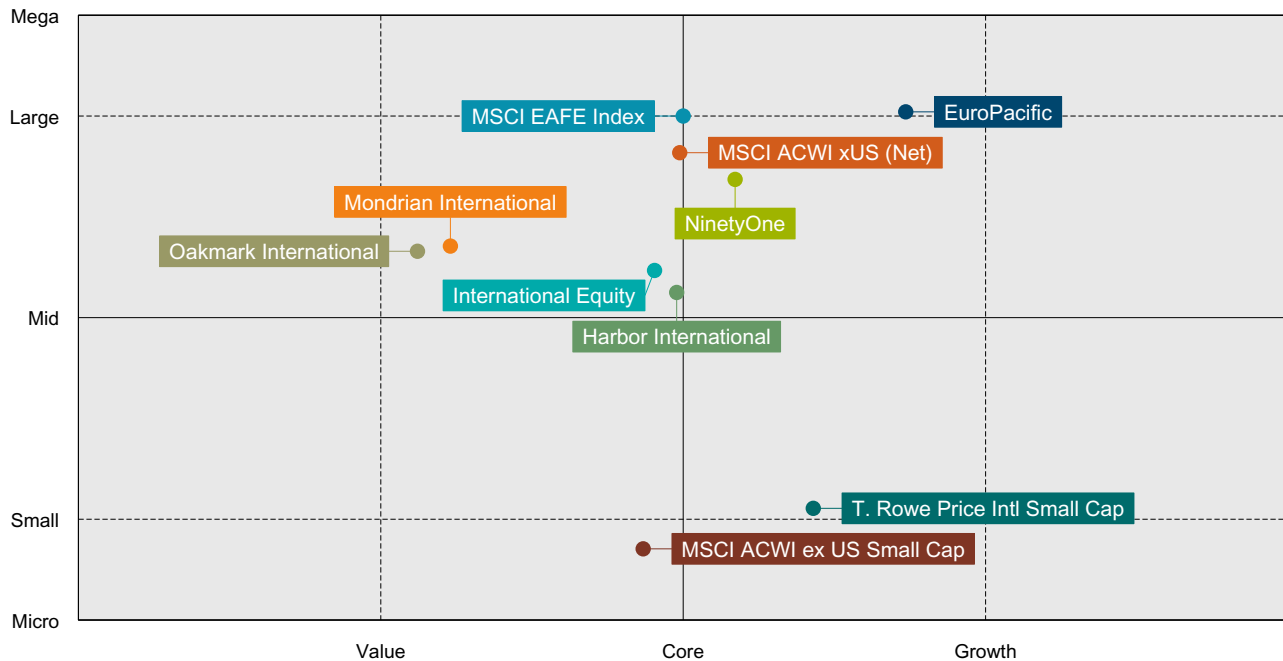
Index Rtns



International Holdings Based Style Analysis For One Quarter Ended December 31, 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 December 31, 2024



	Weight %	Wtd Median Mkt Cap	Combined Z-Score	Growth Z-Score	Value Z-Score	Number of Securities	Security Diversification
EuroPacific	17.01%	62.57	0.75	0.33	(0.42)	322	37.37
Harbor International	20.06%	20.47	0.09	0.06	(0.03)	220	43.78
Oakmark International	17.77%	27.66	(0.67)	(0.25)	0.43	67	18.65
Mondrian International	18.76%	28.57	(0.58)	(0.19)	0.38	97	22.96
T. Rowe Price Intl Small Cap	16.06%	3.41	0.48	0.21	(0.27)	235	65.53
NinetyOne	10.34%	40.19	0.26	0.05	(0.21)	79	21.11
International Equity	100.00%	24.31	0.02	0.03	0.00	819	106.17
MSCI ACWI ex US Small Cap	-	2.29	(0.01)	(0.02)	(0.01)	4260	792.75
MSCI EAFE Index	-	51.25	0.11	0.04	(0.07)	722	84.59
MSCI ACWI xUS (Net)	-	44.85	0.10	0.04	(0.06)	2058	145.72

EuroPacific Period Ended December 31, 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.

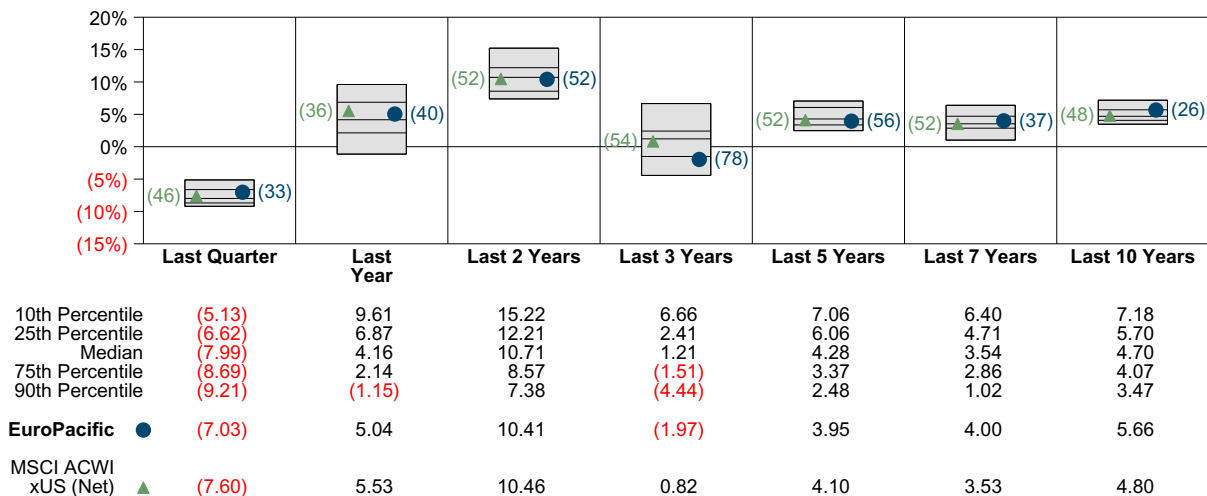
Quarterly Summary and Highlights

- EuroPacific's portfolio posted a (7.03)% return for the quarter placing it in the 33 percentile of the Callan Non US Equity Mutual Funds group for the quarter and in the 40 percentile for the last year.
- EuroPacific's portfolio outperformed the MSCI ACWI xUS (Net) by 0.56% for the quarter and underperformed the MSCI ACWI xUS (Net) for the year by 0.49%.

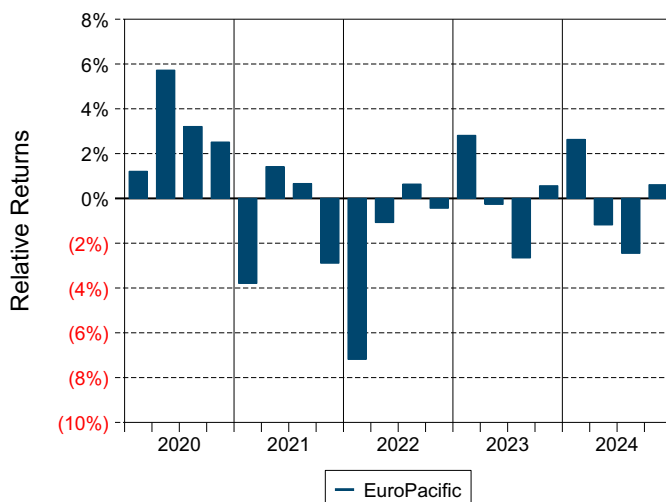
Quarterly Asset Growth

Beginning Market Value	\$32,391,978
Net New Investment	\$0
Investment Gains/(Losses)	\$-2,278,362
Ending Market Value	\$30,113,616

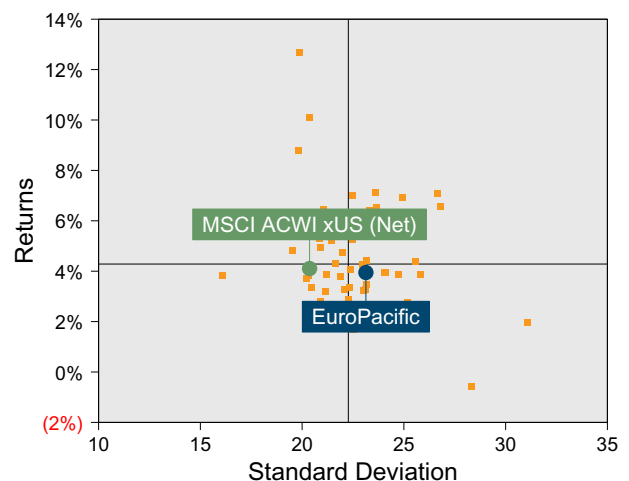
Performance vs Callan Non US Equity Mutual Funds (Net)



Relative Return vs MSCI ACWI xUS (Net)



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



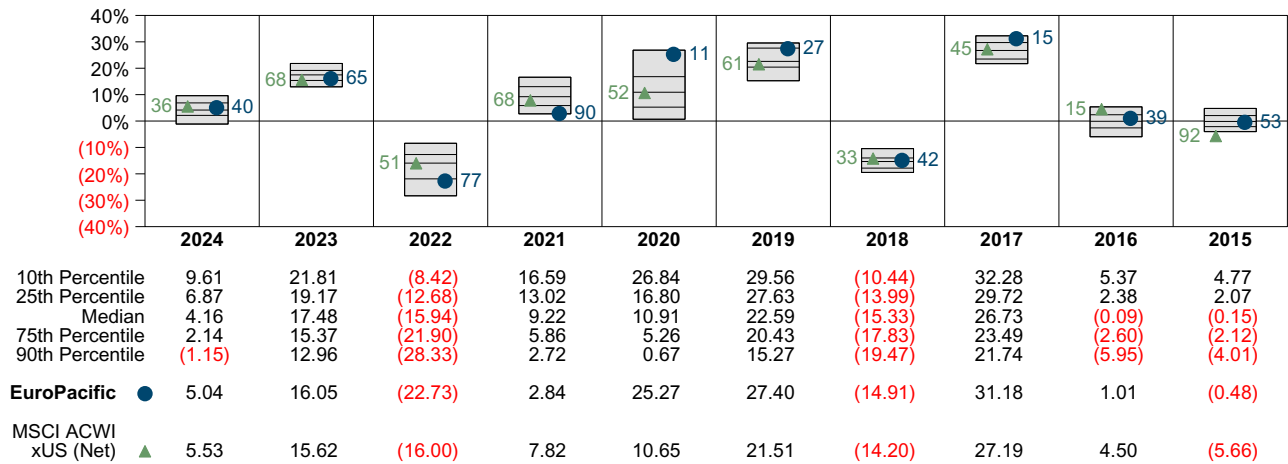
EuroPacific

Return Analysis Summary

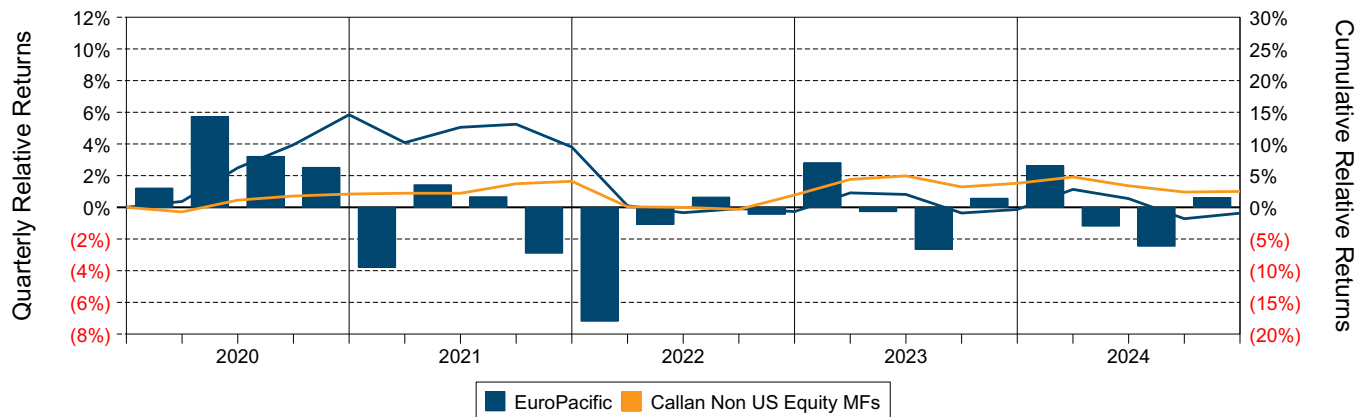
Return Analysis

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)



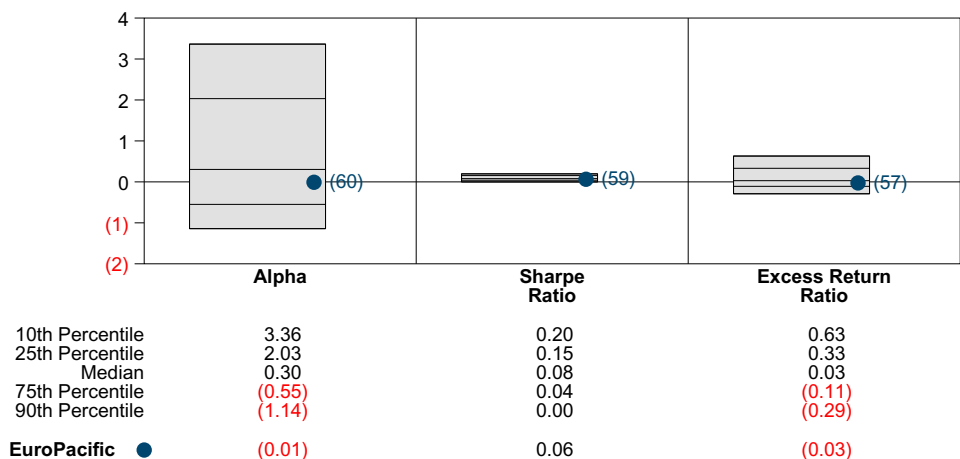
Cumulative and Quarterly Relative Returns vs MSCI ACWI xUS (Net)



Risk Adjusted Return Measures vs MSCI ACWI xUS (Net)

Rankings Against Callan Non US Equity Mutual Funds (Net)

Five Years Ended December 31, 2024

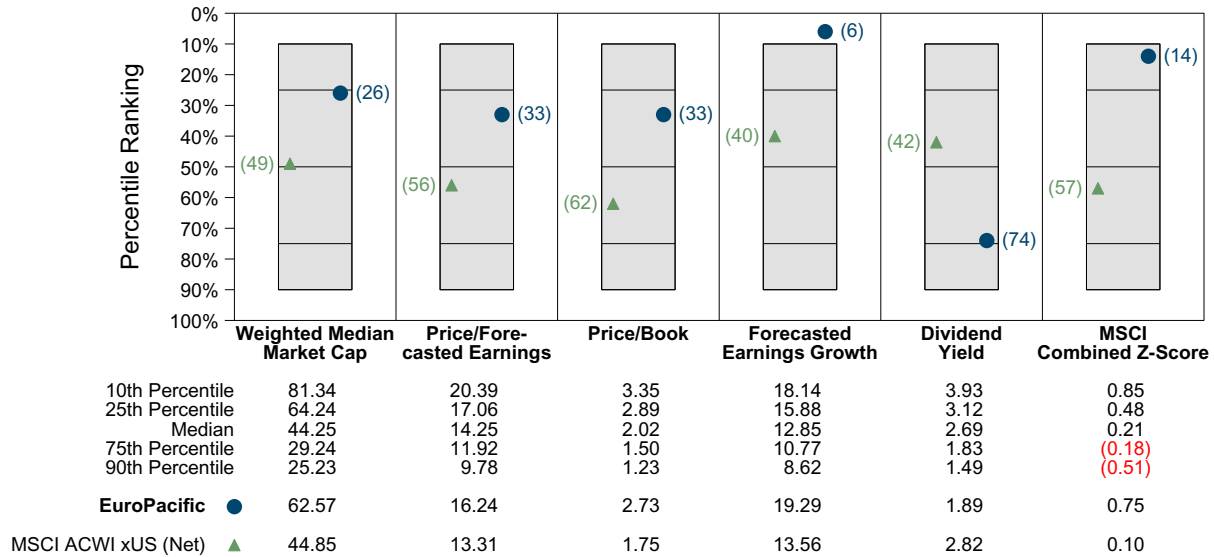


EuroPacific Equity Characteristics Analysis Summary

Portfolio Characteristics

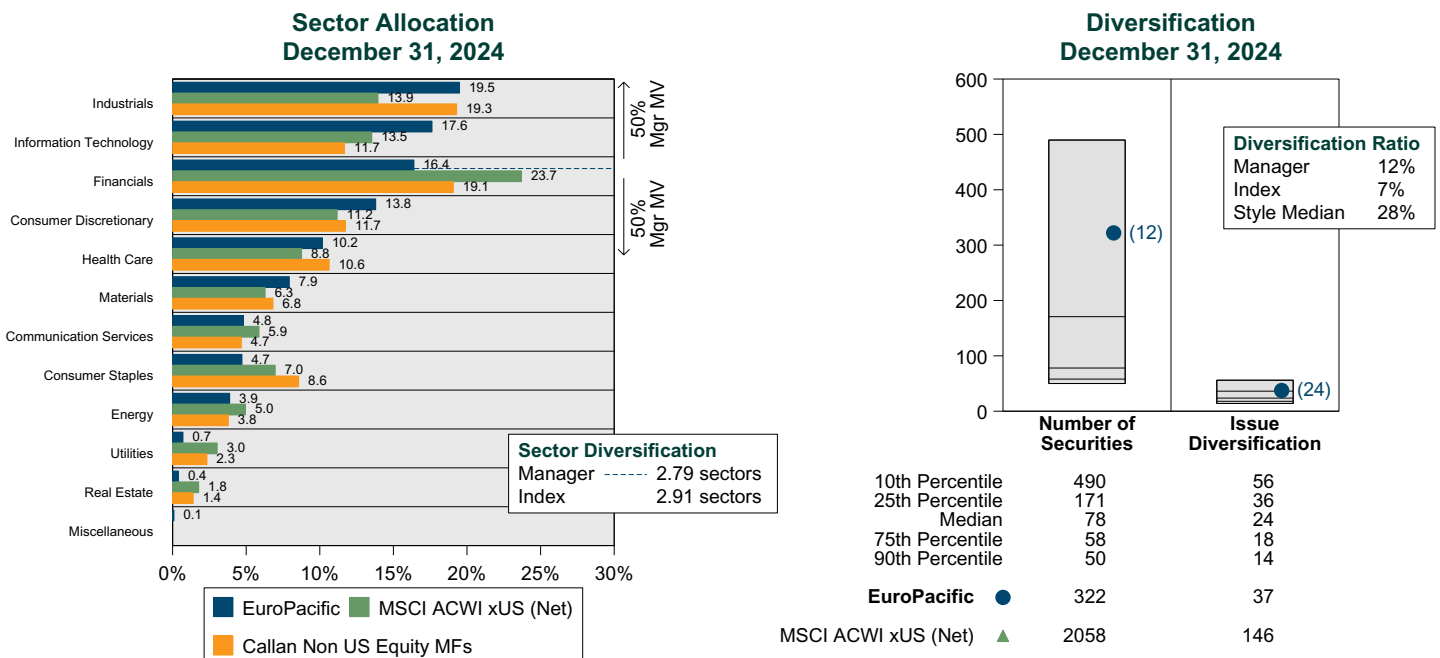
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Non US Equity Mutual Funds as of December 31, 2024



Sector Weights

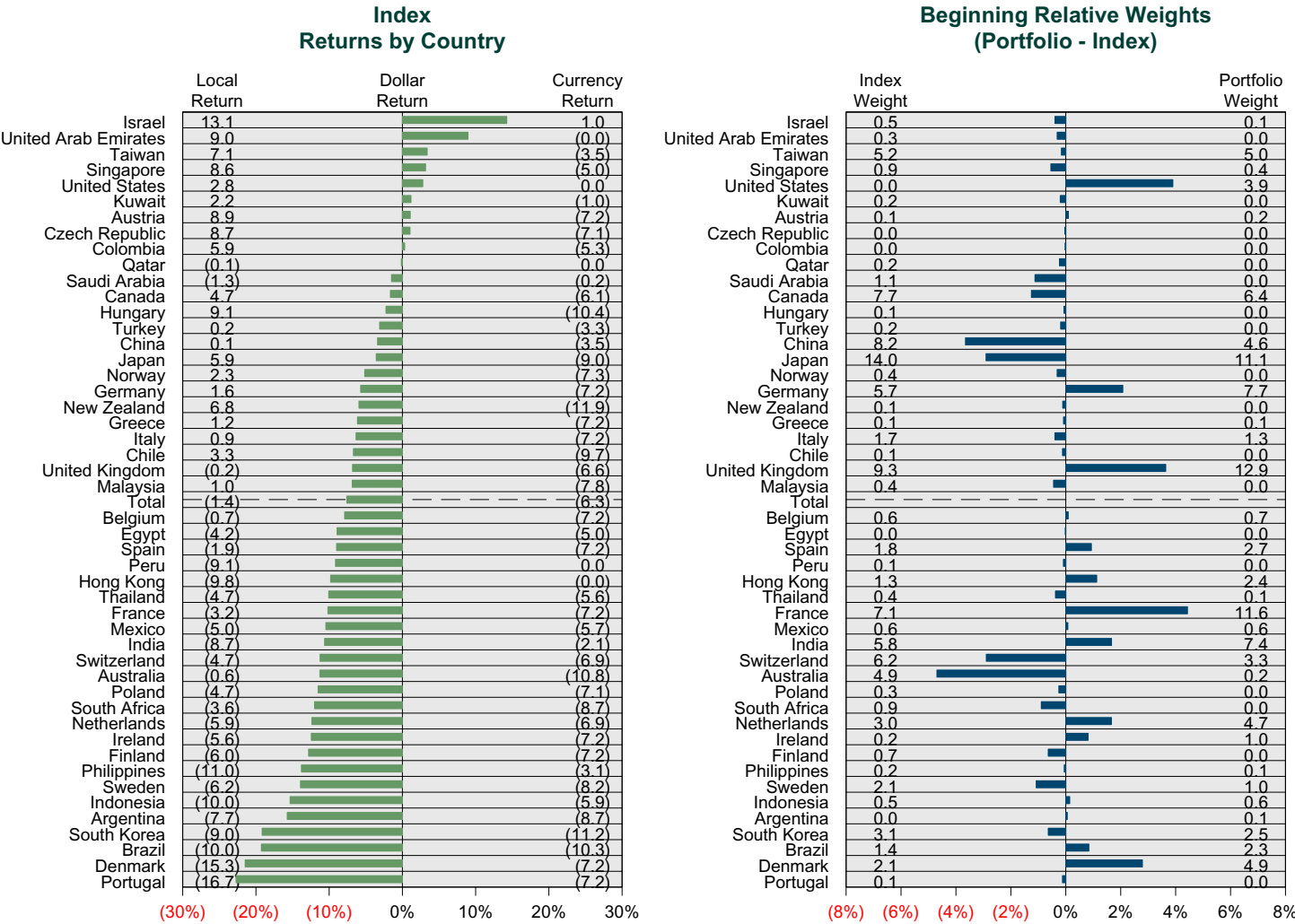
The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration 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.



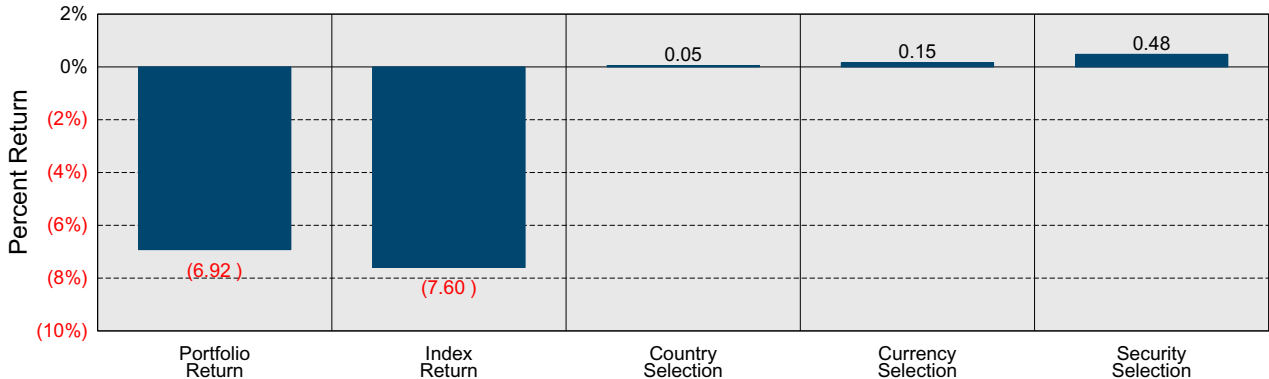
EuroPacific vs MSCI ACWI xUS (Net)
Attribution for Quarter Ended December 31, 2024

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 December 31, 2024



Harbor International

Period Ended December 31, 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.

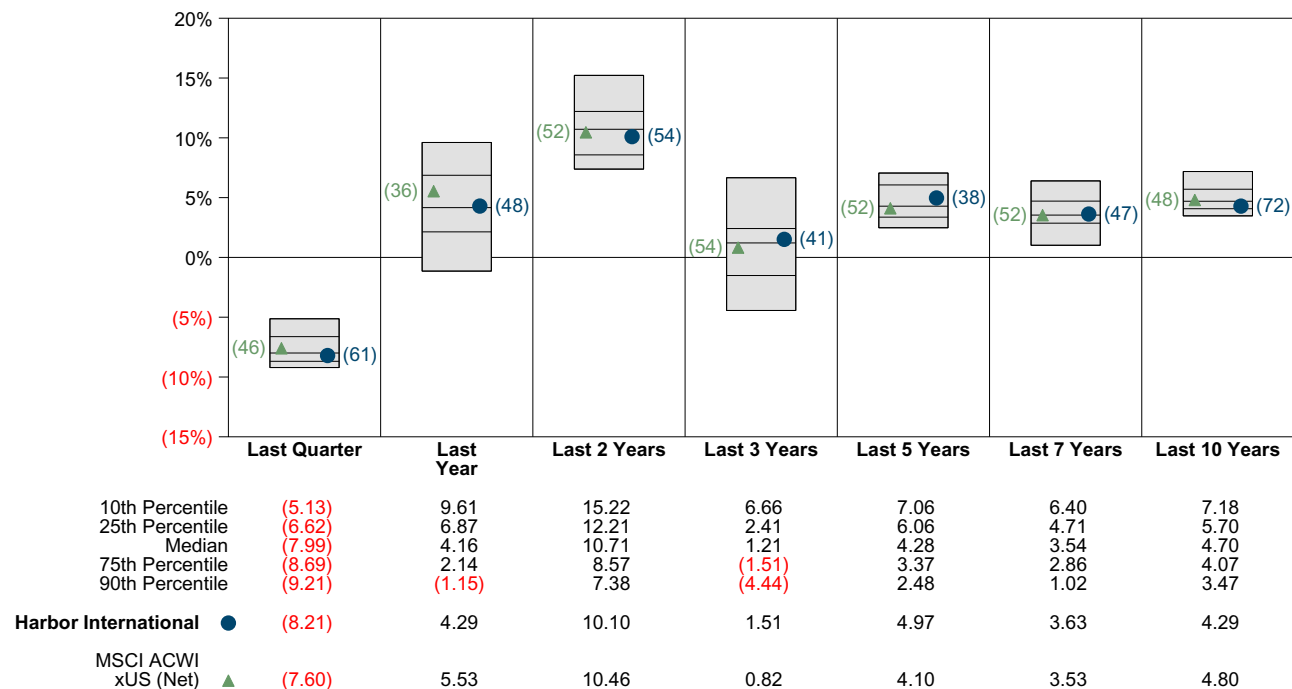
Quarterly Summary and Highlights

- Harbor International's portfolio posted a (8.21)% return for the quarter placing it in the 61 percentile of the Callan Non US Equity Mutual Funds group for the quarter and in the 48 percentile for the last year.
- Harbor International's portfolio underperformed the MSCI ACWI xUS (Net) by 0.61% for the quarter and underperformed the MSCI ACWI xUS (Net) for the year by 1.24%.

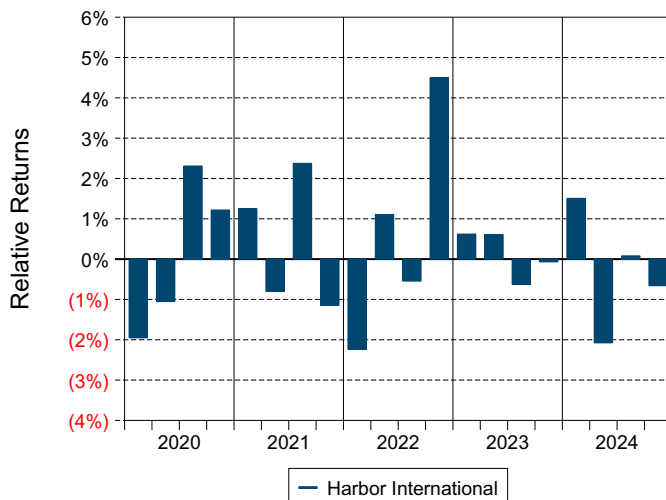
Quarterly Asset Growth

Beginning Market Value	\$37,625,425
Net New Investment	\$1,000,000
Investment Gains/(Losses)	\$-3,106,236
Ending Market Value	\$35,519,188

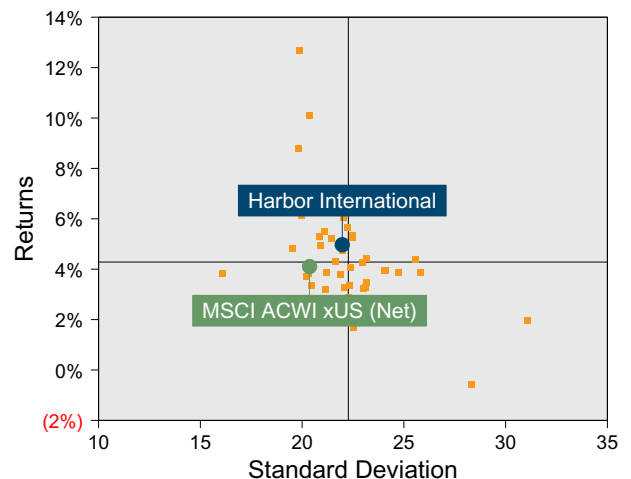
Performance vs Callan Non US Equity Mutual Funds (Net)



Relative Return vs MSCI ACWI xUS (Net)



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

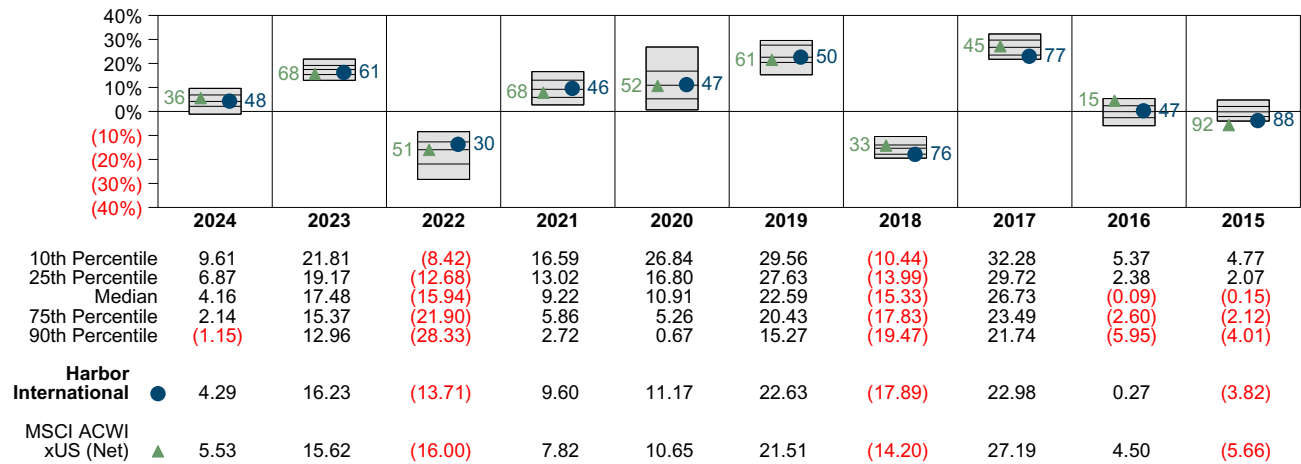


Harbor International Return Analysis Summary

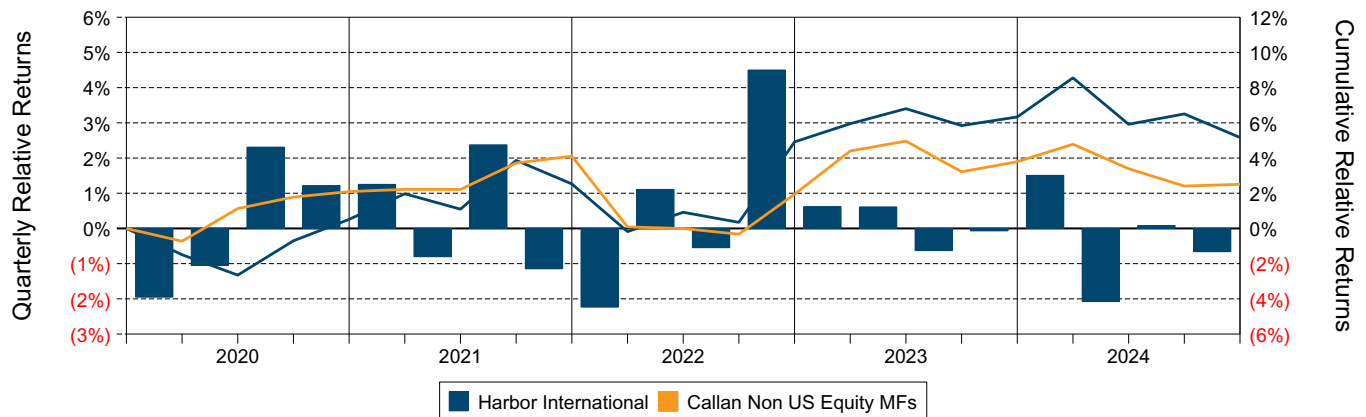
Return Analysis

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.

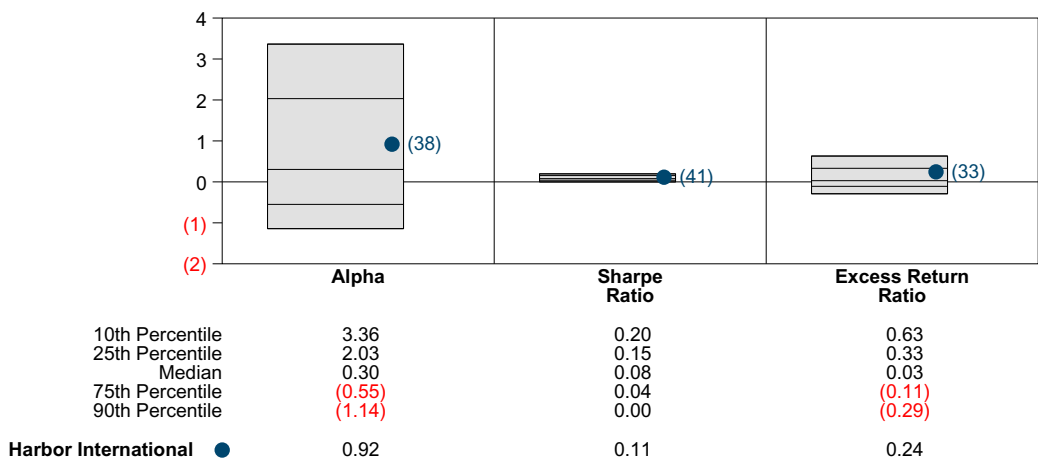
Performance vs Callan Non US Equity Mutual Funds (Net)



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 December 31, 2024

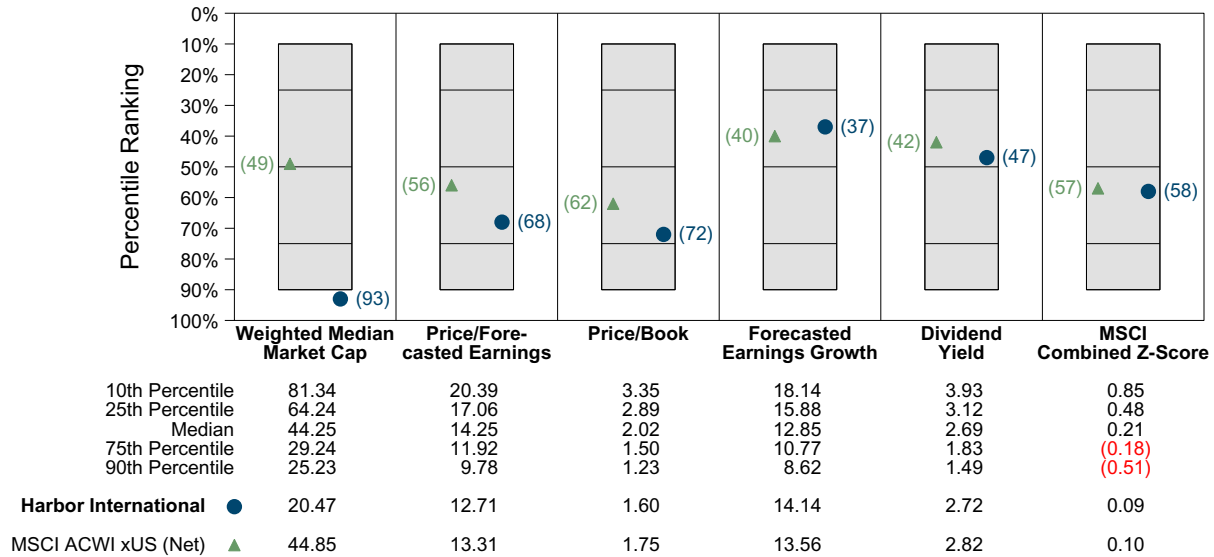


Harbor International Equity Characteristics Analysis Summary

Portfolio Characteristics

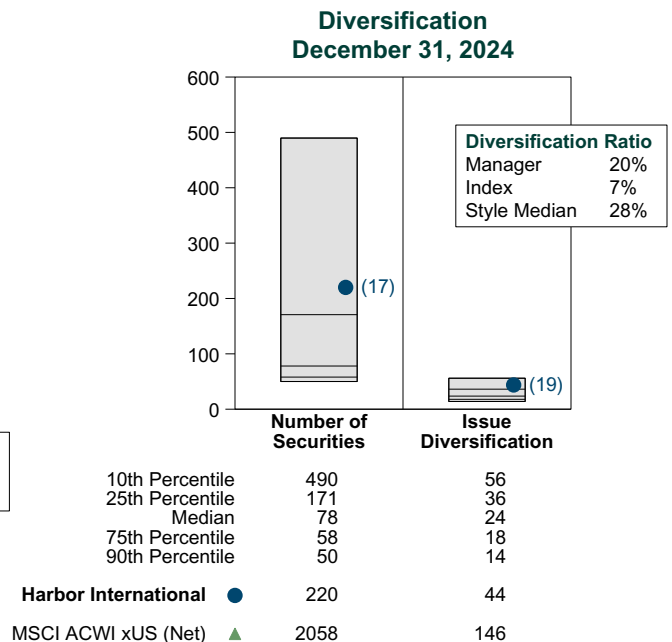
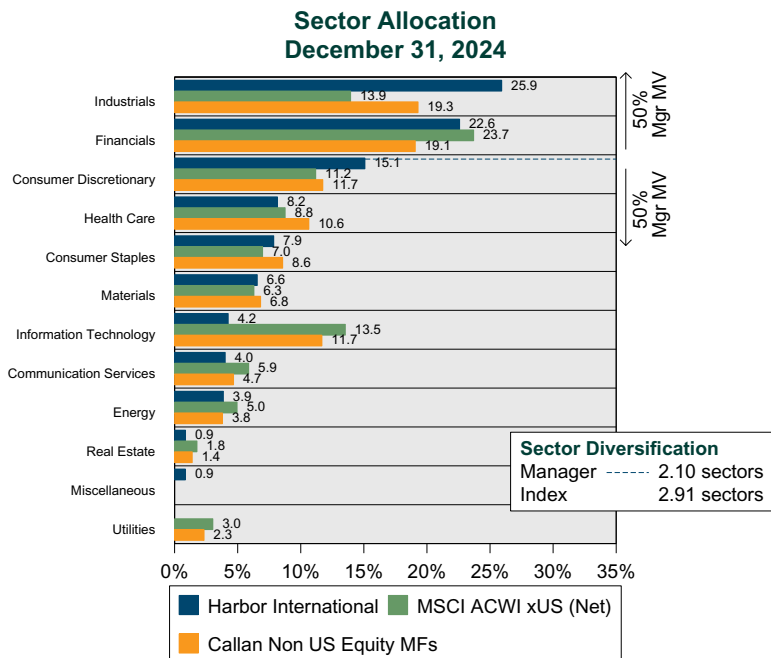
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Non US Equity Mutual Funds as of December 31, 2024



Sector Weights

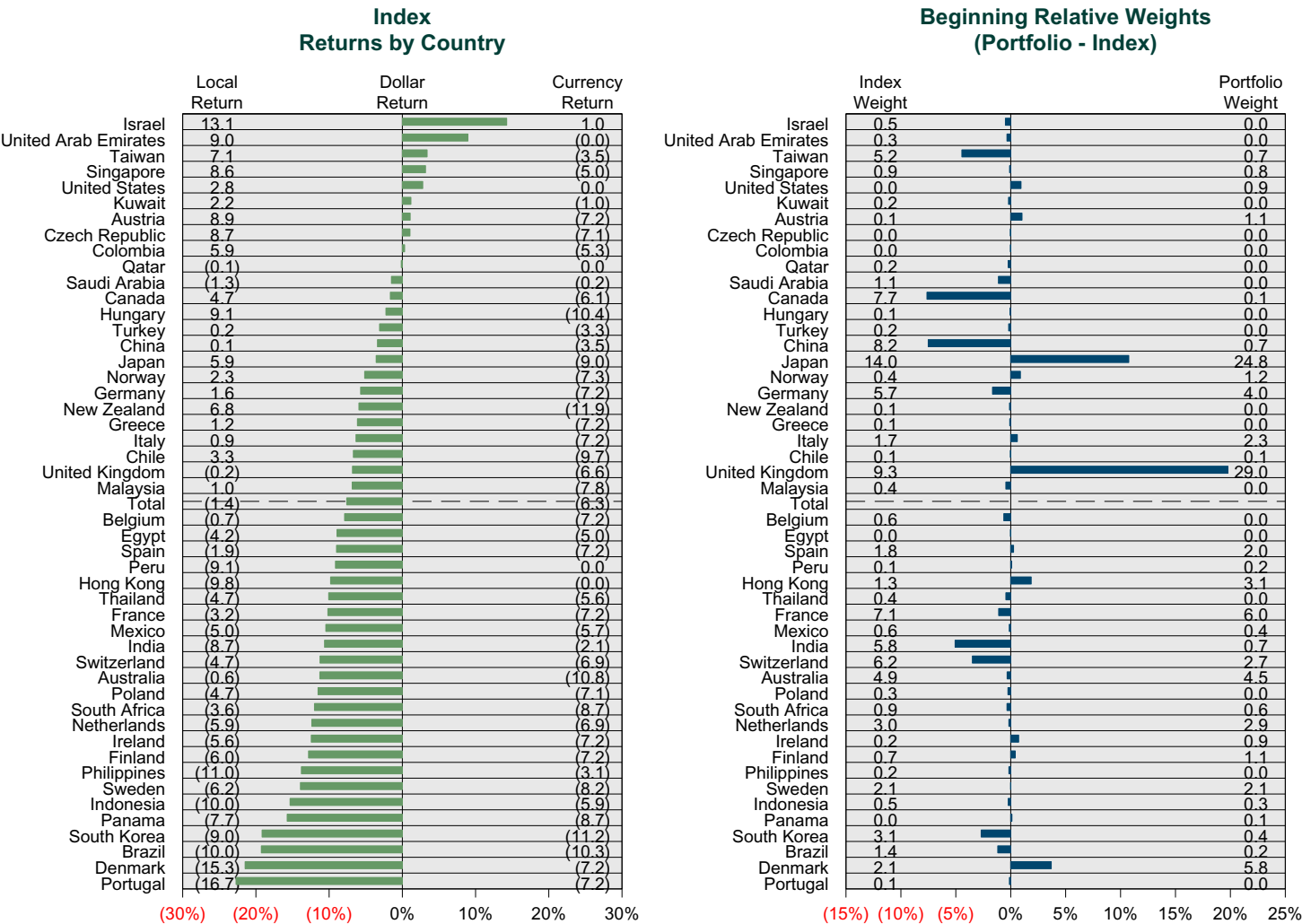
The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration 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.



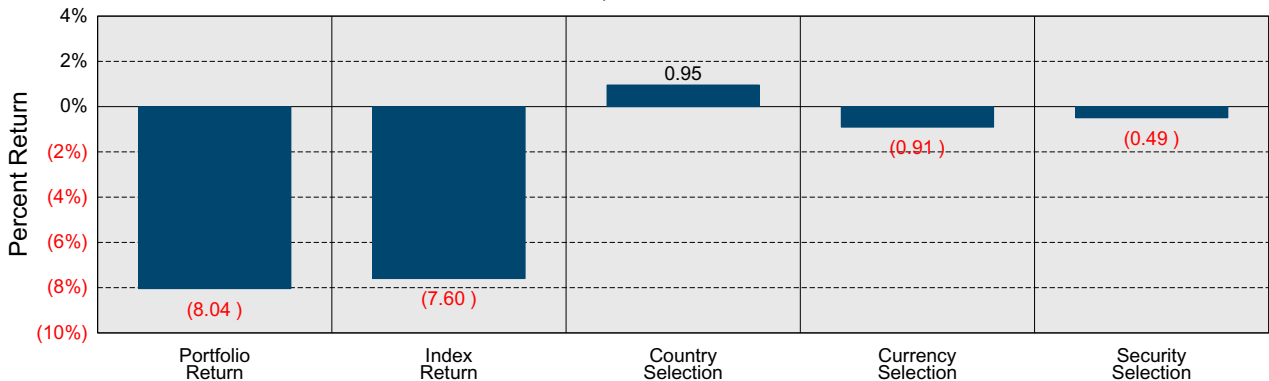
Harbor International vs MSCI ACWI xUS (Net)
Attribution for Quarter Ended December 31, 2024

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 December 31, 2024



Oakmark International Period Ended December 31, 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.

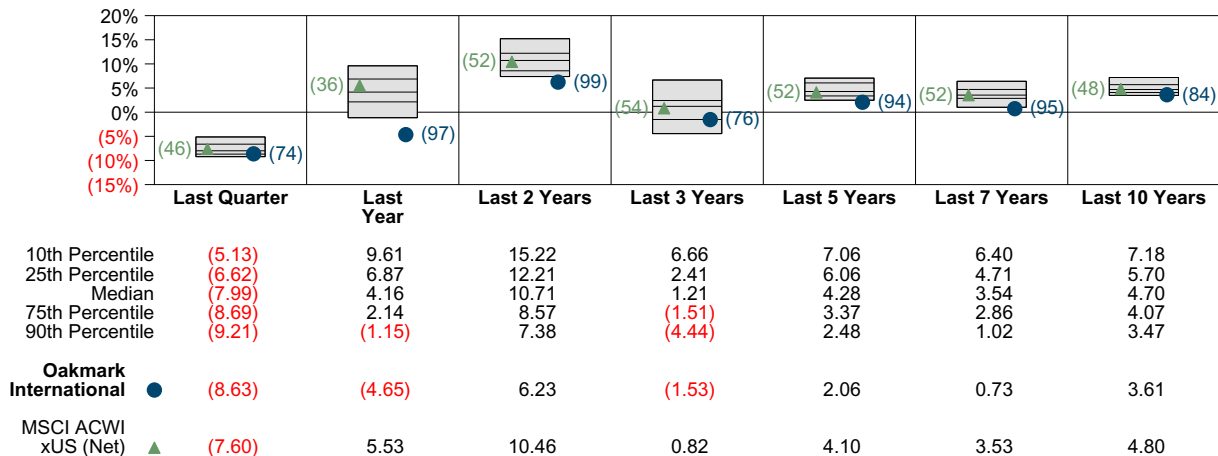
Quarterly Summary and Highlights

- Oakmark International's portfolio posted a (8.63)% return for the quarter placing it in the 74 percentile of the Callan Non US Equity Mutual Funds group for the quarter and in the 97 percentile for the last year.
- Oakmark International's portfolio underperformed the MSCI ACWI xUS (Net) by 1.03% for the quarter and underperformed the MSCI ACWI xUS (Net) for the year by 10.18%.

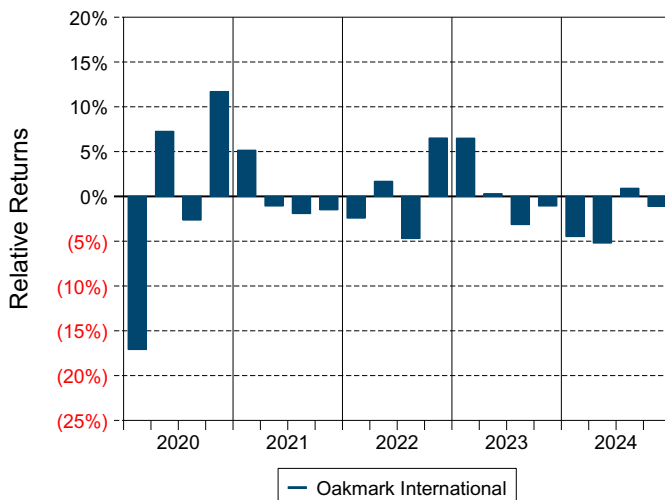
Quarterly Asset Growth

Beginning Market Value	\$34,432,586
Net New Investment	\$0
Investment Gains/(Losses)	\$-2,971,340
Ending Market Value	\$31,461,246

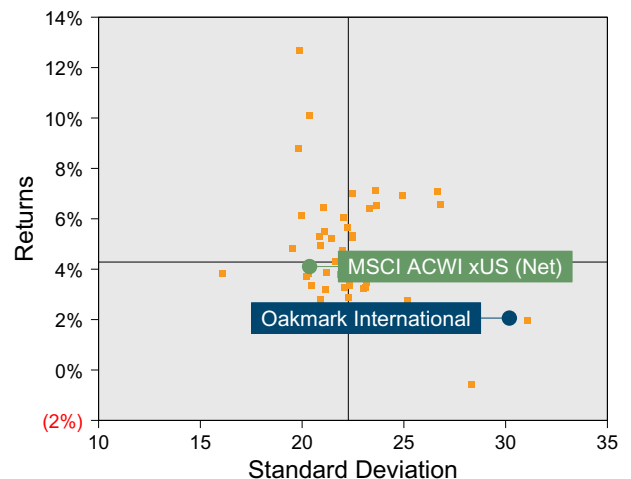
Performance vs Callan Non US Equity Mutual Funds (Net)



Relative Return vs MSCI ACWI xUS (Net)



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

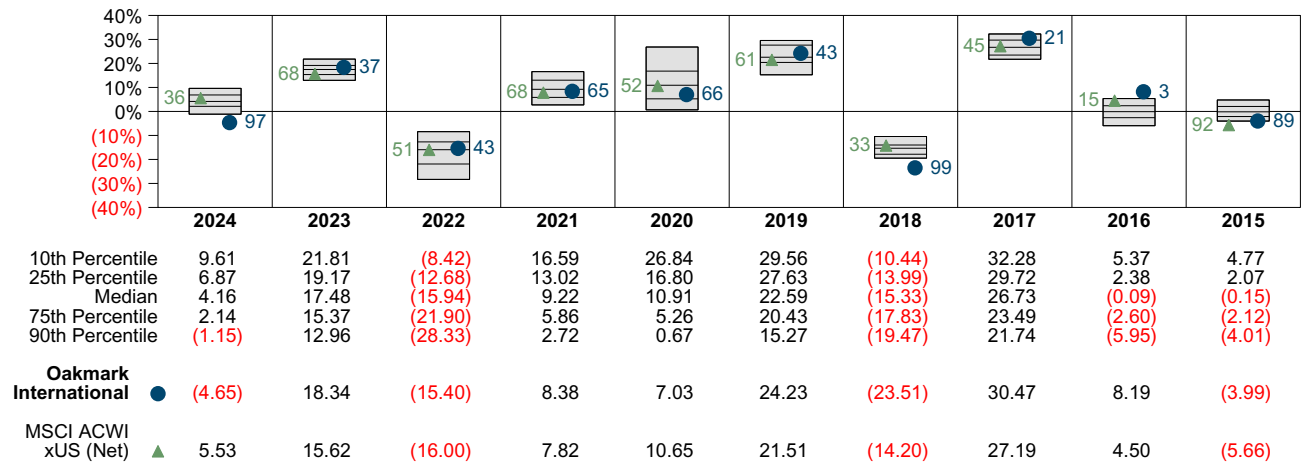


Oakmark International Return Analysis Summary

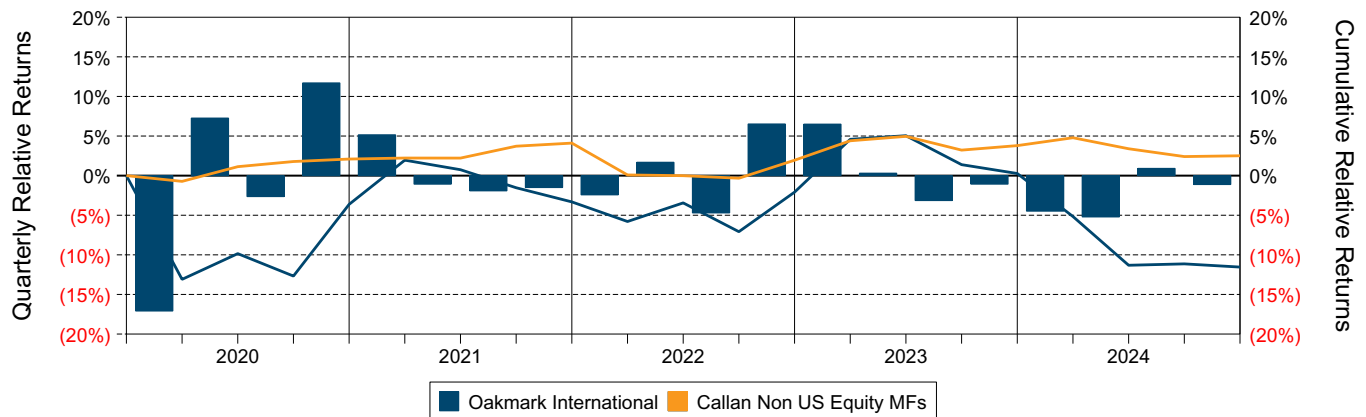
Return Analysis

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.

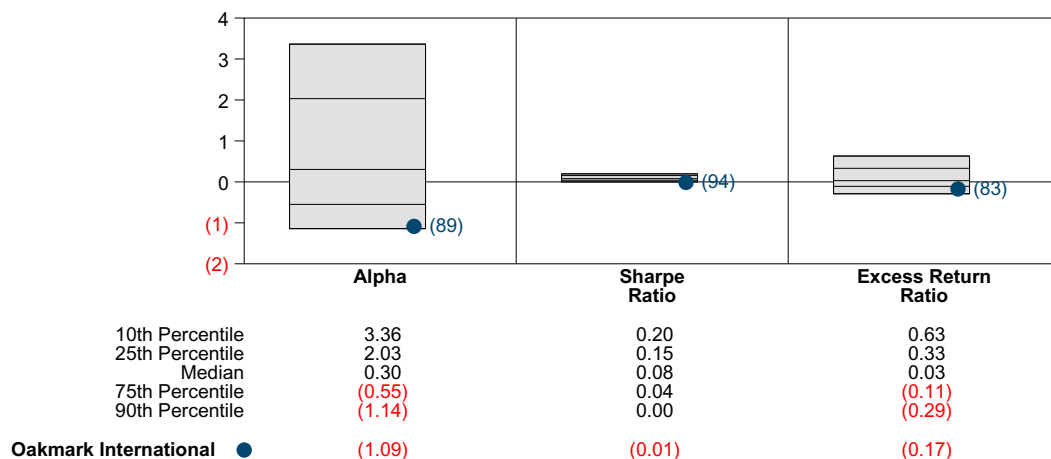
Performance vs Callan Non US Equity Mutual Funds (Net)



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 December 31, 2024

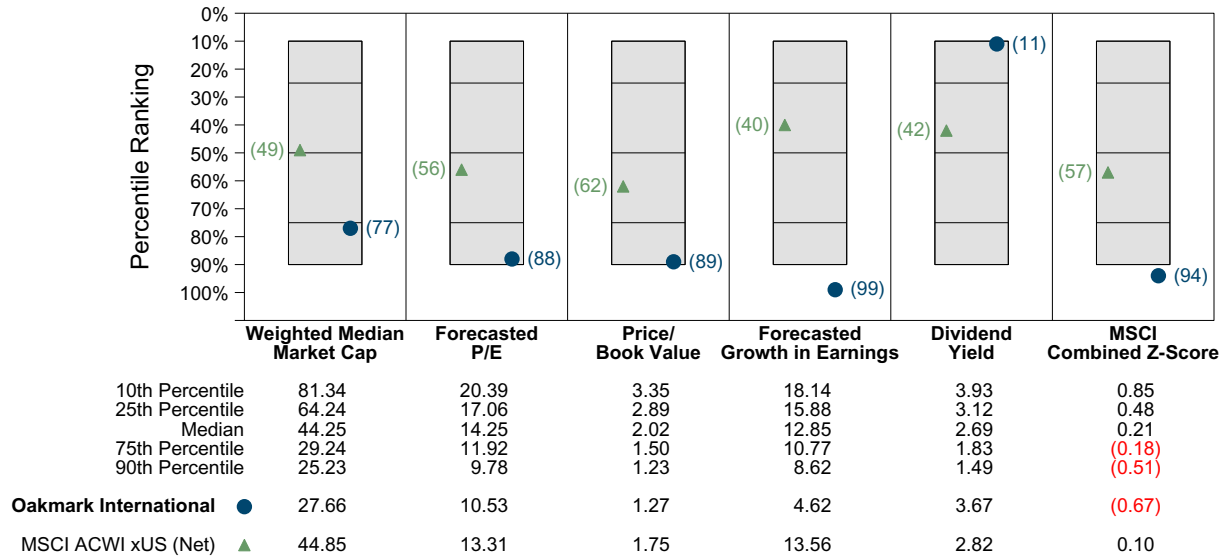


Oakmark International Equity Characteristics Analysis Summary

Portfolio Characteristics

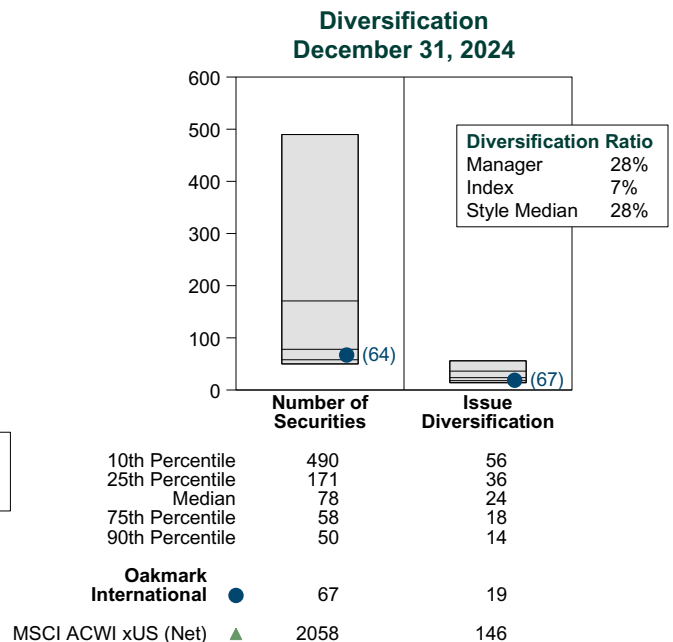
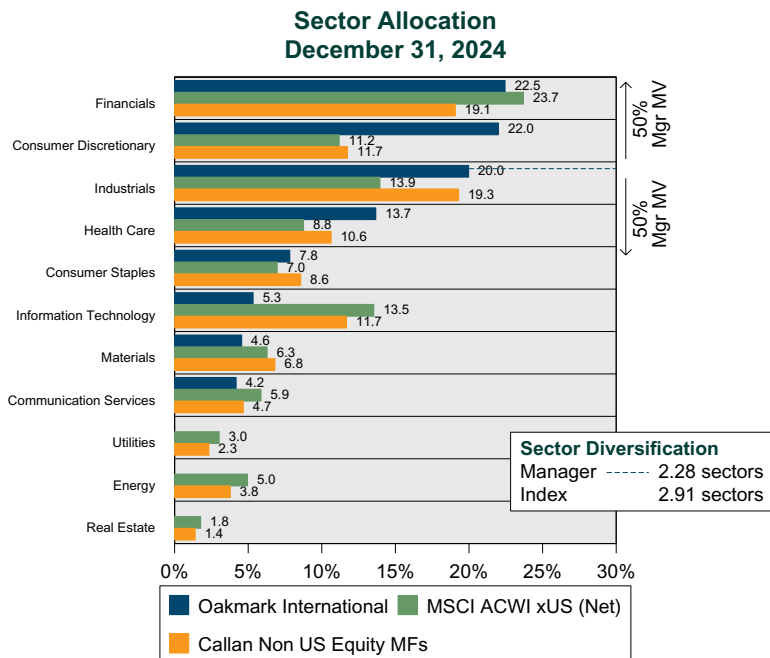
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Non US Equity Mutual Funds as of December 31, 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.



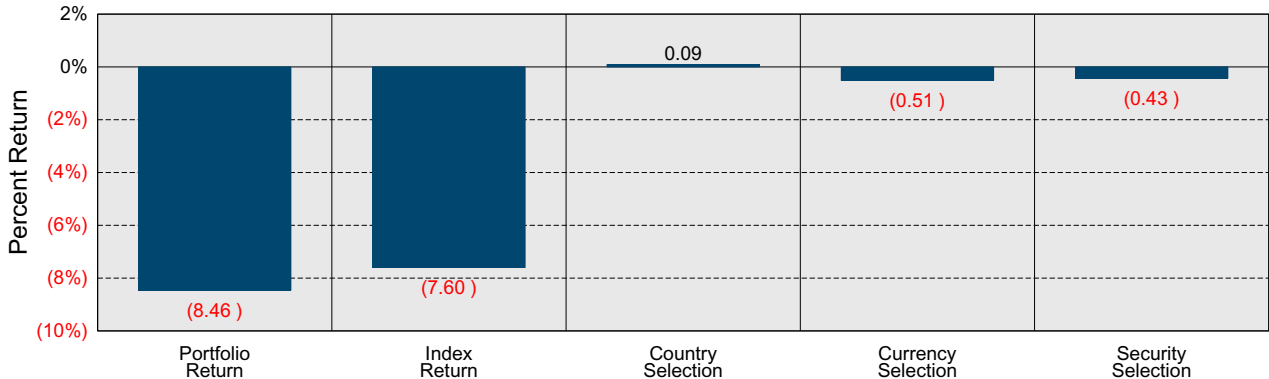
Oakmark International vs MSCI ACWI xUS (Net)
Attribution for Quarter Ended December 31, 2024

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 December 31, 2024



Mondrian International Period Ended December 31, 2024

Investment Philosophy

Mondrian is a 100% employee-owned investment manager based in London, England. The firm employs a value-oriented approach with the belief that a company's value is best determined by dividend discount modeling. The research process is 60% bottom up (company research) and 40% top-down (country and currency analysis). Company valuations are assessed using a four-stage dividend discount model (DDM). Country valuations take into account analysis of the economic, demographic and socio-political environment, and also take the form of a four-stage DDM. Currency analysis utilizes a Long-Term Purchasing Power Parity approach. Analysis of central, best and worst case scenarios are also conducted. Mondrian's investment approach seeks to generate three specific investment benefits: (1) provide a rate of return meaningfully greater than the client's domestic rate of inflation, (2) structure portfolios that preserve capital during protracted international market declines, and (3) provide portfolio performance that is less volatile than both benchmark indices and peers. Historical performance reflects these tenets. Mondrian's management fee is 80 bps on all assets.

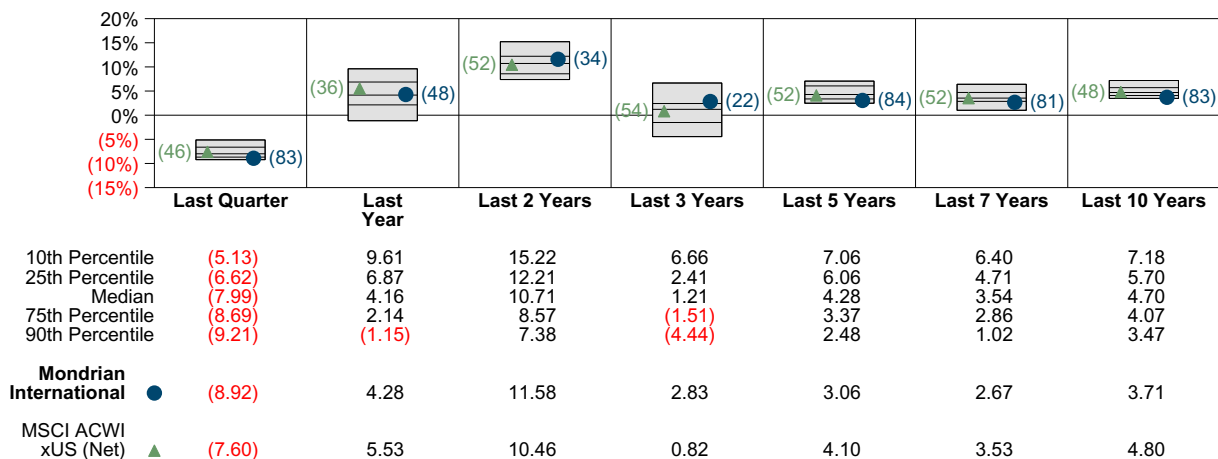
Quarterly Summary and Highlights

- Mondrian International's portfolio posted a (8.92)% return for the quarter placing it in the 83 percentile of the Callan Non US Equity Mutual Funds group for the quarter and in the 48 percentile for the last year.
- Mondrian International's portfolio underperformed the MSCI ACWI xUS (Net) by 1.32% for the quarter and underperformed the MSCI ACWI xUS (Net) for the year by 1.25%.

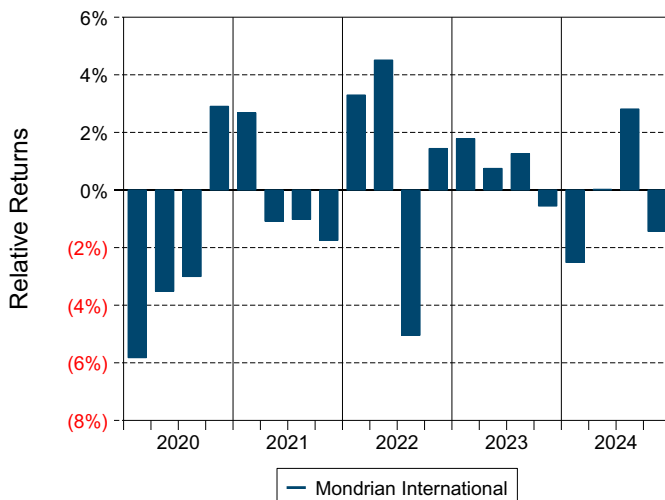
Quarterly Asset Growth

Beginning Market Value	\$36,404,554
Net New Investment	\$0
Investment Gains/(Losses)	\$-3,179,719
Ending Market Value	\$33,224,835

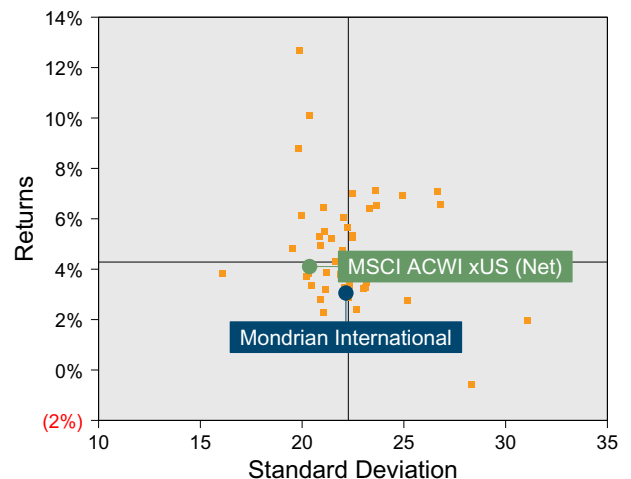
Performance vs Callan Non US Equity Mutual Funds (Net)



Relative Return vs MSCI ACWI xUS (Net)



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

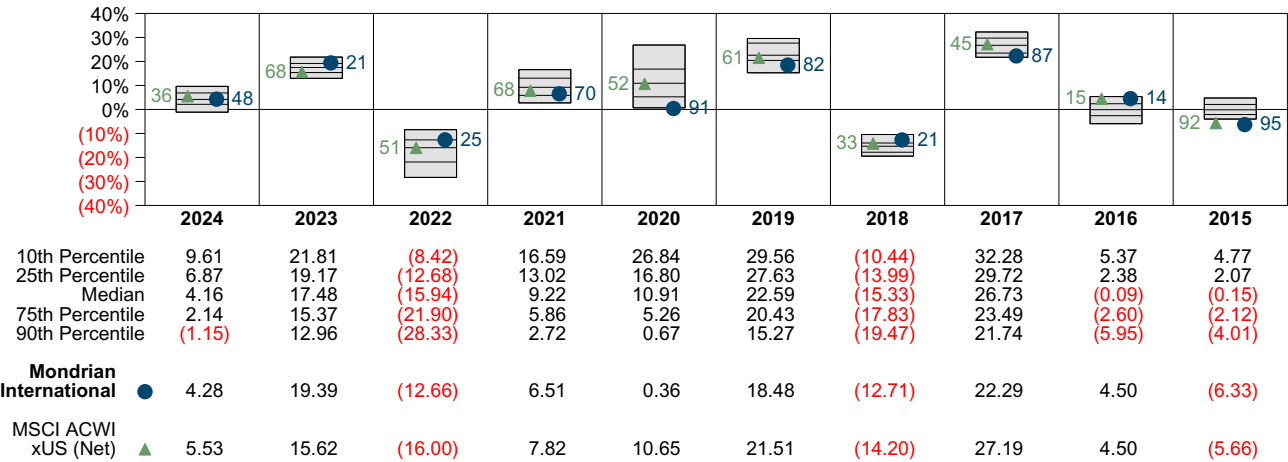


Mondrian International Return Analysis Summary

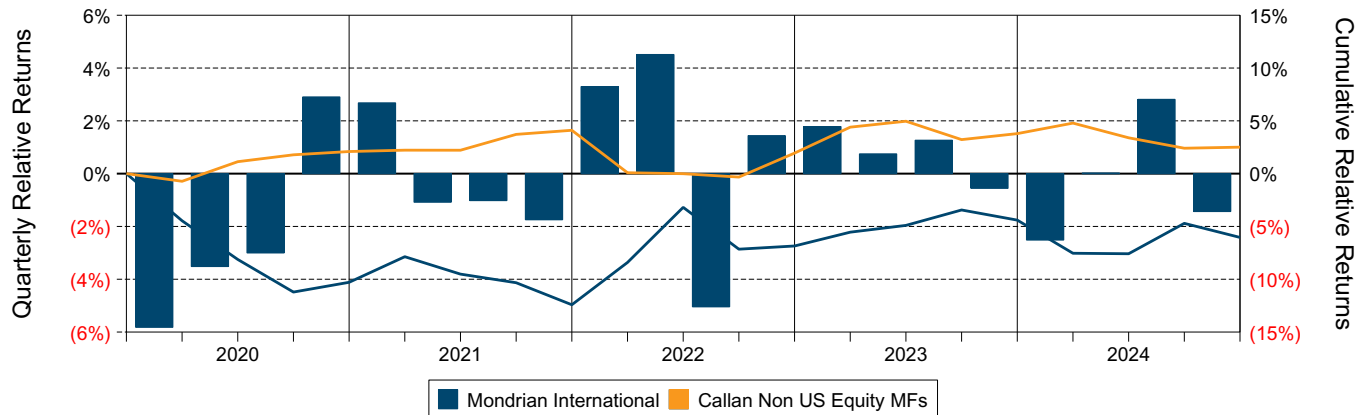
Return Analysis

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.

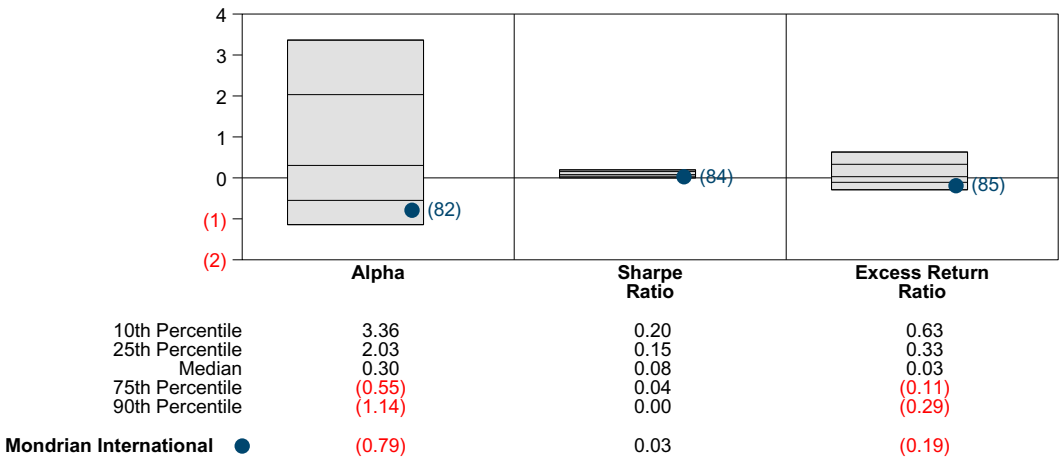
Performance vs Callan Non US Equity Mutual Funds (Net)



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 December 31, 2024

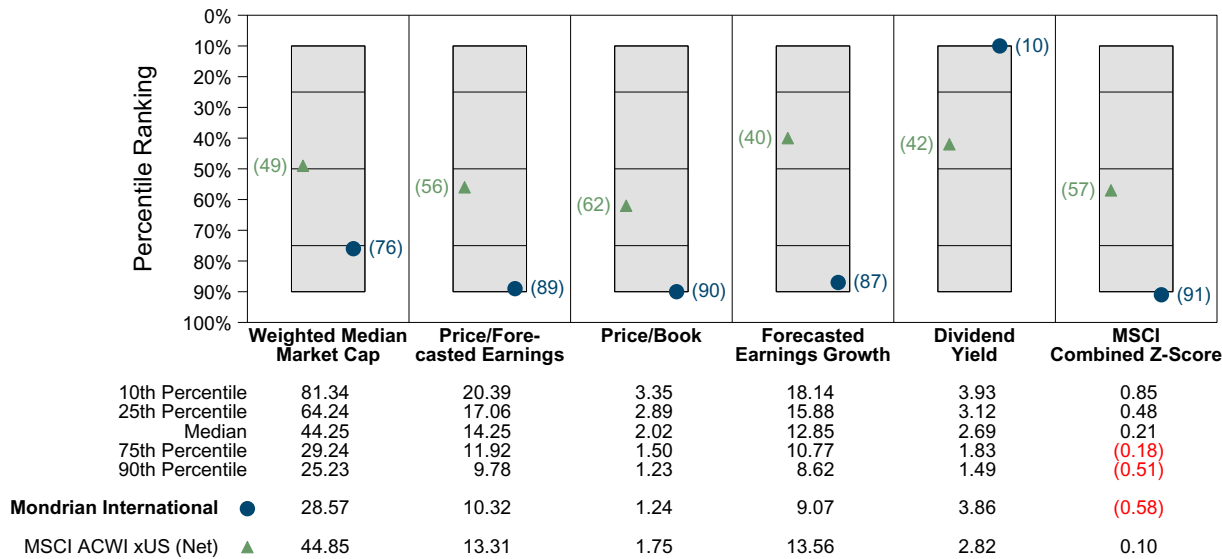


Mondrian International Equity Characteristics Analysis Summary

Portfolio Characteristics

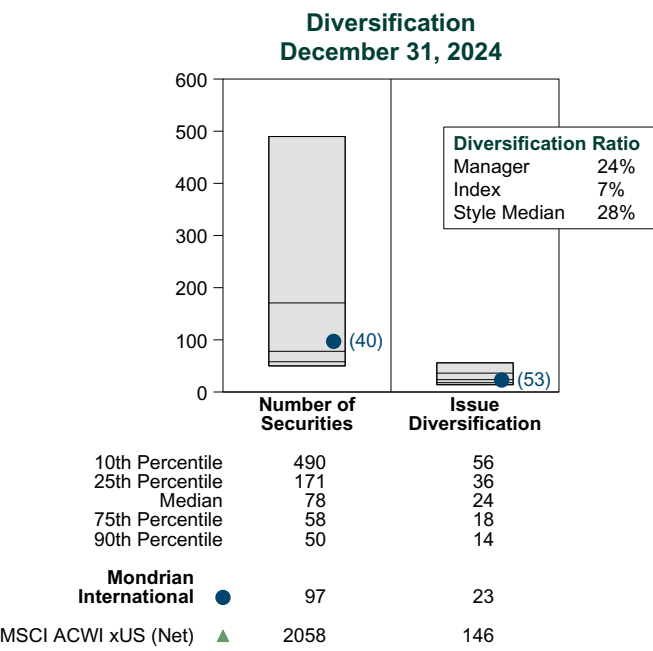
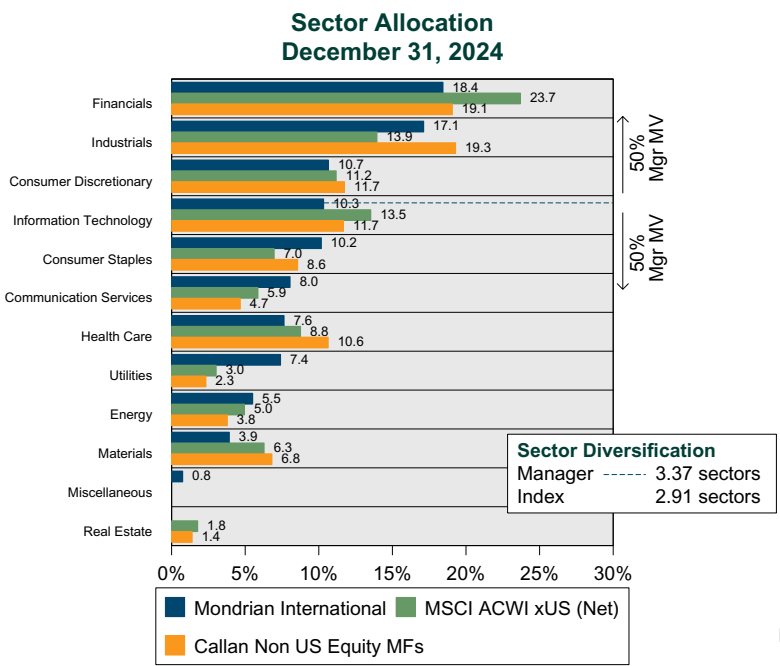
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan Non US Equity Mutual Funds as of December 31, 2024



Sector Weights

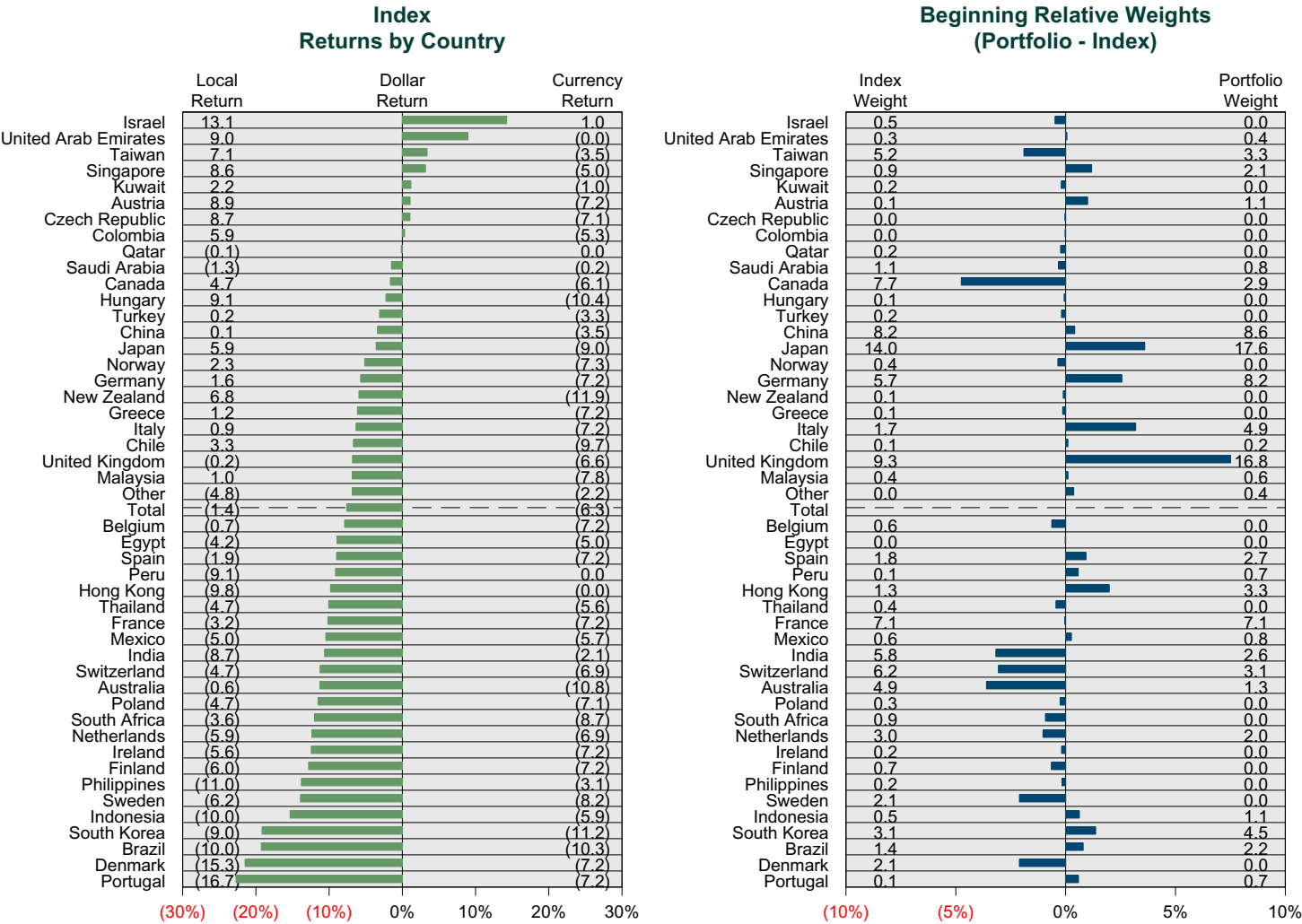
The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration 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.



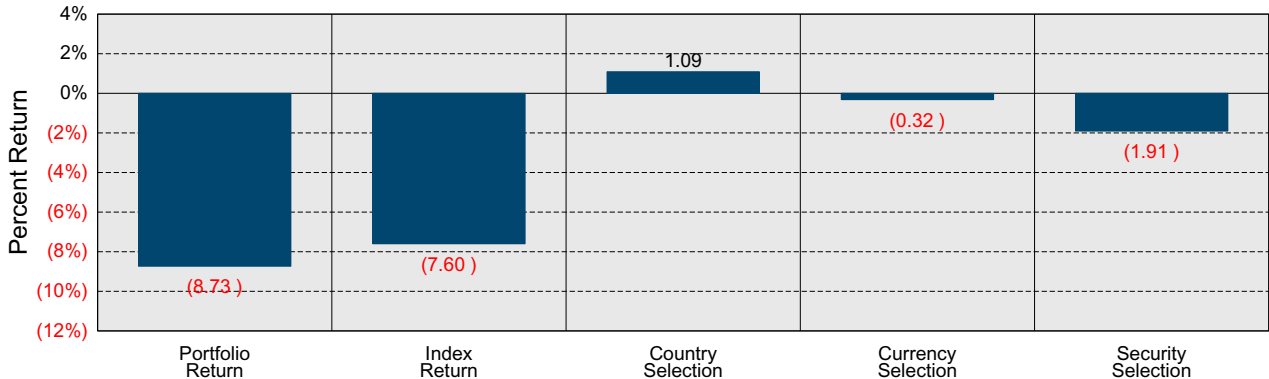
Mondrian International vs MSCI ACWI xUS (Net)
Attribution for Quarter Ended December 31, 2024

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 December 31, 2024



T. Rowe Price Intl Small Cap Period Ended December 31, 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.

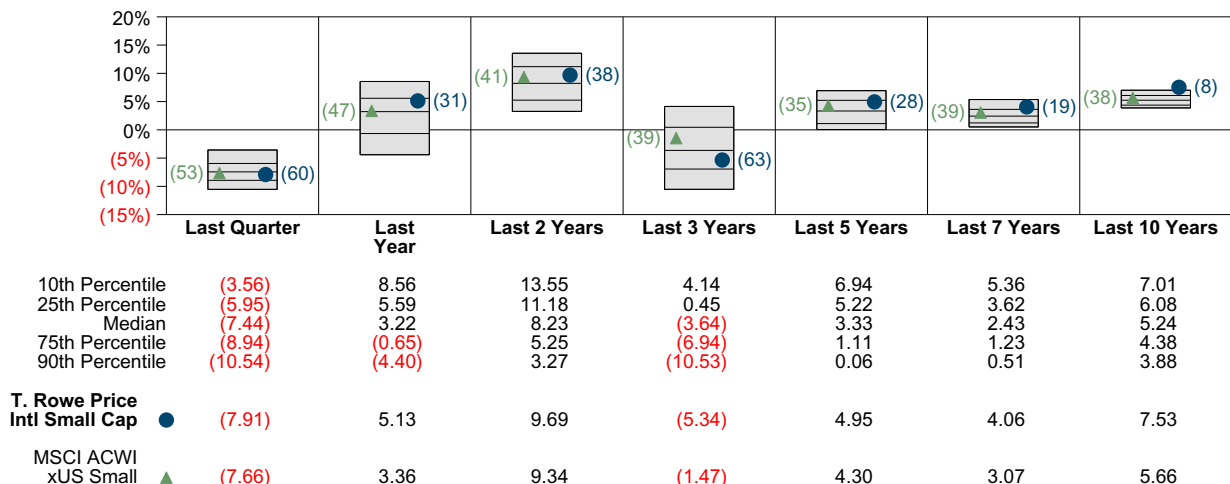
Quarterly Summary and Highlights

- T. Rowe Price Intl Small Cap's portfolio posted a (7.91)% return for the quarter placing it in the 60 percentile of the Callan International Small Cap Mut Funds group for the quarter and in the 31 percentile for the last year.
- T. Rowe Price Intl Small Cap's portfolio underperformed the MSCI ACWI xUS Small by 0.26% for the quarter and outperformed the MSCI ACWI xUS Small for the year by 1.77%.

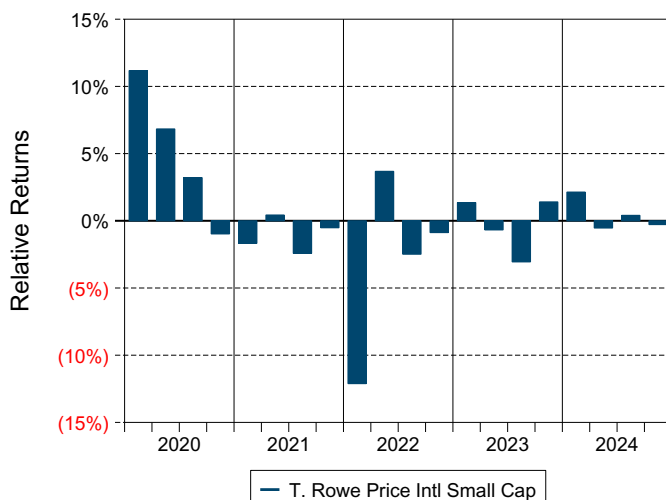
Quarterly Asset Growth

Beginning Market Value	\$30,882,850
Net New Investment	\$0
Investment Gains/(Losses)	\$-2,443,803
Ending Market Value	\$28,439,047

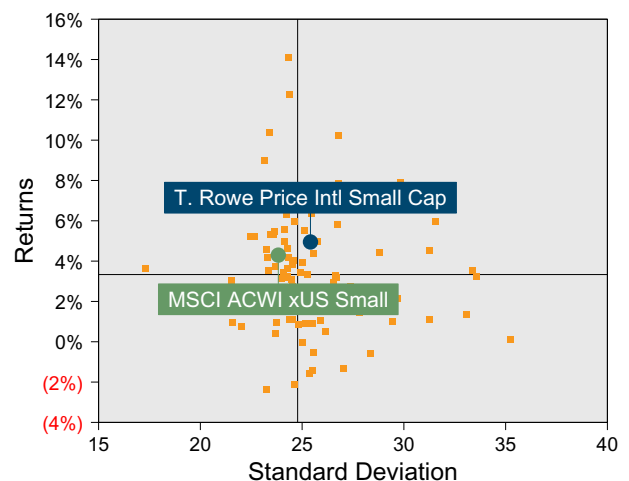
Performance vs Callan International Small Cap Mut Funds (Net)



Relative Return vs MSCI ACWI xUS Small



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

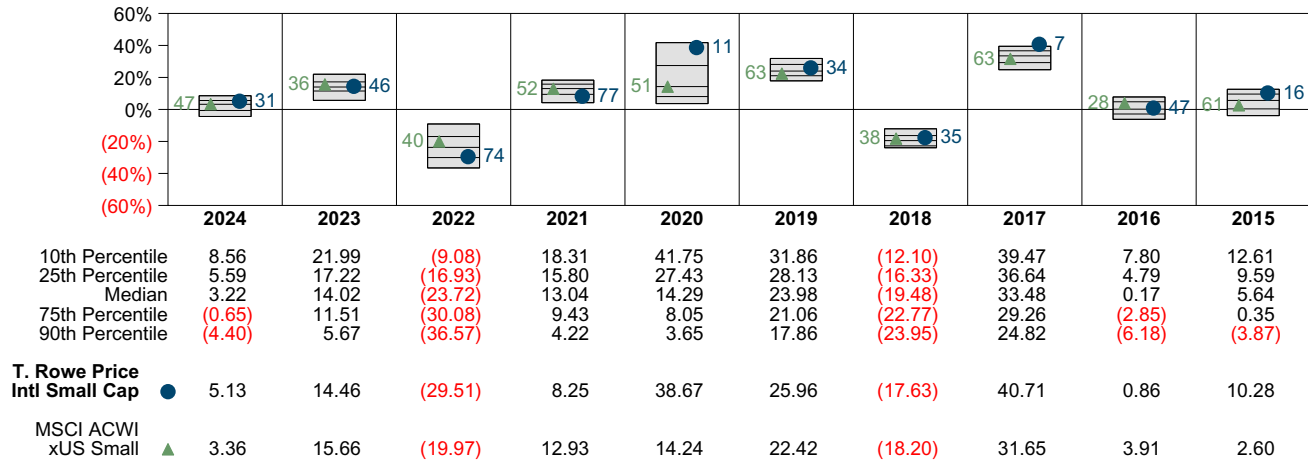


T. Rowe Price Intl Small Cap Return Analysis Summary

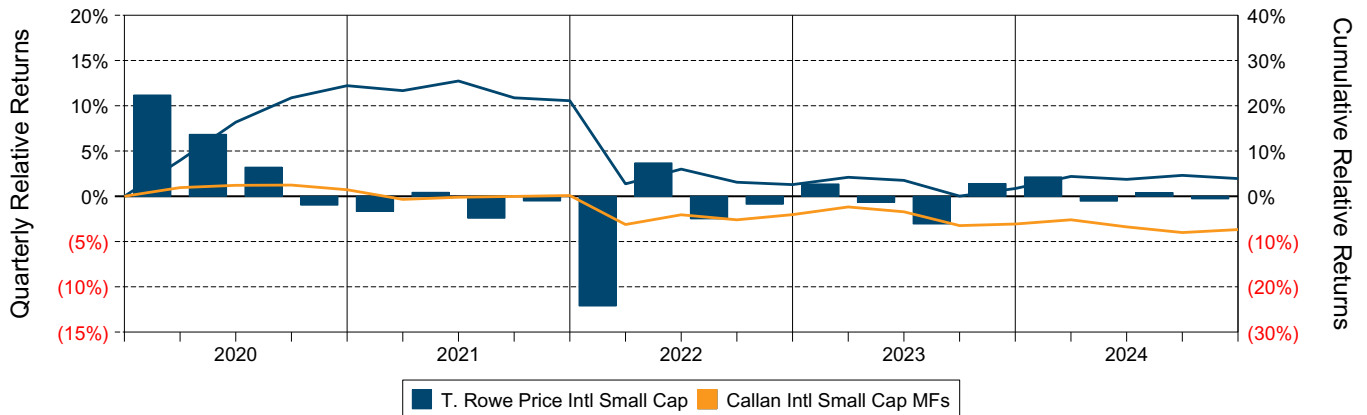
Return Analysis

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.

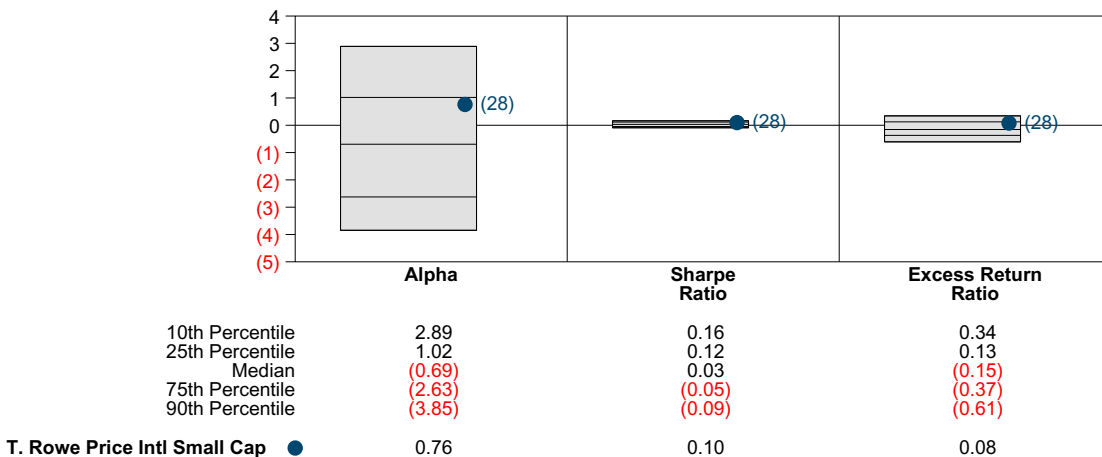
Performance vs Callan International Small Cap Mut Funds (Net)



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 December 31, 2024

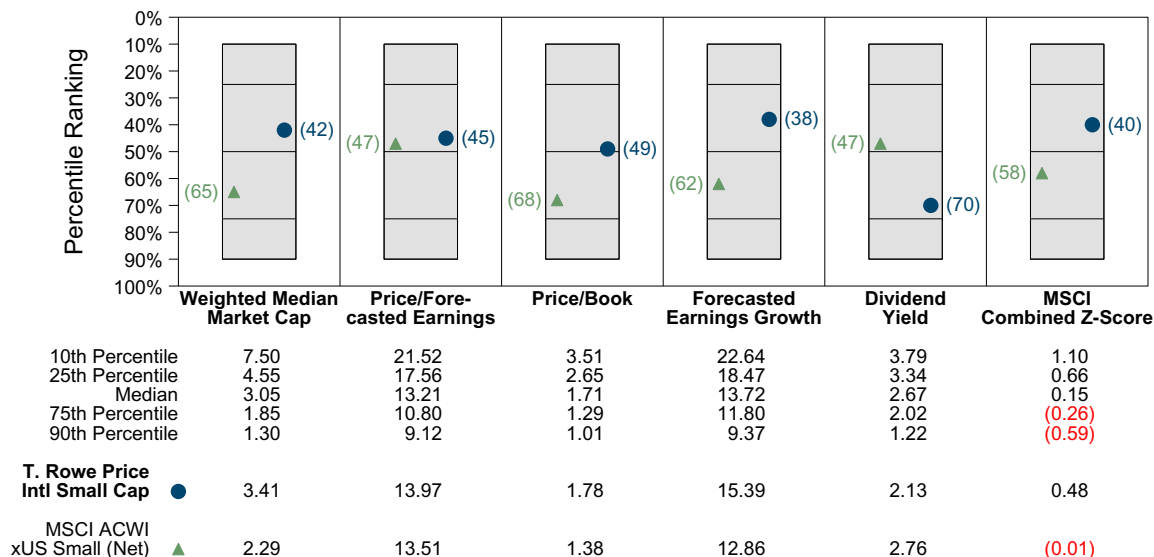


T. Rowe Price Intl Small Cap Equity Characteristics Analysis Summary

Portfolio Characteristics

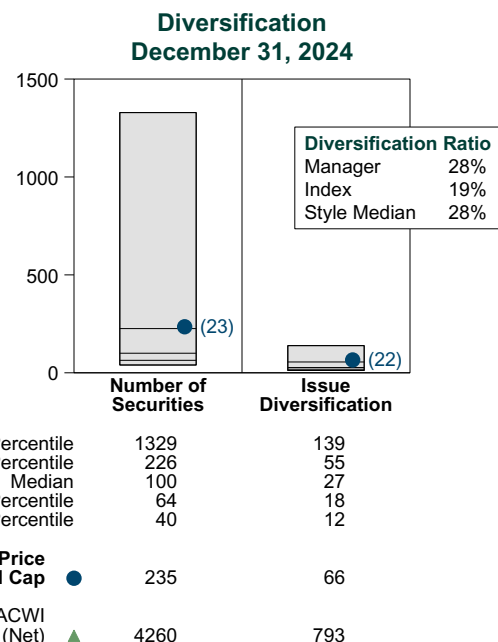
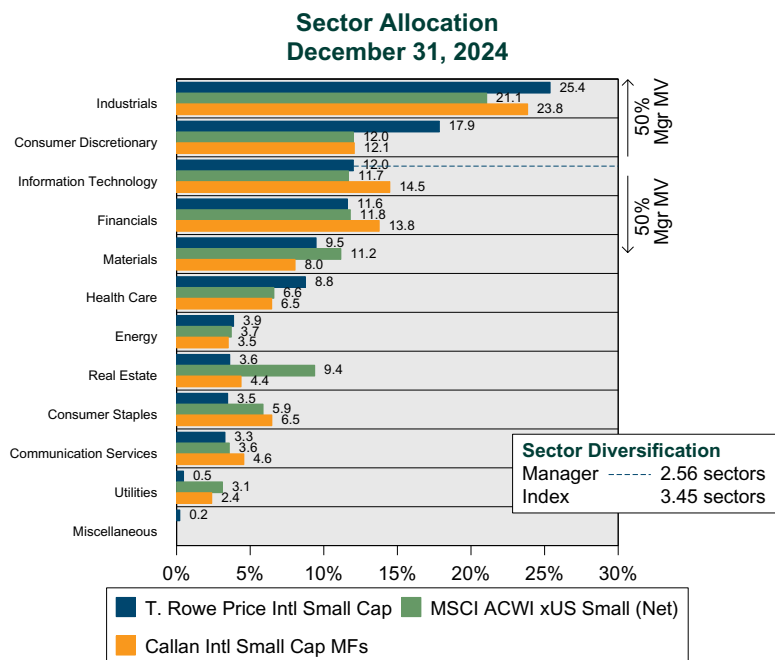
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Callan International Small Cap Mut Funds as of December 31, 2024



Sector Weights

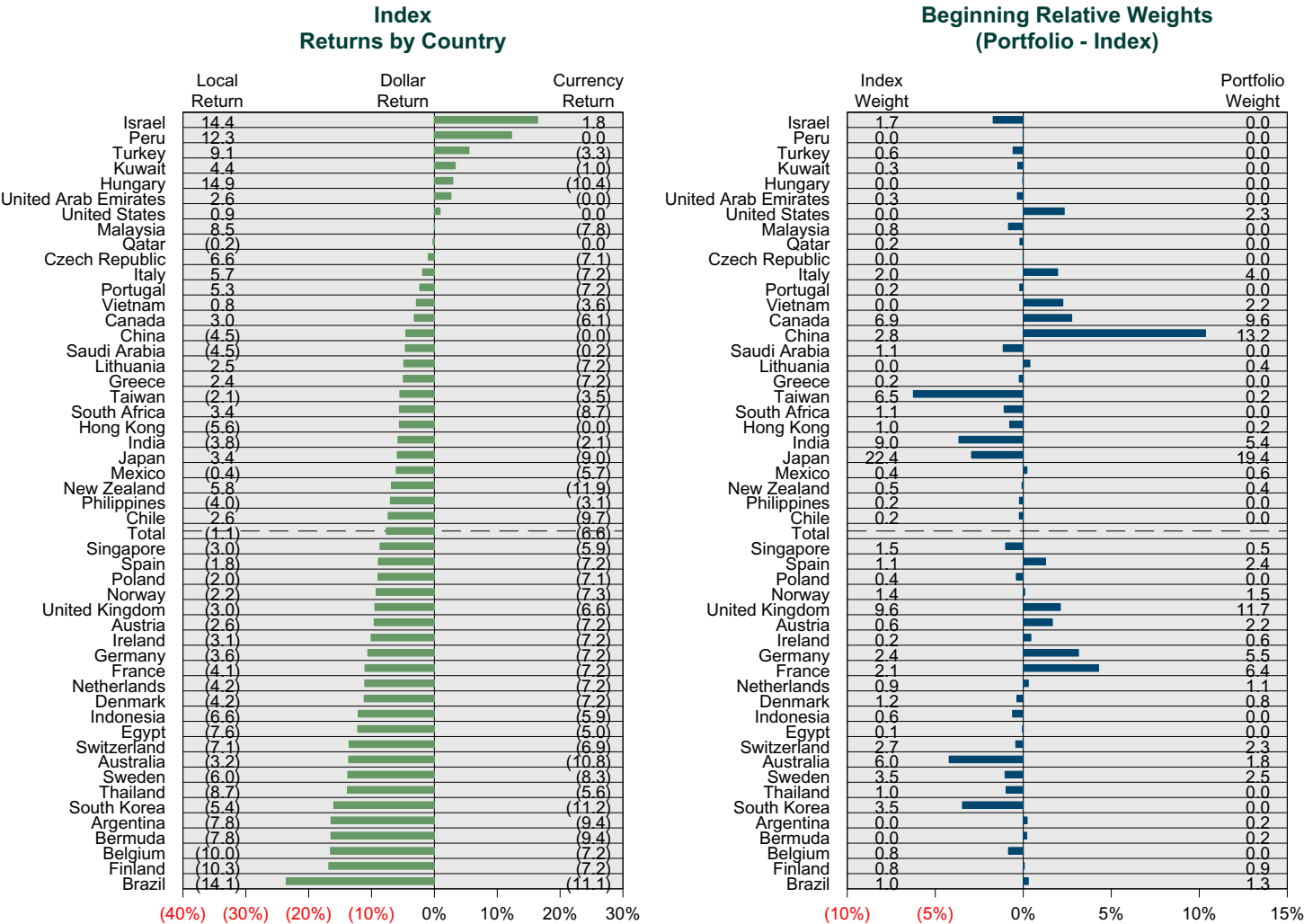
The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration 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.



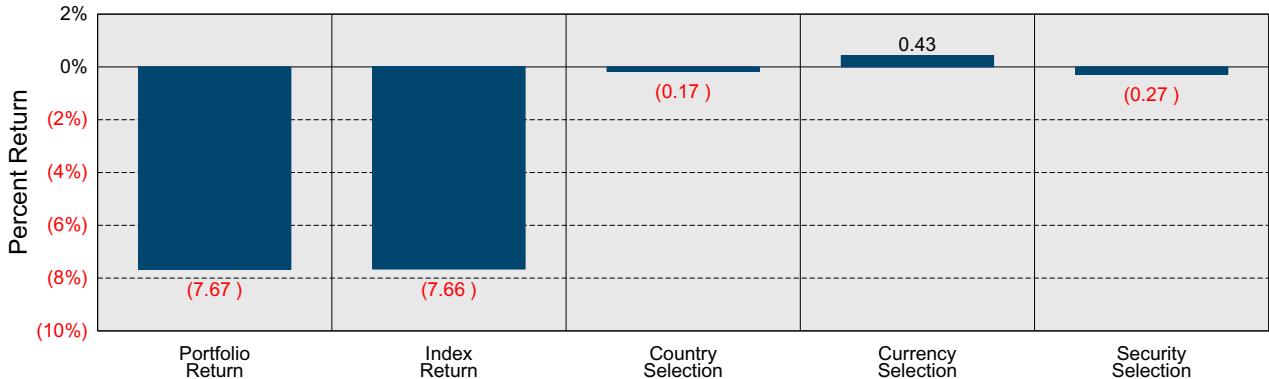
T. Rowe Price Intl Small Cap vs MSCI ACWI xUS Small
Attribution for Quarter Ended December 31, 2024

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 December 31, 2024



NinetyOne

Period Ended December 31, 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.

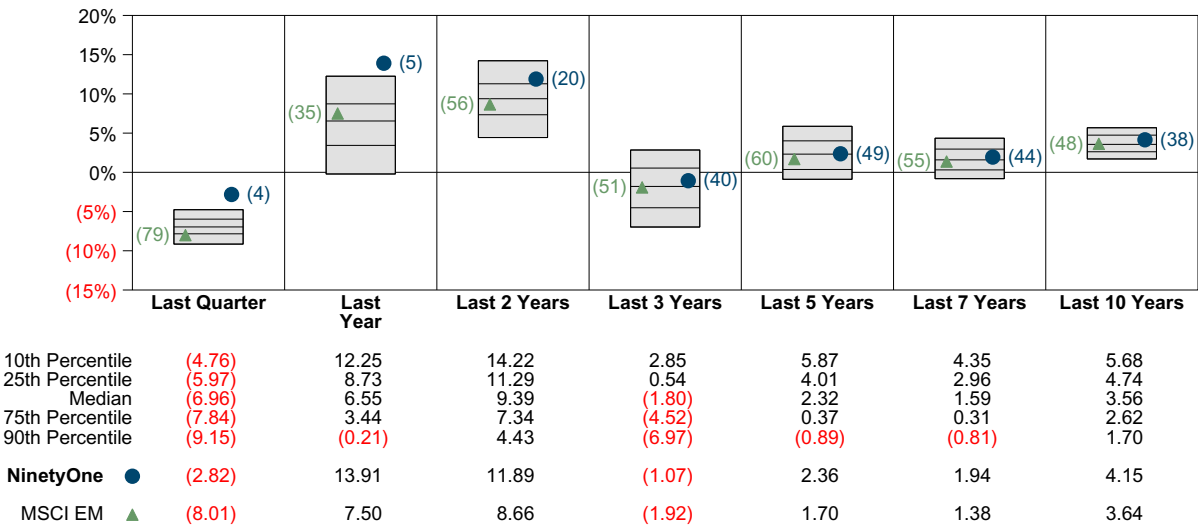
Quarterly Summary and Highlights

- NinetyOne’s portfolio posted a (2.82)% return for the quarter placing it in the 4 percentile of the Morningstar Diversified Emg Mkts Fds group for the quarter and in the 5 percentile for the last year.
- NinetyOne’s portfolio outperformed the MSCI EM by 5.18% for the quarter and outperformed the MSCI EM for the year by 6.40%.

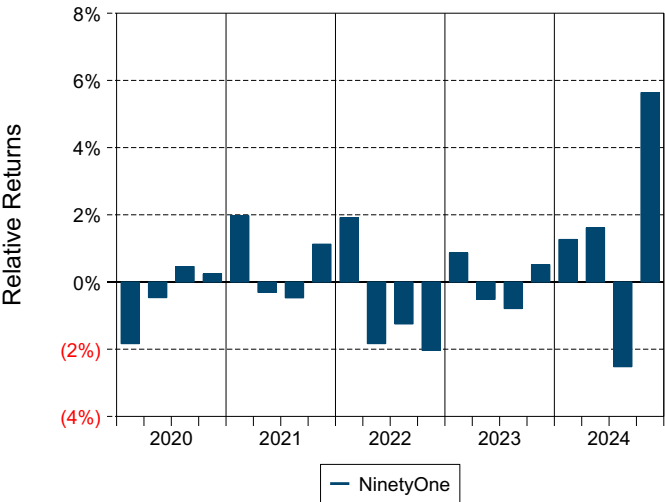
Quarterly Asset Growth

Beginning Market Value	\$18,809,837
Net New Investment	\$0
Investment Gains/(Losses)	\$-493,362
Ending Market Value	\$18,316,476

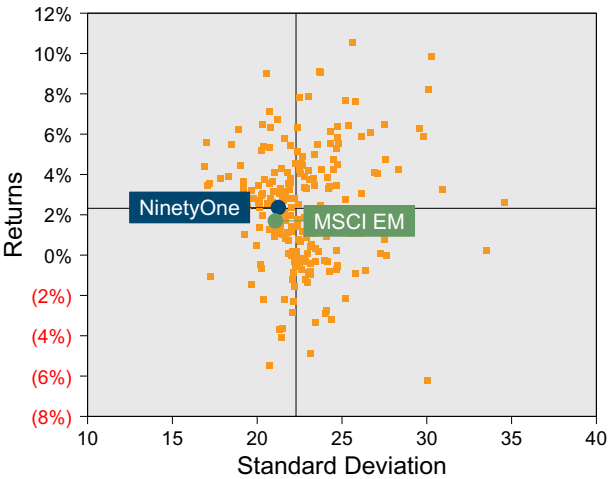
Performance vs Morningstar Diversified Emg Mkts Fds (Net)



Relative Return vs MSCI EM



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



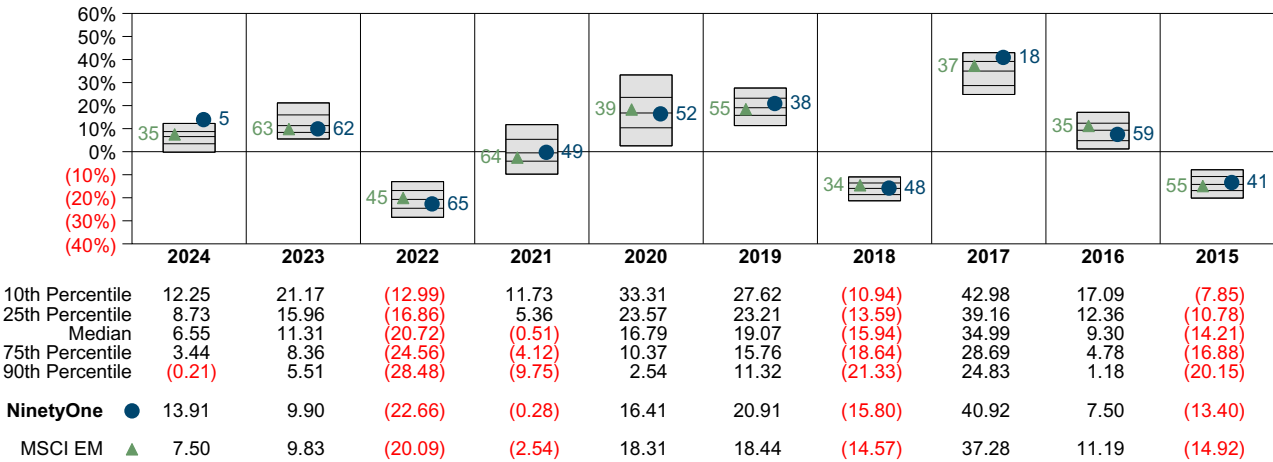
NinetyOne

Return Analysis Summary

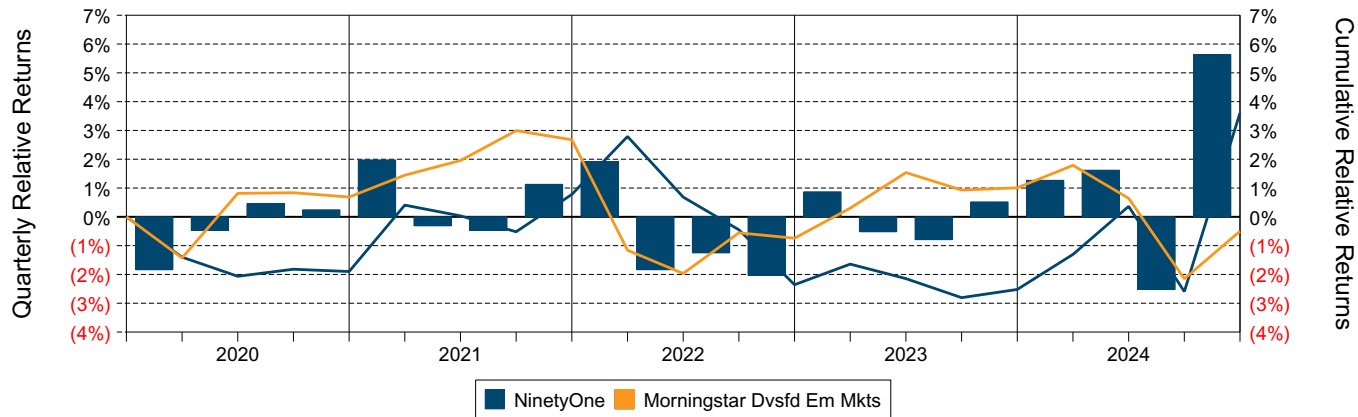
Return Analysis

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)



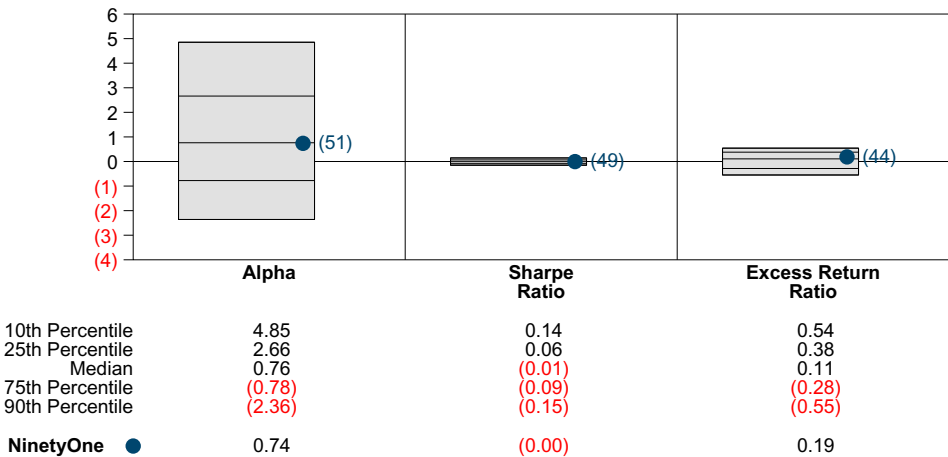
Cumulative and Quarterly Relative Returns vs MSCI EM



Risk Adjusted Return Measures vs MSCI EM

Rankings Against Morningstar Diversified Emg Mkts Fds (Net)

Five Years Ended December 31, 2024



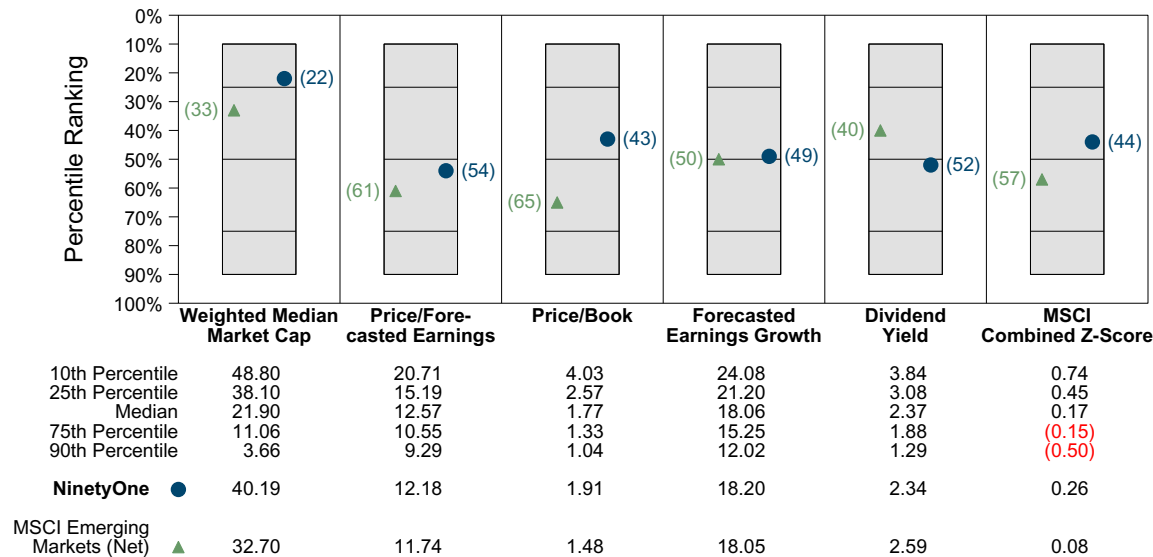
NinetyOne

Equity Characteristics Analysis Summary

Portfolio Characteristics

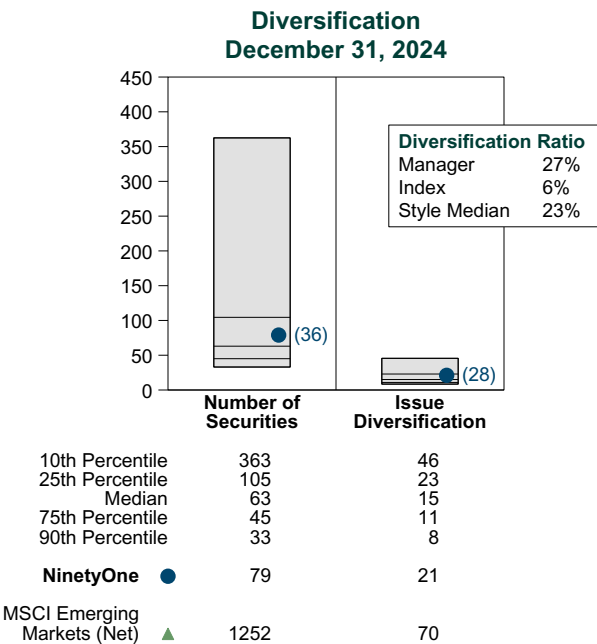
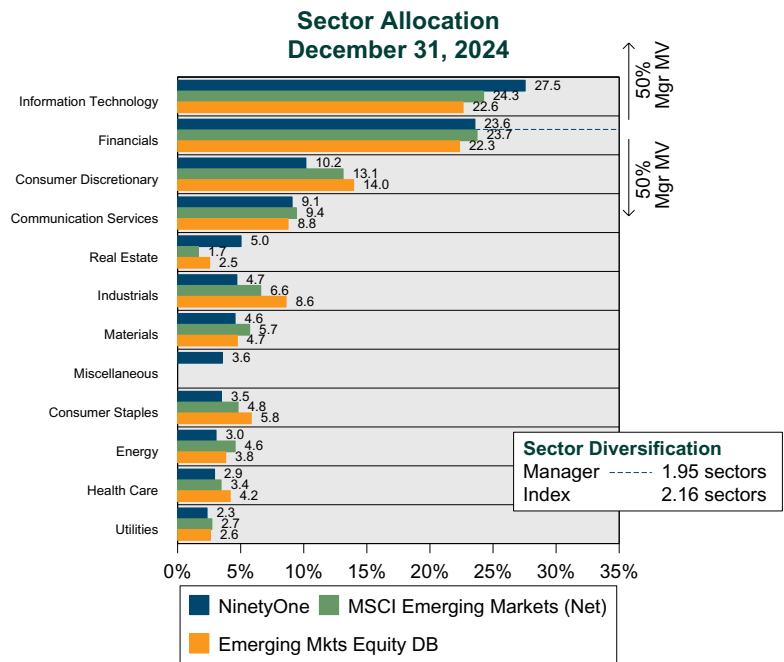
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

Portfolio Characteristics Percentile Rankings Rankings Against Emerging Markets Equity DB as of December 31, 2024



Sector Weights

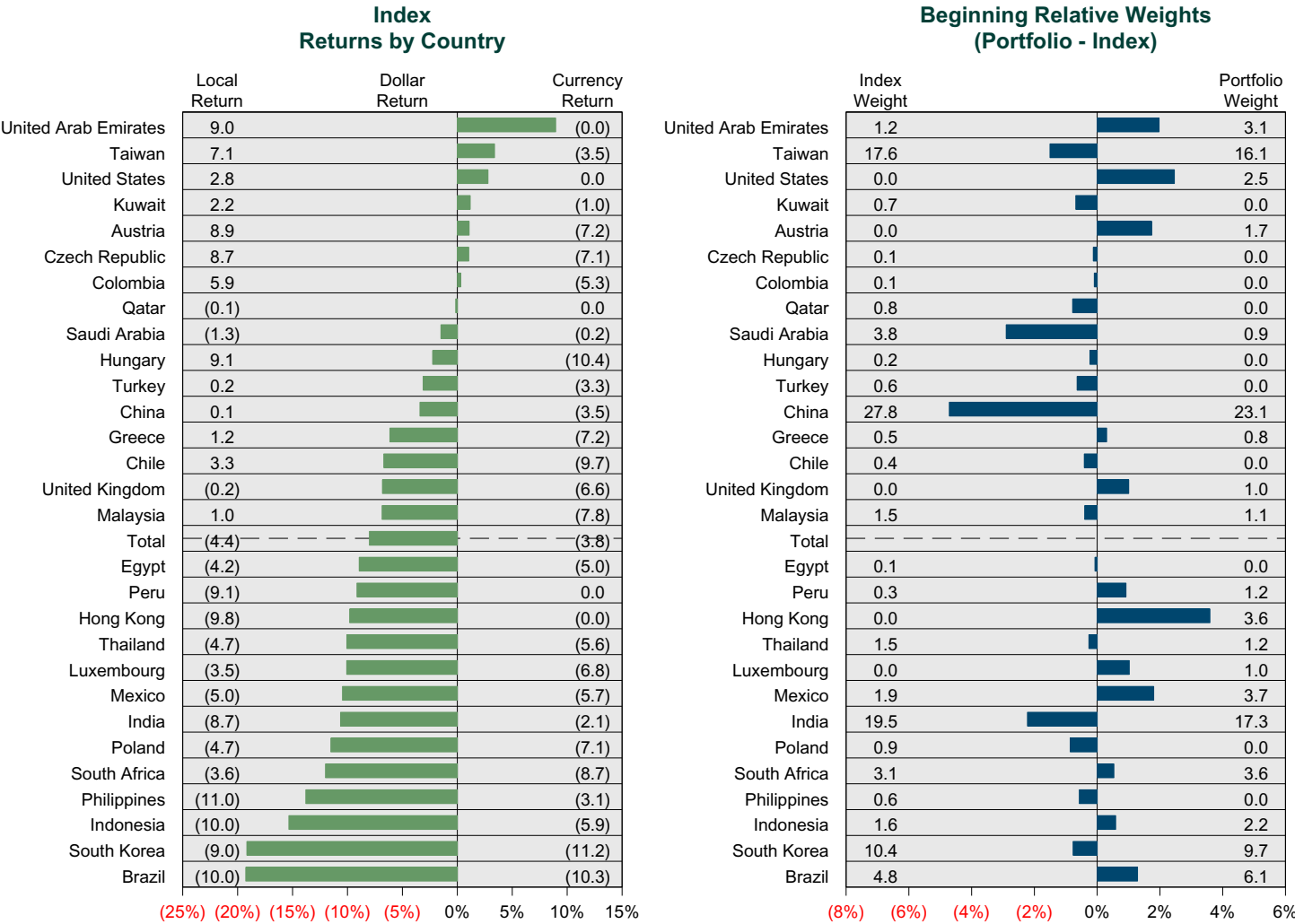
The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration 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.



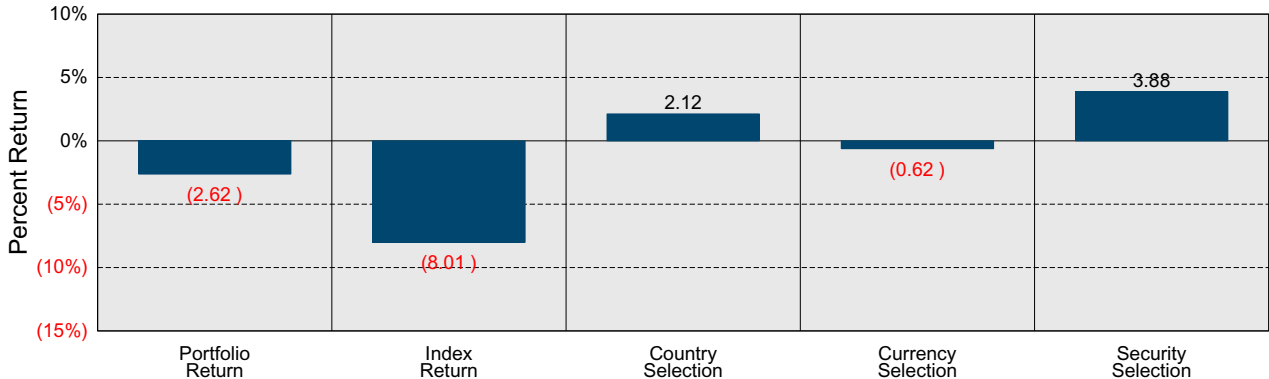
NinetyOne vs MSCI EM
Attribution for Quarter Ended December 31, 2024

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 December 31, 2024



Domestic Fixed Income Period Ended December 31, 2024

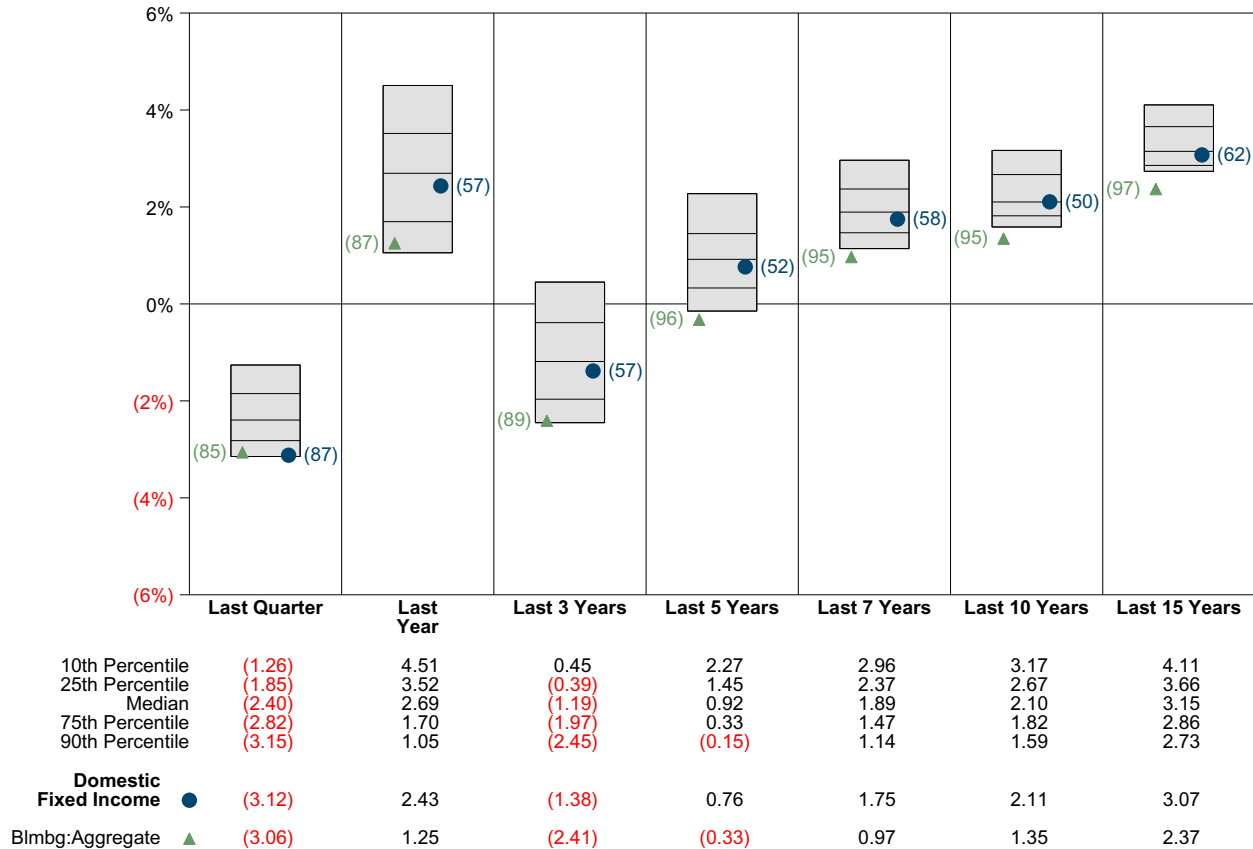
Quarterly Summary and Highlights

- Domestic Fixed Income's portfolio posted a (3.12)% return for the quarter placing it in the 87 percentile of the Public Fund - Domestic Fixed group for the quarter and in the 57 percentile for the last year.
- Domestic Fixed Income's portfolio underperformed the Blmbg:Aggregate by 0.06% for the quarter and outperformed the Blmbg:Aggregate for the year by 1.18%.

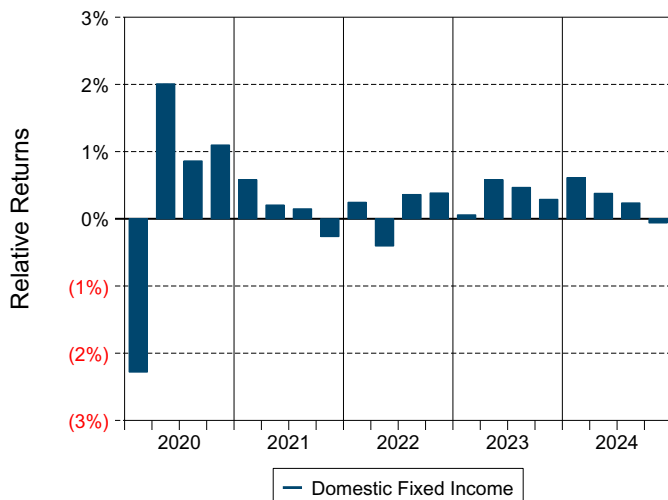
Quarterly Asset Growth

Beginning Market Value	\$153,187,536
Net New Investment	\$5,400,000
Investment Gains/(Losses)	\$-4,858,239
Ending Market Value	\$153,729,297

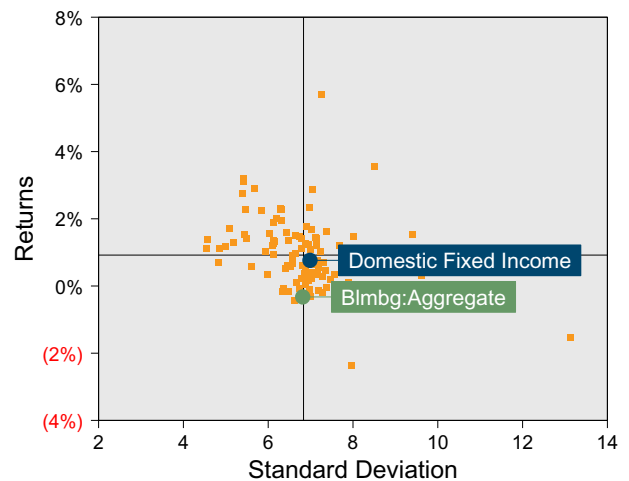
Performance vs Public Fund - Domestic Fixed (Net)



Relative Return vs Blmbg:Aggregate



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

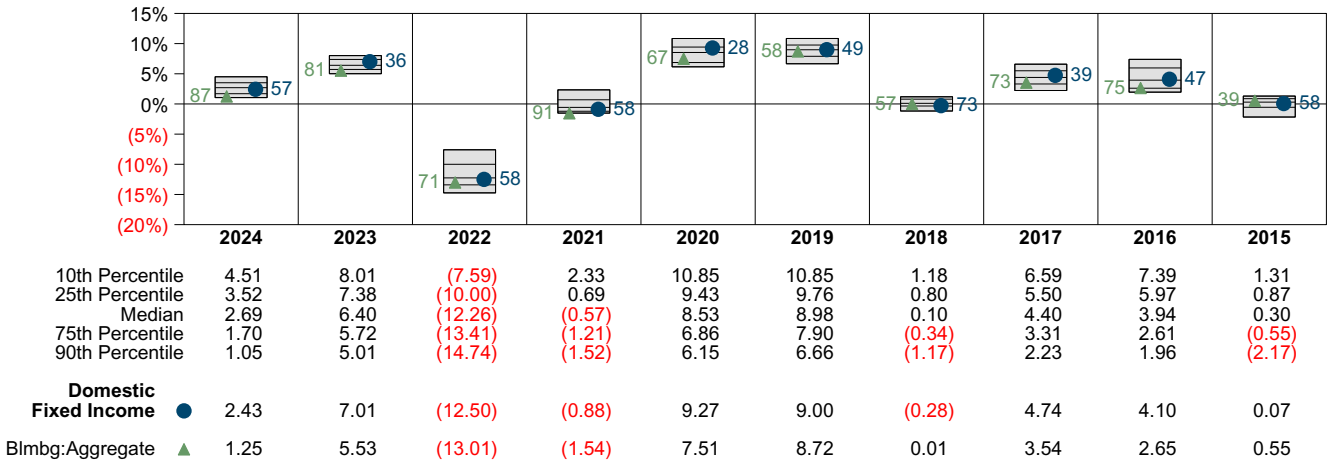


Domestic Fixed Income Return Analysis Summary

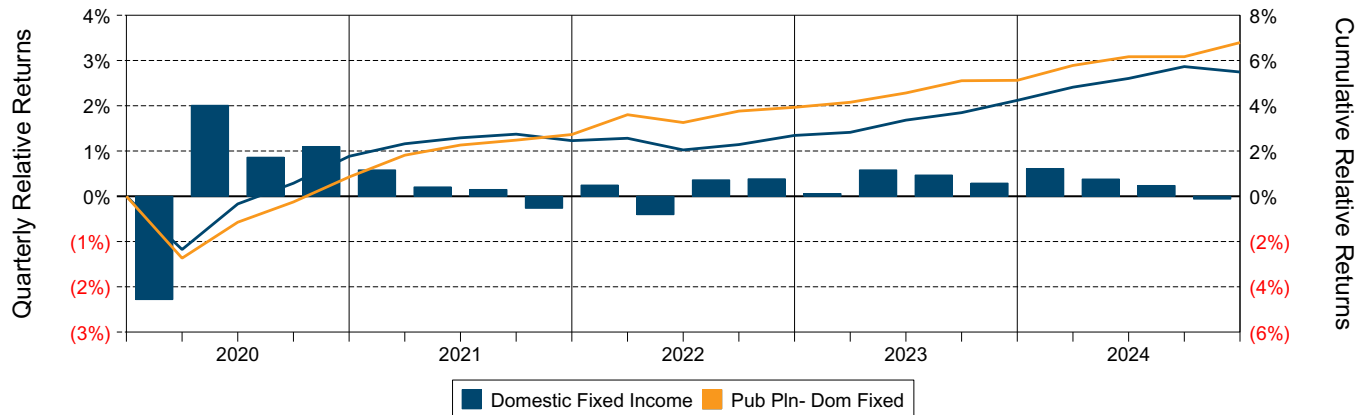
Return Analysis

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.

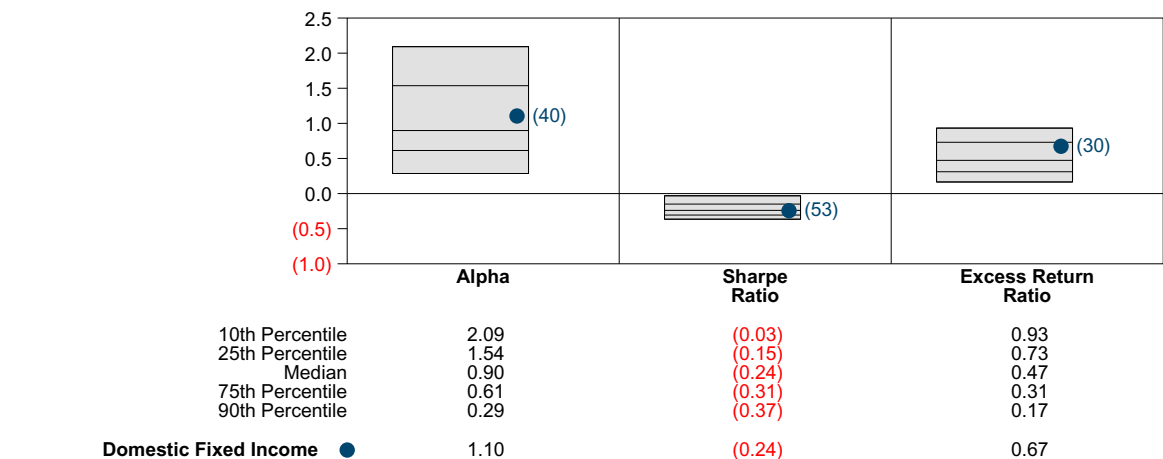
Performance vs Public Fund - Domestic Fixed (Net)



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 December 31, 2024

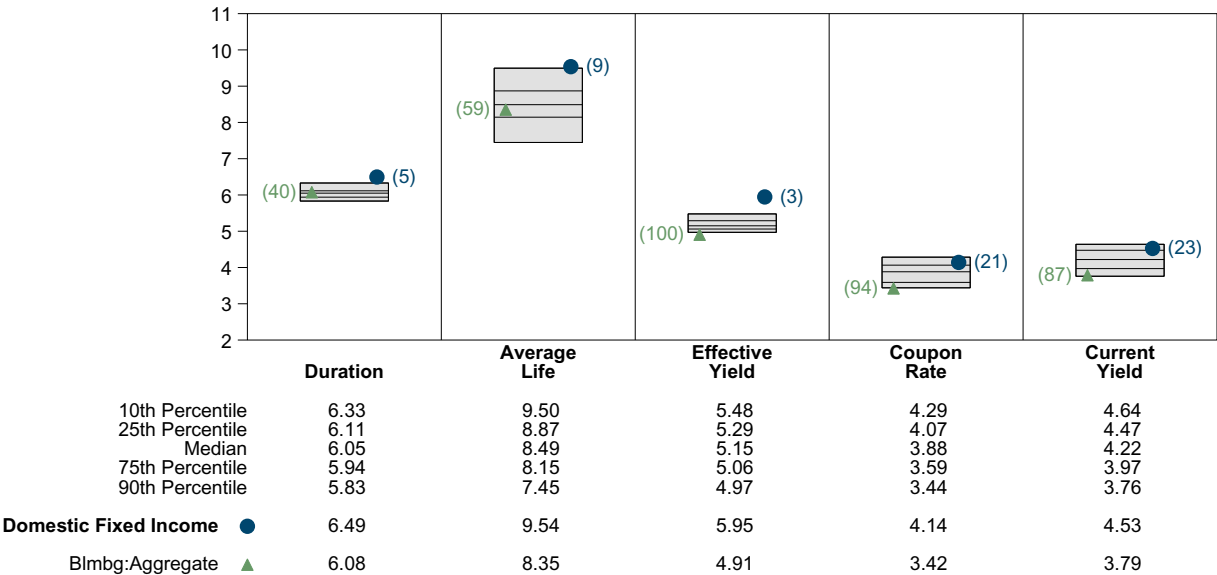


Domestic Fixed Income Bond Characteristics Analysis Summary

Portfolio Characteristics

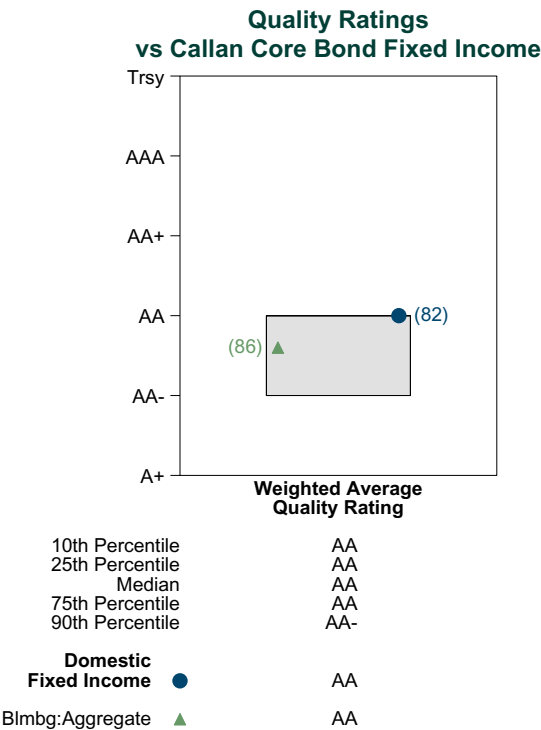
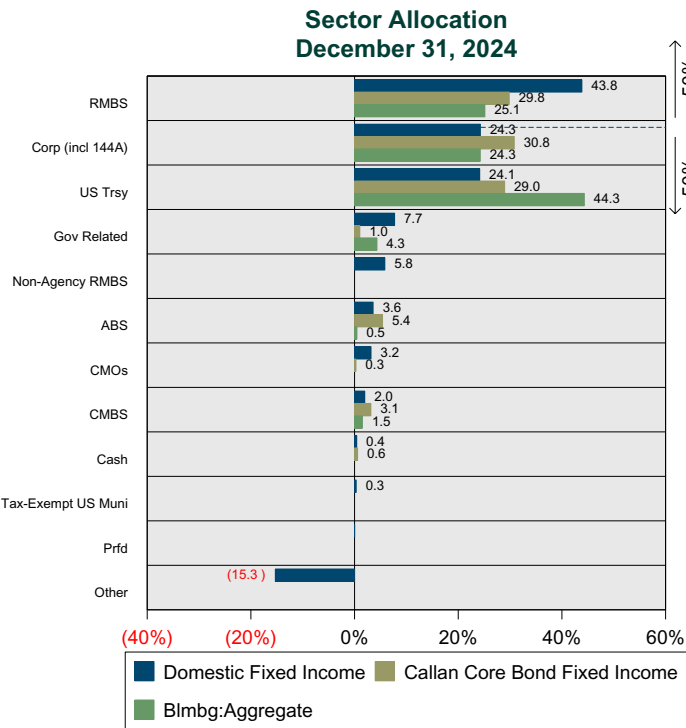
This graph compares the manager’s portfolio characteristics with the range of characteristics for the portfolios which make up the manager’s style group. This analysis illustrates whether the manager’s current holdings are consistent with other managers employing the same style.

Fixed Income Portfolio Characteristics Rankings Against Callan Core Bond Fixed Income as of December 31, 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 December 31, 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.

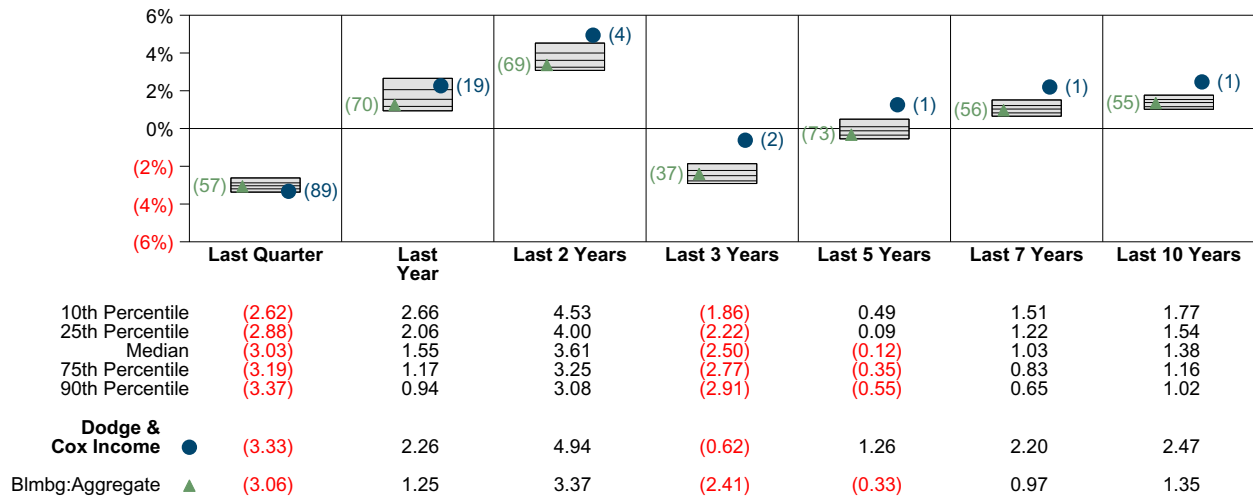
Quarterly Summary and Highlights

- Dodge & Cox Income's portfolio posted a (3.33)% return for the quarter placing it in the 89 percentile of the Callan Core Bond Mutual Funds group for the quarter and in the 19 percentile for the last year.
- Dodge & Cox Income's portfolio underperformed the Blmbg:Aggregate by 0.26% for the quarter and outperformed the Blmbg:Aggregate for the year by 1.01%.

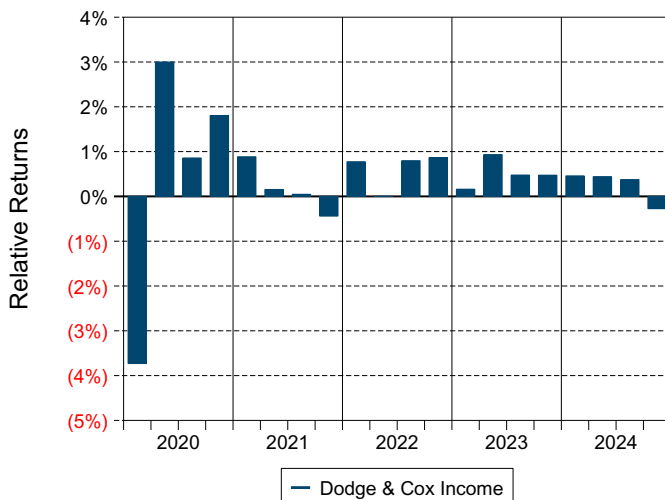
Quarterly Asset Growth

Beginning Market Value	\$76,531,352
Net New Investment	\$2,700,000
Investment Gains/(Losses)	\$-2,590,173
Ending Market Value	\$76,641,179

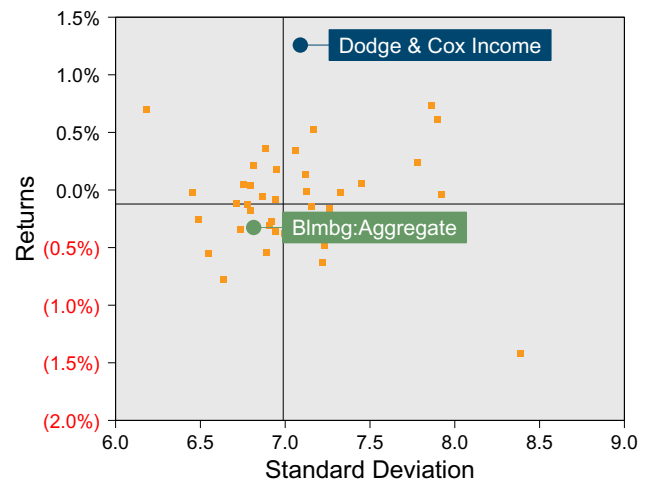
Performance vs Callan Core Bond Mutual Funds (Net)



Relative Return vs Blmbg:Aggregate



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

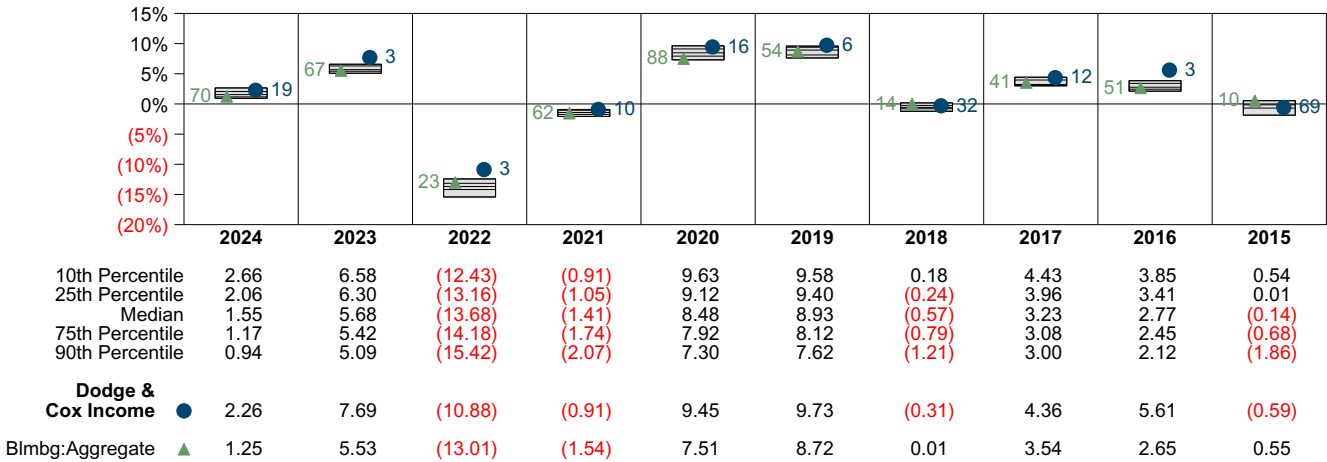


Dodge & Cox Income Return Analysis Summary

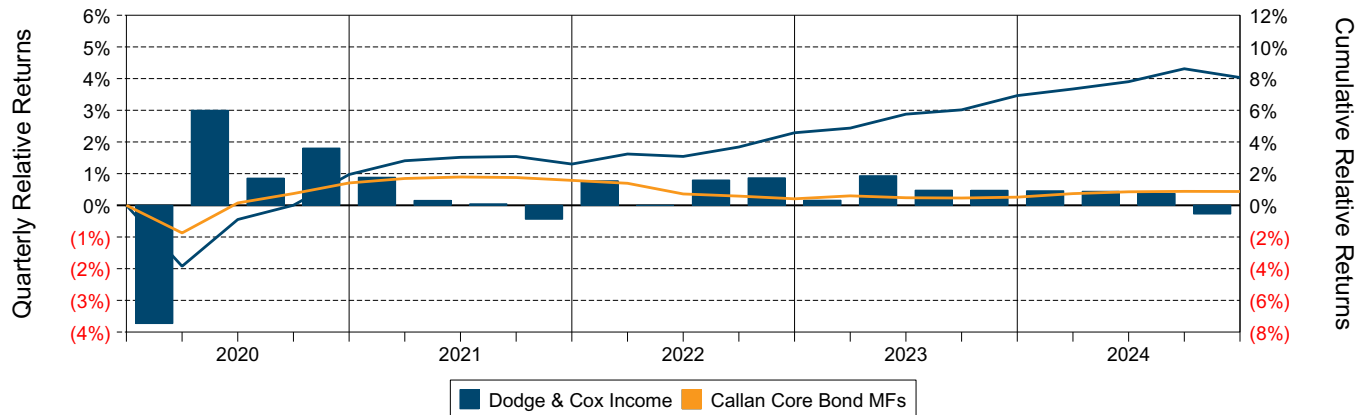
Return Analysis

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.

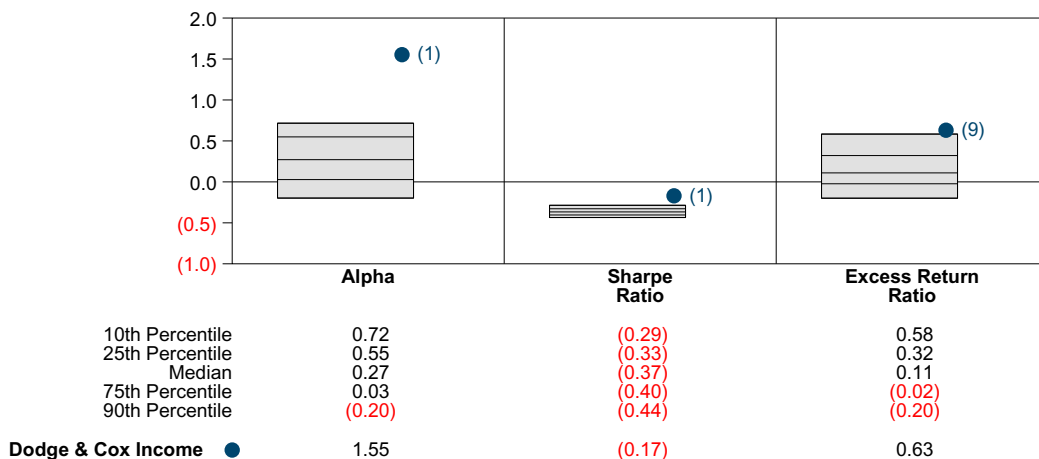
Performance vs Callan Core Bond Mutual Funds (Net)



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 December 31, 2024

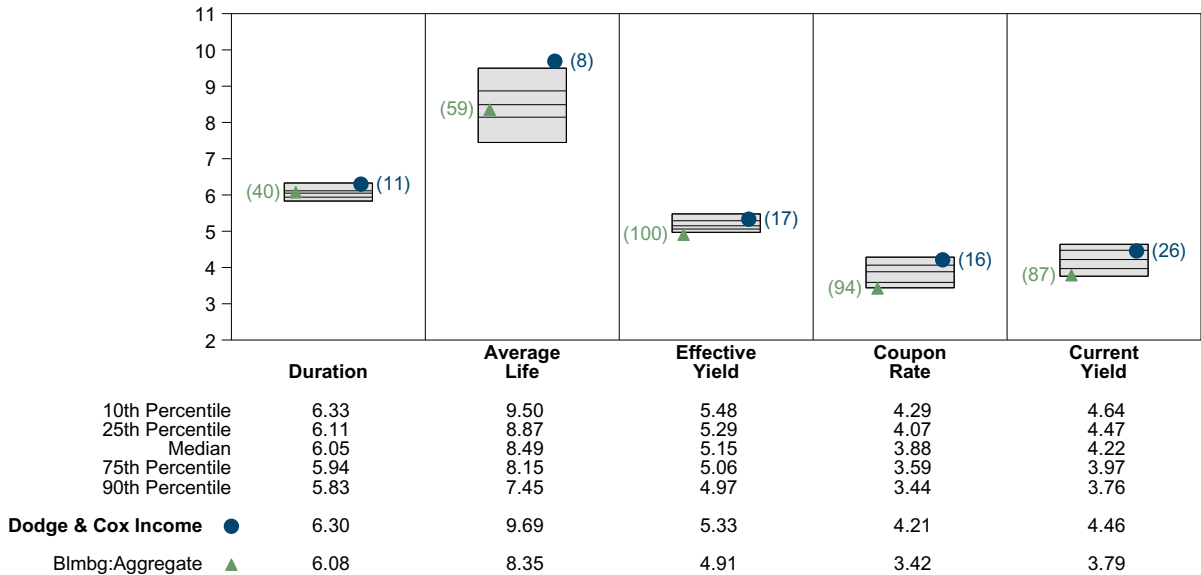


Dodge & Cox Income Bond Characteristics Analysis Summary

Portfolio Characteristics

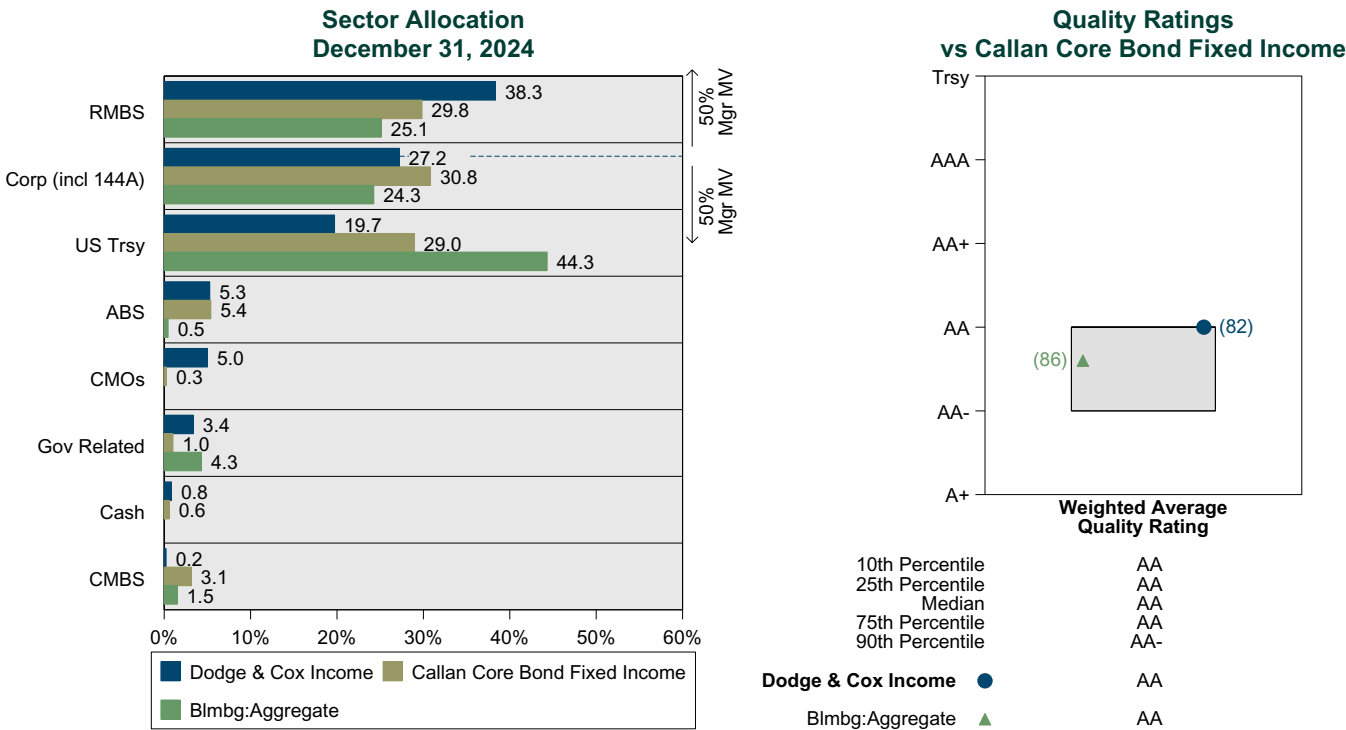
This graph compares the manager’s portfolio characteristics with the range of characteristics for the portfolios which make up the manager’s style group. This analysis illustrates whether the manager’s current holdings are consistent with other managers employing the same style.

Fixed Income Portfolio Characteristics Rankings Against Callan Core Bond Fixed Income as of December 31, 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 December 31, 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.

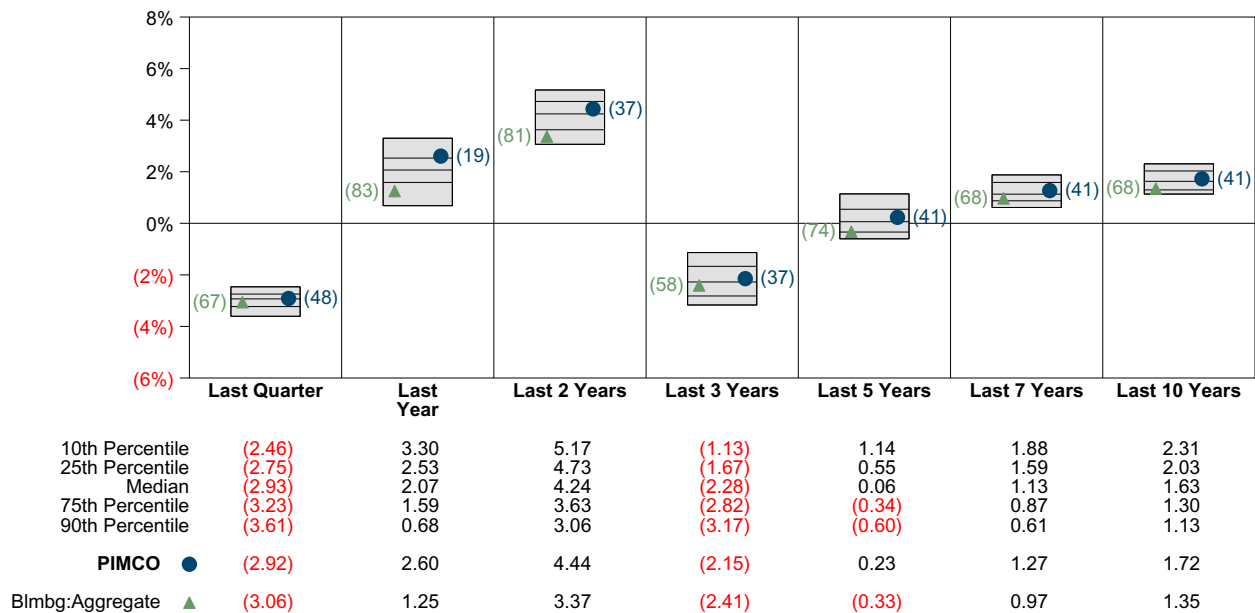
Quarterly Summary and Highlights

- PIMCO's portfolio posted a (2.92)% return for the quarter placing it in the 48 percentile of the Callan Core Plus Mutual Funds group for the quarter and in the 19 percentile for the last year.
- PIMCO's portfolio outperformed the Blmbg:Aggregate by 0.15% for the quarter and outperformed the Blmbg:Aggregate for the year by 1.35%.

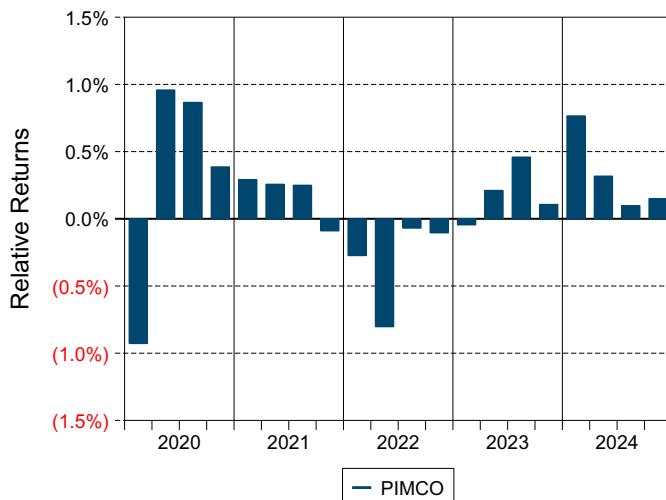
Quarterly Asset Growth

Beginning Market Value	\$76,656,184
Net New Investment	\$2,700,000
Investment Gains/(Losses)	\$-2,268,066
Ending Market Value	\$77,088,118

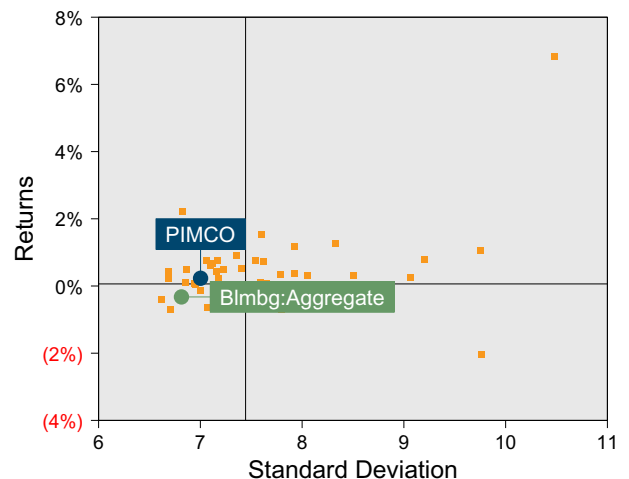
Performance vs Callan Core Plus Mutual Funds (Net)



Relative Return vs Blmbg:Aggregate



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



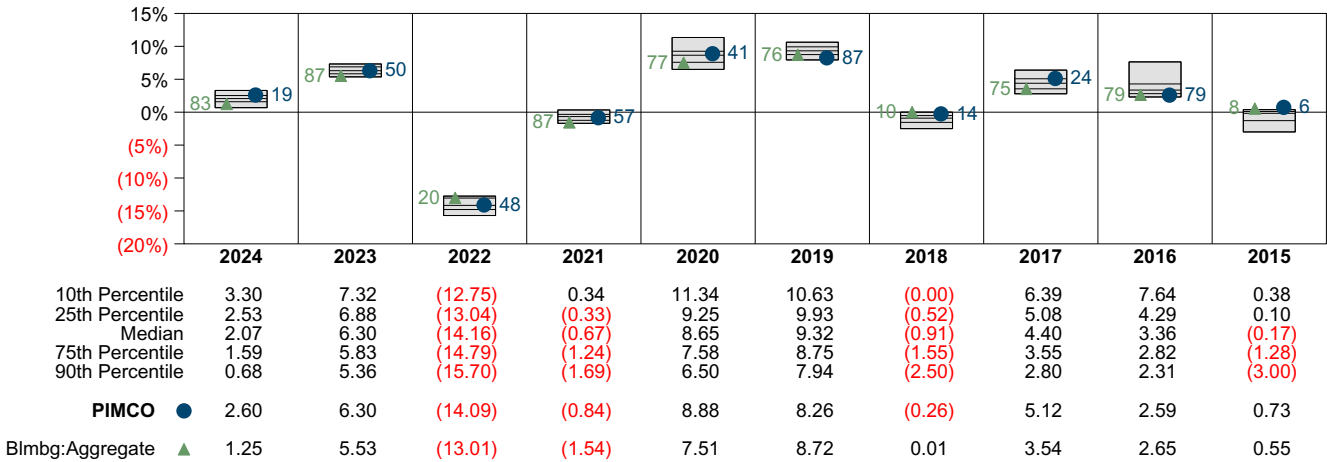
PIMCO

Return Analysis Summary

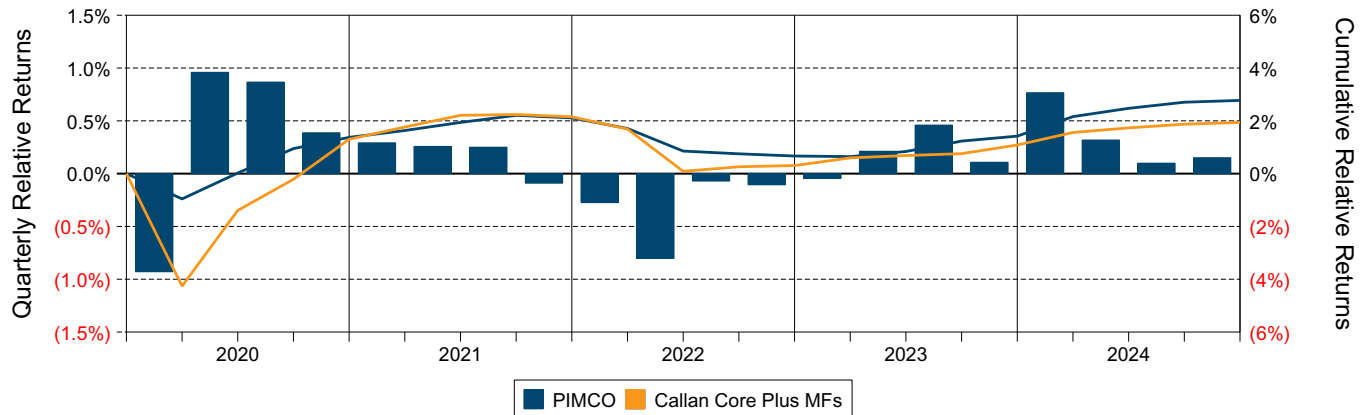
Return Analysis

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.

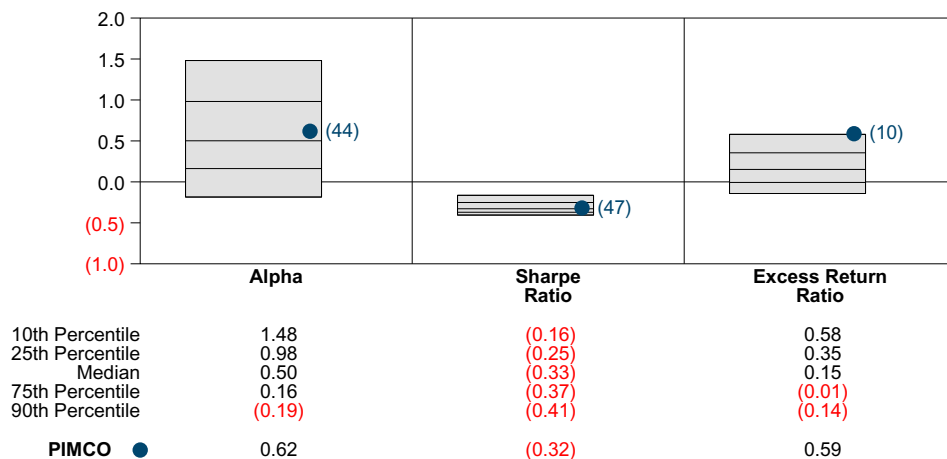
Performance vs Callan Core Plus Mutual Funds (Net)



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 December 31, 2024



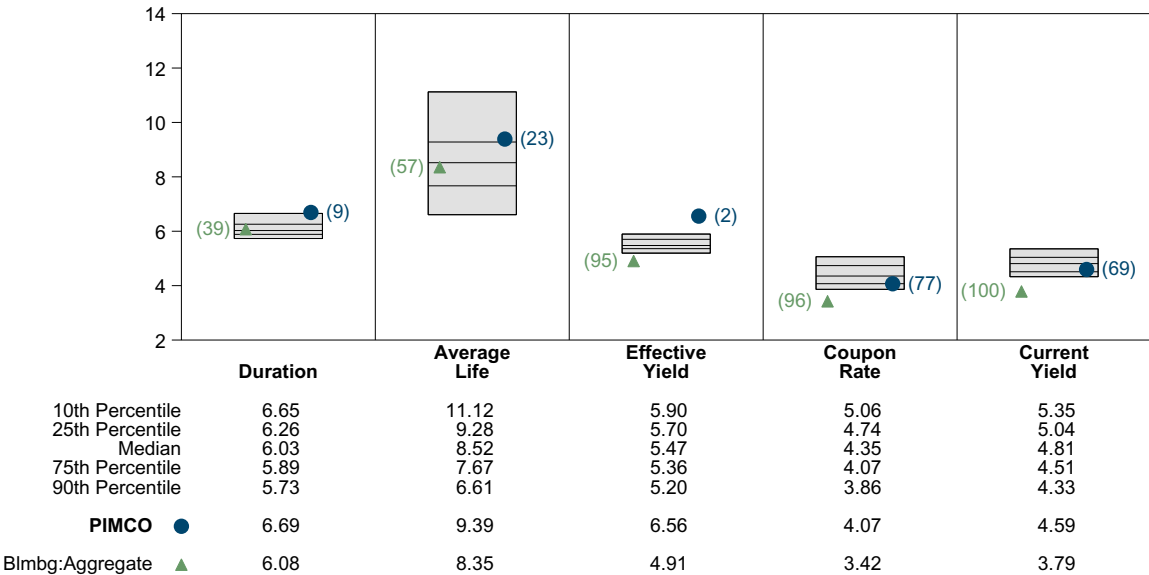
PIMCO

Bond Characteristics Analysis Summary

Portfolio Characteristics

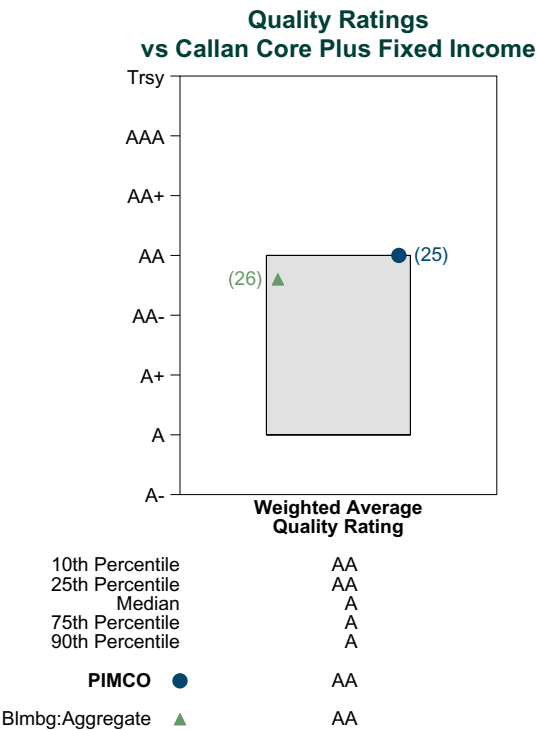
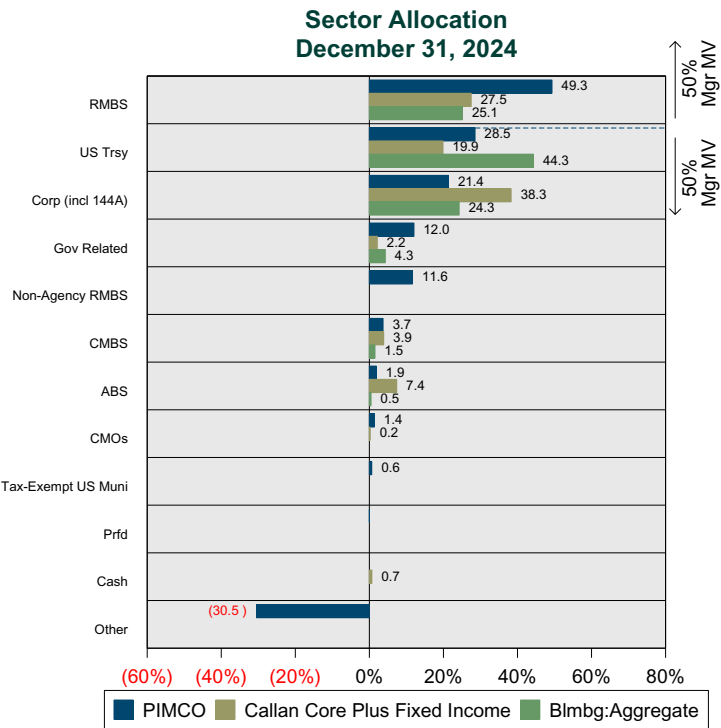
This graph compares the manager’s portfolio characteristics with the range of characteristics for the portfolios which make up the manager’s style group. This analysis illustrates whether the manager’s current holdings are consistent with other managers employing the same style.

Fixed Income Portfolio Characteristics Rankings Against Callan Core Plus Fixed Income as of December 31, 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.



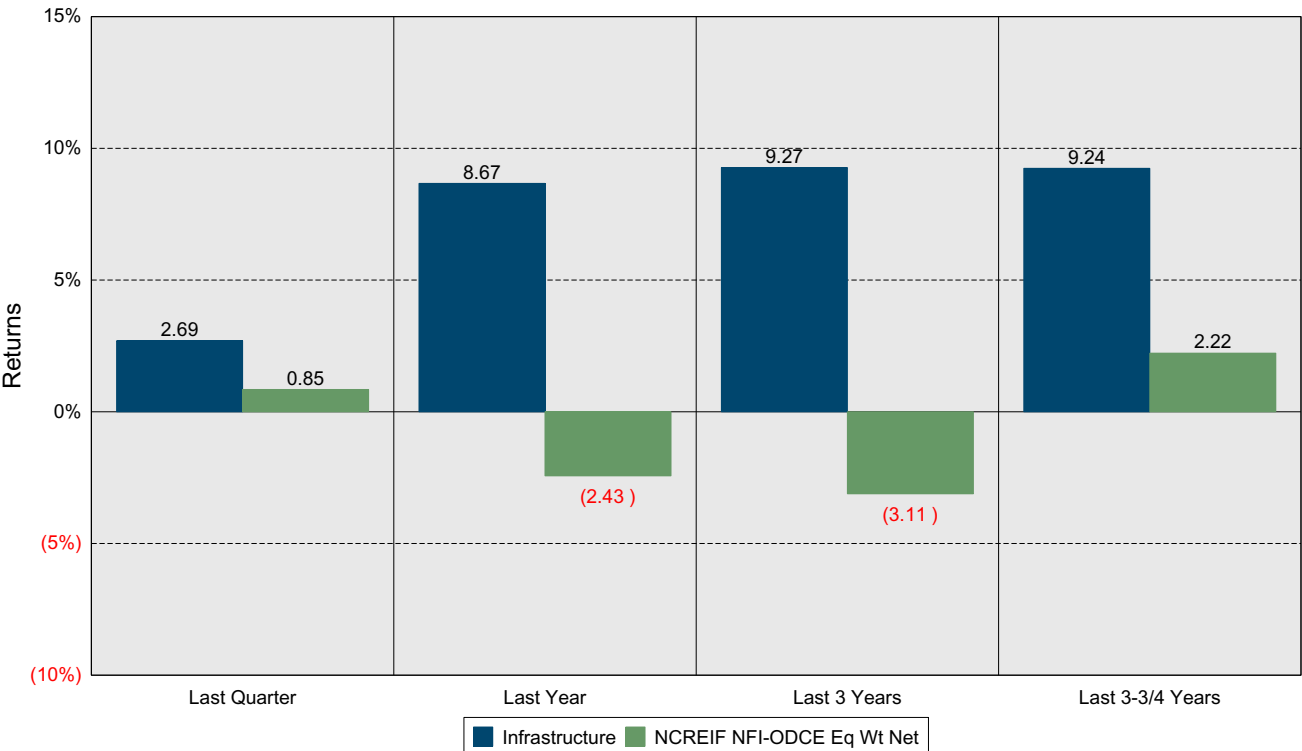
Infrastructure
Period Ended December 31, 2024

Quarterly Summary and Highlights

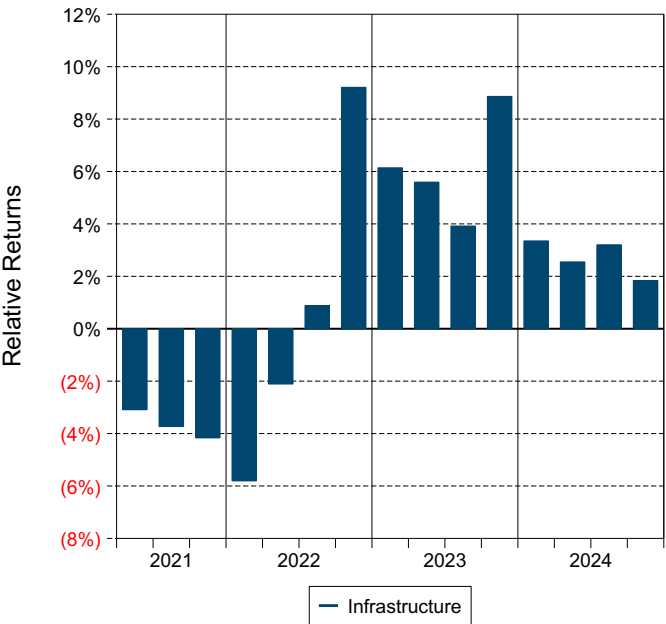
- Infrastructure's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 1.85% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 11.10%.

Quarterly Asset Growth

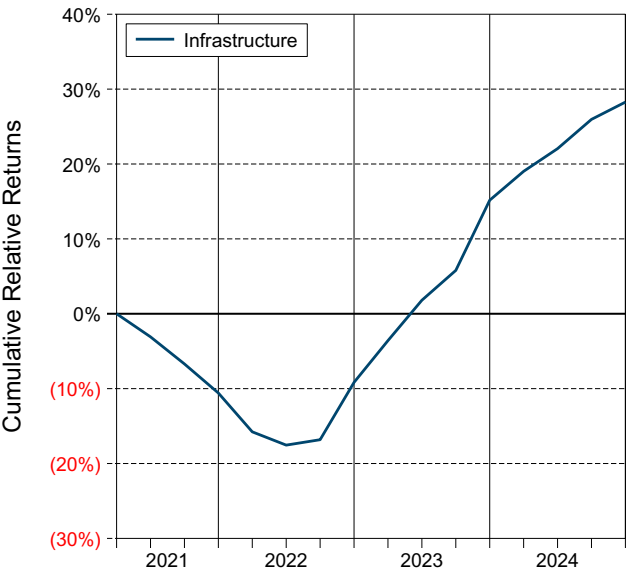
Beginning Market Value	\$55,628,095
Net New Investment	\$-422,774
Investment Gains/(Losses)	\$1,498,752
Ending Market Value	\$56,704,074



Relative Returns vs
NCREIF NFI-ODCE Eq Wt Net



Cumulative Returns vs
NCREIF NFI-ODCE Eq Wt Net



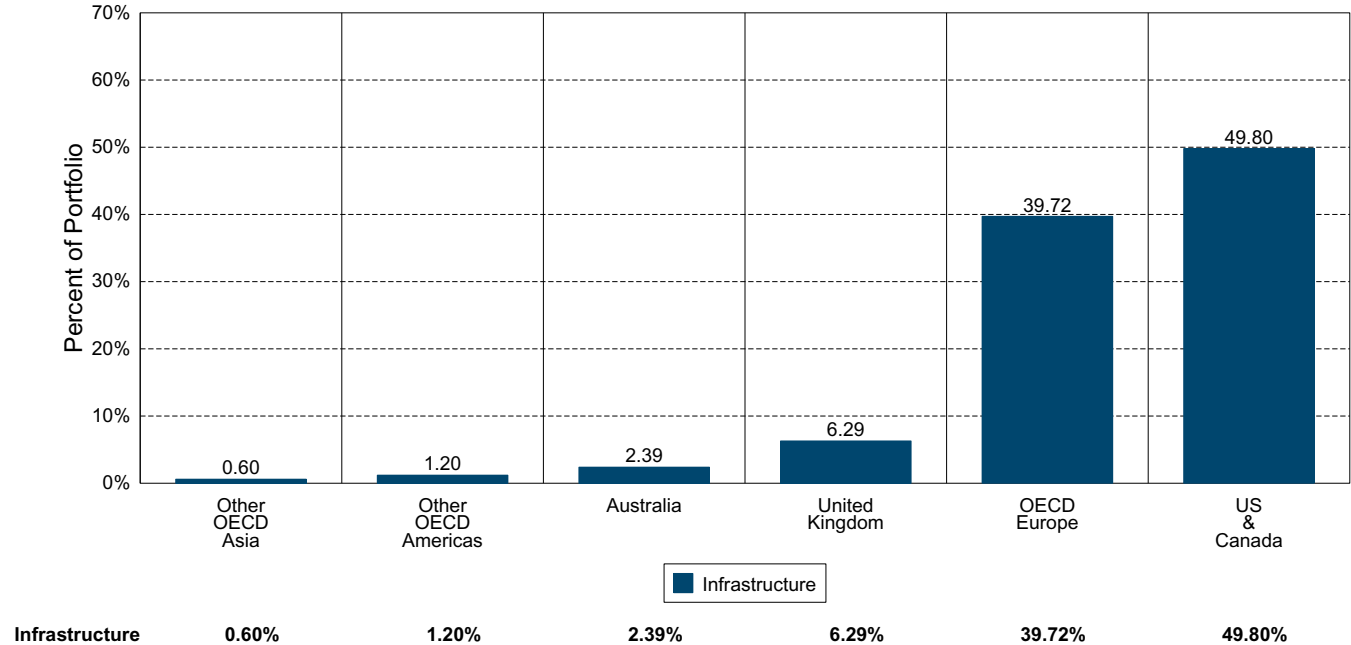
Infrastructure

Diversification Analysis as of December 31, 2024

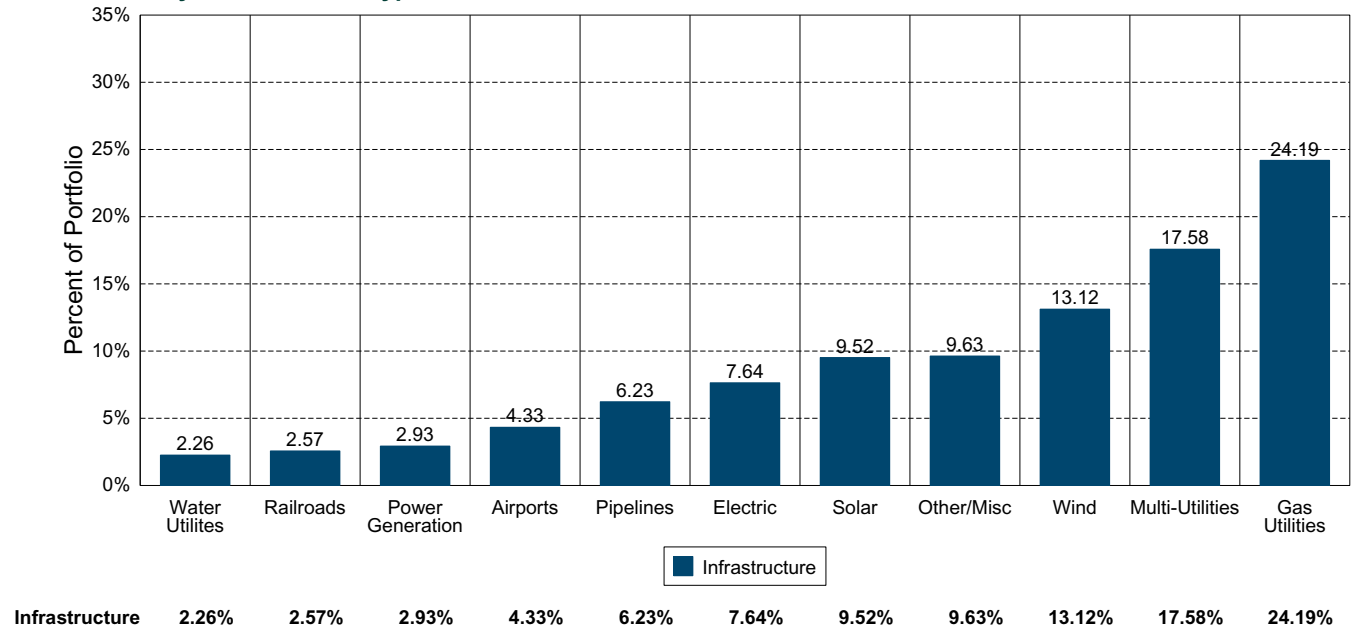
Diversification Analysis

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 December 31, 2024



Diversification by Infrastructure Type as of December 31, 2024



IFM Global Infrastructure
Period Ended December 31, 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.

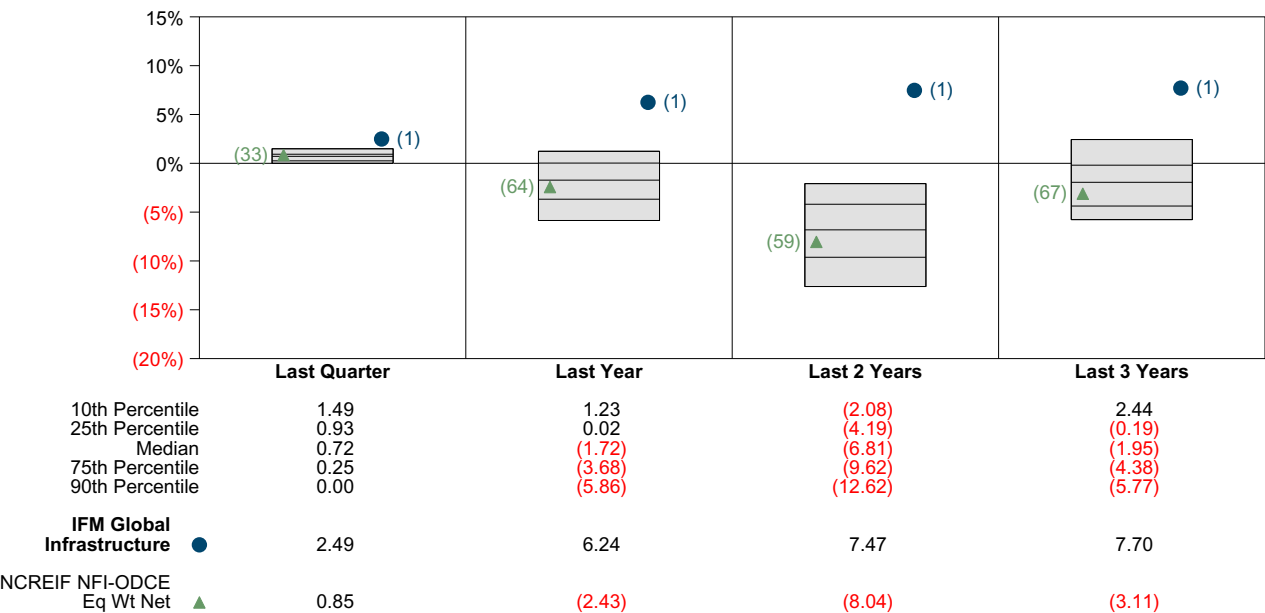
Quarterly Summary and Highlights

- IFM Global Infrastructure's portfolio posted a 2.49% 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 1 percentile for the last year.
- IFM Global Infrastructure's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 1.64% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 8.67%.

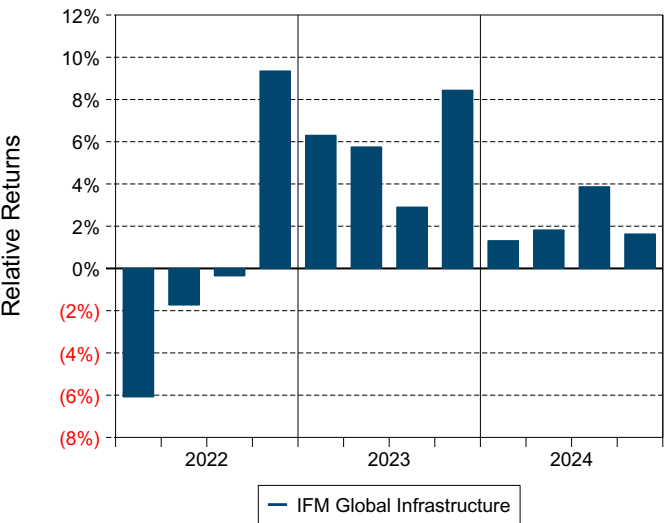
Quarterly Asset Growth

Beginning Market Value	\$27,845,910
Net New Investment	\$0
Investment Gains/(Losses)	\$692,983
Ending Market Value	\$28,538,893

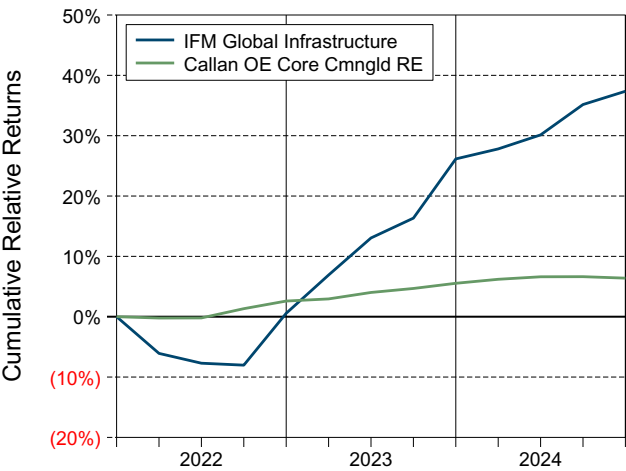
Performance vs Callan Open End Core Cmmingled Real Est (Net)



Relative Returns vs
NCREIF NFI-ODCE Eq Wt Net



Cumulative Returns vs
NCREIF NFI-ODCE Eq Wt Net



JP Morgan Infrastructure Period Ended December 31, 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.

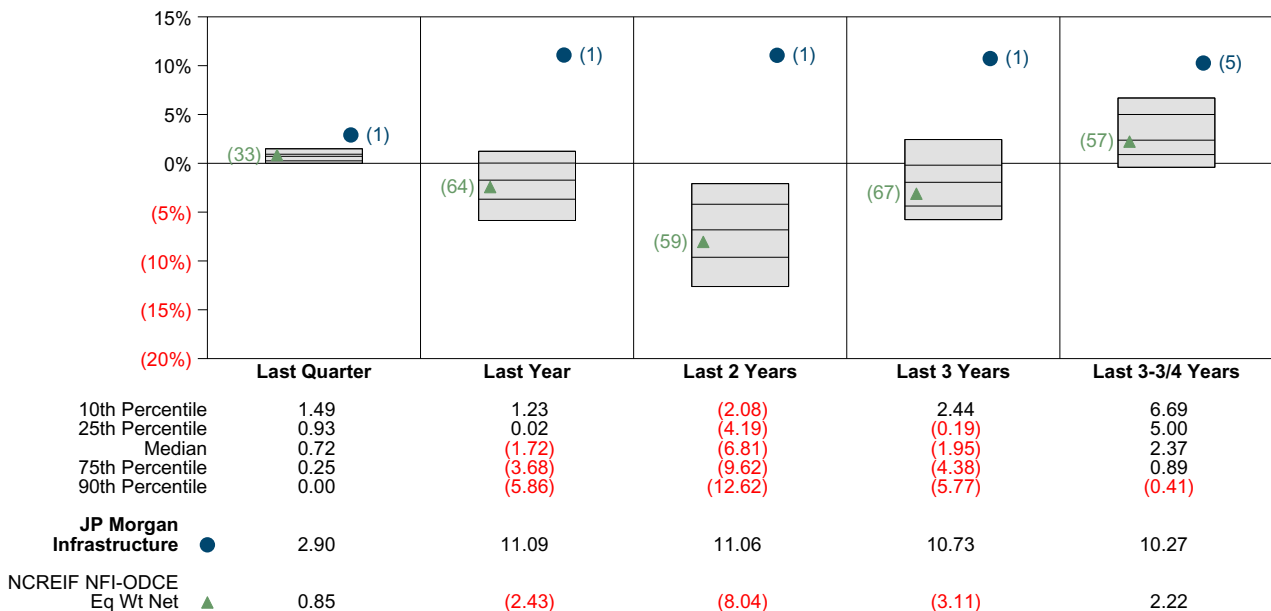
Quarterly Summary and Highlights

- JP Morgan Infrastructure's portfolio posted a 2.90% 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 1 percentile for the last year.
- JP Morgan Infrastructure's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 2.06% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 13.52%.

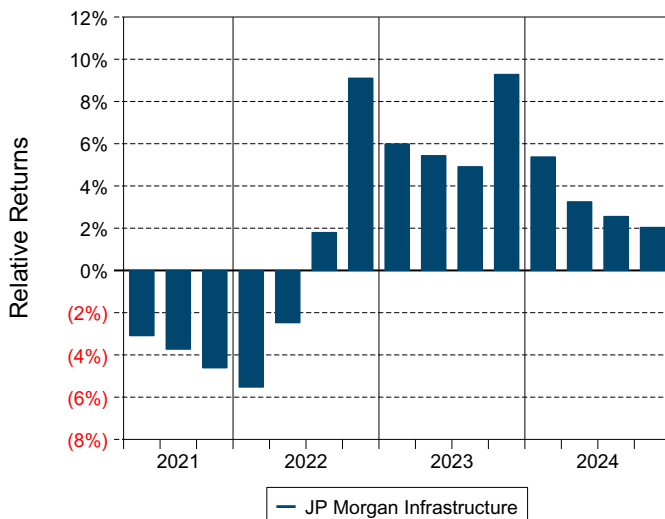
Quarterly Asset Growth

Beginning Market Value	\$27,782,185
Net New Investment	\$-422,774
Investment Gains/(Losses)	\$805,770
Ending Market Value	\$28,165,181

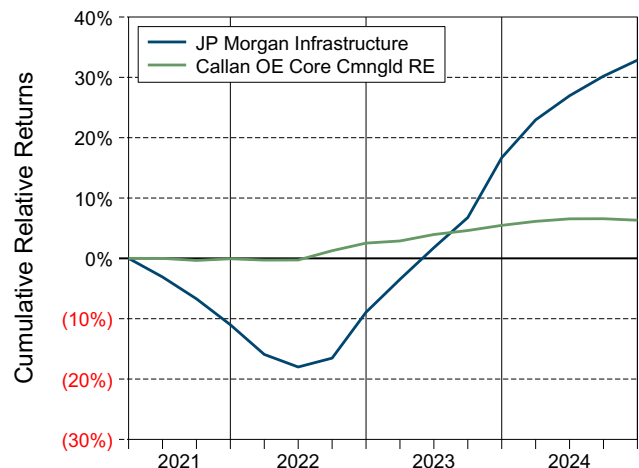
Performance vs Callan Open End Core Cmmingled Real Est (Net)



Relative Returns vs NCREIF NFI-ODCE Eq Wt Net



Cumulative Returns vs NCREIF NFI-ODCE Eq Wt Net



Real Estate Period Ended December 31, 2024

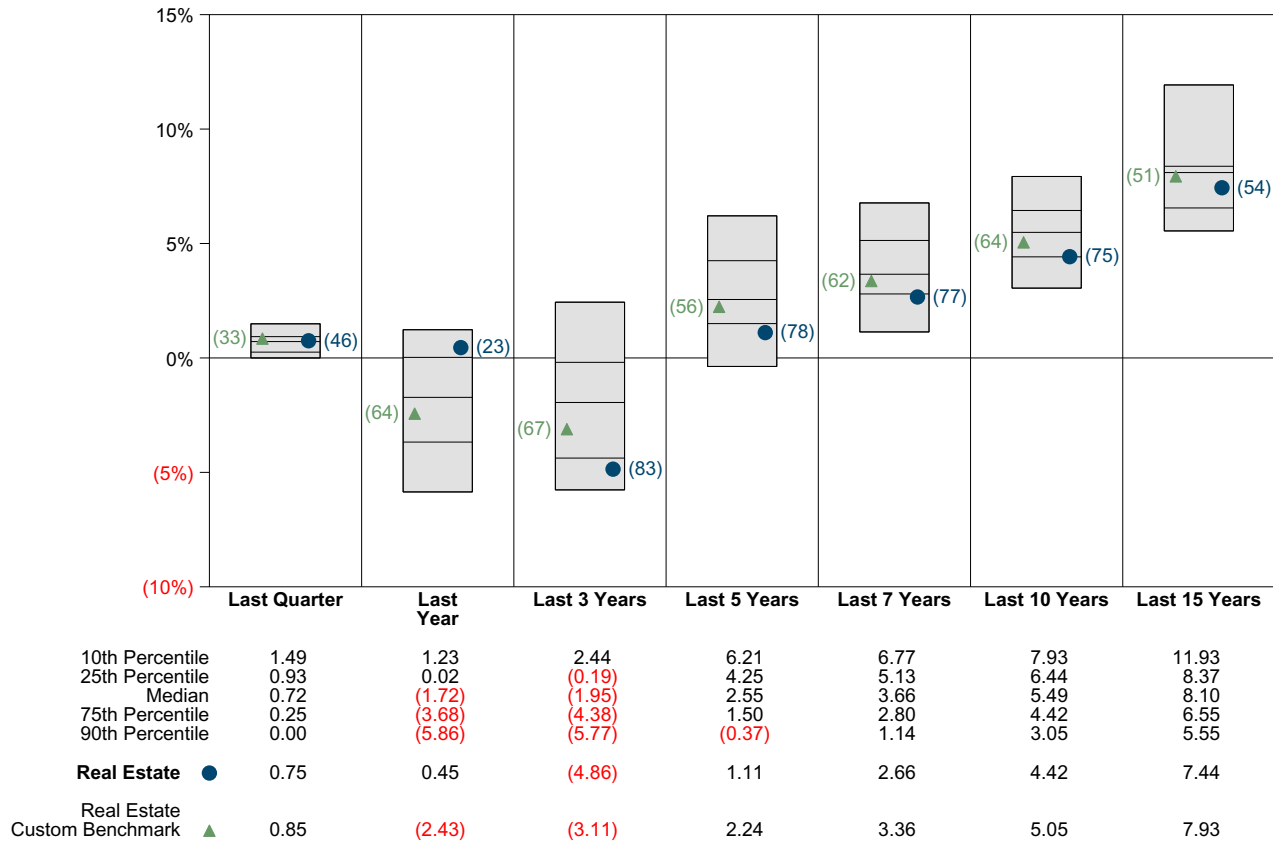
Quarterly Summary and Highlights

- Real Estate's portfolio posted a 0.75% return for the quarter placing it in the 46 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 23 percentile for the last year.
- Real Estate's portfolio underperformed the Real Estate Custom Benchmark by 0.10% for the quarter and outperformed the Real Estate Custom Benchmark for the year by 2.88%.

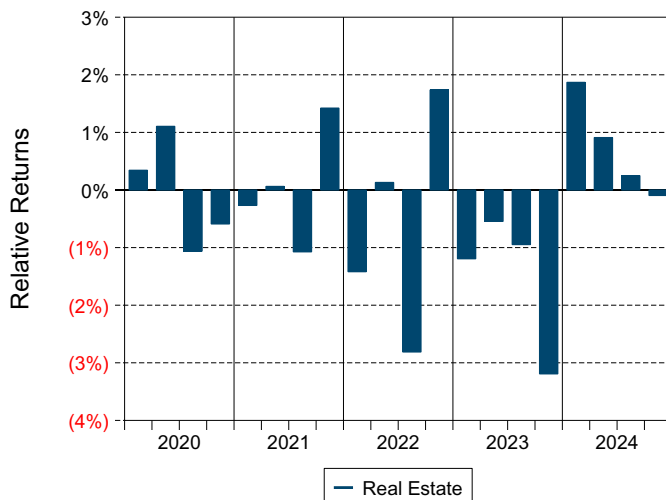
Quarterly Asset Growth

Beginning Market Value	\$70,241,100
Net New Investment	\$-176,755
Investment Gains/(Losses)	\$681,766
Ending Market Value	\$70,746,110

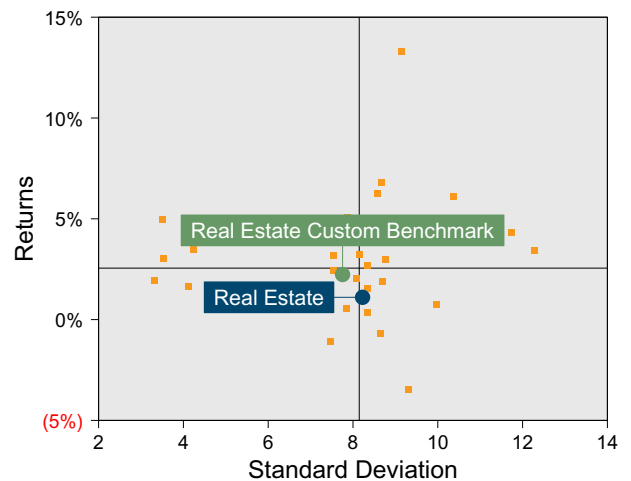
Performance vs Callan Open End Core Cmmingled Real Est (Net)



Relative Returns vs Real Estate Custom Benchmark



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

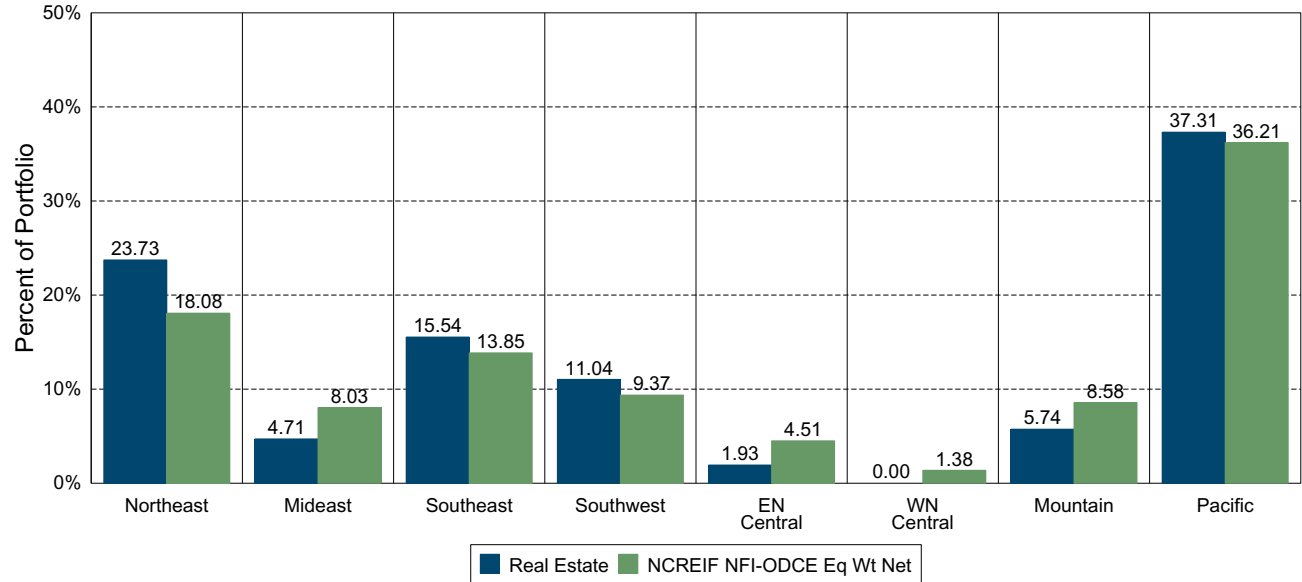


Real Estate
Diversification Analysis as of December 31, 2024

Diversification Analysis

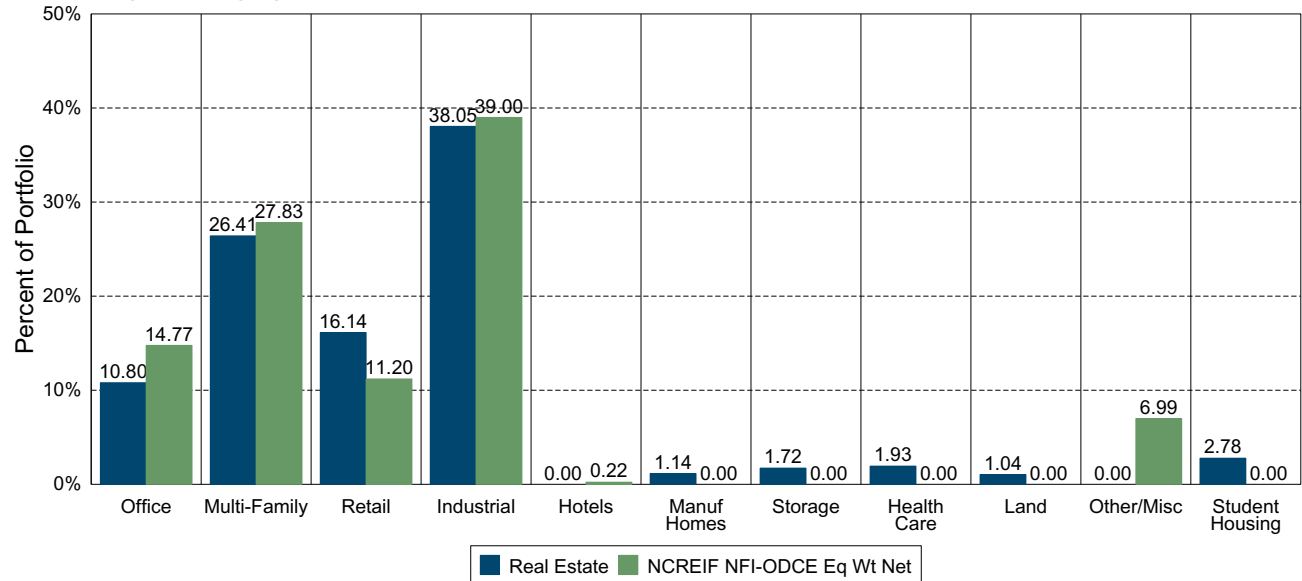
The following charts provide information on the diversification of the portfolio with regards to both Geographic Region and Property Type. Similar information is provided on the relevant market index for comparison.

Diversification by Geographic Region as of December 31, 2024



Real Estate	23.73%	4.71%	15.54%	11.04%	1.93%	0.00%	5.74%	37.31%
NCREIF NFI-ODCE Eq Wt Net	18.08%	8.03%	13.85%	9.37%	4.51%	1.38%	8.58%	36.21%

Diversification by Property Type as of December 31, 2024



Real Estate	10.80%	26.41%	16.14%	38.05%	0.00%	1.14%	1.72%	1.93%	1.04%	0.00%	2.78%
NCREIF NFI-ODCE Eq Wt Net	14.77%	27.83%	11.20%	39.00%	0.22%	0.00%	0.00%	0.00%	0.00%	6.99%	0.00%

RREEF Private Period Ended December 31, 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.

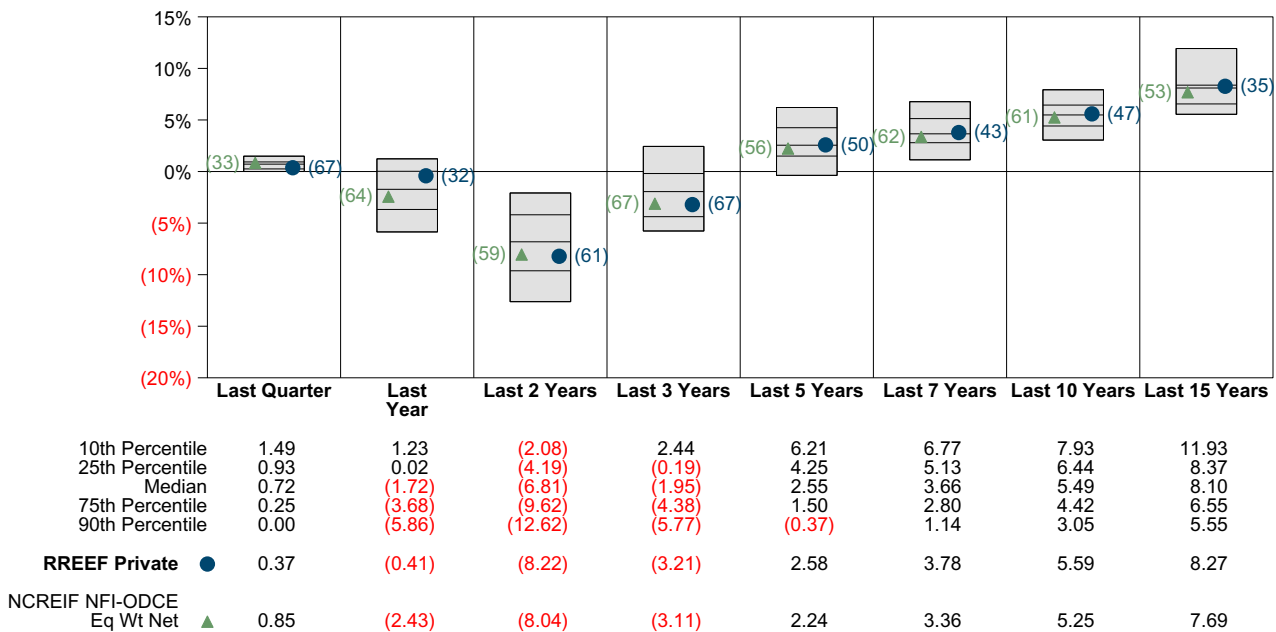
Quarterly Summary and Highlights

- RREEF Private's portfolio posted a 0.37% return for the quarter placing it in the 67 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 32 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 2.02%.

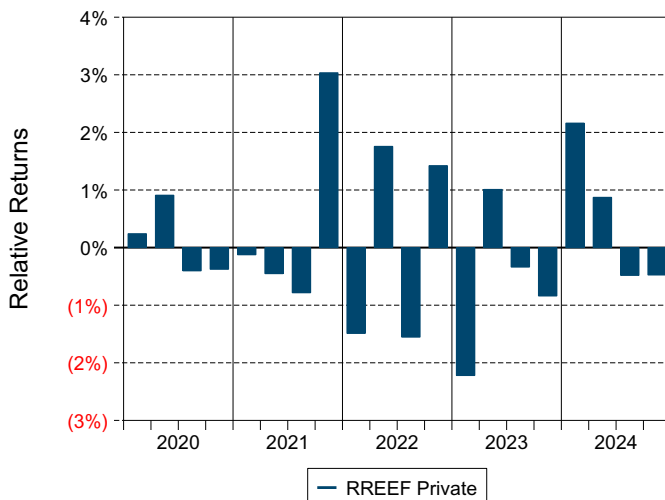
Quarterly Asset Growth

Beginning Market Value	\$37,088,981
Net New Investment	\$-88,260
Investment Gains/(Losses)	\$224,781
Ending Market Value	\$37,225,502

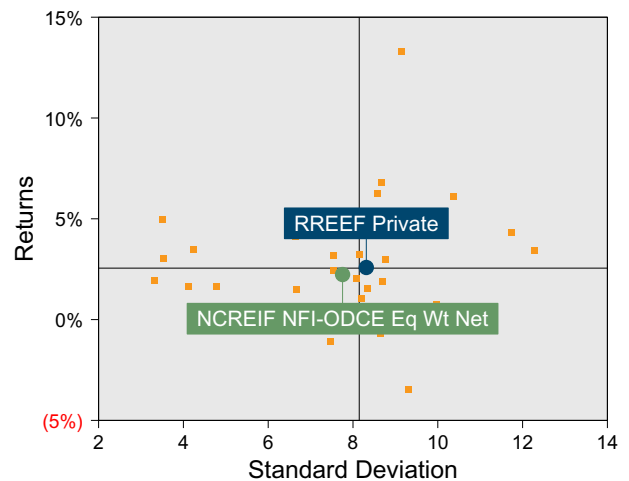
Performance vs Callan Open End Core Cmmingled Real Est (Net)



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 December 31, 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.

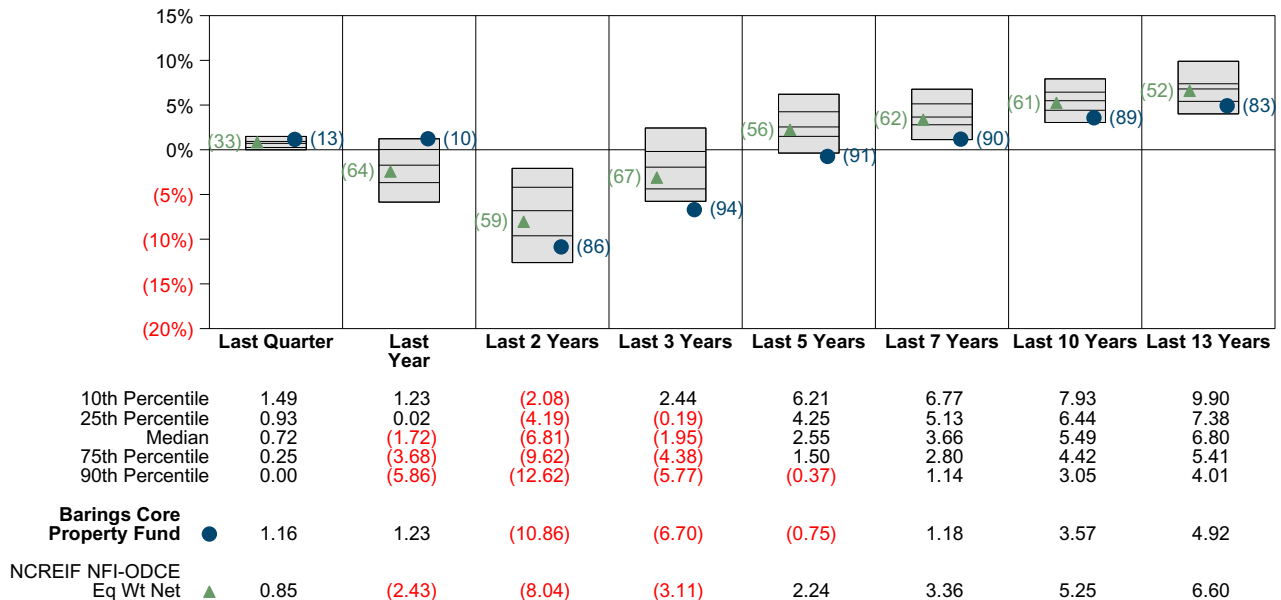
Quarterly Summary and Highlights

- Barings Core Property Fund's portfolio posted a 1.16% return for the quarter placing it in the 13 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 10 percentile for the last year.
- Barings Core Property Fund's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 0.31% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 3.66%.

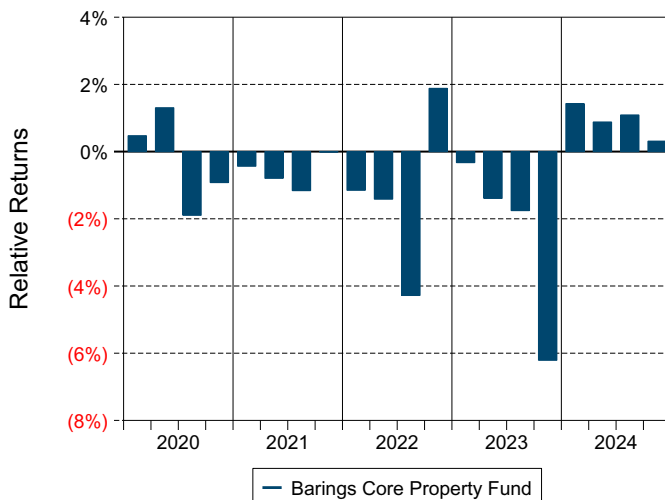
Quarterly Asset Growth

Beginning Market Value	\$31,805,119
Net New Investment	\$-66,494
Investment Gains/(Losses)	\$434,983
Ending Market Value	\$32,173,609

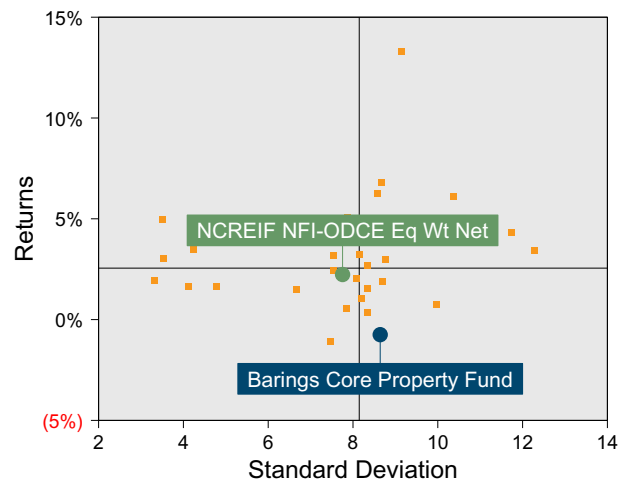
Performance vs Callan Open End Core Cmmingled Real Est (Net)



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 ended with the S&P 500 Index up over 2%. However, the quarter was marked by volatility, particularly during October and December.
- Negative returns in October were driven by investor anxiety around the U.S. presidential election, uncertainty with the Fed's approach to interest rate cuts, and some misses to corporate earnings expectations. December returns, while initially buoyed by the Fed's third consecutive rate cut, cooled after the Fed announced no additional rate cuts until the second half of 2025.
- Sector performance was mixed; only four (Communication Services, Consumer Discretionary, Financials, and Information Technology) posted gains.
- During 4Q24, large cap stocks outperformed small caps. Growth outperformed value across the market cap spectrum.

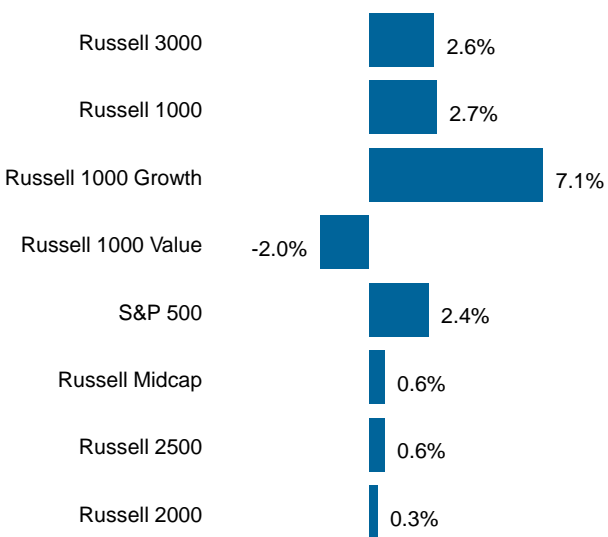
Large caps continue to drive narrow markets

- Concentration and performance contribution of the Magnificent Seven stocks within the large cap benchmarks remain outsized relative to the aggregate of benchmark constituents. In 2024, the S&P 500's return was 25%; the S&P 500 ex-Mag 7 return was 16%.
- For the second year in a row, less than 30% of S&P 500 stocks have outperformed the S&P 500 itself.

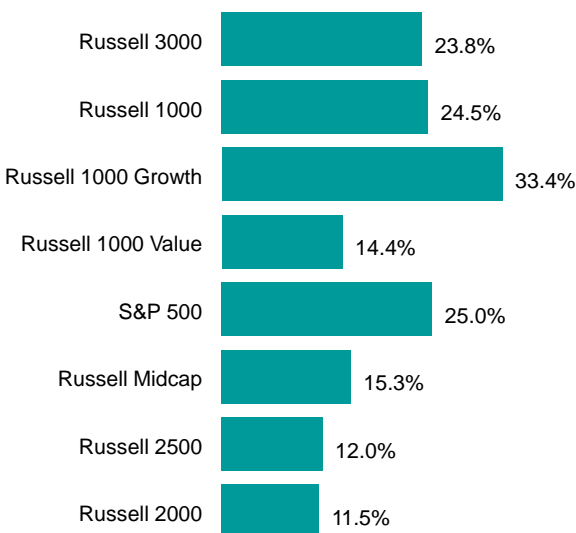
Fundamentals critical to success of large caps

- In recent years, themes—like “work from home” stocks and AI—as well as momentum have been attributed to the prolonged success of the Magnificent Seven.
- However, Magnificent Seven valuations have been supported by strong earnings, low debt, and high cash levels. Consensus and forward-looking EPS growth expectations also remain high for large cap companies.

U.S. Equity: Quarterly Returns

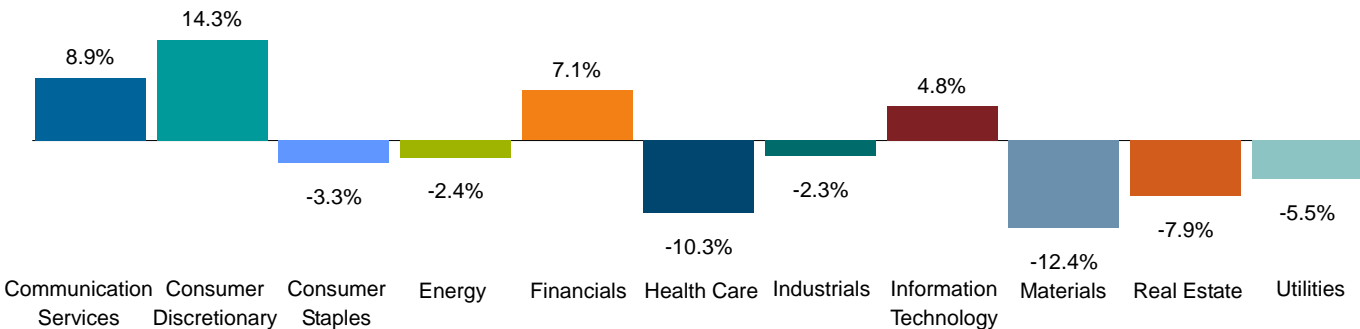


U.S. Equity: One-Year Returns



Sources: FTSE Russell, S&P Dow Jones Indices

S&P Sector Returns, Quarter Ended 12/31/24



Source: S&P Dow Jones Indices

GLOBAL EQUITIES

Trump tariffs weigh on markets

- Global equity markets had a rough end to the year as proposed Trump tariffs weighed on Europe and China.
- Europe was one of the worst-performing regions, plagued by political uncertainty and continued economic woes.
- While still negative, Japan's decline over the quarter was stemmed by the approval of a new economic stimulus plan focused on issues such as wage stability and deflation.

Emerging markets: China, India fall short

- Emerging markets declined on the heels of poor results out of China and India. Although Chinese stocks initially gained from the announced stimulus, they later declined due to expected tariffs. Economic growth in India fell short of expectations.

Growth vs. value: Muted tech influence on growth

- In developed ex-U.S. markets, the influence of technology and AI is comparatively more muted, which makes the trend of growth stocks, especially those from the Magnificent Seven, outperforming value stocks less pronounced.

U.S. dollar: Strength from beneficial effects of Trump

- The U.S. dollar shifted direction from the last quarter as expectations for interest rate cuts faded, along with the anticipated beneficial effects of the Trump administration on the U.S. economy; in total the U.S. Dollar Index rose over 7% during the quarter.

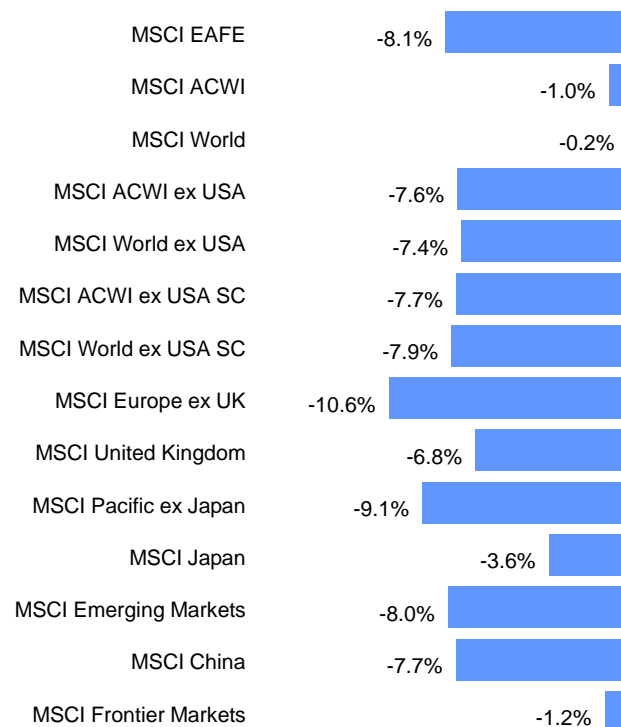
Global equity market concentration continues higher

- The U.S. share of global market capitalization in global indices is at all-time highs as U.S. technology companies lead markets higher.
- Market capitalization-weighted global benchmarks are providing lower diversification benefits than historically at not only the country level but also the security level as the top five constituents of the MSCI ACWI Index currently comprise over 17% of the benchmark.

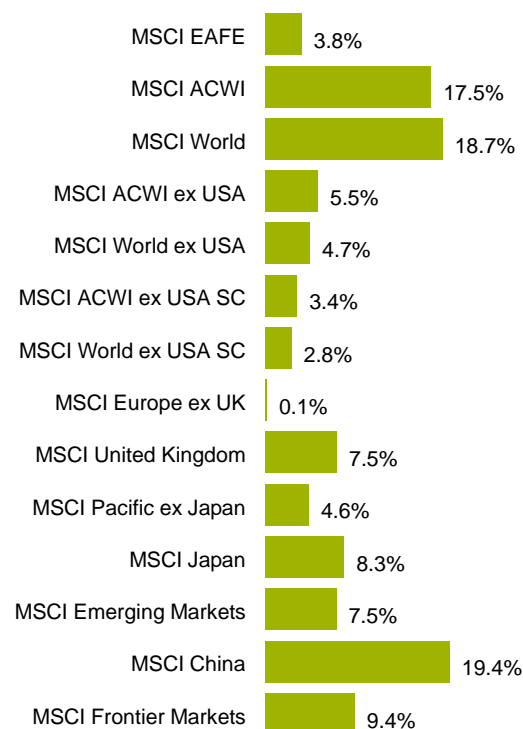
U.S. dollar strength has been a headwind

- Recent U.S. dollar strength has been a notable headwind for non-U.S. equities as local currency revenues of companies continue to weaken against the U.S. dollar.
- Some contributing factors to U.S. dollar strength have been higher interest rate policy by the Federal Reserve compared to other central banks, U.S. economic and market strength, and recent rhetoric regarding potentially higher tariff rates on U.S. imports.

Global Equity: Quarterly Returns



Global Equity: One-Year Returns



Source: MSCI

Inflation concerns resurface

- The Fed continued the rate cutting cycle, most recently in December, bringing the target range to 4.25%-4.50%.
- The yield curve steepened, with rates rising for Treasuries one year and longer. The 10-year rose 77 bps to 4.58%.
- Inflation concerns resurfaced, with the breakeven inflation rate rising by 19 bps to 2.30% over the course of the quarter.

Performance drivers

- The Bloomberg US Aggregate Bond Index fell 3.1% due to the rise in rates.
- With the steepening yield curve, long government bonds fared the worst among sectors.
- Leveraged finance sectors (High yield: +0.2%, leveraged loans: +2.3%) were the only positive fixed income sectors as spreads tightened.

Credit spreads tighten

- Corporate credit spreads across both investment grade and leveraged finance tightened, with both being “priced to perfection.”
- New issuance continued to be strong, with 2024 totals for both IG and HY outpacing 2023.

MUNICIPAL BONDS**Negative returns in 4Q**

- The muni AAA-rated curve shifted upward across the curve and the curve steepened.
- The spreads between the AAA 2s/10s key rates (24 bps) ended the year slightly tighter than Treasuries (33 bps).

Low dispersion across quality in 4Q and for the year

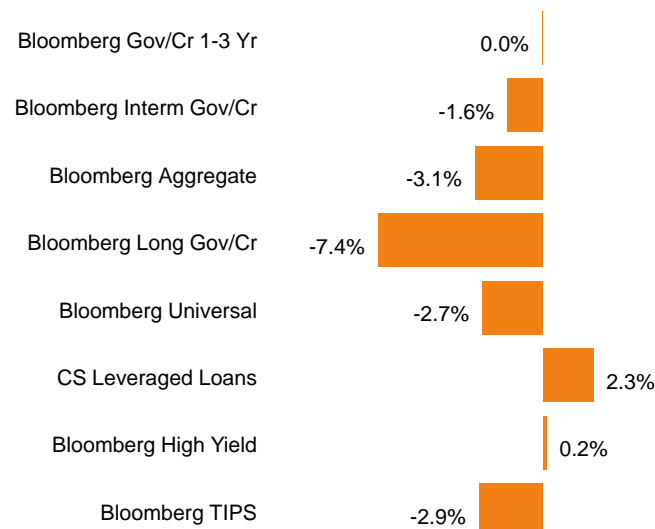
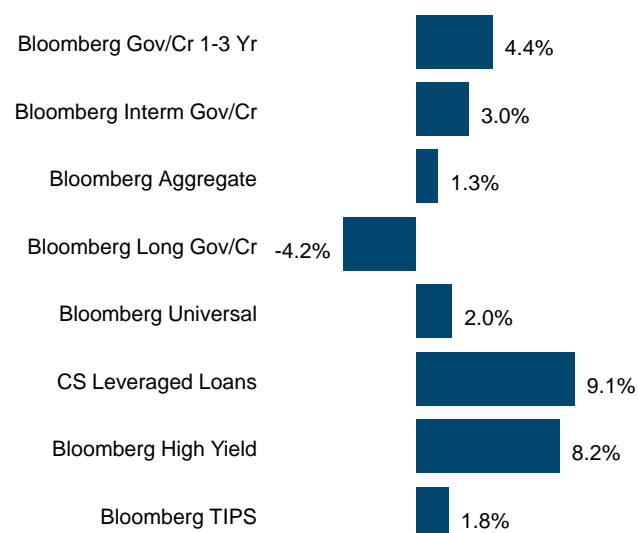
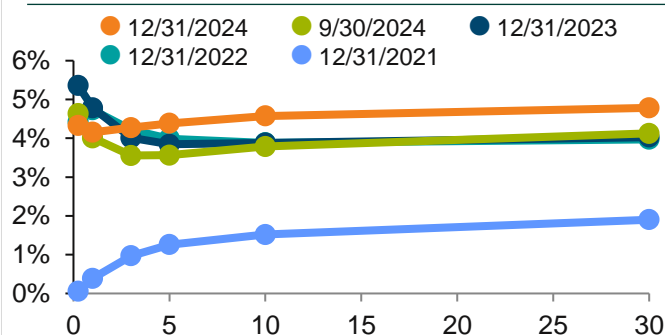
- AAA: -1.3%; +1.4%
- AA: -1.2%; +1.5%
- A: -1.2%; +1.5%
- BBB: -1.3%; +1.6%

Robust issuance through 4Q, demand softened slightly

- Total issuance in 2024 was \$508 billion, beating the previous high of \$485 billion in 2020 and up 32% year over year.
- Demand absorbed issuance most of the quarter, but December exhibited three weeks of fund outflows, after 23 weeks of consecutive net inflows.

Muni valuations vs. U.S. Treasuries remain rich

- 10-year AAA muni/10-year U.S. Treasury yield ratio was rich relative to the 10-year median (67% now vs. 80% historical).

U.S. Fixed Income: Quarterly Returns**U.S. Fixed Income: One-Year Returns****U.S. Treasury Yield Curves**

Sources: Bloomberg, Credit Suisse

GLOBAL FIXED INCOME

Political controversy dogs euro zone

- The euro zone was marred with political controversy in 4Q, specifically in Germany and France.
- GDP growth in the euro zone rose modestly (+0.4%), while the ECB cut rates in December.
- Japan's GDP grew 1.2% on the back of strong exports and a weaker yen.

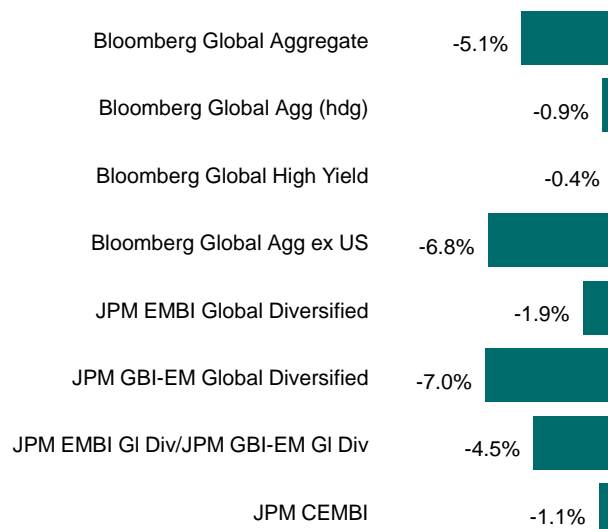
U.S. dollar surges

- The U.S. dollar rose 8% versus a basket of six developed market currencies.
- Global fixed income returns varied based on currency exposure, with the Bloomberg Global Aggregate ex US Hedged Index rising 0.7%, while the Bloomberg Global Aggregate ex US Unhedged Index fell by 6.8%.

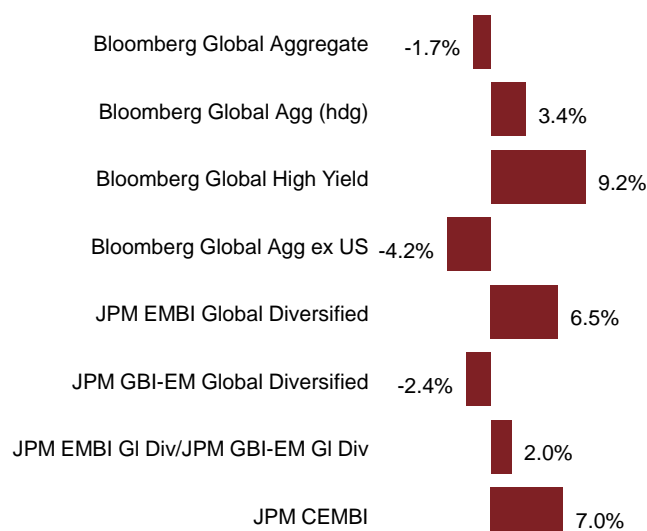
Emerging market debt faced similar challenges

- Both EM local and hard currency bonds posted negative returns on the quarter, weighed down by the strength of the dollar and geopolitical risk. Hard currency spreads narrowed at the tail end of the quarter, partially offsetting an early quarter drawdown.
- Brazil increased its policy rate by 150 bps in 4Q, resulting in the Brazilian real depreciating by 13.4% versus the U.S. dollar.

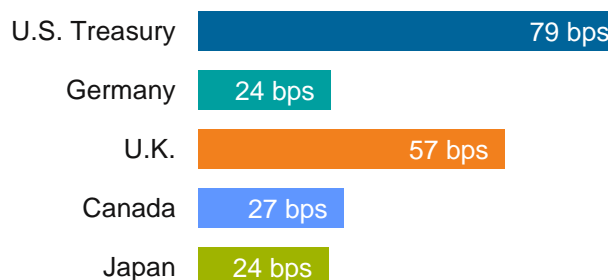
Global Fixed Income: Quarterly Returns



Global Fixed Income: One-Year Returns



Change in 10-Year Global Government Bond Yields



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
AEW Capital Management, L.P.
AllianceBernstein
Allspring Global Investments, LLC
Altrinsic Global Advisors, LLC
American Century Investments
American Realty Advisors
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

Manager Name

Atlanta Capital Management Co., LLC
Audax Private Debt
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.

Manager Name
Brown Brothers Harriman & Company
Brown Investment Advisory & Trust Company
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.
Diamond Hill Capital Management, Inc.
Dimensional Fund Advisors L.P.
DoubleLine
DWS
EAM Investors, LLC
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

Manager Name
Impax Asset Management LLC
Income Research + Management
Insight Investment
Intercontinental Real Estate Corporation
Invesco
J.P. Morgan
Janus
Jennison Associates LLC
Jobs Peak Advisors
Kayne Anderson Rudnick Investment Management, LLC
KeyCorp
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, Abbett & 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
Newmarket Capital
Newton Investment Management
Nikko Asset Management Co., Ltd.
Ninety One North America, Inc.
Northern Trust Asset Management
Nuveen

Manager Name

Oaktree Capital Management, L.P.

Orbis Investment Management Limited

P/E Investments

Pacer Financial Inc.

Pacific Investment Management Company

Parametric Portfolio Associates LLC

Partners Group (USA) Inc.

Pathway Capital Management, LP

Peavine Capital

Peregrine Capital Management, LLC

PGIM DC Solutions

PGIM Fixed Income

PGIM Quantitative Solutions LLC

Pictet Asset Management

PineBridge Investments

Polaris Capital Management

Polen Capital Management, LLC

PPM America, Inc.

Pretium Partners, LLC

Principal Asset Management

Raymond James Investment Management

RBC Global Asset Management

Regions Financial Corporation

Rockpoint

S&P Dow Jones Indices

Sands Capital Management

Schroder Investment Management North America Inc.

Manager Name

Segall Bryant & Hamill

SLC Management

Star Mountain Capital, LLC

State Street Global Advisors

Strategic Global Advisors, LLC

Tilden Park Capital Management LP

Tri-Star Bank

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

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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.

The content of this document may consist of statements of opinion, which are made as of the date they are expressed and are not statements of fact. The opinions expressed herein may change based upon changes in economic, market, financial and political conditions and other factors. Callan has no obligation to bring current the opinions expressed herein.

The information contained herein may include forward-looking statements regarding future results. The forward-looking statements herein: (i) are best estimations consistent with the information available as of the date hereof and (ii) involve known and unknown risks and uncertainties. Actual results may vary, perhaps materially, from the future results projected in this document. Undue reliance should not be placed on forward-looking statements.

Callan is not responsible for reviewing the risks of individual securities or the compliance/non-compliance of individual security holdings with a client's investment policy guidelines.

This document should not be construed as legal or tax advice on any matter. You should consult with legal and tax advisers before applying any of this information to your particular situation.

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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.

MENDOCINO COMMUNITY NETWORK
(A PROPRIETARY FUND OF THE
MENDOCINO UNIFIED SCHOOL DISTRICT)
MENDOCINO, CALIFORNIA

AUDIT REPORT
JUNE 30, 2024

MENDOCINO COMMUNITY NETWORK
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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 Community Network
Mendocino Unified School District
Mendocino, California

Report on the Audit of the Financial Statements***Opinion***

We have audited the accompanying Financial Statements of the Mendocino Community Network, a Proprietary Fund within the Mendocino Unified School District, for the year ended June 30, 2024, and the related notes to the 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 Mendocino Community Network, as of June 30, 2024, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 opinion.

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.

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 opinion. 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 judgement 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 judgement 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.

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.

Report on Summarized Comparative Information

We have previously audited the Mendocino Community Network's 2022-23 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 29, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Organization/Board of Education/Administration 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 March 26, 2025 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 specific to the Mendocino Community Network. 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 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 specific to the Mendocino Community Network.

Christy White, Inc.

San Diego, California
March 26, 2025

MENDOCINO COMMUNITY NETWORK
STATEMENT OF NET POSITION
JUNE 30, 2024
(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2023)

	June 30, 2024	June 30, 2023
ASSETS		
Current assets		
Cash and investments	\$ 135,481	\$ 165,469
Accounts receivable	11,977	18,414
Prepaid expenses	3,719	4,494
Total current assets	151,177	188,377
Non-current assets		
Capital assets, net of accumulated depreciation	81,963	121,291
Total non-current assets	81,963	121,291
Total Assets	233,140	309,668
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	331,604	331,674
Total Deferred Outflows of Resources	331,604	331,674
LIABILITIES		
Current liabilities		
Accrued liabilities	34,740	2,289
Unearned revenue	55,092	13,709
Financed purchases, current portion	19,455	17,767
Total current liabilities	109,287	33,765
Non-current liabilities		
Net pension liability	1,114,437	1,135,712
Financed purchases, non-current portion	44,631	64,086
Compensated absences	48,642	13,706
Total non-current liabilities	1,207,710	1,213,504
Total Liabilities	1,316,997	1,247,269
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	125,811	121,752
Total Deferred Inflows of Resources	125,811	121,752
NET POSITION		
Net investment in capital assets	17,877	39,438
Unrestricted	(895,941)	(767,117)
Total Net Position	\$ (878,064)	\$ (727,679)

The accompanying notes are an integral part of these financial statements.

MENDOCINO COMMUNITY NETWORK
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023)

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
OPERATING REVENUE		
Charges for services	\$ 2,153,148	\$ 2,187,053
Total operating revenues	<u>2,153,148</u>	<u>2,187,053</u>
OPERATING EXPENSE		
Salaries and benefits	812,874	839,528
Supplies and materials	128,520	104,946
Professional services	1,294,820	1,224,747
Depreciation	39,328	39,328
Total operating expenses	<u>2,275,542</u>	<u>2,208,549</u>
Operating income/(loss)	<u>(122,394)</u>	<u>(21,496)</u>
NON-OPERATING REVENUES/(EXPENSES)		
Interest income	2,990	(1,246)
Transfers in from District	9,019	8,866
Net donation to District	(40,000)	(40,000)
Total non-operating revenues/(expenses)	<u>(27,991)</u>	<u>(32,380)</u>
CHANGE IN NET POSITION	(150,385)	(53,876)
Net Position - Beginning	<u>(727,679)</u>	<u>(673,803)</u>
Net Position - Ending	<u>\$ (878,064)</u>	<u>\$ (727,679)</u>

The accompanying notes are an integral part of these financial statements.

MENDOCINO COMMUNITY NETWORK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2023)

	June 30, 2024	June 30, 2023
Cash flows from operating activities		
Cash received from user charges	\$ 2,200,968	\$ 2,183,583
Cash payments for payroll, insurance, and operating costs	(2,185,198)	(2,113,846)
Net cash provided by (used for) operating activities	15,770	69,737
Cash flows from non-capital financing activities		
Interfund transfers in (out)	(30,981)	(31,134)
Net cash provided by (used for) non-capital financing activities	(30,981)	(31,134)
Cash flows from capital and related financing activities		
Financed purchase payments	(17,767)	(54,858)
Net cash provided by (used for) in capital and related financing activities	(17,767)	(54,858)
Cash flows from investing activities		
Interest received	2,990	(1,246)
Net cash provided by (used for) investing activities	2,990	(1,246)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(29,988)	(17,501)
CASH AND CASH EQUIVALENTS		
Beginning of year	165,469	182,970
End of year	\$ 135,481	\$ 165,469
Reconciliation of operating income (loss) to cash provided by (used for) operating activities		
Operating income (loss)	\$ (122,394)	\$ (21,496)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	39,328	39,328
Changes in assets, liabilities, deferred outflows, deferred inflows:		
(Increase) decrease in accounts receivable	6,437	(3,470)
(Increase) decrease in prepaid expenses	775	(4,494)
(Increase) decrease in deferred outflows of resources	70	(137,548)
Increase (decrease) in accrued liabilities	32,451	(26,359)
Increase (decrease) in unearned revenue	41,383	(2,739)
Increase (decrease) in compensated absences	34,936	1,463
Increase (decrease) in net pension liability	(21,275)	433,063
Increase (decrease) in deferred inflows of resources	4,059	(208,011)
Net cash provided by (used for) operating activities	\$ 15,770	\$ 69,737

The accompanying notes are an integral part of these financial statements.

**MENDOCINO COMMUNITY NETWORK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Mendocino Community Network (MCN) was established by the Mendocino Unified School District (District) in 1994 to provide internet services to the school district and not-for-profit organizations within the community.

MCN has developed a solid customer base of analog dialup subscribers, DSL, web hosting, and local and long-distance phone service in the Mendocino and Fort Bragg areas. MCN is a proprietary fund of the District. The financial statements present only MCN and do not purport to, and do not, present fairly the financial position of the District as a whole.

B. Basis of Accounting – Measurement Focus

These statements are prepared on the accrual basis of accounting. Under this method, revenues from services and interest are recognized when earned and expenses are recognized when goods or services have been rendered.

The accounts of MCN are organized on the basis of funds, each of which is considered a separate accounting entity. MCN only maintains one fund, the Mendocino Community Network Fund. This fund is a proprietary fund type, which is a fund that is used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful to sound financial administration.

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

Cash and Cash Equivalents

MCN'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.

Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Management considers all accounts receivable outstanding less than 60 days to be fully collectable. At June 30, 2024 and 2023 all accounts over 60 days old are excluded from the balance of accounts receivable.

Capital Assets

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. MCN maintains a capitalization threshold of \$5,000. MCN 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 3 to 20 years depending on asset type:

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. Accumulated sick leave benefits are not recognized as liabilities of MCN. MCN'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.

MENDOCINO COMMUNITY NETWORK
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position, (continued)

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, MCN 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, MCN 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 plan (the Plan) of the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. 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.

Net Position

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.

D. 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.

E. Income Taxes

MCN is a political subdivision of the State of California and is not liable for Federal and State income taxes.

MENDOCINO COMMUNITY NETWORK
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. 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. MCN 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. MCN has fully implemented this Statement as of June 30, 2024.

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. MCN 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 MCN 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 MCN has not yet determined the impact on the financial statements.

MENDOCINO COMMUNITY NETWORK
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 2 – CASH AND INVESTMENTS

Cash and investments consisted of the following:

	June 30, 2024	June 30, 2023
Investment in county treasury	\$ 69,151	\$ 73,535
Fair value adjustment	-	(1,340)
Cash on hand and in banks	51,330	78,274
Cash in revolving fund	15,000	15,000
Total cash and investments	\$ 135,481	\$ 165,469

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, MCN's deposits may not be returned to it. MCN 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, MCN's bank balance was not exposed to custodial credit risk.

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. MCN manages its exposure to interest rate risk by investing in the County Treasury. MCN maintains a pooled investment with the County Treasury with an amortized cost of \$69,151 and a fair value of approximately \$68,986 at June 30, 2024. The average weighted maturity for this pool is 485 days.

MENDOCINO COMMUNITY NETWORK
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 2 – CASH AND INVESTMENTS (continued)

Fair Value

MCN 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 MCN's own data. MCN should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to MCN 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 MCN'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.

MCN's fair value measurements at June 30, 2024 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	\$ 68,986
Total	\$ 68,986

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2024 and 2023 consisted of the following:

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Fees for service	\$ 11,977	\$ 18,414
Total	\$ 11,977	\$ 18,414

MENDOCINO COMMUNITY NETWORK
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

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
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
Capital Assets, net	\$ 121,291	\$ (39,328)	\$ -	\$ 81,963

NOTE 5 – LONG-TERM DEBT

A schedule of changes in long-term debt 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
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

Financed purchase

Mendocino Community Network entered into an agreement for networking and storage devices which provides for title to pass upon expiration of the agreement period. Future minimum payments at June 30, 2024 were as follows:

Year Ended June 30,	Payment
2025	\$ 25,543
2026	25,543
2027	25,543
Total minimum payments	76,629
Less amount representing interest	(12,543)
Present value of minimum payments	<u>\$ 64,086</u>

Compensated absences

Total unpaid employee compensated absences as of June 30, 2024 amounted to \$48,642.

Net pension liability

MCN's beginning net pension liability was \$1,135,712 and decreased by \$21,275 during the year ended June 30, 2024. The ending net pension liability at June 30, 2024 was \$1,114,437. See Note 8 for additional information regarding the net pension liability.

MENDOCINO COMMUNITY NETWORK
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 6 – UNEARNED REVENUE

Unearned revenue in the amount of \$55,092 and \$13,709 as of June 30, 2024 and 2023, respectively, consists of prepayments of service fees collected in advance.

NOTE 7 – DONATION TO THE DISTRICT/INTERFUND TRANSFERS

MCN made the following donations to the Mendocino Unified School District's governmental operations:

	June 30, 2024	June 30, 2023
Contribution to the District's General Fund	\$ 40,000	\$ 40,000
Total	\$ 40,000	\$ 40,000

Mendocino Unified School District transferred the following amounts from other District Funds to MCN for telephone services:

	June 30, 2024	June 30, 2023
Transfer in from District	\$ 9,019	\$ 8,866
Total	\$ 9,019	\$ 8,866

NOTE 8 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS). MCN reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
CalPERS	\$ 1,114,437	\$ 331,604	\$ 125,811	\$ 110,293
Total	\$ 1,114,437	\$ 331,604	\$ 125,811	\$ 110,293

MENDOCINO COMMUNITY NETWORK
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 8 – PENSION PLANS (continued)

California Public Employees' Retirement System (CalPERS)

Plan Description

MCN 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 7.0% 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.

MCN 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 MCN were \$127,439 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, MCN reported a liability of \$1,114,437 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 MCN's proportion of the net pension liability was based on a projection of the MCN'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 MCN's proportion was 0.003 percent, which did not change from its proportion measured as of June 30, 2022.

MENDOCINO COMMUNITY NETWORK
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 8 – PENSION PLANS (continued)

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, MCN recognized pension expense of \$110,293. At June 30, 2024, MCN 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	\$ 111,151	\$ -
Differences between expected and actual experience	37,975	15,982
Changes in assumptions	47,940	-
Changes in proportion and differences between MCN contributions and proportionate share of contributions	7,099	109,829
MCN contributions subsequent to the measurement date	127,439	-
	<u>\$ 331,604</u>	<u>\$ 125,811</u>

The \$127,439 reported as deferred outflows of resources related to pensions resulting from MCN 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	\$ 62,487	\$ 31,606
2026	50,921	17,332
2027	85,434	8,981
2028	5,323	67,892
	<u>\$ 204,165</u>	<u>\$ 125,811</u>

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.

MENDOCINO COMMUNITY NETWORK
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 8 – PENSION PLANS (continued)

California Public Employees’ Retirement System (CalPERS) (continued)

Actuarial Assumptions (continued)

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.

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.

NOTE 8 – PENSION PLANS (continued)

California Public Employees’ Retirement System (CalPERS) (continued)

Sensitivity of MCN’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents MCN’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the MCN’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%)
MCN's proportionate share of the net pension liability	\$ 1,611,188	\$ 1,114,437	\$ 703,884

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 9 – CONTINGENT LIABILITIES AND SUBSEQUENT EVENTS

In November 2024, Mendocino Unified School District accepted a proposal from the City of Fort Bragg to purchase MCN for \$500,000, to be paid over ten years. Under the proposal, the City of Fort Bragg has stated it “would continue to service MCN customers, including those residing outside city limits, maintaining the same high-quality service MCN customers have come to rely on. Additionally, all current MCN staff members would become the City of Fort Bragg employees, ensuring continuity in operations and customer support, pending approval by the Fort Bragg City Council. The anticipated closing date of the sale is June 30, 2025.

There are no known material contingent liabilities or additional significant subsequent events relating to the Mendocino Community Network. Management has evaluated subsequent events through March 26, 2025, the date on which the financial statements were available to be issued.

OTHER INFORMATION

**MENDOCINO COMMUNITY NETWORK
ORGANIZATION/BOARD OF EDUCATION/ADMINISTRATION
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. Mendocino Community Network is a proprietary fund of the District.

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
Chief Business Officer

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 Community Network
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 Mendocino Community Network a proprietary fund of the Mendocino Unified School District (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Mendocino Community Network's basic financial statements, and have issued our report thereon dated March 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements of the Mendocino Community Network, we considered the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 Community Network'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
March 26, 2025

The background features two large, solid blue geometric shapes. One is a triangle in the top right corner, and the other is a larger shape in the bottom left corner, both pointing towards the center of the page.

MENDOCINO UNIFIED SCHOOL DISTRICT MEASURE H BOND BUILDING FUND

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2024**

MENDOCINO UNIFIED SCHOOL DISTRICT
MEASURE H BOND BUILDING FUND
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JUNE 30, 2024

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**MENDOCINO UNIFIED SCHOOL DISTRICT
MEASURE H BOND BUILDING FUND
INTRODUCTION
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.

In an election held on March 3, 2020, the voters authorized the District to issue and sell not more than \$31 million principal amount of general obligation bonds. These bonds were issued to renovate, reconstruct, construct and expand Mendocino High School and to provide a comprehensive, updated and modern high school campus.

Series A was issued on May 20, 2020 for \$17,000,000 with interest rates ranging from 2.0% to 4.0%. The original issuance consisted entirely of current interest bonds. The bonds have a final maturity date of August 1, 2049.

Series B was issued on February 24, 2022 for \$13,997,127 with interest rates ranging from 3.1% to 4.0%. The original issuance consisted of \$11,530,000 of current interest bonds and \$2,467,127 of capital appreciation bonds. The bonds have a final maturity date of August 1, 2051.

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTSIndependent Auditors' Report

Measure H Citizens' Oversight Committee and
Governing Board
Mendocino Unified School District
Mendocino, California

Report on the Audit of the Financial Statements***Opinion***

We have audited the accompanying financial statements of the Measure H Bond Building Fund of Mendocino Unified School District (the "District"), as of and for the year ended June 30, 2024, and the related notes to the 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 Measure H Bond Building Fund of Mendocino Unified School District, as of June 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 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 opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure H Bond Building Fund and do not purport to, and do not present fairly the financial position of the Mendocino Unified School District, as of June 30, 2024, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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.

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 judgement 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 judgement 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 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.

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2025 on our consideration of the 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 specific to the Measure H Bond Building Fund. 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 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 the District's internal control over financial reporting and compliance specific to the Measure H Bond Building Fund.

Report of Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have issued our performance audit dated March 5, 2025 on our consideration of the District's compliance with the requirements of Proposition 39 as it directly relates to the Measure H Bond Building Fund. That report is an integral part of our audit of the Measure H Bond Building Fund of Mendocino Unified School District, as of and for the year ended June 30, 2024, and should be considered in assessing the results of our financial audit.

Christy White, Inc.

San Diego, California
March 5, 2025

FINANCIAL SECTION

MENDOCINO UNIFIED SCHOOL DISTRICT
MEASURE H BOND BUILDING FUND
BALANCE SHEET
JUNE 30, 2024

ASSETS

Cash and investments	\$ 3,931,407
Total Assets	\$ 3,931,407

LIABILITIES

Accrued liabilities	\$ 653,600
Total Liabilities	653,600

FUND BALANCES

Restricted for Measure H Projects	3,277,807
Total Fund Balances	3,277,807
Total Liabilities and Fund Balances	\$ 3,931,407

The accompanying notes to financial statements are an integral part of this statement.

**MENDOCINO UNIFIED SCHOOL DISTRICT
MEASURE H BOND BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2024**

REVENUES

Interest income	\$	218,969
Net increase (decrease) in the fair value of investments		<u>237,404</u>
Total Revenues		<u>456,373</u>

EXPENDITURES

Current		
Facilities acquisition and construction		<u>9,884,234</u>
Total Expenditures		<u>9,884,234</u>

NET CHANGE IN FUND BALANCE

		(9,427,861)
Fund Balance - Beginning		<u>12,705,668</u>
Fund Balance - Ending	\$	<u>3,277,807</u>

The accompanying notes to financial statements are an integral part of this statement.

**MENDOCINO UNIFIED SCHOOL DISTRICT
MEASURE H BOND BUILDING FUND
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).

An oversight committee to the District's Governing Board and Superintendent, called the Citizens' Oversight Committee (COC), was established pursuant to the requirements of state law and the provisions of the Measure H bond. The COC is required by state law to actively review and report on the proper expenditure of taxpayers' money for school construction. The COC provides oversight and advises the public whether the District is spending the Measure H bond funds for school capital improvements within the scope of projects outlined in the Measure H bond project list. In fulfilling its duties, the COC reviews, among other things, the District's annual performance and financial audits of Measure H activity.

The statements presented are for the individual Measure H Bond Building Fund of the District, consisting of the net construction proceeds of Election 2020 Series A and Series B, as issued by the District, through the County of Mendocino, and are not intended to be a complete presentation of the District's financial position or results of operations. There are no related parties or component units included in this financial statement presentation.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and 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. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

C. 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.

D. Interfund Balances

Receivables and payables resulting from short-term interfund loans are classified as “Due from other funds/Due to other funds.”

E. Accrued Liabilities

In general, 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 fund.

**MENDOCINO UNIFIED SCHOOL DISTRICT
MEASURE H BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Fund Balance

Under GASB Statement No. 54, 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 fund balance in Measure H is considered 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.

G. 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. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

H. 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.

I. 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.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2024 consisted of \$3,931,407 deposited in the Mendocino County Treasury Investment Pool.

A. 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
MEASURE H BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 2 – CASH AND INVESTMENTS (continued)

A. 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.

B. 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.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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

C. 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 \$3,922,014. The average weighted maturity for this pool is 485 days.

MENDOCINO UNIFIED SCHOOL DISTRICT
MEASURE H BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024

NOTE 2 – CASH AND INVESTMENTS (continued)

D. 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.

E. 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:

	Uncategorized
Investment in county treasury	\$ 3,922,014
Total	\$ 3,922,014

NOTE 3 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2024 consisted of \$653,600 for Measure H construction costs.

**MENDOCINO UNIFIED SCHOOL DISTRICT
MEASURE H BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2024**

NOTE 4 – COMMITMENTS AND CONTINGENCIES

A. 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.

B. Construction Commitments

As of June 30, 2024, the District had commitments with respect to unfinished Measure H capital projects of \$1,782,701.

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

Measure H Citizens' Oversight Committee and
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 Measure H Bond Building Fund of Mendocino Unified School District (the "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 of the Measure H Bond Building Fund, and have issued our report thereon dated March 5, 2025.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Measure H Bond Building Fund of Mendocino Unified School District are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2024, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements of the Measure H Bond Building Fund of Mendocino Unified School District, 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 of the Measure H Bond Building Fund, 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 the financial statements of the Measure H Bond Building Fund 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
March 5, 2025

REPORT ON PERFORMANCEIndependent Auditors' Report

Measure H Citizens' Oversight Committee and
Governing Board
Mendocino Unified School District
Mendocino, California

We were engaged to conduct a performance audit of the Measure H Bond Building Fund of Mendocino Unified School District (the "District") for the year ended June 30, 2024.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District, in all significant respects, expended Measure H Bond Building Fund only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. The procedures performed and the related results are further described in the accompanying audit procedures and results section.

This report is intended solely for the information and use of the District, and is not intended to be and should not be used by anyone other than this specified party.

Christy White, Inc.

San Diego, California
March 5, 2025

AUDIT PROCEDURES AND RESULTS SECTION

**MENDOCINO UNIFIED SCHOOL DISTRICT
MEASURE H BOND BUILDING FUND
AUDIT PROCEDURES AND RESULTS
FOR THE YEAR ENDED JUNE 30, 2024**

SECTION I – FINANCIAL AUDIT PROCEDURES AND RESULTS

Financial Statements

As mentioned in the Report on Financial Statements, we have issued an unmodified opinion over the financial statements of the Measure H Bond Building Fund as of and for the year ended June 30, 2024.

Internal Control Evaluation

We tested internal controls over financial reporting and compliance with laws, regulations, or provisions of contracts or agreements and have determined through our inquiry of management and our evaluation of District processes that no significant deficiencies were noted.

SECTION II – PERFORMANCE AUDIT PROCEDURES AND RESULTS

Facility Project Expenditures

We selected a representative sample of expenditures charged to the Measure H Bond Building Fund and reviewed supporting documentation to ensure funds were properly expended on specific project(s) listed in the text of the Measure H ballot.

We tested approximately \$2.9 million of non-personnel expenditures or 29% of current year Measure H Bond Building Fund expenditures for validity, allowability, and accuracy and concluded that the sampled expenditures were in compliance with the terms of Measure H ballot language, the District approved facilities plan, and applicable state laws and regulations.

Personnel Expenditures

Based on review of expenditure information, we noted that there were no salaries or benefits charged to the Measure H Bond Building Fund during the fiscal year ended June 30, 2024. Audit procedures over personnel expenditures were not applicable.

Contract Bidding Procedures

We inquired with management and reviewed related documents to determine that there were no contracts awarded to the Measure H Bond Building Fund during the fiscal year ended June 30, 2024. Additionally, we reviewed overall expenditures by vendor in order to determine if multiple projects under applicable bidding thresholds were identified to suggest any possible bid-splitting.

Based on our review of overall expenditures and projects by vendor, no instances or possible indications of bid-splitting were identified. Audit procedures over contract and bid procedures were not applicable.

Contract Change Order Procedures

We inquired with management and reviewed related documents to determine that there were no change orders during the year ending June 30, 2024.

FINDINGS AND RECOMMENDATIONS SECTION

**MENDOCINO UNIFIED SCHOOL DISTRICT
MEASURE H BOND BUILDING FUND
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2024**

PART I – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended June 30, 2024.

PART II – PERFORMANCE AUDIT FINDINGS

There were no findings or recommendations related to local school construction bonds for the year ended June 30, 2024.

PART III – PRIOR AUDIT FINDINGS

There were no findings and recommendations for the year ended June 30, 2023.



Western Governors University

4001 South 700 East, Suite 700, SLC, UT 84107

CLINICAL EXPERIENCE AGREEMENT

This Clinical Experience Agreement (Agreement) is made between Western Governors University, a Utah nonprofit corporation (University or WGU), and Mendocino Unified School District (District), and is effective as of the date of District's signature below (Effective Date).

WGU is regionally accredited by the Northwest Commission on Colleges and Universities (NWCCU). University Teacher Education programs are further accredited by the Council for the Accreditation of Educator Preparation (CAEP) and the Association for Advancing Quality in Educator Preparation (AAQEP). University represents that each teacher/principal Candidate assigned to District for Student Teaching/Practicum is validly enrolled in an approved University educator preparation program and meets District's background requirements.

A. Definitions. For the purposes of this Agreement, capitalized terms* will have the following meanings:

1. Candidate refers to a student enrolled in a University program leading to an education degree.
2. Mentor Teacher refers to a District employee who is the contracted teacher in the classroom to which the Candidate is assigned.
3. Clinical Supervisor refers to a qualified individual who will supervise and complete observations and evaluations.
4. Advanced Programs refers to University programs that are designed for licensed teachers to earn an endorsement or certification.
5. Preclinical Experience refers to the active participation by a Candidate in a wide range of in-classroom experiences to develop the skills and confidence necessary to be an effective teacher and prepare for Student Teaching.
6. Student Teaching refers to the active participation by a teacher Candidate in the duties and functions of classroom teaching under the direct supervision and instruction of a Mentor Teacher and/or Clinical Supervisor.
7. Practicum refers to the University Clinical Experience requirements for licensed teachers in an advanced endorsement program. Practicum length can range from 10 days to 12 months, depending on program and state requirements.
8. Clinical Experience refers collectively to the Preclinical Experience and Student Teaching and/or Practicum.

*References to "District" shall include the school.

B. Mutual Expectations. A placement site is a District where University places Candidates for a Clinical Experience with Mentor Teachers/principals, with an aim to co-construct a mutually beneficial arrangement for clinical preparation and the continuous improvement of Candidates, and to share accountability for Candidate outcomes. The school administrator and Mentor Teacher will have the opportunity to provide critical feedback to inform program improvement through surveys at the end of each experience.

C. Mutually Beneficial Activities. The parties agree to participate, to the extent feasible, in the activities outlined below:

1. When available, University staff may participate in District employee events and conferences, as appropriate, and District agrees to inform University of such opportunities.
2. Provide District with recruitment and talent acquisition planning and support from University's Career & Professional Development service(s) team, based on District compliance with University's [Employer Recruiting & Guidelines](#).
 - As possible, District will respond to quarterly survey requests from University's Career & Professional Development team about hiring plans and new hires from University.
3. University and District staff will co-select Mentor Teachers and Clinical Supervisors based on University requirements.

4. District employees who have been admitted to University may apply to receive aid so long as they meet scholarship eligibility requirements (University will retain sole discretion in funding and award decisions).
 5. University may invite District staff to participate in a focus group to:
 - provide feedback for improvement and continuous development of observation and evaluation instruments of Candidates, Mentor Teachers, and Clinical Supervisors; criteria for selection of Mentor Teachers and Clinical Supervisors; and curriculum development;
 - review data on Clinical Experiences and Candidate success to potentially modify selection criteria, determine future assignments of Candidates, and make changes in Clinical Experiences;
 - review how the depth, breadth, diversity, coherence, and duration data on Clinical Experiences are linked to student outcomes and Candidate performance.
- D. Recordings.** District recognizes that University requires its Candidates to video record in the classroom for evaluation purposes and agrees to permit video recording consistent with the conditions set forth in **Exhibit A** (Video Recordings).
- E. Mentor Teacher Standards.** District, with the input of University, will provide the teacher Candidate with a Student Teaching assignment in a school and classes of District under the direct supervision and instruction of a Mentor Teacher who meets the following minimum requirements:
1. Holds a teaching credential or license: (i) for the subject area and/or grade level being taught; and (ii) in the state where Student Teaching occurs.
 2. Has: (i) a minimum of three (3) years of content area teaching experience (five (5) years preferred), with (ii) two (2) or more years teaching in the placement school and/or District, and (iii) strong evaluations.
 3. Evidence of positive impact on student learning in the classroom as demonstrated by ratings at or above effective (or equivalent) when a state, district, or school provides such ratings.
 4. Successfully and with positive impact mentored student teachers, colleagues, and/or other adults.
 5. Competently uses technology for communicating via email and completing online evaluation forms.
 6. Will demonstrate and model the professional dispositions and ethics expected of teacher Candidates and University faculty and staff, as follows:

○ All individuals can learn	○ Communication
○ Belonging	○ Integrity
○ Empathy	○ Professionalism
○ Growth Mindset	○ Intellectual courage
 7. Complete University's training to understand University policies, processes, procedures, and how to effectively mentor adult learners.
 8. *For California Districts Only:* As required by the California Commission on Teacher Credentialing (CTC) Program Sponsor Alert (PSA) 19-05, Mentor Teacher has documented completion of training/professional development equivalent to ten (10) hours that includes: a two (2)-hour orientation to program curriculum, and eight (8) hours training in effective supervision approaches such as cognitive coaching, adult learning theory, and current content-specific pedagogy and instructional practices.
- F. Clinical Supervisor Standards.** A University Clinical Supervisor provides guidance, support, on-site assistance, assessment and feedback to a teacher Candidate throughout the Clinical Experience. To act in this role, a Clinical Supervisor must have:
1. A minimum of three (3) years teaching experience in K-12.
 2. A master's degree in education or related field.
 3. A current teaching license in the content area of supervision.
 4. Experience teaching in the content area of supervision.
 5. Ability to successfully complete a background clearance, if requested.
 6. District and principal approval (if a District employee).

7. Ability to consistently demonstrate and model the professional dispositions and ethics expected of teacher Candidates and University faculty and staff, as follows:
 - All individuals can learn
 - Belonging
 - Empathy
 - Growth Mindset
 - Communication
 - Integrity
 - Professionalism
 - Intellectual courage

G. University Responsibilities. University will:

1. Select qualified Candidates who have been prepared with the appropriate educational background, knowledge, skills, and professional disposition to participate in a Clinical Experience.
2. Provide Mentor Teacher with compensation for participation in Clinical Experience as described in this Agreement. The Mentor Teacher may also receive professional development hours connected to the successful completion of University, and any state required Mentor Teacher training.
3. Be responsible for the selection, assignment, training, and compensation of Clinical Supervisors.
4. Require Candidates to have a fully cleared background check acceptable to District prior to participating in Clinical Experience activities.
5. Where required by state regulation or District policy, ensure Candidates have a current tuberculosis (TB) risk assessment and/or examination. Upon request, Candidates will be required to provide documentation to District prior to participating in a Clinical Experience.
6. Provide opportunities for feedback regarding improvement of University Candidate preparation.
7. Provide professional development training to Mentor Teachers regarding University processes and procedures.
8. Maintain an online site for support, resources, and training for Mentor Teachers.
9. Facilitate a cohort seminar in which teacher Candidates will participate with a community of peers to receive support during Student Teaching and the final performance assessment.
10. Maintain general responsibility for instruction, academic evaluation, and related academic matters concerning Candidate participation in the Clinical Experience, including evaluation and grading.

H. District Responsibilities. District, or school administrator, will:

1. Nominate one or more qualified Mentor Teacher(s) by providing a completed copy of the Mentor Teacher Nomination Form to University's Field Placement Team.
2. Allow the Clinical Supervisor access to the host school and classroom, including virtual settings, for the specific purpose of observing Candidates.
3. Where applicable and where a Teacher Candidate will serve as a contracted teacher, District agrees to provide a Mentor Teacher during Student Teaching.
4. University utilizes video recordings for both observations and teacher performance assessments. District agrees to allow video recording and/or live streaming for completion of observations and teacher performance assessments for all University programs. (See **Exhibit A** for details regarding video recordings.)
5. Notify University about any changes to District policies (e.g., COVID and other healthcare policies).
6. Provide Candidates with any District policies and procedures to which Candidates are expected to adhere during the Clinical Experience and while on District premises.
7. Through the involvement of the Mentor Teacher and/or school administrator, participate with the Clinical Supervisor and teacher Candidates in two evaluations: one mid-way through Student Teaching, and a final evaluation at the end of Student Teaching. University shall be responsible for the format of evaluations.
 - See Advanced Programs Practicum section below for evaluation requirements for Educational Leadership, English Language Learning, and Master of Special Education.

8. Provide Candidates opportunities to observe, assist, tutor, instruct, implement effective teaching strategies, and conduct research, as appropriate, during the Clinical Experience.
9. Provide opportunities, when possible and appropriate, for Candidates to use technology to enhance student learning and monitor student progress and growth.
10. Provide opportunities, when possible and appropriate, for Candidates to experience working with diverse student populations, including English language learners and students with exceptional learning needs.
11. Encourage Mentor Teachers to participate in University's training to understand University policies, processes, procedures, and how to effectively mentor adult learners.
12. Encourage administrators and Mentor Teachers to participate in University feedback surveys (offered at the end of the Clinical Experience) to report on Candidate quality and preparation and to provide program feedback to University for continuous improvement.
13. Adhere to any then-applicable state requirements related to training/professional development.
14. *For California Districts Only:* Require Cooperating Teachers to complete and document training/professional development equivalent to ten (10) hours that includes: a two (2)-hour orientation to the program curriculum, and eight (8) hours of training in effective supervision approaches such as cognitive coaching, adult learning theory, and current content-specific pedagogy and instructional practices (as required by the CTC).

I. Advanced Programs Practicum. The following additional requirements apply to Advanced Programs Practicum:

1. Candidates are licensed teachers who are in most cases completing the Practicum in their own classroom using a qualified individual within their school as a Clinical Supervisor who meets the applicable qualifications and requirements.
2. Each Candidate will:
 - have a relationship with the school and arrange placement by obtaining District approval.
 - secure his/her own Clinical Supervisor, subject to approval of University's Field Experience team to ensure the Clinical Supervisor meets program requirements.
 - provide a valid background clearance, liability insurance, and teaching license.
 - comply with any other applicable District requirements.
3. Evaluations of Candidates are as follows:
 - Educational Leadership - 4 total (2 evaluations during the first Practicum course, and 2 during the second Practicum course)
 - English Language Learning - 3 total (2 observations and 1 final evaluation)

J. Confidentiality & Education Records

1. District acknowledges that the education records of assigned Candidates are protected by the Family Educational Rights and Privacy Act (FERPA), and agrees to comply with FERPA and limit access to those employees or agents with a need to know. Pursuant to FERPA, and for the purposes of this Agreement, University designates District as a "school official" with a legitimate educational interest in such records.
2. University shall instruct Candidates of the necessity of maintaining the confidentiality of all District student records. District shall not grant Candidates or University employees access to individually identifiable student information unless the affected student's parent or guardian has first given written consent using a form approved by District that complies with FERPA and other applicable law.

K. Additional Terms

1. Term. This Agreement shall commence on the Effective Date and shall continue for three (3) years from the Effective Date, or until such time as either party gives the other party thirty (30) days advance written notice of its intent to terminate the Agreement. In the event of termination, any Candidates at District as of the date of such notice shall be permitted to complete their Student Teaching or Practicum.
2. Points of Contact. Each party shall designate a point of contact for communication and coordination of Student Teaching or Practicum. Contact information is set forth following the signature block.

3. Right to Accept or Terminate a Placement. District may refuse to accept for placement, or may terminate the placement, of any Candidate based upon its good faith determination that the Candidate is not meeting performance standards or is otherwise deemed unacceptable to District. In such cases, District shall notify University in writing and state the reasons for such decision.
4. Insurance.
 - University Insurance. University represents and warrants that it provides and maintains general liability insurance with limits of at least \$1,000,000 per occurrence and \$2,000,000 annual aggregate and, upon District's request, shall provide a certificate of insurance as evidence of coverage. University shall maintain, at its sole expense, workers' compensation insurance as required by law.
 - Professional Liability Insurance. Candidates will be responsible for procuring and maintaining, at their own expense, professional liability insurance for the duration of the Clinical Experience with minimum limits of either: (i) \$1,000,000 per occurrence and \$3,000,000 annual aggregate, or (ii) \$2,000,000 per occurrence and \$2,000,000 annual aggregate.
5. Status of Parties. Nothing in this Agreement is intended to or shall be construed to constitute an agency, employer/employee, partnership, or fiduciary relationship between the parties. Neither party will have the authority to, and will not, act as agent for or on behalf of the other party or represent or bind the other party in any manner. No Candidate or other third party shall be a beneficiary of, or have any right to enforce the terms of this Agreement.
6. Non-Discrimination. Each party agrees to comply with all applicable non-discrimination laws, and will accept, assign, supervise, and evaluate qualified Candidates regardless of race, sex, sexual orientation, religion, creed, national origin, age, disability, veteran status, or any other basis protected by law.
7. Entire Agreement. This Agreement represents the entire understanding between the parties relating to the subject matter and supersedes all prior oral or written agreements. This Agreement may be modified only in writing, signed by both parties.

The parties have executed this Agreement as of the Effective Date.

UNIVERSITY

By: Jennifer K. Doshier

Title: Director, Field Experience, School of Education

Point of Contact:

Field Experience Outreach

Email: tc_outreach@wgu.edu

For notice purposes:

Attn: General Counsel

Western Governors University

4001 South 700 East, Suite 700

Salt Lake City, UT 84107-2533

Email: legal@wgu.edu

DISTRICT

By: _____

Title: _____

Date: _____

Point of Contact:

Email:

Phone:

For notice purposes:

Email:

Exhibit A

Video Recording

1. Teacher Performance Assessment. District acknowledges that Candidates must complete a teacher performance assessment, which includes the submission of video recordings of themselves teaching in the classroom and of real artifacts (such as lesson plans, video, and student work samples). Recordings provide an avenue to evaluate performance and determine competency.
2. Clinical observation / Evaluation. University utilizes a secure, interactive, online, cloud-based platform to accommodate for the changing classroom environment and protect the health and safety of participants. Candidates upload recorded video submissions or participate in livestreams for feedback, scoring, and critiquing of video assignments, and Clinical Supervisors leave time-stamped feedback.
3. Guidelines. The following guidelines are provided to Candidates. District understands that Candidates are not employees or agents of University and that any further precautions regarding the privacy of District students should be agreed directly between the District and Candidates.

Teacher Candidate Guidelines for Video Recordings

- Secure appropriate permission from the parents/guardians of your students and from adults who appear in the video recording.
- To protect confidentiality, remove your name and use pseudonyms or general references (e.g., "the district") for your state, school, district, and Mentor Teacher. Mask or remove all names on any typed or written material (e.g., commentaries, lesson plans, student work samples) that could identify individuals or educator preparation programs. During video recording, use only the first names of students.
- You must follow appropriate protocol to submit recordings to University.
- You may not display the video publicly (i.e., personal websites, YouTube, Facebook).
- You may not use any part of the recordings for any personal or professional purposes outside of performance evaluation.
- You must destroy all video recordings once the evaluation is complete.



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.mendocinoused.org>

**Memorandum of Understanding
2024-25-3 between the
Classified Employees of Mendocino Unified Schools (CEMUS)
and the
Mendocino Unified School District**

The parties agree to waive Article 11.4.1.2 of the CEMUS contract for employee Kevin McGrath that states, "A classified employee who is hired after March 1 shall remain on Step 1 for the next succeeding school year."

This due in part to the fact that employee was originally hired on September 16, 2024 and worked for 4 months before being rehired.

For Classified Employees of Mendocino Unified Schools:

Date: 3/25/25

Christine Kenton

For Mendocino Unified School District

Date: 3/25/25

Jason Morse

Cal Poly Humboldt.

MEMORANDUM OF UNDERSTANDING FOR STUDENT TEACHING, OBSERVATION OR FIELD WORK

THIS AGREEMENT, made and entered into as of this 1st day of July, 2025 by and between the State of California through THE TRUSTEES OF THE CALIFORNIA STATE UNIVERSITY, all of which are hereinafter called the "State" or "State University," and the _____ School District of _____ County, herein after called the "District":

WITNESSETH:

WHEREAS, the District is authorized to enter into agreements with the State, to provide teaching experience through practice teaching or observation to students enrolled in teacher training curricula, and other fieldwork experience to students enrolled in other curricula of the State University; and

WHEREAS, any such agreement will provide no payment for the Practice Teaching services rendered by the District; NOW, THEREFORE, it is mutually agreed between the State and the District as follows:

SPECIAL PROVISIONS

The TERM of the Agreement is from July 1, 2025 to June 30, _____. The State shall provide no payment to the District for services required for any Practice Teaching placements.

GENERAL TERMS

1. The District shall provide to State University students experience through practice teaching, observations or other field work in schools and classes of the District. The experience provided by said student placements shall be provided in such schools or classes of the District and under the direct supervision and instruction of such employees of the District, as the District and the State through their duly authorized representatives may agree upon.

The District may, for good cause, refuse to accept for such observational, practice teaching or other field work placement any student of the State University assigned in the District, and upon request of the District, made for good cause, the State shall terminate the assignment of any student of the State University in the District.

"Practice Teaching" as used herein and elsewhere in this agreement means active participation in the duties and functions of classroom teaching under the direct supervision and instruction of employees of the District holding valid life diplomas or credentials issued by the State Board of Education, other than emergency or provisional credentials, authorizing them to serve as classroom teachers in the schools or classes in which the practice teaching is provided.

2. An assignment of a student of the State University to schools or classes of the District shall be, at the discretion of the State, for (1) Practice Teaching or for (2) Field Work. A student may be given more than one assignment by the State University in such schools or classes.

The assignment of a student of the State University to the District shall be deemed to be effective for purposes of this agreement as of the date the student presents to the proper authorities of the District the assignment card or other document given the student by the State University effecting such assignment, but not earlier than the date of such assignment as shown on such card or other document.

Absences of a student from assigned practice teaching shall not be counted as absences in computing the semester units of practice teaching provided the student by the District.

3. Except as otherwise provided herein, the State University shall provide workers' compensation insurance during



MEMORANDUM OF UNDERSTANDING FOR STUDENT TEACHING, OBSERVATION OR FIELD WORK

the period for which the students are assigned to the District by the State University. All premiums or any other costs therefore shall be paid by the State University.

4. Except as otherwise provided herein, the State University shall inform each student regarding the availability of professional liability insurance. Students enrolled in Education credential programs are covered by the State University Student Professional Liability Insurance Program. Evidence of Coverage is provided upon request.
5. All the terms and conditions of this agreement apply to the placement of students of the State University for observational experience, with the exception that those students will not be covered by workers' compensation insurance as provided in Paragraph 3 hereof. In addition, all the terms and conditions of this agreement apply to the placement of students of the State University for assigned field work other than practice teaching.
 - a. State University shall defend, indemnify and hold District, its officers, employees and agents harmless from and against any and all liability, loss, expense (including reasonable attorney's fees), or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of District, its officers, agents, or employees.
 - b. District shall defend, indemnify and hold State University, its officers, employees and agents harmless from and against any and all liability, loss, expense (including reasonable attorney's fees), or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of State University, its officers, agents, or employees.
6. The District agrees to accept students without regard to race, ethnic origin, sex, sexual orientation, gender, gender identity, gender expression, age, religion, disability, handicap, or political belief.
7. District is aware of and informed about the hazards currently known to be associated with the novel coronavirus referred to as "COVID-19". District is familiar with and informed about the Centers for Disease Control and Prevention (CDC) current guidelines regarding COVID-19 as well as applicable federal, state, and local governmental directives regarding COVID-19. District, to the best of its knowledge and belief, is in compliance with those current CDC guidelines and applicable governmental directives. If the current CDC guidelines or applicable government directives are modified, changed or updated, District will take steps to comply with the modified, changed or updated guidelines or directives. If at any time District becomes aware that it is not in compliance with CDC guidelines or an applicable governmental directive, it will notify the State of that fact.
8. State University will ensure that participating students will not be placed at District with unsupervised access to children until a background check by the Department of Justice, including fingerprint clearance, is completed and participating students are granted Certificate of Clearance by the State of California.
9. State University shall ensure that participating students have provided evidence of tuberculosis screening administered in the first semester of their teacher preparation program.
10. The District shall provide to the University's credential candidates experiences through practice teaching, observations, or other field work in schools and classes of the district. The experience provided by said candidate placements shall be provided in appropriate schools or classes of the District and under the direct supervision and instruction of such employees of the District, as the District and State through their duly authorized representative may agree upon.

Cal Poly Humboldt.

MEMORANDUM OF UNDERSTANDING FOR STUDENT TEACHING, OBSERVATION OR FIELD WORK

11. The District shall provide opportunities for the University students to practice and provide literacy instruction. The University's credential candidates will engage in practice teaching of oral and written language including meaning-making, language development, and effective expression, as appropriate to the credential program. The University students will have the opportunity in the clinical practice placement to practice screening and diagnostic techniques that inform teaching and assessment and early intervention techniques, as appropriate to the credential and as identified in the teacher performance expectations and standard. While in the clinical practice placement, the University credential candidates will be expected to take and pass a literacy performance assessment approved by the Commission on Teacher Credentialing that includes a focus on foundational literacy skills and the additional cross-cutting themes in literacy.

TRUSTEES OF THE CALIFORNIA STATE UNIVERSITY
California State Polytechnic University, Humboldt

District:



Digitally signed by Edna J
Lewis
Date: 2025.01.22 08:44:06
-08'00'

Edna Lewis,
Procurement Specialist
Contracts & Procurement

Signature

By:

Print Name

Title

CERTIFICATION (if applicable)

I, the duly appointed and acting Clerk or Secretary or Governing Board of the Board of School District listed below, do hereby certify that the following is a true and exact copy of a portion of the Minutes of the regular meetings of said Board held on _____,

"It was moved, seconded, and carried that the attached contract with the Trustees of the California State University, whereby the University may assign students to the schools in the School District for practice teaching be approved; and the district _____ is hereby authorized to execute the same."

School District:

By: _____

Clerk, Secretary (strike one) of the Governing Board of the School District

County:

**Mendocino Unified School District Resolution
Initiating Proceedings for the Maintenance Assessment District
Resolution 2025-04**

WHEREAS, school districts in the State of California are authorized, subject to duly noticed public hearings and other requirements as specified by law, to form a maintenance assessment district and levy annual assessments to defray the cost of improvements as defined in Streets and Highways Code section 22525;

WHEREAS, in 1994 the Board of Trustees formed such a maintenance assessment district under the Landscaping and Lighting Act of 1972 (the “Act”) commencing with Streets and Highways Code section 22500 et seq.;

WHEREAS, a resolution initiating proceedings is required by law to levy annual assessments after the formation of a maintenance assessment district, subject to further public hearings as required by law;

WHEREAS, it appears to be in the best interest of the Mendocino Unified School District, its citizens, and the school children it serves to levy an annual assessment on the maintenance assessment district to defray the cost of much needed improvements as hereinafter described subject to public participation and comment.

NOW THEREFORE, the Board of Trustees of the Mendocino Unified School District resolves as follows:

1. Adopts the foregoing recitals as true and correct.
2. Proposes to levy an annual assessment on the maintenance assessment district pursuant to the Landscaping and Lighting Act of 1972 (Streets and Highways Code section 22500 et seq.).
3. The new or changed improvements for the proposed maintenance assessment district include repair, refurbishment, and maintenance of all recreational facilities and grounds of the District available for public use on an annual basis.
4. The proposed assessment district includes the boundaries within the Mendocino Unified School District.
5. Hereby orders the engineer of work to prepare and file an engineer’s report in accordance with section 22622 of the Act, said report to be filed on or before **May 15, 2025**.
6. At the regularly scheduled Board meeting on **May 15, 2025**, directs that staff place on the agenda before the Board a proposed resolution of intention which, if adopted by the Board of Trustees on **May 15, 2025**, shall include public notices and public hearings all as required by law.
7. The name of the existing maintenance assessment district is the “Mendocino Unified School District Maintenance Assessment District” (hereinafter abbreviated as Maintenance District” in all subsequent proceedings).

The foregoing Resolution was passed and adopted at a regular meeting of the Board of Trustees of the Mendocino Unified School District on the **April 17, 2025**, by the following vote:

President	Windspirit Aum	_____
Clerk	Mark Morton	_____
Member	Mea Bloyd	_____
Member	Emily Griffen	_____
Member	Michael Schaeffer	_____

I, Windspirit Aum, President of the Board of Trustees of the Mendocino Unified School District, do hereby certify that the foregoing resolution was regularly introduced, passed, and adopted by the Board of Trustees at its meeting held on **April 17, 2025**.

Windspirit Aum, President
Board of Trustees
Mendocino Unified School District
Mendocino County, California

**BEFORE THE GOVERNING BOARD OF THE
MENDOCINO UNIFIED SCHOOL DISTRICT
MENDOCINO COUNTY, CALIFORNIA**

Resolution and Decision Not to)
Reemploy Classified Employees)
_____) **RESOLUTION NO. 2025-05**

WHEREAS, the Governing Board of the Mendocino Unified School District (“District”) adopted a Resolution in the Matter of the Reduction or Elimination of Certain Positions in the Permanent Classified Service (“Resolution”) on or before March 15, 2025, authorizing and directing the Superintendent or Superintendent’s designee to initiate and pursue procedures necessary not to reemploy the following classified positions:

- 1. MCN Manager – 8 hours/day position**
- 2. MCN Senior Network Administrator – 8 hours/day position**
- 3. MCN Outside Operations Manager – 8 hours/day position**
- 4. MCN Lead Sales & Billing – 8 hours/day position**
- 5. MCN Operations Technician – 8 hours/day position**
- 6. MCN Operations Technician – 8 hours/day position**
- 7. MCN Operation Technician – 8 hours/day position**

WHEREAS the reduction or elimination of the above-listed classified positions was pursuant to Education Code sections 45117, 45298, and 45308 because of a lack of work or lack of funds; and

WHEREAS, the Superintendent, or Superintendent’s designee, duly and properly served a Notice of Layoff Due to Lack of Work and/or Lack of Funds in Compliance with the Seniority Requirements of the Education Code (“Notice”) on the classified employees listed on Attachment “A” on or before March 15, 2025, indicating that the Governing Board did not

intend to reemploy them to the extent indicated in the Resolution and Notice for the 2025-2026 school year; and

WHEREAS, the classified employees listed on Attachment “A” were informed of their right to request a hearing and that failure to do so in writing by the date specified in the Notice would constitute a waiver of the right to a hearing; and

WHEREAS, the classified employees listed in Attachment “B” either did not submit a timely request for hearing, or submitted a timely request and then rescinded the request.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that considering the classified staff requirements of the District for the 2025-2026 school year, as well as the seniority and qualifications of each of the classified employees of the District, the services of the classified employees listed on Attachment “C” will not be required for the ensuing school year to the extent indicated in the Resolution and Notice to the employees listed in Attachment “C.”

BE IT FURTHER RESOLVED that the Superintendent, or Superintendent’s designee, is authorized and directed to give Final Notice to the classified employees listed on Attachment “C” that their services will not be required by this District for the 2025-2026 school year. Said notice shall be given by serving upon said persons a true copy of this Resolution and Decision Not to Reemploy Classified Employees.

BE IT FURTHER RESOLVED that this decision is effective immediately.

Duly and regularly adopted this 17th day of April, 2025, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

President, Board of Trustees

I, _____, Clerk of the Governing Board of the Mendocino Unified School District, do hereby certify that the foregoing Resolution was regularly introduced, passed and adopted by the Governing Board at its meeting held on April 17, 2025.

Clerk, Governing Board

ATTACHMENT A

MENDOCINO UNIFIED SCHOOL DISTRICT

**LIST OF CLASSIFIED EMPLOYEES SENT
INITIAL LAYOFF NOTICE**

1. Rob Buch
2. Jerry Moore
3. Matthew Griffen
4. Lorin Ohayon
5. Marco Ramos-Cortes
6. Riley Robbers
7. Frank Hirata

ATTACHMENT B

MENDOCINO UNIFIED SCHOOL DISTRICT

**LIST OF CLASSIFIED EMPLOYEES WHO EITHER
DID NOT SUBMIT A TIMELY REQUEST FOR HEARING OR
REQUESTED A HEARING AND THEN RESCINDED THE REQUEST**

1. Rob Buch
2. Jerry Moore
3. Matthew Griffen
4. Lorin Ohayon
5. Marco Ramos-Cortes
6. Riley Robbers
7. Frank Hirata

ATTACHMENT C

MENDOCINO UNIFIED SCHOOL DISTRICT

**LIST OF CLASSIFIED EMPLOYEES
TO BE SENT FINAL LAYOFF NOTICE**

1. Rob Buch
2. Jerry Moore
3. Matthew Griffen
4. Lorin Ohayon
5. Marco Ramos-Cortes
6. Riley Robbers
7. Frank Hirata

2024-25 Expanded Learning Opportunities Program (ELOP) Closure Days due to Emergency Conditions

Submitted by: Meg Kailikole, Business Manager

Regular Board Meeting April 17, 2025

As a result of storm-related school closure on November 22, 2024, the Expanded Learning Opportunities Program (ELOP) was also closed. To remain in compliance with the rules of ELOP, specifically AB 141, LEAs must adopt a board resolution detailing the qualifying emergency that substantiates the need for closure of the ELOP.

The ELOP has an instructional time requirement as a condition of apportionment, and any unexpected closure of the ELOP would likely impact funding. This resolution is our documentation to substantiate the closure of the ELOP on November 22, 2024, which was subsequently made up on March 17, 2025.

Resolution No. 2025-06
Expanded Learning Opportunities Program (ELOP)
2024-25 Closure Days Due to Emergency Conditions

WHEREAS, EC Section 46120 requires all local educational agencies to offer all unduplicated pupils in classroom-based instructional programs access to comprehensive after school and intersessional expanded learning opportunities;

WHEREAS, Commencing with the 2023-24 school year, as a condition of receipt of funds allocated, local educational agencies shall offer to all pupils in classroom-based instructional programs in kindergarten and grades 1 to 6, inclusive, access to expanded learning opportunities programs, and shall provide access to any pupil whose parent or guardian requests their placement in a program;

WHEREAS, Requirements of ELOP include providing expanded learning opportunities on school days and days on which school is taught for the purpose of meeting the instructional day offering as described in Section 11960 of Title 5 of the California Code of Regulations, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, recess, and meals, are no less than nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day;

WHEREAS, For at least 30 non-school days, inclusive of extended school year days provided pursuant to EC Section 56345, no less than nine hours of in-person expanded learning opportunities shall be provided per day.

WHEREAS, Mendocino Unified School District ("District") operates the Expanded Learning Opportunities Program (ELOP) to provide additional educational opportunities for students outside of regular school hours in accordance with EC Section 46120;

WHEREAS, unforeseen winter storms, causing area-wide power outages and dangerous road conditions, have necessitated the closure of the ELOP for one day, on November 22, 2024.

WHEREAS, the closure of the ELOP on November 22, 2024 was made up on March 17, 2025, thereby allowing the local educational agency to meet the annual and daily minutes' requirement;

WHEREAS, the safety and well-being of the students, staff, and community members are of paramount importance;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Mendocino Unified School District hereby approves the closure of the Expanded Learning Opportunities Program (ELOP) on November 22, 2024 due to the emergency situation;

FURTHER RESOLVED, that the Superintendent or designee of the District did take all necessary actions to ensure that students, families, and staff were informed promptly and appropriately about the closure of the ELOP;

FURTHER RESOLVED, that the closure day was made up on March 17, 2025, the planned storm make up day in the Instructional Calendar, allowing the annual and daily minutes' requirement for the ELOP to be met;

PASSED AND ADOPTED on April 17, 2025 by the Mendocino Unified School District Board of Trustees by the following vote:

AYES:

NOES:

ABSENT:

ABSENTION:

Date: _____

Windspirit Aum, Board President

CERTIFICATION

I, _____, Board Secretary/Clerk, certify that the foregoing is a correct copy of a resolution passed and adopted by the Mendocino Unified School District on _____, 2025.

Mark Morton, Board Secretary/Clerk

Instruction

Class Size

The Governing Board recognizes that teachers today must meet the needs of students whose experiences and preparation for school are increasingly diverse, and that the number of students in a class impacts the extent to which teachers can identify and respond to individual student needs.

In accordance with negotiated employee agreements and state law, the Board shall establish upper and lower class size limits (related to interdistrict and intradistrict transfers) recommended by the Superintendent or designee as being appropriate for the class size for each grade level or subject taught and conducive to the effective use of teaching staff.

The Board believes that individual attention is crucial to students in the elementary grades, where they acquire the basic skills that serve as the foundation for all their subsequent learning. The Superintendent or designee shall ensure that classes in primary grades are limited to comply with class size reduction requirements.

Class size limits will also be established by the Board each year.

The Superintendent or designee shall ensure that teachers in the class size reduction program receive training which will help them to maximize the educational advantages of class size reduction.

Legal References:

Education Code:

17042 Rules for determining area of adequate school construction; exceptions

17742.7 Formula for calculation

41375 legislative intent encouraging reduction in class size

41376 Minimum class size standards

41378 Apportionments and allowance, kindergarten classes

42280 Necessary small schools

46205 Computation for early-late programs

52120-52128 Class size reduction program

51225.3 Graduation requirements

52080-52090 Morgan-Hart Class Size Reduction Act of 1989

Government Code:

3543.2 Scope of representation

Code of Regulations, Title 5

15130-15133 Class size reduction program K-3

Community Relations
Use of School Facilities

The Governing Board believes that school facilities and grounds are a vital community resource which should be used to foster community involvement and development. Therefore, the Board authorizes the use of school facilities by district residents and community groups for purposes specified in the Civic Center Act, to the extent that such use does not interfere with school activities or other school-related uses.

The Superintendent or designee shall give priority to school-related activities in the use of school facilities and grounds. Other uses authorized under the Civic Center Act shall be on a first-come, first-served basis.

For the effective management and control of school facilities and grounds, the Superintendent or designee shall maintain procedures and regulations that: (Education Code 38133)

- 1. Aid, encourage, and assist groups desiring to use school facilities for approved activities*
- 2. Preserve order in school facilities and on school grounds and protect school facilities, including the designation of a person to supervise this task, if necessary*
- 3. Ensure that the use of school facilities or grounds is not inconsistent with their use for school purposes and does not interfere with the regular conduct of schoolwork*

Subject to prior approval by the Board, the Superintendent or designee may grant the use of school facilities or grounds on those days on which district schools are closed. (Education Code 37220)

There shall be no advertising on school facilities and grounds except as specified in Board Policy 1325 - Advertising and Promotion.

As necessary to ensure efficient use of school facilities, the Superintendent or designee may, with the Board's approval, enter into an agreement for the joint use of any school facilities or grounds. The Board shall approve any such agreement only if it determines that it is in the best interest of the district and the community.

Fees

The Board shall adopt a comprehensive schedule of fees to be charged for community use of school facilities and grounds, including, but not limited to, the multipurpose room(s), playing or athletic field(s), track and field venue(s), tennis court(s), and outdoor basketball court(s). The schedule of fees shall be prepared in accordance with 5 CCR 14037-14041. (5 CCR 14041)

The Board authorizes the use of school facilities or grounds without charge to school-related organizations whose activities are directly related to or for the benefit of district schools. All other groups requesting the use of school facilities under the Civic Center Act shall be charged an amount not to exceed direct costs determined in accordance with 5 CCR 14037-14041 and Exhibit 1330.

Additionally, when any use of school facilities or grounds is for religious services, the district shall charge an amount at least equal to the district's direct costs. (Education Code 38134)

Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the district's students. (Education Code 38134)

Calculating Direct Costs

Direct costs to be charged for community use of each, or each type of, school facility or grounds shall be calculated in accordance with 5 CCR 14038 and may reflect the community's proportionate share of the following costs: (Education Code 38134; 5 CCR 14038-14041)

- 1. Capital direct costs calculated in accordance with 5 CCR 14039, including the estimated costs of maintenance, repair, restoration, and refurbishment of non-classroom space school facilities or grounds*
- 2. Operational direct costs calculated in accordance with 5 CCR 14040, including estimated costs of supplies, utilities, janitorial services, other services performed by district employees and/or contracted workers, and salaries and benefits paid to district employees directly associated with the administration of the Civic Center Act to operate and maintain school facilities and grounds*

Direct cost fees shall not be discounted to any group or organization except when the discount is specifically authorized in the adopted fee schedule. (5 CCR 14041)

Expending Funds Collected as Capital Direct Costs

Any funds collected as capital direct costs shall be deposited into a special fund to be used only for capital maintenance, repair, restoration, and refurbishment of school facilities and grounds. (5 CCR 14042)

Use of School Facility as Polling Place

The Board may authorize the use of school buildings as polling places, or vote centers for election day. The Board may also authorize the use of school buildings, without cost, for the storage of voting machines and other vote-tabulating devices. However, if a city or county elections official specifically requests the use of a school building as a polling place, or vote center on election day and/or during the 10 days preceding election day, as well as during key dates necessary for drop-off, set-up, and pick-up of election materials, as determined by the elections official, the Board shall allow its use for such purpose. If school will be in session, the Superintendent or designee shall identify to elections officials the specific areas of the school buildings not occupied by school activities that will be allowed for use as a polling place or vote center. (Elections Code 12283)

When a school is used as a polling place or vote center, the Superintendent or designee shall provide the elections official a site with an adequate amount of space that will allow the precinct board to perform its duties in a manner that will not impede, interfere, or interrupt the normal process of voting and shall make a telephone line for Internet access available for use by local elections officials if so requested. The Superintendent or designee shall make a reasonable effort to ensure that the site is accessible to persons with disabilities. (Elections Code 12283)

The Superintendent or designee shall establish procedures to ensure student safety and minimize disruptions whenever school is in session while the facilities are being used as a polling place or vote center.

Community Relations

Use of School Facilities

Any person applying for the use of any school facilities or grounds on behalf of any society, group, or organization shall present written authorization from the group or organization to make the application.

Anyone applying to use school facilities shall do so as specified in district procedures and in accordance with law.

Civic Center Use

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes: (Education Code 32282, 38131, 51860)

- 1. Public, literary, scientific, recreational, educational, or public agency meetings*
- 2. The discussion of matters of general or public interest*
- 3. The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization*
- 4. Child care programs to provide supervision and activities for children of preschool and elementary school age*
- 5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies*
- 6. Supervised recreational activities, including, but not limited to, sports league activities for youth that are arranged for and supervised by entities, including religious organizations or churches, and in which youth may participate regardless of religious belief or denomination*
- 7. A community youth center*
- 8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare*
- 9. A ceremony, patriotic celebration, or related educational assembly conducted by a veterans' organization*

A veterans' organization means the American Legion, Veterans of Foreign Wars, Disabled American Veterans, United Spanish War Veterans, Grand Army of the Republic, or other duly recognized organization of honorably discharged soldiers, sailors, or marines of the United States, or any of their territories. (Military and Veterans Code 1800)

10. *Bicycle, scooter, electric bicycle, motorized bicycle, or motorized scooter safety instruction for district students by local law enforcement, public agencies, nonprofit associations, or organizations specified in Education Code 38134*

11. *Other purposes deemed appropriate by the Governing Board*

Restrictions

School facilities or grounds shall not be used for any of the following activities:

1. *Any use by an individual or group for the commission of any crime or any act prohibited by law*
2. *Any use which is inconsistent with the use of school facilities for school purposes or which interferes with the regular conduct of school or school work*
3. *Any use which involves the possession, consumption, or sale of drugs or any restricted substances, including tobacco*
4. *Any use which involves the possession, consumption, or sale of alcoholic beverages, except for special events approved by the Superintendent or designee pursuant to Business and Professions Code 25608 which are covered by a special events permit pursuant to Division 9 of the Business and Professions Code and which will occur at a time when students are not on the grounds. Any such use of school facilities shall be subject to any limitations that may be necessary to reduce risks to the district and ensure the safety of participants, as determined by the Superintendent or designee. Applicable limitations shall be clearly stated in the facility use agreement to be signed by the user's representative.*

The district may exclude certain school facilities from nonschool use for safety or security reasons.

Damage and Liability

Groups, organizations, or persons using school facilities or grounds shall be liable for any property damage caused by the activity. The district may charge the amount necessary to repair the damages and may deny the group further use of school facilities or grounds. (Education Code 38134)

Any group or organization using school facilities or grounds shall be liable for any injuries resulting from its negligence during the use of district facilities or grounds. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (Education Code 38134)

Groups or organizations shall provide the district with evidence of insurance against claims arising out of the group's own negligence when using school facilities. (Education Code 38134)

When permitted by law, the Superintendent or designee shall require a hold harmless agreement and indemnification when warranted by the type of activity or the specific facilities being used.

Facilities Use Schedule of Fees**Category A - No Fees**

No fee will be charged to entities or groups whose event or activities are directly for the benefit of district schools. Such entities or groups may impose a nominal admission charge or request a donation from those attending (i.e. groups that promote youth and school activities). Fees may be applied to the event if special set-up or custodial services are required.

Note: School Administrator or designee must be present during school-sponsored events.

Non-sponsored school events (i.e. Booster Clubs) may be required to leave a \$100 refundable key deposit any time a key is needed, as well as a \$100 cleaning deposit refundable after inspection of the used facility.

Category B – Not-For-Profit Fee

A Not-For-Profit Fee ~~fees~~ will be charged to nonprofit entities or groups when the event is not primarily designed as a fundraising activity, and any fees or contributions are expended for charitable purposes and/or do not benefit the shareholder of the organization or any individual.

Category C - Commercial/For-Profit Fee

A Commercial/For-Profit Fee will be charged for a nonprofit or for-profit entity when an event includes an admission fee or contributions are solicited, and where the net receipts of the event benefit the entity (e.g. shows, professional performances, private seminars and workshops, etc.).

Category B Non-Profit Fee	Fee up to 4 hours	Fee per day	MISC
Athletic Fields/Outdoor Events	\$25	\$50	\$100 per season \$100 per event
Classroom	\$20	\$40	
Gymnasium	\$45	\$90	\$100 per season
Kitchen Use	\$45	\$90	
Multi-Use Rooms	\$40	\$80	
HS Band Room	\$20	\$40	
Performing Arts Center	\$65	\$130	
Parking Lots	\$10	\$20	

Category C Commercial or For-Profit Fee	Fee up to 4 hours	Fee per day	MISC
Athletic Fields/Outdoor Events	\$50	\$100	\$200 per season \$200 per event
Classroom	\$40	\$60	
Gymnasium	\$90	\$150	\$200 per season
Kitchen Use	\$90	\$150	
Multi-Use Rooms	\$80	\$125	

HS Band Room	\$40	\$60	
Performing Arts Center	\$130	\$200	
Parking Lots	\$20	\$40	

Additional Considerations for Categories B and C

- Such use shall be on a first-come, first-served basis
- Additional custodial/kitchen use fees may apply, if necessary, for setup and/or cleanup.
- There will be a \$100 refundable key deposit any time a key is required and \$100 cleaning deposit refundable after inspection.
- The District reserves the right to require and charge for custodial services at an hourly rate of \$25 per hour.
- In the event that a custodian is required to open and close classrooms or facilities there will be a 2-hour minimum charge of \$50.00. Should a custodian be pre-arranged and cancellation is not provided 24 hours in advance there will still be a \$50.00 charge.
- Unless the organization has a licensed food handler, a staff member familiar with the use of all kitchen appliances is necessary to be in attendance for events that utilize the kitchen, and direct costs will be charged for this staff member.
- There will be a \$25/hr charge if events require District staff tech support time
- The use of any district furniture or equipment must be pre-arranged through the facility use agreement in advance.

Response to Immigration Enforcement

Responding to Requests for Information

Unless authorized by the Family Educational Rights and Privacy Act pursuant to 20 USC 1232g, student information shall not be disclosed to immigration law enforcement authorities without parental consent, a court order, or judicial subpoena. The Superintendent or designee shall annually notify parents/guardians that the district will not release student information to third parties for immigration enforcement purposes, unless the parent/guardian consents or as required to do so by a court order or judicial subpoena.

Upon receiving any verbal or written request for information related to a student's or family's immigration or citizenship status, district staff shall:

- 1. Notify the Superintendent or designee about the information request*
- 2. Provide students and families with appropriate notice and a description of the immigration officer's request*
- 3. Document any request for information by immigration authorities*
- 4. Provide students and parents/guardians with any documents provided by the immigration enforcement officer, unless such disclosure is prohibited by a subpoena served on the district or in cases involving investigations of child abuse, neglect, or dependency*

Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

Responding to Requests for Access to Students or School Grounds

District staff shall receive parent/guardian consent before a student is interviewed or searched by any officer seeking to enforce civil immigration laws at the school, unless the officer presents a valid, effective warrant signed by a judge or a valid, effective court order. A student's parent/guardian shall be immediately notified if a law enforcement officer requests or gains access to the student for immigration enforcement purposes, unless the judicial warrant or subpoena restricts disclosure to the parent/guardian.

All visitors and outsiders, including immigration enforcement officers, shall register with the principal or designee upon entering school grounds during school hours. Each visitor or outsider shall provide the principal or designee with his/her name, address, occupation, age if less than 21, purpose in entering school grounds, proof of identity, and any other information required by law. (Penal Code 627.2, 627.3)

District staff shall report the presence of any immigration enforcement officers to on-site district police and other appropriate administrators.

As early as possible, district staff shall notify the Superintendent or designee of any request by an immigration enforcement officer for access to the school or a student or for review of school documents, including service of lawful subpoenas, petitions, complaints, warrants, or other such documents.

In addition, district staff shall take the following actions in response to an officer present on the school campus specifically for immigration enforcement purposes:

1. *Advise the officer that before school personnel can respond to the officer's request, they must first receive notification and direction from the Superintendent or designee, except under exigent circumstances that necessitate immediate action*
2. *Request to see the officer's credentials, including his/her name and badge number, and the phone number of the officer's supervisor, and note or make a copy of all such information*
3. *Ask the officer for his/her reason for being on school grounds and document the response*
4. *Request that the officer produce any documentation that authorizes his/her school access*
5. *Make a copy of all documents produced by the officer and retain one copy for school records*
6. *If the officer declares that exigent circumstances exist and demands immediate access to the campus, comply with the officer's orders and immediately contact the Superintendent or designee*
7. *If the officer does not declare that exigent circumstances exist, respond according to the requirements of the officer's documentation, as follows:*
 - a. *If the officer has an Immigrations and Customs Enforcement (ICE) administrative warrant, district staff shall inform the agent that they cannot consent to any request without first consulting with the district's legal counsel or other designated district official.*
 - b. *If the officer has a federal judicial warrant, such as a search and seizure warrant or an arrest warrant signed by a federal judge or magistrate, district staff shall promptly comply with the warrant. If feasible, district staff shall consult with the district's legal counsel or designated administrator before providing the officer with access to the person or materials specified in the warrant.*
 - c. *If the officer has a subpoena for production of documents or other evidence, district staff shall inform the district's legal counsel or other designated official of the subpoena and await further instructions as to how to proceed.*
8. *Do not attempt to physically impede the officer, even if the officer appears to be exceeding the authorization given under a warrant or other document. If an officer enters the premises without consent, district staff shall document the officer's actions while on campus.*
9. *After the encounter with the officer, promptly make written notes of all interactions with the officer, including:*
 - a. *A list or copy of the officer's credentials and contact information*
 - b. *The identity of all school personnel who communicated with the officer*
 - c. *Details of the officer's request*
 - d. *Whether the officer presented a warrant or subpoena to accompany his/her request, what was requested in the warrant or subpoena, and whether the warrant or subpoena was signed by a judge*
 - e. *District staff's response to the officer's request*
 - f. *Any further action taken by the officer*
10. *A photo or copy of any documents presented by the officerProvide a copy of these notes and associated documents collected from the officer to the district's legal counsel or other designated district official*

The district's legal counsel or other designated official shall submit a timely report to the Governing Board regarding the officer's requests and actions and the district's responses. (Education Code 234.7)

The Superintendent or designee shall also email the Bureau of Children's Justice in the California Department of Justice (BCJ@doj.ca.gov) regarding any attempt by a law enforcement officer to access a school site or a student for immigration enforcement purposes.

Responding to the Detention or Deportation of Student's Family Member

The Superintendent or designee shall encourage students and their families to update their emergency contact information as needed throughout the school year and to provide alternative contacts, including an identified trusted adult guardian, in case a student's parent/guardian is detained or is otherwise unavailable. The Superintendent or designee shall notify students' families that information provided on the emergency cards will only be used in response to specific emergency situations and not for any other purpose.

The Superintendent or designee shall also encourage all students and families to learn their emergency phone numbers and be aware of the location of important documentation, including birth certificates, passports, social security cards, physicians' contact information, medication lists, lists of allergies, and other such information that would allow the students and families to be prepared in the event that a family member is detained or deported.

In the event that a student's parent/guardian is detained or deported by federal immigration authorities, the Superintendent or designee shall release the student to the person(s) designated in the student's emergency contact information or to any individual who presents a caregiver's authorization affidavit on behalf of the student. The Superintendent or designee shall only contact child protective services if district personnel are unable to arrange for the timely care of the student by the person(s) designated in the emergency contact information maintained by the school or identified on a caregiver's authorization affidavit.

The Superintendent or designee shall notify a student whose parent/guardian was detained or deported that the student continues to meet the residency requirements for attendance in a district school, provided that the parent/guardian was a resident of California and the student lived in California immediately before he/she moved out of state as a result of the parent/guardian's departure. (Education Code 48204.4)

The Superintendent or designee may refer a student or his/her family members to other resources for assistance, including, but not limited to, an ICE detainee locator, legal assistance, or the consulate or embassy of the parent/guardian's country of origin.

