

# Mendocino Unified School District



## Agenda

### Regular Board Meeting

**JANUARY 15, 2026**

**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/89907961203?pwd=aadqz5Boub2QVDpiCgcqq8aVK8MgmG.1>

**Passcode: 157015**

*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/3118-2025-26-Agendas.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](mailto: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/82677800635?pwd=XNVYZI2EXYRFoXJY6QuFYCx36cPlip.1>

Meeting ID: 826 7780 0635 Passcode: 457285

**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
- 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.

- 5.1. Approval of Warrants
  - 5.1.1. 12/3/25, 12/10/25, 12/17/25
- 5.2. Approval of Minutes
  - 5.2.1. Board Meeting Minutes: 12/11/25, 12/18/25
- 5.3. Approval of Employment/Personnel Changes
  - 5.3.1. Hire, Classified Employee, 5.0 hrs/day, 10 mos/yr, effective 12/15/25
  - 5.3.2. Hire, Temporary Certificated Tutor, 5 hrs/week + prep time, effective 12/11/25
  - 5.3.3. Hire, Temporary Stipend Position, effective 8/21/25
  - 5.3.4. Hire, Temporary Stipend Position, effective 11/10/25
  - 5.3.5. Accept Retirement, Classified Employee, 6.0 hrs/day, 10 mos/yr, effective 4/10/26
  - 5.3.6. Hire, Classified Management Position (training), 8.0 hrs/day, 105 days, effective 1/5/26 thru 6/12/26.
  - 5.3.7. Hire, Classified Management Position, 8.0 hrs/day, 186.5 days, effective 7/1/26

- 5.3.8. Award, Educational Increment, Certificated Employee, column 4 to column 5, effective 1/1/26
- 5.4. Approval of the Current Budget Change Report
- 5.5. Approval of Student Body Reports – December 2025
- 5.6. Approval of the Cafeteria Financial Report through November 2025
- 5.7. Approval of the Quarter 3 Investment Reports
- 5.8. Approval of the Williams Settlement Quarterly Uniform Complaint Report for Quarter 2 of the 2025-26 School Year
- 5.9. Approval of the 2025-26 Consolidated Application – Winter Release
- 5.10. Approval of the 2024-25 Audit Report
- 5.11. Final Approval of Board Policies, Bylaws and Administrative Regulations
  - 5.11.1. AR 2131.2: Business Manager (administration)

## **6. REPORTS**

- 6.1. Student Trustee – Max Oatney
- 6.2. Administrative
  - 6.2.1. Principal – Kim Humrichouse
  - 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. Mendocino Unified Construction Update  
The Board will discuss the small construction projects included in Phase III of the High School Modernization Project as well as the Water Storage Project.
- 8.2. Greenwood Preschool  
The Board will discuss the preschool model.

- 8.3. Board Policies, Bylaws and Administrative Regulations (first reading)
  - 8.3.1. BP 9270: Conflict of Interest (bylaws of the board)
- 8.4. Board Policies, Bylaws and Administrative Regulations (information only)
  - 8.4.1. AR 3311: Bids (business/noninstructional operations)

**9. FUTURE AGENDA ITEMS**

Administrative Contracts, LCAP Budget Overview, SARC's

**10. ADJOURNMENT**

The next regular Board meeting is scheduled for **February 10, 2026 at the Mendocino High School.**



Register 000403 - 12/03/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # 5040682	01	Check Amt	114.62	Status	Cleared	MORAN, JOHN R (001428 - Emp)
REIMB 11-21-25	K8 Garden Supplies			01- 0001- 0- 4300- 220- 1110- 1000- 1138		114.62
Check # 5040683	01	Check Amt	3,714.00	Status	Cleared	ADVANCED SECURITY SYSTEMS (ADVSEC/1)
758372	Security and Monitoring			01- 8150- 0- 5800- 150- 0000- 8110- 2089		226.50
				01- 8150- 0- 5800- 155- 0000- 8110- 2089		106.50
				01- 8150- 0- 5800- 220- 0000- 8110- 2089		226.50
				01- 8150- 0- 5800- 221- 0000- 8110- 2089		1,303.50
				01- 8150- 0- 5800- 246- 0000- 8110- 2089		1,744.50
				12- 6105- 0- 5800- 222- 7110- 8200- 2089		106.50
Check # 5040684	01	Check Amt	55.00	Status	Cleared	ALPHA ANALYTICAL LABS INC (ALPHAA/1)
5117635MENUUSD	Open P.O. Water Testing			01- 8150- 0- 5800- 001- 0000- 8110- 2096		55.00
Check # 5040685	01	Check Amt	1,205.40	Status	Cleared	AT&T (AT&TC3/2)
0000024392521	Telephone Services			01- 0000- 0- 5903- 001- 0000- 7200- 0000		129.26
				01- 0000- 0- 5903- 150- 0000- 2700- 0000		256.15
				01- 0000- 0- 5903- 155- 3100- 2700- 0000		32.40
				01- 0000- 0- 5903- 220- 0000- 2700- 0000		373.26
				01- 0000- 0- 5903- 221- 0000- 2700- 0000		95.78
				01- 0000- 0- 5903- 246- 0000- 2700- 0000		124.98
				01- 0740- 0- 5903- 001- 0000- 3600- 0000		32.40
				12- 6105- 0- 5903- 222- 7110- 8200- 0000		95.85
0000024392859	Telephone Services			01- 0000- 0- 5903- 150- 0000- 2700- 0000		32.92
0000024392860	Telephone Services			01- 0000- 0- 5903- 220- 0000- 2700- 0000		32.40
Check # 5040686	01	Check Amt	150.00	Status	Cleared	BARR FAMILY CHIROPRACTIC (BARRFA/1)
9768	DOT Physical Exam			01- 0740- 0- 5813- 001- 0000- 3600- 0000		150.00
Check # 5040687	01	Check Amt	285.00	Status	Printed	HARDWARE TECH INC (HARDWA/1)
82095	10 BD-1 Keys K8			01- 8150- 0- 4300- 220- 0000- 8110- 0000		285.00
Check # 5040688	13	Check Amt	176.86	Status	Cleared	HOPPER DAIRY (HOPPER/1)
67317806	Dairy for Cafeteria			13- 5310- 0- 4700- 001- 0000- 3700- 0000		176.86
Check # 5040689	01	Check Amt	40.00	Status	Cleared	MENDOCINO COAST CLINICS INC (MCOCLI/1)
20251120MCC	TB Test x 2			01- 0000- 0- 5812- 001- 0000- 7200- 0000		40.00
Check # 5040690	01	Check Amt	43,595.97	Status	Cleared	MENDOCINO COUNTY OFFICE OF ED (00MCOE/1)
INV26-00070	QTR 1 Psyche Services			01- 6500- 0- 5800- 150- 5760- 3120- 0000		12,484.50
				01- 6500- 0- 5800- 220- 5760- 3120- 0000		13,099.50
				01- 6546- 0- 5800- 001- 5760- 3120- 0000		9,356.61
INV26-00104	QTR 1 OT Services			01- 6500- 0- 5800- 001- 5760- 3142- 0000		1,275.12
				01- 6500- 0- 5800- 150- 5760- 3142- 0000		2,553.00
				01- 6500- 0- 5800- 220- 5760- 3142- 0000		1,483.50

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 = 12/3/2025, Ending Check Date = 12/3/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

Register 000403 - 12/03/2025

Bank Account COUNTY - AP Checks

Payment Id		Comment						
Check #	5040690	01	Check Amt	43,595.97	Status	Cleared	MENDOCINO COUNTY OFFICE OF ED (00MCOE/1) - continued	
INV26-00113		QTR 1 PT Services		01- 6500- 0- 5800- 150- 5760- 3142- 0000			3,343.74	
Check #	5040691	01	Check Amt	1,455.74	Status	Cleared	PG&E (00PG&E/1)	
NOV25 FORD ST		Electricity for District		01- 0000- 0- 5510- 150- 0000- 8200- 0000			1,455.74	
Check #	5040692	21	Check Amt	180.00	Status	Cleared	SCHOOL FACILITY CONSULTANTS (SCHFAC/1)	
0024004		State Funds Release		21- 9013- 0- 6200- 150- 0000- 8500- 9917			180.00	
Check #	5040693	01	Check Amt	137.17	Status	Cleared	SCHOOL NURSE SUPPLY INC (SCHNUR/1)	
INV1074201		K8 Nurse/First Aid Supplies		01- 0794- 0- 4300- 220- 1110- 1000- 0000			137.17	
Check #	5040694	01	Check Amt	3,300.00	Status	Cleared	SONOMA COUNTY OFFICE OF EDUCAT ION (00SCOE/1)	
IN26-00192		Teacher Induction Svc Fee 25/26		01- 6266- 0- 5800- 220- 1110- 1000- 1050			3,300.00	
Check #	5040695	01	Check Amt	904.89	Status	Cleared	SUN LIFE FINANCIAL (SUNLIF/1)	
DEC25 SUNLIFE		Employee Life Insurance		01- - - 9526- - - - -			904.89	
Check #	5040696	13	Check Amt	2,619.19	Status	Cleared	SYSCO FOOD SERVICES OF SF INC (SYSCOF/1)	
631101425		Cafeteria Food		13- 5310- 0- 4300- 001- 0000- 3700- 0000			193.13	
				13- 5310- 0- 4700- 001- 0000- 3700- 0000			2,426.06	
* Break in sequence								
Check #	VCH-00001002	01	Check Amt	1,423.80	Status	Printed	DARK GULCH LLC (DARK/1)	
1498A		Replace jet pump		01- 8150- 0- 5600- 221- 0000- 8110- 0000			1,423.80	
Check #	VCH-00001003	40	Check Amt	43,663.17	Status	Printed	GHD INC. (000GHD/2)	
11-D2202005G		REQ 11 Water Supply & Storage		40- 9022- 0- 6170- 001- 0000- 8500- 0000			43,663.17	
Check #	VCH-00001004	01	Check Amt	2,863.56	Status	Printed	NICK BARBIERI TRUCKING, LLC (RWCOAS/2)	
1249476-IN		Diesel and Regular Fuel for Vehicles and Heating		01- 0740- 0- 4361- 001- 0000- 3600- 0000			2,863.56	
Check #	VCH-00001005	68	Check Amt	1,021.05	Status	Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)	
DENTAL 11-23-25		Dental Claims 11-23-25		68- 0000- 0- 5800- 000- 0000- 6000- 0000			786.05	
VISION 11-25-25		Vision Claims 11-23-25		69- 0000- 0- 5800- 000- 0000- 6000- 0000			235.00	
Check #	VCH-00001006	40	Check Amt	268,157.71	Status	Printed	WAHLUND CONSTRUCTION INC (WAHLU/1)	
11-D2202005W		REQ 11 Water Supply & Storage		40- 9022- 0- 6170- 001- 0000- 8500- 0000			268,157.71	
Number of Items		20		375,063.13		Totals for Register 000403		

## 2026 FUND-OBJ Expense Summary / Register 000403

01-4300	536.79
01-4361	2,863.56
01-5510	1,455.74
01-5600	1,423.80

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 = 12/3/2025, Ending Check Date = 12/3/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

## Register 000403 - Fund/Obj Expense Summary

Bank Account COUNTY - AP Checks

## 2026 FUND-OBJ Expense Summary / Register 000403 (continued)

01-5800	50,558.47	
01-5812	40.00	
01-5813	150.00	
01-5903	1,109.55	
01-9110*		59,042.80-
01-9526	904.89	
<b>Totals for Fund 01</b>	<b>59,042.80</b>	<b>59,042.80-</b>
12-5800	106.50	
12-5903	95.85	
12-9110*		202.35-
<b>Totals for Fund 12</b>	<b>202.35</b>	<b>202.35-</b>
13-4300	193.13	
13-4700	2,602.92	
13-9110*		2,796.05-
<b>Totals for Fund 13</b>	<b>2,796.05</b>	<b>2,796.05-</b>
21-6200	180.00	
21-9110*		180.00-
<b>Totals for Fund 21</b>	<b>180.00</b>	<b>180.00-</b>
40-6170	311,820.88	
40-9110*		311,820.88-
<b>Totals for Fund 40</b>	<b>311,820.88</b>	<b>311,820.88-</b>
68-5800	786.05	
68-9110*		786.05-
<b>Totals for Fund 68</b>	<b>786.05</b>	<b>786.05-</b>
69-5800	235.00	
69-9110*		235.00-
<b>Totals for Fund 69</b>	<b>235.00</b>	<b>235.00-</b>
<b>Totals for Register 000403</b>	<b>375,063.13</b>	<b>375,063.13-</b>

\* denotes System Generated entry

Net change to Cash 9110

375,063.13- Credit

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Register 000404 - 12/10/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment				
Check # 5040992	01	Check Amt	30.00	Status Printed	Tobias Mehler (Tobias Mehl - Payee)
DP26-00027		Finger Prints Reimbursement		01- 0000- 0- 5814- 001- 0000- 7200- 0000	30.00
Check # 5040993	01	Check Amt	30.00	Status Cleared	NEWMAN, ALEXANDRA S (001650 - Emp)
EP26-00103		Fingerprint Reimb		01- 0000- 0- 5814- 001- 0000- 7200- 0000	30.00
Check # 5040994	01	Check Amt	61.56	Status Printed	PRICE, WILLIAM (000283 - Emp)
EP26-00104		Wiremold blank faceplates		01- 8150- 0- 4300- 001- 0000- 8110- 0000	61.56
Check # 5040995	01	Check Amt	485.00	Status Cleared	ALPHA ANALYTICAL LABS INC (ALPHAA/1)
5123830-MENUSD		Open P.O. Water Testing		01- 8150- 0- 5800- 221- 0000- 8110- 2096	135.00
5123879-MENUSD		Open P.O. Water Testing		01- 8150- 0- 5800- 246- 0000- 8110- 2096	135.00
5123883-MENUSD		Open P.O. Water Testing		01- 8150- 0- 5800- 001- 0000- 8110- 2096	160.00
5124286-MENUSD		Open P.O. Water Testing		01- 8150- 0- 5800- 001- 0000- 8110- 2096	55.00
Check # 5040996	01	Check Amt	250.00	Status Printed	Angie Heimann Sochacki (ANGIEH/1)
DEC-ALBION		Music Education Albion School		01- 6770- 0- 5800- 246- 1110- 1000- 0000	250.00
Check # 5040997	14	Check Amt	1,247.00	Status Printed	CARL RITTIMAN AND ASSOCIATES (CRITTI/1)
22827		Emergency CDP Application		14- 0000- 0- 5800- 222- 0000- 8100- 6106	1,247.00
Check # 5040998	01	Check Amt	7,785.00	Status Printed	CHRISTY WHITE ASSOCIATES (CHRIST/1)
24361		24-25 Progress 50% less ret		01- 0000- 0- 5801- 001- 0000- 7190- 0000	7,785.00
Check # 5040999	01	Check Amt	4,560.00	Status Cleared	DIANA MCELWAIN (DMCELW/1)
MUSD20251201		CalPads Consulting		01- 0000- 0- 5800- 001- 0000- 2420- 1079	4,560.00
Check # 5041000	13	Check Amt	850.51	Status Cleared	HOPPER DAIRY (HOPPER/1)
67317895		Dairy for Cafeteria		13- 5310- 0- 4700- 001- 0000- 3700- 0000	223.07
67317924		Dairy for Cafeteria		13- 5310- 0- 4700- 001- 0000- 3700- 0000	211.45
677001882		Dairy for Cafeteria		13- 5310- 0- 4700- 001- 0000- 3700- 0000	116.09
67701932		Dairy for Cafeteria		13- 5310- 0- 4700- 001- 0000- 3700- 0000	299.90
Check # 5041001	21	Check Amt	180.20	Status Cleared	KGM GLASS (KGMGLA/1)
8160		Tempered Glass 1/4 inch		21- 9013- 0- 6200- 150- 0000- 8500- 9917	180.20
Check # 5041002	01	Check Amt	514.96	Status Cleared	MENDO MILL (MENDOM/2)
481221		Stain and Paint		01- 8150- 0- 4300- 001- 0000- 8110- 0000	514.96
Check # 5041003	01	Check Amt	4,472.43	Status Cleared	MENDOCINO CITY COMM. SERV'S (MCITYC/1)
R19017		Sewer Service		01- 0000- 0- 5530- 001- 0000- 8200- 0000	449.92
R19018		Sewer Service		01- 0000- 0- 5530- 220- 0000- 8200- 0000	1,854.14
R19024		Sewer Service		01- 0000- 0- 5530- 150- 0000- 8200- 0000	172.73
R19084		Sewer Service		01- 0000- 0- 5530- 001- 8100- 8200- 0000	486.05
R19085		Sewer Service		01- 0000- 0- 5530- 006- 0000- 8200- 0000	220.51
R19086		Sewer Service		01- 0000- 0- 5530- 150- 0000- 8200- 0000	1,289.08

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 = 12/10/2025, Ending Check Date = 12/10/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

Register 000404 - 12/10/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # 5041004	13	Check Amt	641.50	Status Cleared	MENDOCINO COAST PRODUCE (MCOPRO/2)	
37165	Produce for Cafeteria			13- 5310- 0- 4700- 001- 0000- 3700- 0000		641.50
Check # 5041005	01	Check Amt	2,838.45	Status Printed	MENDOCINO COUNTY OFFICE OF ED (00MCOE/1)	
INV26-00094	July-Sep 2025 Nurse Svcs			01- 0000- 0- 5800- 001- 0000- 3140- 0000		393.70
				01- 0000- 0- 5800- 150- 0000- 3140- 0000		127.00
				01- 0000- 0- 5800- 220- 0000- 3140- 0000		2,317.75
Check # 5041006	01	Check Amt	162.00	Status Cleared	U.S. POSTAL SERVICE (POSTME/2)	
INV226-12 MOS	Box #226 Annual Fee			01- 0000- 0- 5600- 220- 0000- 2700- 0000		162.00
Check # 5041007	01	Check Amt	6,497.00	Status Cleared	REDWOOD EMPIRE OFFICIALS ASSN (RWEMPI/1)	
FALL FINAL 2025	FALL Sports Final			01- 0000- 0- 5800- 150- 1110- 4200- 0000		1,342.00
WINTER 25-26	WINTER Sports 2025-26			01- 0000- 0- 5800- 150- 1110- 4200- 0000		5,155.00
Check # 5041008	01	Check Amt	4,794.74	Status Cleared	REDWOOD WASTE SOLUTIONS INC (RWWAST/1)	
177331958U041	Garbage Collection			12- 6105- 0- 5540- 222- 7110- 8200- 0000		120.94
177357367U039	Garbage Collection			01- 0000- 0- 5540- 246- 0000- 8200- 0000		125.70
177357719U039	Garbage Collection			01- 0000- 0- 5540- 150- 0000- 8200- 0000		1,693.17
177357720U039	Garbage Collection			01- 0000- 0- 5540- 150- 0000- 8200- 0000		448.15
177357721U039	Garbage Collection			01- 0000- 0- 5540- 220- 0000- 8200- 0000		1,853.35
177357722U039	Garbage Collection			01- 0000- 0- 5540- 001- 0000- 8200- 0000		448.15
177357732U039	Garbage Collection			01- 0000- 0- 5540- 221- 0000- 8200- 0000		105.28
Check # 5041009	01	Check Amt	227.52	Status Cleared	RHOADS AUTO PARTS INC. (RHOADS/1)	
16037	Transportation Auto Repair Parts			01- 0740- 0- 4365- 001- 0000- 3600- 0000		28.38
16392	Transportation Auto Repair Parts			01- 0740- 0- 4365- 001- 0000- 3600- 0000		199.14
Check # 5041010	13	Check Amt	139.80	Status Cleared	Roundman's (ROUNDM/1)	
39249	Grass Fed Beef			13- 5310- 0- 4700- 001- 0000- 3700- 0000		139.80
Check # 5041011	13	Check Amt	360.91	Status Cleared	SAFEWAY INC. (SAFEWA/2)	
STMT20251121	Cafeteria Food			13- 5310- 0- 4700- 001- 0000- 3700- 0000		360.91
Check # 5041012	01	Check Amt	101,691.00	Status Cleared	SISC MEDICAL (SISCME/1)	
DECEMBER 25-26	Medical Insurance			01- - - 9514- - - - -		101,691.00
Check # 5041013	12	Check Amt	373.78	Status Cleared	THOMPSON'S PORTASEPTIC INC. (THOMPS/1)	
23921	Porta Potty Rental			12- 6105- 0- 5800- 222- 7110- 8100- 6106		373.78
Check # 5041014	13	Check Amt	1,023.76	Status Cleared	UKIAH PAPER SUPPLY INC (UKIAHP/1)	
573706	Paper Products for Cafeteria			13- 5310- 0- 4300- 001- 0000- 3700- 0000		1,023.76
Check # 5041015	13	Check Amt	736.88	Status Cleared	WILD OAK DAIRY (UNNATU/2)	
016579767-003	Cafeteria Food and Snack			13- 5310- 0- 4700- 001- 0000- 3700- 0000		736.88
Check # 5041016	13	Check Amt	1,422.26	Status Cleared	US FOODS INC. SAN FRANCISCO (USFOOD/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 = 12/10/2025, Ending Check Date = 12/10/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

Register 000404 - 12/10/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # 5041016	13	Check Amt	1,422.26	Status Cleared	US FOODS INC. SAN FRANCISCO (USFOOD/2) - continued	
5690265	Cafeteria Food and Snack			13- 5310- 0- 4300- 001- 0000- 3700- 0000		137.74
				13- 5310- 0- 4700- 001- 0000- 3700- 0000		1,284.52
Check # 5041017	01	Check Amt	18.50	Status Cleared	WHISPERING PINES WATER (WHISPE/2)	
20251130	Bottled Water			01- 0000- 0- 4300- 001- 0000- 7200- 0000		13.50
20251130 FEE	Service Charge			01- 0000- 0- 5800- 001- 0000- 7200- 0000		5.00
* Break in sequence						
Check # VCH-00001007	13	Check Amt	181.74	Status Printed	GARIBALDI, HAYLEY J (001601 - Emp)	
EP26-00097	Cafeteria Food			13- 5310- 0- 4700- 001- 0000- 3700- 0000		143.78
EP26-00098	Cafeteria Supplies			13- 5310- 0- 4300- 001- 0000- 3700- 0000		37.96
Check # VCH-00001008	01	Check Amt	1,621.60	Status Printed	JIMENEZ, MARTHA C (001455 - Emp)	
EP26-00099	Dec 5-7 Conference Registration			01- 6266- 0- 5200- 220- 0000- 3130- 0000		395.00
EP26-00100	Flight Dec 5-7 Conference			01- 6266- 0- 5200- 220- 0000- 3130- 0000		376.60
EP26-00101	Food & Gas Card Families			01- 0001- 0- 4300- 001- 0000- 3130- 1137		650.00
EP26-00102	Gas Cards Families			01- 0001- 0- 4300- 001- 0000- 3130- 1137		200.00
Check # VCH-00001009	01	Check Amt	1,913.61	Status Printed	US BANK (AMAZON/3)	
0281838	HDMI Cable Hannah G Projector			01- 0000- 0- 4300- 220- 0000- 2420- 9015		57.38
1665024	Open PO for Custodial Items			01- 0000- 0- 4300- 001- 0000- 8200- 0000		56.28
1688262	K8 HP 148A Cartridges			01- 0794- 0- 4300- 220- 0000- 2700- 0000		303.98
2848203	Ehternet Cable, Projector Remote, Laptop Battery			01- 0000- 0- 4300- 001- 0000- 2420- 9015		366.57
4702636	Open PO for Custodial Items			01- 0000- 0- 4300- 001- 0000- 8200- 0000		81.18
4749804	Wattstopper Digital Switch - 3qty			01- 8150- 0- 4300- 001- 0000- 8110- 0000		291.24
5647445	Battery Meg's Laptop			01- 0000- 0- 4300- 001- 0000- 2420- 9015		60.19
6151468	DO Office Supplies			01- 0000- 0- 4300- 001- 0000- 7200- 0000		20.26
7867460	Open PO for Custodial Items			01- 0000- 0- 4300- 001- 0000- 8200- 0000		424.80
8486651	RAM for Meg's Computer			01- 0000- 0- 4300- 001- 0000- 7200- 9015		39.35
8678662	GE OEM Burner Igniter			01- 8150- 0- 4300- 246- 0000- 8110- 0000		153.05
9262650	Open PO for Custodial Items			01- 0000- 0- 4300- 001- 0000- 8200- 0000		59.33
Check # VCH-00001010	68	Check Amt	1,664.00	Status Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)	
11-30-25 CLAIMS	11-30-25 Dental Claims			68- 0000- 0- 5800- 000- 0000- 6000- 0000		1,053.00
DECEMBER 25-26	Dental and Vision Admin Fees			01- 0000- 0- 9514- 000- 0000- 0000- 3498		460.50
				01- 0000- 0- 9514- 000- 0000- 0000- 3499		150.50
Check # VCH-00001011	01	Check Amt	1,200.83	Status Printed	US BANK CORPORATE PAYMENT SYS (USBANK/2)	
47247795	SURVEY MONKEY Subscription			01- 0000- 0- 5800- 001- 0000- 7200- 0000		468.00
9Q09	Frankies Board Food			01- 0000- 0- 4300- 001- 0000- 7110- 0000		89.83
INV328977132	ZOOM Cloud Recording			01- 0000- 0- 5800- 001- 0000- 7110- 0000		40.00
RENEW10-22-25	DOCUSIGN SPED			01- 0811- 0- 5800- 001- 5760- 1120- 0000		600.00

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Register 000404 - 12/10/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # VCH-00001011	01	Check Amt	1,200.83	Status	Printed	US BANK CORPORATE PAYMENT SYS (USBANK/2) - continued
SEPT Q FEE	CDTFA Sept 2025 Fee			01- 0740- 0- 5800- 001- 0000- 3600- 0000		1.00
SEPT Q TAX	CDTFA Sept 2025 Tax			01- 0740- 0- 5800- 001- 0000- 3600- 0000		2.00
Check # VCH-00001012	01	Check Amt	176.93	Status	Printed	US Bank (WATERL/2)
587	Room Deodorizer- 12 qty			01- 0000- 0- 4300- 001- 0000- 8200- 0000		210.93
RET34	Room Deodorizer- 12 qty			01- 0000- 0- 4300- 001- 0000- 8200- 0000		34.00-
Check # VCH-00001013	01	Check Amt	534.87	Status	Printed	WAXIE SANITARY SUPPLY (009737/1)
83130173REFUND	Custodial Supplies			01- 0000- 0- 4300- 001- 0000- 8200- 0000		226.38-
83663325	Custodial Supplies			01- 0000- 0- 4300- 001- 0000- 8200- 0000		761.25
Number of Items		33	148,688.34	Totals for Register 000404		

## 2026 FUND-OBJ Expense Summary / Register 000404

01-4300	4,155.26	
01-4365	227.52	
01-5200	771.60	
01-5530	4,472.43	
01-5540	4,673.80	
01-5600	162.00	
01-5800	15,746.45	
01-5801	7,785.00	
01-5814	60.00	
01-9110*		140,356.06-
01-9514	102,302.00	
<b>Totals for Fund 01</b>	<b>140,356.06</b>	<b>140,356.06-</b>
12-5540	120.94	
12-5800	373.78	
12-9110*		494.72-
<b>Totals for Fund 12</b>	<b>494.72</b>	<b>494.72-</b>
13-4300	1,199.46	
13-4700	4,157.90	
13-9110*		5,357.36-
<b>Totals for Fund 13</b>	<b>5,357.36</b>	<b>5,357.36-</b>
14-5800	1,247.00	
14-9110*		1,247.00-



## Register 000404 - Fund/Obj Expense Summary

Bank Account COUNTY - AP Checks

## 2026 FUND-OBJ Expense Summary / Register 000404 (continued)

<b>Totals for Fund 14</b>	<b>1,247.00</b>	<b>1,247.00-</b>
21-6200	180.20	
21-9110*		180.20-
<b>Totals for Fund 21</b>	<b>180.20</b>	<b>180.20-</b>
68-5800	1,053.00	
68-9110*		1,053.00-
<b>Totals for Fund 68</b>	<b>1,053.00</b>	<b>1,053.00-</b>
<b>Totals for Register 000404</b>	<b>148,688.34</b>	<b>148,688.34-</b>

\* denotes System Generated entry

**Net change to Cash 9110**                      **148,688.34- Credit**

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Register 000405 - 12/17/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # 5041516	01	Check Amt	1,324.82	Status	Printed	A&M Church and School Furnitur e (A&MCHU/1)
9192025	Oatney Classroom Furniture			01- 0000- 0- 4400- 220- 1110- 1000- 4401		1,324.82
Check # 5041517	01	Check Amt	869.00	Status	Cleared	ACELLUS EDUCATIONAL SERVICES (ACELLU/1)
110681	12 Student License			01- 0794- 0- 5800- 150- 1110- 1000- 0000		869.00
Check # 5041518	40	Check Amt	15,000.00	Status	Printed	CLM INSPECTION SERVICES (CLMINS/1)
004WP	Nov Billing			40- 9022- 0- 6170- 001- 0000- 8500- 0000		15,000.00
Check # 5041519	01	Check Amt	16,634.23	Status	Printed	COMMUNITY CENTER OF MENDOCINO (COMMUN/1)
1768	November 2025			01- 2600- 0- 5800- 220- 1110- 4900- 8342		16,634.23
Check # 5041520	01	Check Amt	96.00	Status	Cleared	CA DEPT OF JUSTICE (STOFC2/1)
008888	3 x prints November			01- 0000- 0- 5814- 001- 0000- 7200- 0000		96.00
Check # 5041521	12	Check Amt	240.19	Status	Printed	ELK CO. WATER DISTRICT (ELKCOW/1)
26352	Water Monitoring, Greenwood			12- 6105- 0- 5530- 222- 7110- 8200- 0000		240.19
Check # 5041522	01	Check Amt	617.41	Status	Cleared	FERRELL GAS (FERREL/1)
1132054623	Heating Fuel, Generators, Multiple Sites			01- 1100- 0- 5520- 150- 0000- 8200- 0000		617.41
Check # 5041523	01	Check Amt	2,186.20	Status	Cleared	CYPRESS HOLDINGS INC (HARVES/2)
49062 NOV 2025 CAFE	Maintenance, Transportation, Cafeteria Supplies			01- 0000- 0- 4300- 001- 0000- 7110- 0000		8.05
				13- 5310- 0- 4700- 001- 0000- 3700- 0000		589.32
49494 NOV 2025 MAINT	Maintenance, Transportation, Cafeteria Supplies			01- 8150- 0- 4300- 001- 0000- 8110- 0000		397.30
				01- 8150- 0- 4300- 150- 0000- 8110- 0000		106.76
				01- 8150- 0- 4300- 155- 0000- 8110- 0000		26.15
				01- 8150- 0- 4300- 220- 0000- 8110- 0000		109.26
				21- 9013- 0- 4300- 150- 0000- 8500- 9917		286.44
49495 NOV 2025 CTEIG	Culinary Supplies			01- 0794- 0- 4300- 150- 0000- 2700- 0000		15.45
				01- 6387- 0- 4300- 150- 3800- 1000- 8171		647.47
Check # 5041524	01	Check Amt	697.50	Status	Printed	MCN (000MCN/1)
2520262	MCN Digital Phones District			01- 0000- 0- 5903- 001- 0000- 7200- 5903		697.50
Check # 5041525	14	Check Amt	6,759.55	Status	Printed	MENDOCINO COAST WATER WORKS (009751/1)
10-27-25	Replace Pressure Tanks			14- 0000- 0- 5600- 246- 0000- 8100- 0000		6,759.55
Check # 5041526	21	Check Amt	2,082.42	Status	Cleared	MENDO MILL (MENDOM/2)
481301	Construction Supplies			21- 9013- 0- 6200- 150- 0000- 8500- 9917		2,082.42
Check # 5041527	01	Check Amt	237.50	Status	Cleared	MOUNTAIN FRESH SPRING WATER (MOUNTA/1)
034227	10 x 5g Bottled Water			01- 0794- 0- 4300- 220- 1110- 1000- 0000		87.50
034743	8 x 5g Dispenser Rental			01- 0794- 0- 5600- 220- 1110- 1000- 0000		80.00
035039	8 x 5g bottled water			01- 0794- 0- 4300- 220- 1110- 1000- 0000		70.00
Check # 5041528	35	Check Amt	1,352.10	Status	Cleared	NV5 CONSULTANTS, INC. (NV5/1)

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 = 12/17/2025, Ending Check Date = 12/17/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

Register 000405 - 12/17/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # 5041528	35	Check Amt	1,352.10	Status	Cleared	NV5 CONSULTANTS, INC. (NV5/1) - continued
488560	Solar PV Implementation Services			35- 9013- 0- 6170- 150- 0000- 8500- 1142		1,352.10
Check # 5041529	01	Check Amt	3,039.04	Status	Printed	SWRCB ACCOUNTING OFFICE (STATEW/2)
WS-1053851	Water System, Annual Fee			01- 8150- 0- 5800- 001- 0000- 8110- 0000		2,177.04
WS-1053916	Water System, Annual Fee			01- 8150- 0- 5800- 246- 0000- 8110- 0000		862.00
Check # 5041530	01	Check Amt	110.00	Status	Printed	TYLER GRINBERG (TGRINB/1)
20251209CPR	CPR Training Drivers			01- 0740- 0- 5800- 001- 0000- 3600- 7233		110.00
Check # 5041531	01	Check Amt	175.24	Status	Printed	VERIZON WIRELESS (VERIZO/1)
5316385081	November Service			01- 0000- 0- 5902- 001- 0000- 7150- 0000		175.24
Check # 5041532	01	Check Amt	540.40	Status	Printed	VEX ROBOTICS DEPT. 140 (VEXROB/1)
844806	Robotics Supplies			01- 6387- 0- 4300- 150- 3800- 1000- 8170		540.40
Check # 5041533	01	Check Amt	45.50	Status	Printed	WHISPERING PINES WATER (WHISPE/2)
20251130-HS	Bottled Water/Fee			01- 0794- 0- 4300- 150- 0000- 2700- 0000		40.50
				01- 0794- 0- 5800- 150- 0000- 2700- 0000		5.00
Check # 5041534	01	Check Amt	2,442.89	Status	Printed	XEROX CORPORATION (XEROXC/2)
024729796	HS 155 Copier			01- 0000- 0- 4300- 155- 0000- 2700- 1074		32.55
				01- 0000- 0- 5600- 155- 0000- 2700- 1074		114.94
024729797	K8 Copier 2420			01- 0000- 0- 4300- 220- 0000- 2420- 1074		184.64
				01- 0000- 0- 5600- 220- 0000- 2420- 1074		123.97
024729798	HS Copier 2420			01- 0000- 0- 4300- 150- 0000- 2420- 1074		90.35
				01- 0000- 0- 5600- 150- 0000- 2420- 1074		123.97
024729799	K8 Copier 2700			01- 0000- 0- 4300- 220- 0000- 2700- 1074		921.71
				01- 0000- 0- 5600- 220- 0000- 2700- 1074		134.38
024729800	HS Copier 2700			01- 0000- 0- 4300- 150- 0000- 2700- 1074		270.80
				01- 0000- 0- 5600- 150- 0000- 2700- 1074		125.33
024729801	DO Copier			01- 0000- 0- 4300- 001- 0000- 7200- 1074		93.14
				01- 0000- 0- 5600- 001- 0000- 7200- 1074		125.33
024729802	Albion Copier			01- 0000- 0- 4300- 246- 0000- 2700- 1074		16.98
				01- 0000- 0- 5600- 246- 0000- 2700- 1074		23.48
024729803	Comptche Copier			01- 0000- 0- 4300- 221- 0000- 2700- 1074		12.78
				01- 0000- 0- 5600- 221- 0000- 2700- 1074		23.46
024729804	GW Copier			12- 6105- 0- 4300- 222- 7110- 1000- 1074		1.62
				12- 6105- 0- 5600- 222- 7110- 1000- 1074		23.46
* Break in sequence						
Check # VCH-00001014	01	Check Amt	4,505.99	Status	Printed	US BANK (AMAZON/3)
0475450	Woodshop Supplies			01- 6387- 0- 4300- 150- 3800- 1000- 8168		49.61
0761816	Radio Wireless Mic			01- 0002- 0- 4300- 150- 3800- 1000- 8167		636.45

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 = 12/17/2025, Ending Check Date = 12/17/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

Register 000405 - 12/17/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment						
Check # VCH-00001014	01	Check Amt	4,505.99	Status	Printed	US BANK (AMAZON/3) - continued	
1798629-1	PSAT/SAT Supplies				01- 0002- 0- 4300- 150- 1110- 1000- 0000		70.26
1798629-2	PSAT/SAT Supplies				01- 0002- 0- 4300- 150- 1110- 1000- 0000		101.43
2269016	SPED Chair				01- 0811- 0- 4300- 150- 5760- 1120- 0000		119.18
2617859	Woodshop Supplies				01- 6387- 0- 4300- 150- 3800- 1000- 8168		679.53
3079400	Soap for Classroom				01- 0811- 0- 4300- 150- 5760- 1120- 0000		19.29
3569831	Cleaning Supplies				01- 0794- 0- 4300- 150- 1110- 1000- 0000		34.89
3674607	Woodshop Supplies				01- 6387- 0- 4300- 150- 3800- 1000- 8168		623.49
4291435	Prime Subscription				01- 0794- 0- 5800- 150- 0000- 2700- 0000		139.16
5312238	Classroom Supplies				01- 0794- 0- 4300- 150- 0000- 3110- 0000		34.79
5452217	Office Supplies				01- 0794- 0- 4300- 155- 0000- 2700- 0000		125.84
5922662	Radio 6-person Headset				01- 0001- 0- 4400- 150- 3800- 1000- 0015		1,295.52
6297827	Woodshop 1st Aid Supplies				01- 0794- 0- 4300- 150- 3800- 1000- 8168		53.10
6392257-1	Miller Classroom Supplies				01- 0811- 0- 4300- 150- 5760- 1120- 0000		74.42
6392257-2	Miller Classroom Supplies				01- 0811- 0- 4300- 150- 5760- 1120- 0000		26.09
6519433	Woodshop Label Maker				01- 6387- 0- 4300- 150- 3800- 1000- 8168		118.54
7180234	Radio Battery Replacement				01- 0001- 0- 4300- 150- 3800- 1000- 0015		20.49
7235449	Radio Patch Cables				01- 0002- 0- 4300- 150- 3800- 1000- 8167		47.45
7548240	Office Supplies				01- 0794- 0- 4300- 150- 0000- 2700- 0000		47.44
8317826	Gilbert Classroom Supplies				01- 0794- 0- 4300- 150- 1110- 1000- 0000		21.04
8337038	Radio Battery Replacement				01- 0001- 0- 4300- 150- 3800- 1000- 0015		102.45
8472201	PE Badminton Birdies				01- 0794- 0- 4300- 150- 1110- 1000- 0000		15.09
8733836	Radio Able Guards				01- 0002- 0- 4300- 150- 3800- 1000- 8167		147.48
9156267RET	Return Office HDMI				01- 0794- 0- 4300- 150- 0000- 2700- 0000		258.84-
9447410	Volleyball Cart				01- 0002- 0- 4300- 150- 1110- 4200- 0000		161.80
Check # VCH-00001015	01	Check Amt	4,784.38	Status	Printed	ARCWORKS, LLC (009750/1)	
202544-ERATE	Gym Cabling ERATE				01- 0000- 0- 5800- 150- 1110- 2420- 1171		3,784.38
202544-MUSD	HS Gym Cabling				01- 0000- 0- 5800- 150- 1110- 2420- 1171		1,000.00
Check # VCH-00001016	01	Check Amt	1,939.96	Status	Printed	PEARSON (PEARSO/2)	
30347694	Emerg Medical Responder Texts				01- 7339- 0- 4100- 150- 1110- 1000- 0025		160.18
30351183					01- 7339- 0- 4100- 150- 1110- 1000- 0025		1,779.78
Check # VCH-00001017	01	Check Amt	3,200.32	Status	Printed	NICK BARBIERI TRUCKING, LLC (RWCOAS/2)	
1244922-IN	K8 Heating Fuel				01- 1100- 0- 5520- 220- 0000- 8200- 0000		3,200.32
Check # VCH-00001018	68	Check Amt	1,543.08	Status	Printed	REDWOOD HEALTH SERVICES (RWHEAL/1)	
20251207D	12-7-2025 Claims				68- 0000- 0- 5800- 000- 0000- 6000- 0000		1,425.58
20251207V	12-7-2025 Claims				69- 0000- 0- 5800- 000- 0000- 6000- 0000		117.50
Check # VCH-00001019	01	Check Amt	8,515.80	Status	Printed	US BANK CORPORATE PAYMENT SYS (USBANK/2)	
039340331297	Model UN Club Fee				01- 0002- 0- 5800- 150- 1110- 1000- 9048		82.65
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 = 12/17/2025, Ending Check Date = 12/17/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )						ERP for California

Register 000405 - 12/17/2025

Bank Account COUNTY - AP Checks

Payment Id	Comment					
Check # VCH-00001019 01	Check Amt	8,515.80	Status	Printed	US BANK CORPORATE PAYMENT SYS (USBANK/2) - continued	
039340331298	Model UN Conf Fee			01- 0002- 0- 5800- 150- 1110- 1000- 9048		782.96
108126	Lodging VB JV Tournament			01- 0002- 0- 5800- 150- 1110- 4200- 0000		190.72
108127	Lodging VB JV Tournament			01- 0002- 0- 5800- 150- 1110- 4200- 0000		190.72
108128	Lodging VB JV Tournament			01- 0002- 0- 5800- 150- 1110- 4200- 0000		190.72
108129	Lodging VB JV Tournament			01- 0002- 0- 5800- 150- 1110- 4200- 0000		185.11
108130	Lodging VB JV Tournament			01- 0002- 0- 5800- 150- 1110- 4200- 0000		190.72
1281	Girls BBall Track Suits			01- 0002- 0- 4300- 150- 1110- 4200- 0000		1,860.00
15323531	Fall Sports Awards			01- 0000- 0- 4300- 150- 1110- 4200- 0000		655.44
16976	CSF Chapter Fee			01- 0794- 0- 5300- 150- 1110- 1000- 0000		75.00
185677	Art Clay Order			01- 0794- 0- 4300- 150- 3800- 1000- 8354		452.15
2460622	Office Educational			01- 0794- 0- 5200- 150- 0000- 2700- 0000		45.00
34730432	Blick Classroom Supplies			01- 0794- 0- 4300- 150- 3800- 1000- 0000		118.28
34851325	Art - Blick Supplies			01- 0002- 0- 4300- 150- 3800- 1000- 8354		937.09
442619044	Fosse Classroom Supplies			01- 0794- 0- 4300- 150- 1110- 1000- 0000		6.89
442748228	Fosse Classroom Supplies			01- 0794- 0- 4300- 150- 1110- 1000- 0000		80.23
442748636	Fosse Classroom Supplies			01- 0794- 0- 4300- 150- 1110- 1000- 0000		254.93
442748637	Fosse Classroom Supplies			01- 0794- 0- 4300- 150- 1110- 1000- 0000		7.91
50N4XEI5P	Pelican Heating Subscription			01- 0794- 0- 5800- 150- 0000- 2700- 0000		54.31
53508	Basketball Cart			01- 0002- 0- 4300- 150- 1110- 4200- 0000		268.90
62381685	Robitics Team Registratin			01- 6387- 0- 5800- 150- 3800- 1000- 8170		206.00
98F47AA45E5E	Spotify November			01- 6387- 0- 5800- 150- 3800- 1000- 8167		19.99
A34EC458	Spotify October			01- 6387- 0- 5800- 150- 3800- 1000- 8167		19.99
C81C90DB-444222	Classroom Screen Subscription			01- 0794- 0- 5800- 150- 1110- 1000- 0000		36.00
CI1999442025	Woodshop Chisel			01- 6387- 0- 4300- 150- 3800- 1000- 8168		142.05
L18907367	Serato DJ Pro			01- 0002- 0- 5800- 150- 3800- 1000- 8167		249.00
RES 16L70E	Yosemite Add' Cabin deposit			01- 7085- 0- 5800- 150- 7110- 1000- 8121		212.63
S415516	Silenmod			01- 0794- 0- 4300- 150- 0000- 2700- 0000		99.00
S88132	Woodshop Tools			01- 6387- 0- 4300- 150- 3800- 1000- 8168		133.95
VBROMUN26	VBRO Model UN 3/6-8/26			01- 0002- 0- 5800- 150- 1110- 1000- 9048		767.46

Number of Items

25

78,939.52

Totals for Register 000405

## 2026 FUND-OBJ Expense Summary / Register 000405

01-4100	1,939.96
01-4300	11,759.92
01-4400	2,620.34
01-5200	45.00
01-5300	75.00

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 = 12/17/2025, Ending Check Date = 12/17/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

## Register 000405 - Fund/Obj Expense Summary

Bank Account COUNTY - AP Checks

## 2026 FUND-OBJ Expense Summary / Register 000405 (continued)

01-5520	3,817.73	
01-5600	874.86	
01-5800	28,959.79	
01-5814	96.00	
01-5902	175.24	
01-5903	697.50	
01-9110*		51,061.34-
<b>Totals for Fund 01</b>	<b>51,061.34</b>	<b>51,061.34-</b>
12-4300	1.62	
12-5530	240.19	
12-5600	23.46	
12-9110*		265.27-
<b>Totals for Fund 12</b>	<b>265.27</b>	<b>265.27-</b>
13-4700	589.32	
13-9110*		589.32-
<b>Totals for Fund 13</b>	<b>589.32</b>	<b>589.32-</b>
14-5600	6,759.55	
14-9110*		6,759.55-
<b>Totals for Fund 14</b>	<b>6,759.55</b>	<b>6,759.55-</b>
21-4300	286.44	
21-6200	2,082.42	
21-9110*		2,368.86-
<b>Totals for Fund 21</b>	<b>2,368.86</b>	<b>2,368.86-</b>
35-6170	1,352.10	
35-9110*		1,352.10-
<b>Totals for Fund 35</b>	<b>1,352.10</b>	<b>1,352.10-</b>
40-6170	15,000.00	
40-9110*		15,000.00-
<b>Totals for Fund 40</b>	<b>15,000.00</b>	<b>15,000.00-</b>
68-5800	1,425.58	
68-9110*		1,425.58-
<b>Totals for Fund 68</b>	<b>1,425.58</b>	<b>1,425.58-</b>
69-5800	117.50	

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 = 12/17/2025, Ending Check Date = 12/17/2025, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

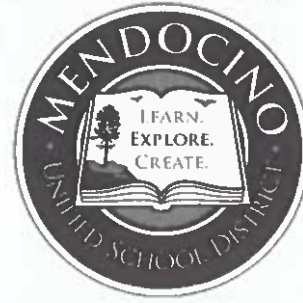
69-9110*		117.50-
<b>Totals for Fund 69</b>	<b>117.50</b>	<b>117.50-</b>
<b>Totals for Register 000405</b>	<b>78,939.52</b>	<b>78,939.52-</b>

\* denotes System Generated entry

**Net change to Cash 9110                      78,939.52- Credit**



# Mendocino Unified School District



## MINUTES

### SPECIAL BOARD MEETING

**THURSDAY, DECEMBER 11, 2025**

**MENDOCINO HIGH SCHOOL – STUDENT UNION  
10700 FORD STREET  
MENDOCINO, CA 95460**

**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/88030861079?pwd=XdWsfeOrNbtBKELC9y5dQPXhVL29Va.1>  
Passcode: 473270**

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

#### ***Board Priorities***

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

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at <https://www.mendocinoused.org/District/3118-2025-26-Agendas.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](mailto:doerin@mcn.org).

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

**1. 5:00 P.M. OPEN MEETING, CALL TO ORDER AND ROLL CALL**

1.1. Call to order and roll call

*The meeting was called to order at 5:00 P.M. Present were Trustee's Schaeffer, Morton and Aum.*

1.2. Approval of agenda

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

*MSA Schaeffer/Morton (3/0) to approve the agenda.*

**2. TIMED ITEM 5:05 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.*

**3. INFORMATION/DISCUSSION/ACTION**

3.1. MUSD Fire Alarm Systems

The Board will discuss the function of the fire alarm systems within MUSD and the interface with the Mendocino Fire Protection District.

*The Board reviewed and discussed the attached documents. The alarm company is returning the end of the month to finalize all repairs.*

**4. ADJOURNMENT**

The next regular Board meeting is scheduled for **December 18, 2025 at the Mendocino High School.**

*The meeting was adjourned at 5:44 P.M.*



Mendocino Fire Protection District  
PO Box 901  
44700 Little Lake Road  
Mendocino CA 95460  
707-937-0131  
[mfpd@mcn.org](mailto:mfpd@mcn.org)

May 1, 2025

Windspirit Aum  
Board President  
Mendocino Unified School District  
PO Box 1154  
Mendocino CA 95460

Dear Windspirit,

We are writing to you in regards to a series of false alarms at the K-8 School on Little Lake Road. Since the beginning of the year, there have been eight false alarms, seven of these in the past month. After the most recent inspection by Chief Rees, the District's Fire Marshal, it is clear that there are also significant deficiencies in the alarm system itself, which presents a danger to the students and staff at the school.

The District is authorized to charge fees for false alarms to cover the cost of responding. If we were to do so for the eight false alarms, the total would be \$2400. But, more importantly, if the deficiencies are not addressed promptly, Chief Rees could declare a fire watch, which would mean that a fire engine and crew would be stationed at the school 24 hours a day. The cost for this would be \$4200 a day.

We understand that parts have been ordered that should correct the problems with the system. We require that you provide a plan of action for restoring the alarm system within 10 days of receipt of this letter and keep the District updated on a weekly basis. There must be a fully operational system in place by May 31<sup>st</sup>. If the system is not fully operational at the time, the Board has the right to retroactively charge the School District for the previous false alarms and any others that occur.

We do not take these actions lightly. Our first concern, as we are sure is also yours, is the safety of the students and the staff. The Board is in full agreement that not having a fully operational alarm system is simply unacceptable. All Board members present at the April 30, 2025 meeting have approved this letter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Edward O'Brien", is written over a faint, light-colored rectangular stamp or watermark.

Edward O'Brien, President

Kenneth R. Holmer, Treasurer

Emily Keller, Director

Anne Pardini Ruprecht, Director

cc: Jason Morse, Superintendent  
David Latoof, Chief MVFD  
Michael Rees, Chief ALRFD

# Mendocino Unified School District

Jason Morse, Superintendent

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

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

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May 5<sup>th</sup>, 2025

Dear Mendocino Fire Protection District,

This is in response to your letter dated May 1, 2025 and received on May 5, 2025. As you have correctly noted, we have had issues with the Mendocino K-8 School fire alarm for the bulk of the 2025 calendar year. I have included our efforts to work with Advanced Security Systems on the needed repairs.

As you can see in the attached documents, we have made a concerted effort to get them out here to fix the system (and this does not include a list of phone calls). Most recently, we were told that the parts needed to replace the panel were supposed to arrive by the end of April. I have reached out to them again today for a status update.

We value the MVFD and the service you provide for our community. As a former firefighter, I understand your frustration and I hope you can also see our frustration as it feels like we have done everything in our power to fix the system. For what it's worth, Advanced Security Systems has been onsite since the Fire Marshall's inspection and there have been fewer false alarms. That being said, we are hopeful for an expedited replacement of the main panel.

Our plan of action is to get our panel replaced by Advanced Security Systems.

As an aside, as the fire protection experts and professionals in our community, do you know of any other protection and monitoring service companies that you would recommend going forward? I would like to explore options for the future.

Sincerely,



Jason Morse  
Superintendent  
Mendocino Unified School District

CC: Windspirit Aum, President, MUSD Board of Trustees



**ADVANCED  
SECURITY SYSTEMS**  
"Delivering Peace of Mind"

66056

**Invoice**

Customer Mendocino Unified School District  
Customer Number 36597  
Invoice Number 726754  
Invoice Date 2/20/2025  
PO Number \_\_\_\_\_  
PAYMENTS APPLIED THRU 2/24/2025  
Job / Service Ticket # 205791

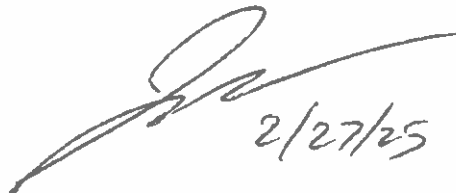
**CURRENT CHARGES**

Description	Amount
Mendocino K 8 School, 44261 Little Lake Rd, Mendocino, CA	
1.00 Commercial Onsite Service Visit	160.00
0.75 Onsite Labor - Billable Time Beyond 1st 30 Minutes	120.00
	<b>Subtotal: \$280.00</b>
Tax	0.00
Payments/Credits Applied	0.00
	<b>Invoice Balance Due: \$280.00</b>

**IMPORTANT MESSAGES**

Thank you for your Business! For Service Call (707) 544-9200 For Billing Questions Call (707) 544-9200 Website: [www.advancedsecurity.us](http://www.advancedsecurity.us)

PANEL CORRUPT NICK WORKING ON QUOTE CLOSE TICKET -TO MANY ISSUES

  
2/27/25

CH 5024305  
1034.00  
3/6/25

Registration Code: 0F54B2

Page 1



# ADVANCED SECURITY SYSTEMS

"Delivering Peace of Mind"

## Invoice

Customer	Mendocino Unified School District
Customer Number	36597
Invoice Number	730512
Invoice Date	3/31/2025
PO Number	
PAYMENTS APPLIED THRU	4/3/2025
Job / Service Ticket #	208672

## CURRENT CHARGES

Quantity	Description	Rate	Amount
<i>Mendocino K-8 School, 44261 Little Lake Rd, Mendocino, CA</i>			
1.00	Commercial Onsite Service Visit	160.00	160.00
0.25	Onsite Labor - Billable Time Beyond 1st 30 Minutes	160.00	40.00
<b>Subtotal:</b>			<b>\$200.00</b>
Tax			0.00
Payments/Credits Applied			0.00
<b>Invoice Balance Due:</b>			<b>\$200.00</b>

## IMPORTANT MESSAGES

Thank you for your Business!	For Service Call (707) 544-9200	For Billing Questions Call (707) 544-9200	Website: <a href="http://www.advancedsecurity.us">www.advancedsecurity.us</a>
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Power cycled panel, pulled pull station in office lobby, panel works. Pulled program. Office hall pullstation not in program

 4/15/25

ck # 5627355  
4/24/25  
\$ 1302.00

Registration Code: 0F54B2

Page 1

## Jason Morse

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**From:** Melissa Castaneda <melissa@advancedsecurity.us>  
**Sent:** Tuesday, March 18, 2025 2:24 PM  
**To:** Nicholas Bowden  
**Cc:** Jason Morse; khumrichouse@mendocino.usd.org  
**Subject:** MENDOCINO K-8 -QUOTE FOR NEW PANEL

Hi Nick,

Mendocino K-8 had a fire alarm today and then noticed a delay with their panel.

I spoke to Nicole(Administrative Assistant to Kim the principal)who is Kim's assistant and that actual alarm went off at 12:19pm and it showed on our side that it went off at 12:22pm and FD was dispatched at 12:24pm.

I have copied Kim and Jason on this email at their request. I did discuss that the panel does have several issues and that you are working on a quote for a new panel.

If you could update them on when they will receive the quote that would be great.

Thank you

Melissa

--

Melissa Castaneda

Service Coordinator

[www.advancedsecurity.us](http://www.advancedsecurity.us)

Office: 707-544-9200

3551 Westwind Blvd.

Santa Rosa, CA 95403



## Jason Morse

---

**From:** Nicholas Bowden <nicholas@advancedsecurity.us>  
**Sent:** Thursday, April 17, 2025 6:34 AM  
**To:** Jason Morse  
**Subject:** Mendocino K-8 Fire Alarm Repair Quote

**Follow Up Flag:** Follow up  
**Flag Status:** Completed

Good morning Jason! My apologies on the delay in sending the fire alarm repair quote. I just sent the quote and new monitoring agreement to add cellular monitoring to the new panel to continue to meet fire code. I have included 16-hours of labor for programming and testing. It was sent via DocuSign and should be in your inbox.

The parts were previously ordered and should arrive by the end of this month.

The parts and price are referenced below as well.

Please let me know if you have any questions or concerns.

### Project Investment

#### Fire

QTY	Manufacturer	Part #	Description
1	NOTIFIER	CPU2-640	CENTRAL PROCESSING UNIT FOR THE NFS2-640 WITH IN
1	NOTIFIER	UDACT-2	UNIVERSAL DIGITAL ALARM COMMUNICTATOR TRANSMI
1	DMP	DUALCOMNF-LV	UNIVERSAL FIRE COMMUNICATOR NETWORK; LTE; VERIZ

#### Labor:

##### Description

Prevailing Wage Fire

#### Professional Services:

QTY	Description
01.00	Commercial Fire Monitoring
01.00	Commercial Fire Cellular Alarm Communications

Equipr  
L  
Recurring

## Jason Morse

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**From:** Jason Morse <jmorse@mcn.org>  
**Sent:** Monday, May 5, 2025 1:22 PM  
**To:** 'Nicholas Bowden'  
**Subject:** RE: Mendocino K-8 Fire Alarm Repair Quote  
**Attachments:** MVFD Letter.pdf

Hi Nick –

I also called and left you a message. We received the attached letter from the Mendocino Volunteer Fire Department.

You indicated that the panel should be here by the end of April. It is now May and I haven't heard anything. I expect this repair to be at the top of your list as this issue is creating negative relationships in our community and soon it will cost our school district money in fines and fees. Money that should be used for educational purposes.

Please respond to this email or my phone call as to when we can expect this work to be completed.

**Jason Morse**  
**Superintendent**  
**Mendocino Unified School District**

---

Phone: 707-937-5868  
Fax: 707-937-0714  
Address: 44141 Little Lake Road, P.O. Box 1154 Mendocino, CA 95460  
Website: <http://mendocinoused.org>

DISCLAIMER: This message, including any attachments, is intended solely for the use of the named recipient(s) and may contain confidential and/or privileged information. Any unauthorized review, use, disclosure or distribution of this communication(s) is expressly prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy any and all copies of the original message.

**From:** Nicholas Bowden <nicholas@advancedsecurity.us>  
**Sent:** Thursday, April 17, 2025 6:34 AM  
**To:** Jason Morse <jmorse@mcn.org>  
**Subject:** Mendocino K-8 Fire Alarm Repair Quote

Good morning Jason! My apologies on the delay in sending the fire alarm repair quote. I just sent the quote and new monitoring agreement to add cellular monitoring to the new panel to continue to meet fire code. I have included 16-hours of labor for programming and testing. It was sent via DocuSign and should be in your inbox.

The parts were previously ordered and should arrive by the end of this month.

The parts and price are referenced below as well.

# Detailed Activity Report

May 29, 2025 09:39:00 - May 29, 2025 17:30:00

MENDOCINO K8 SCHOOL (Fire) - MUSD

44261 LITTLE LAKE ROAD

MENDOCINO, CA, 95460

Premise (707)937-0564

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
May 29, 2025 09:39:37	ADF33083	*T External App Place on Test	Clark, Ben				All Points - Site Test	**On Test** 8 hour test - Expires: May 29, 2025 5:39:37PM
May 29, 2025 09:40:04	ADF33083	*T RA1 - Run Away Signals						**On Test** Count: 29
May 29, 2025 09:44:15	ADF33083	*T 06451 - Low priority trouble		E380	0	4	Building A Beam Sensor trouble	**On Test** - ANI:(707)937-2959
May 29, 2025 09:44:17	ADF33083	*T 07350 - Restore		R380	0	4	Building A Beam Sensor restore	**On Test** - ANI:(707)937-2959
May 29, 2025 09:47:11	ADF33083	*T 06451 - Low priority trouble		E380	0	4	Building A Beam Sensor trouble	**On Test** - ANI:(707)937-2959
May 29, 2025 09:47:12	ADF33083	*T 07350 - Restore		R380	0	4	Building A Beam Sensor restore	**On Test** - ANI:(707)937-2959
May 29, 2025 10:22:11	ADF33083	Xmit# Changed	Anders Carlson					Xmit# changed from: ADC3222
May 29, 2025 11:43:27	ADF33083	*T 07500 - Timer test		S23			Panel test signal received	**On Test**
May 29, 2025 11:44:54	ADF33083	*T 06451 - Low priority trouble		tSV		0	Supervisory trouble	**On Test** SYSTEM TROUBLE
May 29, 2025 11:44:58	ADF33083	*T 06451 - Low priority trouble		tSV		10	Building D Smoke Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:45:00	ADF33083	*T 06451 - Low priority trouble		tSV		13	Building A Kitchen Ansul System Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:45:02	ADF33083	*T 06451 - Low priority trouble		tSV		43	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:45:05	ADF33083	*T 06451 - Low priority trouble		tSV		73	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:45:12	ADF33083	*T 06451 - Low priority trouble		tSV		170	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:45:14	ADF33083	*T 06451 - Low priority trouble		tSV		171	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:45:16	ADF33083	*T 06451 - Low priority trouble		tSV		203	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:45:18	ADF33083	*T 06451 - Low priority trouble		tSV		445	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:45:24	ADF33083	*T 06451 - Low priority trouble		tSV		496	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:45:26	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:45:30	ADF33083	*T 06451 - Low priority trouble		tSV		590	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:45:31	ADF33083	*T 06449 - Phone line trouble or loss		S28		L71	Phone line 1 trouble	**On Test**
May 29, 2025 11:45:35	ADF33083	*T 06449 - Phone line trouble or loss		S30		L72	Phone line 2 trouble	**On Test**
May 29, 2025 11:45:43	ADF33083	*T 06900 - Timer test with trouble		S88			Abnormal test timer	**On Test**
May 29, 2025 11:45:59	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 11:46:03	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:46:06	ADF33083	*T 07360 - Restore to phone line		S29		L71	Phone line 1 restored	**On Test**
May 29, 2025 11:46:07	ADF33083	*T 07360 - Restore to phone line		S31		L72	Phone line 2 restore	**On Test**
May 29, 2025 11:47:20	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 11:47:20	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:48:54	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE

Dec 10, 2025 17:40:15

# Detailed Activity Report

May 29, 2025 08:38:00 - May 29, 2025 17:30:00

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
May 29, 2025 11:48:58	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 11:50:30	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 11:59:57	ADF33083	*T 07500 - Timer test		S23			Panel test signal received	**On Test**
May 29, 2025 12:00:37	ADF33083	*T 07355 - Restore on tamper		S3			Panel tamper restore	**On Test**
May 29, 2025 12:02:15	ADF33083	*T 07317 - Restore to normal communication		S17				**On Test**
May 29, 2025 12:33:32	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:33:34	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:33:55	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:37:00	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:37:04	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:38:32	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:38:59	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:40:14	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:40:16	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:41:40	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:41:43	ADF33083	*T 07350 - Restore		rSV		445	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:41:47	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:43:18	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:43:21	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:43:25	ADF33083	*T 06451 - Low priority trouble		tSV		0	Supervisory trouble	**On Test** SYS SHUTDOWN
May 29, 2025 12:43:47	ADF33083	*T 06451 - Low priority trouble		tSV		80	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:43:49	ADF33083	*T 06451 - Low priority trouble		tSV		115	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:43:51	ADF33083	*T 06451 - Low priority trouble		tSV		155	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:43:57	ADF33083	*T 06451 - Low priority trouble		S38			Bell circuit trouble	**On Test**
May 29, 2025 12:43:59	ADF33083	*T 07350 - Restore		rSV		0	Restore supervisory	**On Test** SYS SHUTDOWN
May 29, 2025 12:46:30	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:46:35	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:48:08	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:48:10	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:49:49	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:49:53	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:51:20	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:51:26	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 12:52:54	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 12:54:09	ADF33083	*T 01300 - Fire alarm		FI		0	Fire alarm	**On Test** FIRE
May 29, 2025 12:54:11	ADF33083	*T 01300 - Fire alarm		FI		342	Fire alarm	**On Test** SMOKE
May 29, 2025 12:54:45	ADF33083	*T 01300 - Fire alarm		FI		338	Fire alarm	**On Test** SMOKE
May 29, 2025 12:55:18	ADF33083	*T 01300 - Fire alarm		FI		355	Fire alarm	**On Test** SMOKE
May 29, 2025 12:56:55	ADF33083	*T 01300 - Fire alarm		FI		354	Fire alarm	**On Test** SMOKE
May 29, 2025 12:57:57	ADF33083	*T 01300 - Fire alarm		FI		325	Fire alarm	**On Test** SMOKE

# Detailed Activity Report

May 29, 2025 09:39:00 - May 29, 2025 17:30:00

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
May 29, 2025 12:58:29	ADF33083	*T 01300 - Fire alarm		FI		328	Fire alarm	**On Test** SMOKE
May 29, 2025 12:59:11	ADF33083	*T 01300 - Fire alarm		FI		322	Fire alarm	**On Test** SMOKE
May 29, 2025 12:59:34	ADF33083	*T 01300 - Fire alarm		FI		340	Fire alarm	**On Test** SMOKE
May 29, 2025 13:00:07	ADF33083	*T 01300 - Fire alarm		FI		337	Fire alarm	**On Test** SMOKE
May 29, 2025 13:00:31	ADF33083	*T 01300 - Fire alarm		FI		339	Fire alarm	**On Test** SMOKE
May 29, 2025 13:01:10	ADF33083	*T 01300 - Fire alarm		FI		330	Fire alarm	**On Test** SMOKE
May 29, 2025 13:01:35	ADF33083	*T 01300 - Fire alarm		FI		332	Fire alarm	**On Test** SMOKE
May 29, 2025 13:02:45	ADF33083	*T 01300 - Fire alarm		FI		335	Fire alarm	**On Test** SMOKE
May 29, 2025 13:03:18	ADF33083	*T 01300 - Fire alarm		FI		353	Fire alarm	**On Test** SMOKE
May 29, 2025 13:06:15	ADF33083	*T 01300 - Fire alarm		FI		333	Fire alarm	**On Test** SMOKE
May 29, 2025 13:06:59	ADF33083	*T 01300 - Fire alarm		FI		1	Building C Lobby Corridor Pullstation	**On Test** PULL STATION
May 29, 2025 13:07:59	ADF33083	*T 01300 - Fire alarm		FI		351	Fire alarm	**On Test** SMOKE
May 29, 2025 13:11:17	ADF33083	*T 01300 - Fire alarm		FI		346	Fire alarm	**On Test** SMOKE
May 29, 2025 13:12:12	ADF33083	*T 01300 - Fire alarm		FI		344	Fire alarm	**On Test** SMOKE
May 29, 2025 13:13:46	ADF33083	*T 01300 - Fire alarm		FI		523	Fire alarm	**On Test** SMOKE
May 29, 2025 13:15:04	ADF33083	*T 01300 - Fire alarm		FI		522	Fire alarm	**On Test** SMOKE
May 29, 2025 13:15:59	ADF33083	*T 01300 - Fire alarm		FI		521	Fire alarm	**On Test** SMOKE
May 29, 2025 13:17:11	ADF33083	*T 01300 - Fire alarm		FI		441	Fire alarm	**On Test** SMOKE
May 29, 2025 13:18:03	ADF33083	*T 01300 - Fire alarm		FI		442	Fire alarm	**On Test** SMOKE
May 29, 2025 13:18:36	ADF33083	*T 01300 - Fire alarm		FI		443	Fire alarm	**On Test** SMOKE
May 29, 2025 13:19:20	ADF33083	*T 01300 - Fire alarm		FI		445	Fire alarm	**On Test** SMOKE
May 29, 2025 13:19:52	ADF33083	*T 01300 - Fire alarm		FI		446	Fire alarm	**On Test** SMOKE
May 29, 2025 13:20:48	ADF33083	*T 01300 - Fire alarm		FI		444	Fire alarm	**On Test** SMOKE
May 29, 2025 13:22:10	ADF33083	*T 01300 - Fire alarm		FI		520	Fire alarm	**On Test** SMOKE
May 29, 2025 13:22:51	ADF33083	*T 01300 - Fire alarm		FI		519	Fire alarm	**On Test** SMOKE
May 29, 2025 13:23:24	ADF33083	*T 01300 - Fire alarm		FI		440	Fire alarm	**On Test** SMOKE
May 29, 2025 13:24:14	ADF33083	*T 01300 - Fire alarm		FI		439	Fire alarm	**On Test** SMOKE
May 29, 2025 13:25:36	ADF33083	*T 01300 - Fire alarm		FI		437	Fire alarm	**On Test** SMOKE
May 29, 2025 13:26:36	ADF33083	*T 01300 - Fire alarm		FI		436	Fire alarm	**On Test** SMOKE
May 29, 2025 13:27:29	ADF33083	*T 01300 - Fire alarm		FI		435	Fire alarm	**On Test** SMOKE
May 29, 2025 13:28:57	ADF33083	*T 01300 - Fire alarm		FI		513	Fire alarm	**On Test** SMOKE
May 29, 2025 13:29:18	ADF33083	*T 01300 - Fire alarm		FI		514	Fire alarm	**On Test** SMOKE
May 29, 2025 13:29:58	ADF33083	*T 01300 - Fire alarm		FI		515	Fire alarm	**On Test** SMOKE
May 29, 2025 13:32:16	ADF33083	*T 01300 - Fire alarm		FI		75	BLDG G GYMNASIUMRMSW Pull Station	**On Test** PULL STATION
May 29, 2025 13:33:26	ADF33083	*T 01300 - Fire alarm		FI		401	Fire alarm	**On Test** SMOKE
May 29, 2025 13:33:30	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 13:34:12	ADF33083	*T 01300 - Fire alarm		FI		402	Fire alarm	**On Test** SMOKE
May 29, 2025 13:34:30	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 13:34:32	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE

# Detailed Activity Report

May 29, 2025 09:39:00 - May 29, 2025 17:30:00

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
May 29, 2025 13:35:27	ADF33083	*T 01300 - Fire alarm	FI	FI	403		Fire alarm	**On Test** SMOKE
May 29, 2025 13:36:39	ADF33083	*T 01300 - Fire alarm	FI	FI	77		BLDG G GYMNASIUMRMNVE Pull Station	**On Test** PULL STATION
May 29, 2025 13:36:40	ADF33083	*T 07350 - Restore	rSV	rSV	500		Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 13:36:44	ADF33083	*T 06451 - Low priority trouble	tSV	tSV	500		Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 13:37:43	ADF33083	*T 07350 - Restore	rSV	rSV	500		Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 13:37:45	ADF33083	*T 06451 - Low priority trouble	tSV	tSV	500		Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 13:39:16	ADF33083	*T 07350 - Restore	rSV	rSV	500		Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 13:41:05	ADF33083	*T 06451 - Low priority trouble	tSV	tSV	500		Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 13:41:09	ADF33083	*T 01300 - Fire alarm	FI	FI	400		BLDG G GYM ALCOVE SE Smoke (Photo)	**On Test** SMOKE
May 29, 2025 13:41:48	ADF33083	*T 01300 - Fire alarm	FI	FI	76		BLDG G GYMNASIUMRMSE Pull Station	**On Test** PULL STATION
May 29, 2025 13:42:26	ADF33083	*T 01300 - Fire alarm	FI	FI	79		BLDG G GYM ACTIVITY SOUTH Pull Station	**On Test** PULL STATION
May 29, 2025 13:42:30	ADF33083	*T 07350 - Restore	rSV	rSV	500		Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 13:42:32	ADF33083	*T 06451 - Low priority trouble	tSV	tSV	500		Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 13:42:35	ADF33083	*T 01300 - Fire alarm	FI	FI	78		BLDG G GYM ACTIVITY SOUTH Pull Station	**On Test** PULL STATION
May 29, 2025 13:45:49	ADF33083	*T 07350 - Restore	rFI	rFI	0		Restore fire alarm	**On Test** FIRE
May 29, 2025 13:45:52	ADF33083	*T 01300 - Fire alarm	FI	FI	0		Fire alarm	**On Test** FIRE
May 29, 2025 13:45:54	ADF33083	*T 07350 - Restore	rFI	rFI	1		Building C Lobby Corridor Pullstation Restore fire	**On Test** PULL STATION
May 29, 2025 13:45:59	ADF33083	*T 07350 - Restore	rFI	rFI	75		BLDG G GYMNASIUMRMSE Pull Station Restore fire	**On Test** PULL STATION
May 29, 2025 13:46:01	ADF33083	*T 07350 - Restore	rFI	rFI	76		BLDG G GYMNASIUMRMSE Pull Station Restore fire	**On Test** PULL STATION
May 29, 2025 13:46:03	ADF33083	*T 07350 - Restore	rFI	rFI	77		BLDG G GYMNASIUMRMNVE Pull Station Restore fire	**On Test** PULL STATION
May 29, 2025 13:46:12	ADF33083	*T 07350 - Restore	rFI	rFI	79		BLDG G GYM ACTIVITY SOUTH Pull Station Restore fir	**On Test** PULL STATION

# Detailed Activity Report

May 29, 2025 09:39:00 - May 29, 2025 17:30:00

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
May 29, 2025 13:46:17	ADF33083	*T 07350 - Restore		rFI		322	BLD G C WOMEN'S RESTROOM Smoke (Photo) Restore fire	**On Test** SMOKE
May 29, 2025 13:46:18	ADF33083	*T 07350 - Restore		rFI		325	BLD G C CUSTODIAL ROOM Smoke (Photo) Restore fire a	**On Test** SMOKE
May 29, 2025 13:47:01	ADF33083	*T 01300 - Fire alarm		FI		524	Fire alarm	**On Test** SMOKE
May 29, 2025 13:47:05	ADF33083	*T 07350 - Restore		rFI		333	BLD G C LOBBY FOYER Smoke (Photo) Restore fire alar	**On Test** SMOKE
May 29, 2025 13:47:07	ADF33083	*T 07350 - Restore		rFI		335	BLD G C FILE ROOM Smoke (Photo) Restore fire alarm	**On Test** SMOKE
May 29, 2025 13:47:10	ADF33083	*T 01300 - Fire alarm		FI		335	BLD G C FILE ROOM Smoke (Photo)	**On Test** SMOKE
May 29, 2025 13:47:12	ADF33083	*T 07350 - Restore		rFI		337	BLD G C MED-TECH OFFICE Smoke (Photo) Restore fire	**On Test** SMOKE
May 29, 2025 13:48:20	ADF33083	*T 01300 - Fire alarm		FI		400	BLD G G GYM ALCOVE SE Smoke (Photo)	**On Test** SMOKE
May 29, 2025 13:48:22	ADF33083	*T 07350 - Restore		rFI		401	BLD G G GYM ALCOVE SW Smoke (Photo) Restore fire a	**On Test** SMOKE
May 29, 2025 13:48:27	ADF33083	*T 07350 - Restore		rFI		402	BLD G G GYM ALCOVE NW Smoke (Photo) Restore fire a	**On Test** SMOKE
May 29, 2025 13:48:43	ADF33083	*T 01300 - Fire alarm		FI		593	Fire alarm	**On Test** SMOKE
May 29, 2025 13:48:43	ADF33083	*T 07350 - Restore		rFI		439	Restore fire alarm	**On Test** SMOKE
May 29, 2025 13:48:47	ADF33083	*T 07350 - Restore		rFI		440	Restore fire alarm	**On Test** SMOKE
May 29, 2025 13:48:51	ADF33083	*T 07350 - Restore		rFI		441	Restore fire alarm	**On Test** SMOKE
May 29, 2025 13:48:55	ADF33083	*T 07350 - Restore		rFI		442	Restore fire alarm	**On Test** SMOKE
May 29, 2025 13:49:26	ADF33083	*T 01300 - Fire alarm		FI		595	Fire alarm	**On Test** SMOKE
May 29, 2025 13:49:28	ADF33083	*T 07350 - Restore		rFI		443	Restore fire alarm	**On Test** SMOKE
May 29, 2025 13:50:39	ADF33083	*T 01300 - Fire alarm		FI		594	Fire alarm	**On Test** SMOKE
May 29, 2025 13:50:42	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 13:53:31	ADF33083	*T 01300 - Fire alarm		FI		506	Fire alarm	**On Test** SMOKE
May 29, 2025 13:54:02	ADF33083	*T 01300 - Fire alarm		FI		505	Fire alarm	**On Test** SMOKE
May 29, 2025 13:54:06	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 13:54:11	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 13:55:02	ADF33083	*T 01300 - Fire alarm		FI		508	Fire alarm	**On Test** SMOKE
May 29, 2025 13:55:52	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 13:55:54	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 14:02:13	ADF33083	*T 01300 - Fire alarm		FI		482	Fire alarm	**On Test** SMOKE
May 29, 2025 14:02:17	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE

# Detailed Activity Report

May 29, 2025 08:39:00 - May 29, 2025 17:30:00

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
May 29, 2025 14:02:58	ADF33083	*T 01300 - Fire alarm		FI		480	Fire alarm	**On Test** SMOKE
May 29, 2025 14:03:37	ADF33083	*T 01300 - Fire alarm		FI		491	Fire alarm	**On Test** SMOKE
May 29, 2025 14:04:39	ADF33083	*T 01300 - Fire alarm		FI		0	Fire alarm	**On Test** FIRE
May 29, 2025 14:04:41	ADF33083	*T 07350 - Restore		rFI		182	BLDGA MUL TI-USE NORTHWEST Pull Station Restore f	**On Test** PULL STATION
May 29, 2025 14:04:43	ADF33083	*T 07350 - Restore		rFI		183	BLDGA MUL TI-USE SOUTH/EAST Pull Station Restore f	**On Test** PULL STATION
May 29, 2025 14:04:45	ADF33083	*T 07350 - Restore		rFI		184	BLDGA MUL TI-USE SOUTH/WEST Pull Station Restore f	**On Test** PULL STATION
May 29, 2025 14:05:04	ADF33083	*T 01300 - Fire alarm		FI		400	BLDGG GYM ALCOVE SE Smoke (Photo)	**On Test** SMOKE
May 29, 2025 14:05:06	ADF33083	*T 07350 - Restore		rFI		478	Restore fire alarm	**On Test** SMOKE
May 29, 2025 14:05:10	ADF33083	*T 07350 - Restore		rFI		480	Restore fire alarm	**On Test** SMOKE
May 29, 2025 14:08:21	ADF33083	*T 01300 - Fire alarm		FI		490	Fire alarm	**On Test** SMOKE
May 29, 2025 14:08:49	ADF33083	*T 01300 - Fire alarm		FI		489	Fire alarm	**On Test** SMOKE
May 29, 2025 14:10:07	ADF33083	*T 01300 - Fire alarm		FI		492	Fire alarm	**On Test** SMOKE
May 29, 2025 14:10:55	ADF33083	*T 01300 - Fire alarm		FI		475	Fire alarm	**On Test** SMOKE
May 29, 2025 15:02:25	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 15:03:56	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 15:03:58	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 15:07:08	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 15:12:06	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 15:13:32	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 15:15:24	ADF33083	*T 07350 - Restore		rFI		0	Restore fire alarm	**On Test** FIRE
May 29, 2025 15:15:26	ADF33083	*T 07350 - Restore		rFI		400	BLDGG GYM ALCOVE SE Smoke (Photo) Restore fire a	**On Test** SMOKE
May 29, 2025 15:35:18	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 15:36:26	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 15:36:30	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 15:38:00	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 15:38:03	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 15:39:36	ADF33083	*T 07350 - Restore		rSV		500	Restore supervisory	**On Test** SENSOR TROUBLE
May 29, 2025 15:39:40	ADF33083	*T 06451 - Low priority trouble		tSV		500	Supervisory trouble	**On Test** SENSOR TROUBLE
May 29, 2025 15:42:12	ADF33083	*T 07350 - Restore		rSV		500	Building A Multi-Use South / West Smoke Beam Resto	**On Test** SENSOR TROUBLE
May 29, 2025 15:43:26	ADF33083	*T 06451 - Low priority trouble		tSV		500	Building A Multi-Use South / West Smoke Beam Super	**On Test** SENSOR TROUBLE



## Detailed Activity Report

May 29, 2025 09:39:00 - May 29, 2025 17:30:00

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
May 29, 2025 15:47:39	ADF33083	*T 07350 - Restore		rSV		500	Building A Multi-Use South / West Smoke Beam Resto	**On Test** SENSOR TROUBLE
May 29, 2025 15:49:08	ADF33083	*T 06451 - Low priority trouble		tSV		0	Supervisory trouble	**On Test** SYS SHUTDOWN
May 29, 2025 15:49:12	ADF33083	*T 07350 - Restore		rSV		80	Building G - Building G Booster	**On Test** SENSOR TROUBLE
							Supervisory Restor	
May 29, 2025 15:49:14	ADF33083	*T 07350 - Restore		rSV		115	BLDGE BLDGE BOOSTER Horn Circuit Restore supervi	**On Test** SENSOR TROUBLE
May 29, 2025 15:49:16	ADF33083	*T 07350 - Restore		rSV		155	BLDGA BLDGA BOOSTER Horn Circuit Restore supervi	**On Test** SENSOR TROUBLE
May 29, 2025 15:49:20	ADF33083	*T 07350 - Restore		S39			Bell circuit restore	**On Test**
May 29, 2025 15:49:24	ADF33083	*T 07350 - Restore		rSV		0	Restore supervisory	**On Test** SYS SHUTDOWN
May 29, 2025 15:56:13	ADF33083	*T 01300 - Fire alarm		FI		0	Fire alarm	**On Test** FIRE
May 29, 2025 15:56:17	ADF33083	*T 01300 - Fire alarm		FI		1	Building C Lobby Corridor Pullstation	**On Test** PULL STATION
May 29, 2025 15:57:47	ADF33083	*T 07350 - Restore		rFI		0	Restore fire alarm	**On Test** FIRE
May 29, 2025 15:57:51	ADF33083	*T 07350 - Restore		rFI		1	Building C Lobby Corridor Pullstation Restore fire	**On Test** PULL STATION

Total Events 199





**Albion-Little River  
Fire Protection District  
PO Box 634  
Albion, CA 95410  
707-937-4022**

**ALRFPD Fire Prevention Bureau**

**Inspection Date: 08/26/2025**

**Property Inspected: Mendocino K-8 School**

**Address: 44261 Little Lake Rd**

**Mendocino, CA 95460**

**Occupancy Type: E**

**Inspected by: Michael Rees Title: Fire Chief/ Fire Marshal**

**Inspection# 2710802**

**Mendocino K-8 School**

**Contact: Jason Morse (707)357-5190**

**William Price (707)362-6068**

**Building Square Footage: Number of Stories: 1**

**Construction Type: Occupancy Load:**

**Number of Violations/ Corrections: 21**

**Return Inspection Required: Yes Timeframe: TBA**

On 08/26/2025 I conducted a Fire, Life and Safety inspection of the aforementioned property in accordance with the 2022 California Fire Code. The areas inspected were the interior and exterior of all buildings, including classrooms, offices, assembly, storage and utility areas. Fire alarms, sprinklers and extinguishers were assessed for function, accessibility and current maintenance certification. All exits, egress pathways and emergency lighting were inspected for function and operability. Special attention was paid to special use areas such as kitchens, science labs and workshop classrooms. The following list outlines non-compliant items that will need to be corrected to be brought into compliance. Major violations will be printed in red and require immediate corrective action.

**Exterior**

1. Street address not posted near the main entrance. CFC 505.1
2. All firelanes not marked "Fire Lane No Parking". CFC 505.1

**Fire Protection Equipment**

1. Phone number for the alarm company is not posted on all control panels.
2. **Fire alarm system showing trouble light, error codes and corrupted system code.** CFC 901.6
3. **All exits are not free of flammable material.** CFC 1032.1

**Classrooms**

1. Access to all portable fire extinguishers is not free of obstructions. CFC 906.6
2. Artwork and teaching materials on walls are excessive. CFC 807.5.2.3
3. **All exits are not clear and accessible with no furniture, equipment or supplies obstructing them.** CFC 1032.1



**Albion-Little River  
Fire Protection District  
PO Box 634  
Albion, CA 95410  
707-937-4022**

4. **All exits are not free of flammable material.** CFC 1032.3
5. Classroom doors have decorations on them. CFC 1032.6
6. Extension cords in use. CFC 603.6
7. Electrical cords in use in areas subject to environmental and impact damage. CFC 603.6
8. Multi plug adaptors, cube adaptors, unfused plug strips in use. CFC 603.5
9. Surge protectors and power taps are not plugged directly into wall. CFC 603.5
10. **Electrical sub panels not clear of decoration & obstruction.** CFC 603.4
11. Classrooms free of flammable furniture. CCR, Title 19, DIV 1, 3.08

#### **Corridors/Hallways and Lobbies**

1. Artwork and decorative materials exceeds 20% of wall area. CFC 807.5.2.2

#### **Maintenance/ Custodial Closets, Rooms or Shops**

1. Storage needs to be neat and orderly. CFC 315.3
2. **Electrical sub panels not clear of decoration & obstruction.** CFC 603.4

#### **Boiler/ Mechanical/ Electrical Rooms**

1. Storage needs to be cleared from these rooms. CFC 315.3.3
2. All fire rated assemblies are not in working condition-penetrations through fire rated ceiling. CFC 703.1

#### **General**

1. Fire Drill Records and Approved Evacuation Plan not accessible for review.  
CFC 404, 403.4
2. All ceiling tiles are not in place. CFC 703.1.2

#### **Noted Violations**

All violations listed in red require corrective action immediately. A Code Reference section is included in the back of this report.



**Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools**

The Albion-Little River Fire Protection District and Mendocino Fire Protection District have teamed up to perform fire life safety inspections of all Educational Occupancies within their jurisdictions as required by California Fire Code(CFC). Mendocino Unified School District(MUSD) schools fall under the E occupancy, and are required to be inspected annually. As a courtesy, the fire department has prepared a pre-inspection checklist program for schools. The checklist includes items commonly addressed, and is not intended to substitute the currently adopted fire code and other applicable codes and standards. Where a required correction is identified and is not included in this checklist or the identified correction conflicts with current California Fire Code (CFC), all applicable codes, standards and directives will be adhered to. All MUSD schools are responsible for all applicable codes and standards and MUSD directives and requirements.

<b>Exterior</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Is the address posted near the main entrance in a conspicuous location & in contrasting color? CFC 505.1			
Is a Knox Box accessible and are keys current? CFC 506.1			
Is there 3 foot clearance to all fire sprinkler systems and fire standpipe connections? CFC 912.4.2			
Are the fire lanes clear from all obstructions? (20 feet unobstructed) CFC 503.2.1			
Are all fire lanes marked "Fire Lane No Parking" and clearly visible? CFC 503.3			
Is access provided for exterior gates & are locks in working condition? CFC 503.5.2			
<b>Fire Protection Equipment</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Is the phone number to the alarm company posted on the panel?			
Is the Fire Alarm System clearly identified with no trouble light showing? CFC 901.6			
Are all fire sprinkler risers accessible, and if enclosed, are rooms clearly labeled? CFC 509.1			
Are commercial kitchen hood extinguishing systems serviced and tagged within the past six months? (Including those in cafeterias and multi-purpose rooms) CFC 904.12.6.2			
Have kitchen hoods been cleaned recently & are free of grease accumulation? CFC 609.3.3			
Have all Fire Extinguishers been serviced and tagged within the last 12 months? CFC 906.2			



Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools

Exits	Yes	No	N/A
Are exits maintained and accessible? CFC 1003.6			
Are the exits clear with no obstructions? CFC 1003.6			
Do doors swing easily? CFC 1010.1.3			
Does all exit hardware function easily? CFC 1010.1.9.1			
Are all exit maps posted and exit signs illuminated (where required)? CFC 403.5.1			
Is all emergency lighting functioning? (Test prior to fire department arrival) CFC 1013.3			
Are all exits free of flammable material? CFC 1031.6			
Windows are to be clear of flammable material if there is only one exit door. CFC 1030.4			
All exit doors shall not have decorations on the door. CFC 1031.6			
Classrooms	Yes	No	N/A
Are classroom occupant loads posted where required? (Any load over 50) CFC 1004.3			
Is the seating arrangement such that it would facilitate quick evacuation if needed? CFC 1003.6			
Are the top of portable fire extinguishers weighing less than 40lbs hung no more than 5' off the ground and accessible? (Weight over 40lbs hung no more than 3.5' off the top of the ground) CFC 906.9.1 & 906.9.2			
Is access to all portable fire extinguishers free of obstructions? CFC 906.6			
Is artwork or any teaching material on walls excessive? Artwork & teaching materials shall be limited on walls of classrooms to not more than 50% of the specific wall area they are attached. (Sprinklers do not increase the amount)(This does not include fabric) CFC 807.5.2.3 *see additional notes*			
Is the ceiling free of hanging artwork, teaching or decorative material? The hanging or displaying of decorative materials from acoustical ceiling systems that are part of a fire resistance-rated horizontal assembly, shall be prohibited. CFC 703.3			
Are exits clear and accessible with no furniture, equipment or supplies obstructing access? CFC 10331.3			
Are exits free of flammable material? CFC 1031.6			



Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools

<b>Classrooms cont.</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
Windows are to be clear of flammable material if there is only one exit door. CFC 1030.4			
Classroom exit doors shall not have decorations on the door. CFC 1031.6			
Are evacuation maps clearly posted near the door? CFC 403.5.1			
Are emergency bags clearly accessible and located near the door?			
Is storage >24" below the ceiling in buildings without sprinklers or >18" below the sprinkler head in buildings with fire sprinklers? CFC 315.3.1			
Are extension cords in use? ( <b>extension cords are not allowed in place of permanent wiring</b> ) CFC 605.5			
Are electrical cords protected in areas subject to environmental damage or physical impact? (An approved cord protector is required in these areas.) CFC 605.5			
Are multi-plug adaptors used? ( <b>Multi-plug adaptors, such as cube adaptors, unfused plug strips or any other device not complying with California Electrical Code shall be prohibited</b> ) CFC 605.4			
Are surge protectors plugged directly into the wall, not interconnected or used with extension cords? CFC 605.4.2			
Are electrical subpanels clear of decoration & obstruction? A working space of not less than 30" in width, 36" in depth, and 78" in height shall be provided in front of electrical service equipment. CFC 605.3			
Classrooms are to be free of flammable furniture including but not limited to couches, bean bags, lounge chairs, pillows. Furniture with flammable exteriors & interior stuffing are not permitted. CCR, Title 19, Division 1, 3.08			
<b>Special Use Classrooms</b>	<b>Yes</b>	<b>No</b>	<b>N/A</b>
For shops (auto shop, wood shop, etc) are flammable liquids stored in an approved flammable liquid cabinet with self-closing doors and no penetrations? CFC 5704.3.2			
For wood shop, if installed, is the dust collection system being properly maintained? CFC 2203.2			
For shop classrooms, are oil and/ or paint rags stored in a metal container with a self-closing and tight fitting lid? CCR Title 19 3.19(c), 304.3			
In all classrooms with electrical equipment (machinery), gas systems (science labs), etc., are shut off valves and switches clearly marked and accessible? CFC 509.1.1			



Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools

Special Use Classrooms cont.	Yes	No	N/A
In band and drama rooms, are any/all curtains/ drapes flame proof with California State Fire Marshal tag? CCR 19 3.08, 807.3			

Corridors/Hallways and Lobbies	Yes	No	N/A
Have all obstructions or tripping hazards been cleared? CFC 1003.6			
Are all exit signs illuminated, and working properly serving 50 people or more? CFC 1013.3			
Are all doors in areas serving 50 or more people equipped with panic hardware? CFC 1010.1.10			
Artwork and decorative materials on each wall space does not exceed 20% of the total surface area of the buildings. CFC 807.5.2.2			

Public Assembly Areas(Gymnasiums, Cafeterias, Multi-Purpose Rooms)	Yes	No	N/A
Are exit signs illuminated and working properly? CFC 1013.3			
Is emergency exit lighting working properly? CFC 1008.3.5			
Are occupant load signs posted in a conspicuous location near the main entrance? CFC 1004.3			
Is seating arranged to facilitate quick exit during an emergency? CFC 1003.6			
Are aisles clear of obstructions? CFC 1029.9.6.1			
Are drapes/curtains and any/ all decorations fire resistive with California State Fire Marshal Tag CCR Title 19 3.08, 807.3			

Maintenance/ Custodial Closets, Rooms or Shops	Yes	No	N/A
Are oil and paint rags stored in a metal container with a self-closing and tight-fitting lid? CCR Title 19 304.3, 3.19(c)			
Is storage neat and orderly? CFC 315.3			
Are electrical subpanels clear of decoration & obstruction? (A working space of not less than 30" in width, 36" in depth, and 78" in height shall be provided in front of electrical service equipment) CFC 605.3			

Boiler/Mechanical/Electrical Rooms	Yes	No	N/A
Is storage cleared from these rooms? CFC 315.3.3			
Are rooms clearly marked as to their purpose/use? CFC 509.1.1			
Are all fire rated assemblies in working condition? (self-closing doors working, no penetrations in fire rated walls) CFC 703.1			





Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools

General	Yes	No	N/A
Is wiring safe and in good condition throughout the campus? CFC 605.1			
Are all cover plates intact on outlets, light switches, and junction boxes? CFC 605.6			
Is storage height being maintained a minimum of 24" below ceiling in buildings without fire sprinklers or 18" below ceiling in buildings with fire sprinklers throughout the campus? CFC 315.3.1			
Are surge protectors plugged directly into the wall not interconnected or used with extension cords? CFC 605.4.2			
Do you have Fire Drill Records and your Approved Evacuation Plan readily accessible for review? CFC 405.5			
Are all ceiling tiles in place and there are no openings into the attic space or area above the ceiling? CFC 703.1.2			

*Additional Notes*	Yes	No	N/A
Curtains, draperies, fabric, hangings & other similar combustible decorative materials suspended from walls or ceilings shall be flame resistant & shall not exceed 10% of the specific wall or ceiling area to which they are attached.(Sprinklers do not increase the amount) CFC 807.3, 807.4			
Curtains, draperies, fabric hangings & other similar combustible decorative materials suspended from walls or ceilings shall be flame resistant in accordance with the provisions set forth in CCR, Title 19, Division 1, Chapter 8. CFC 807.4			
Treatment of fabric must be performed by a California State Fire Marshal-approved applicator and maintained in accordance with CCR, Title 19, Division 1, Chapter 8.			
Artwork, teaching material and fabric not meeting CFC 807.5.2.3 or CFC 807.2 & 807.4 will be required to be reduced or removed.			
Questions regarding the application of flammable and flame resistant material should be referred to ALRFPD Prevention Bureau (707)684-1092			



Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools

Inspections performed and cleared by Albion-Little River Fire Protection District are based on clearance at the time and date of inspection. MUSD staff are responsible to keep their rooms in compliance with the current California Fire Code and all applicable codes and standards after receiving clearance by the fire district. I certify that I, or my delegate, have inspected the campus and to the best of our knowledge the information contained above is correct.

---

Signature

Printed Name and Title

Date

**Note: If any of the items in the checklist were answered No, they will need to be corrected prior to fire department inspection.**



Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools

Exterior



Fire Protection

Equipment

**CURRENT DOCUMENTATION OF FIRE PROTECTION EQUIPMENT**

<b>DO NOT REMOVE</b> BY ORDER OF THE STATE FIRE MARSHAL		<b>OWNER IS RESPONSIBLE FOR MAINTAINING RECORDS</b>	<b>SPRINKLER</b>
	<b>LICENSE #</b>	<b>SIGNATURE</b>	<b>STAMPING</b>
<input type="checkbox"/> 5 YEAR	<b>PRINT NAME</b>	<b>FIRE PUMP</b>	<b>WATER TANK</b>
<input type="checkbox"/> 3 YEAR		<b>FOAM</b>	<b>WATER SPRAY</b>
<input type="checkbox"/> ANNUAL		<b>PRIVATE FIRE SERVICE NAME</b>	
		<b>JAN FEB MAR APR MAY JUN JUL AUG SEPT OCT NOV DEC</b>	
		<b>2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021</b>	

**SEAL OF THE STATE FIRE MARSHAL**

**SEAL OF THE DISTRICT FIRE MARSHAL**

**CONCERN NAME ADDRESS SIGNATURE**

**CONCERN NAME ADDRESS SIGNATURE**

**NOT ACCEPTABLE**





Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools

**Exits**



**NOT ACCEPTABLE**



**ACCEPTABLE**







Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools

Classrooms



ACCEPTABLE



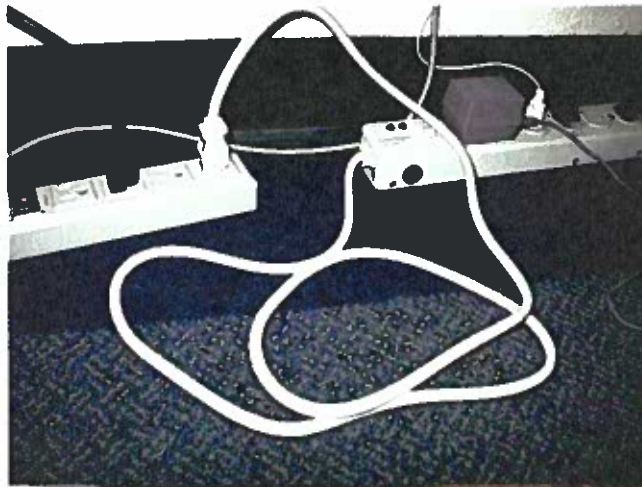
NOT ACCEPTABLE



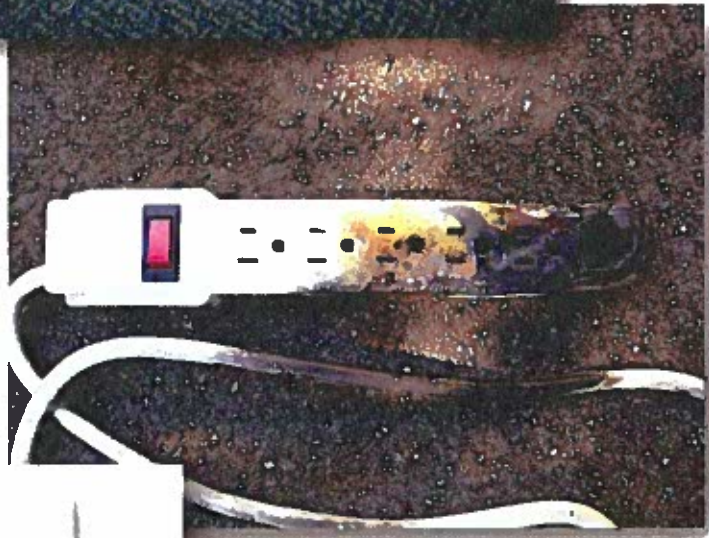


Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools

Classrooms



**NOT ACCEPTABLE**



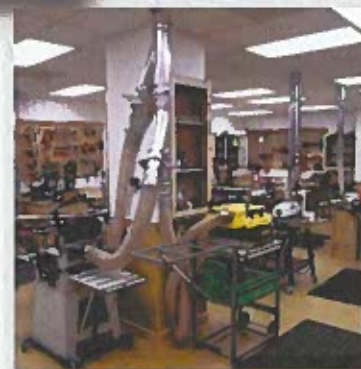


Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools

Special Use Classrooms



ACCEPTABLE



Corridors/Hallways/  
Lobbies

NOT ACCEPTABLE



NOT ACCEPTABLE

OBSTRUCTION  
BLOCKING DOOR





Albion-Little River Fire Protection District  
Fire Prevention Bureau  
Pre-Inspection Program for Schools

**Public Assembly Areas**



**ACCEPTABLE**







Mendocino Fire Protection District  
PO Box 901  
44700 Little Lake Road  
Mendocino CA 95460  
707-937-0131  
[mfpd@mcn.org](mailto:mfpd@mcn.org)

December 5, 2025

Board of Trustees  
Mendocino Unified School District  
PO Box 1154  
Mendocino CA 95460

**Re: Fire Alarm System Fault/Trouble Condition – Code Violation Notice**

Chief Michael Rees, in his capacity as Fire Marshal for MFPD, conducted fire and life safety inspections of the Mendocino K-8 School on 4/11/2025, 8/25/2025 and 11/20/2025. During all three inspections, he found that the Fire Alarm Control Panel (FACP) displayed active "Fault/Trouble" conditions. This has triggered on-going false alarms to which the Mendocino Volunteer Fire Department has had to respond. This is clearly a violation of the requirement that the system be in normal, fully operable condition. The applicable Code sections are listed at the end of this letter.

In addition to the multiple sensor faults displayed on the FACP, it was found that the pull station in the school office is not connected into the system. It is also unclear if there is 24-hour monitoring of the alarm system. These issues raise serious concerns regarding the effectiveness of the alarm system and the safety of students and staff should a fire occur.

**The following corrective actions are required:**

1. Conduct a supplemental inspection to test all pull stations and sensors and determine the sources of the system faults.
2. Communicate the faults found to Chief Rees and the Fire District.
3. Prepare a plan to correct all faults and restore the system to normal, fully operational condition. This plan must be reported to Chief Rees and the Fire District no later than January 5, 2026, when school resumes.
4. If the system cannot be corrected immediately, MUSD must implement fire watch procedures as required by CFC Sec. 901.7 and notify the Fire District without delay.

In addition, communication between MUSD, Chief Rees and the Fire District must be improved. Chief Rees needs to have direct contact with MUSD's alarm company and

be made aware of when the supplemental test will occur, and also when problems occur and repairs are made.

### **Applicable Code Sections**

**1. CFC §901.6 – Inspection, Testing and Maintenance**

Fire protection and life safety systems shall be maintained in an operative condition at all times, and shall be replaced or repaired where defective.

**2. CFC §907.8 – Inspection, Testing and Maintenance of Fire Alarm Systems**

Where required for compliance with the provisions of this code, devices, equipment, systems, conditions, arrangements, levels of protection or other features shall thereafter be continuously maintained in accordance with applicable NFPA requirements or as directed by the fire code official.

**3. NFPA 72 (2019) §10.19 – Impairments**

*Any condition that "prevents the system from performing its intended function" constitutes an impairment that must be corrected or mitigated immediately.*

**NFPA 72 (2019) §26.3.8 – Trouble Signals**

A trouble indicator means the system is **not capable of performing required operations**.

We are requiring these actions to ensure the safety of your students and staff, which we are certain is also your first concern.

Sincerely,

A handwritten signature in blue ink, appearing to read "E. O'Brien", is written over a faint, circular official stamp.

Edward O'Brien

CC: Windspirit Aum, Emily Griffen, Mark Morton, Mea Bloyd, Michael Schaeffer, Jason Morse

# Detailed Activity Report

Dec 26, 2024 08:00:00 - Dec 27, 2024 16:30:00

MEADOWCINO K8 SCHOOL (Fire) - MUSD  
44261 LITTLE LAKE ROAD  
MEADOWCINO, CA, 95460

Premise (707)937-0564

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
Dec 26, 2024 09:57:58	ADF33083	*T External App Place on Test	McCrea, Gabriel				All Points - Site Test	**On Test** 8 hour test - Expires: Dec 26, 2024 5:57:58PM
Dec 26, 2024 10:08:45	ADF33083	*T 06457 - Low battery		E302	0	0	Low battery	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:11:59	ADF33083	*T 06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 10:24:23	ADF33083	*T 01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:24:27	ADF33083	*T 01300 - Fire alarm		E111	0	8	Building C Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:24:30	ADF33083	*T 07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 10:24:33	ADF33083	*T 06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 10:28:26	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor trouble	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:37:26	ADF33083	*T 07300 - Restore		R110	0	0	Fire alarm restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:37:29	ADF33083	*T 07300 - Restore		R111	0	8	Building C Smoke Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:44:09	ADF33083	*T 01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:44:11	ADF33083	*T 01300 - Fire alarm		E111	0	8	Building C Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:44:16	ADF33083	*T 06451 - Low priority trouble		E308	0		System shutdown	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 10:44:18	ADF33083	*T 07300 - Restore		R110	0	0	Fire alarm restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:44:23	ADF33083	*T 07300 - Restore		R111	0	8	Building C Smoke Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:44:25	ADF33083	*T 07350 - Restore		R380	0	12	Power Supply Trouble Sensor restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:44:27	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor trouble	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:44:31	ADF33083	*T 07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 10:44:35	ADF33083	*T 06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 10:44:40	ADF33083	*T 07350 - Restore		R308	0		System shutdown restore	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 10:47:33	ADF33083	*T 01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:47:36	ADF33083	*T 01300 - Fire alarm		E111	0	8	Building C Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 10:47:38	ADF33083	*T 07350 - Restore		R380	0	12	Power Supply Trouble Sensor restore	**On Test** - ANI:(707)937-2959

# Detailed Activity Report

Dec 26, 2024 08:00:00 - Dec 27, 2024 16:30:00

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
Dec 26, 2024 10:50:17	ADF33083	*T 07350 - Restore		R380	0	12	Power Supply Trouble Sensor restore	**On Test** - ANI;(707)937-2959
Dec 26, 2024 10:50:20	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor trouble	**On Test** - ANI;(707)937-2959
Dec 26, 2024 10:50:25	ADF33083	*T 07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI;(707)937-2959
Dec 26, 2024 10:50:29	ADF33083	*T 06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI;(707)937-2959
Dec 26, 2024 11:12:03	ADF33083	*T 07350 - Restore		R380	0	12	Power Supply Trouble Sensor restore	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:12:08	ADF33083	*T 07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI;(707)937-2959
Dec 26, 2024 11:27:39	ADF33083	*T 01300 - Fire alarm		E111	0	14	Building E Smoke	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:32:27	ADF33083	*T 01300 - Fire alarm		E114	0	9	Building C Heat	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:43:07	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor trouble	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:43:09	ADF33083	*T 06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI;(707)937-2959
Dec 26, 2024 11:43:12	ADF33083	*T 07300 - Restore		R110	0	0	Fire alarm restore	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:43:17	ADF33083	*T 01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:43:19	ADF33083	*T 07300 - Restore		R111	0	8	Building C Smoke Smoke detector restore	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:43:23	ADF33083	*T 07300 - Restore		R114	0	9	Building C Heat Heat detector restore	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:43:25	ADF33083	*T 07300 - Restore		R111	0	14	Building E Smoke Smoke detector restore	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:43:30	ADF33083	*T 01300 - Fire alarm		E111	0	14	Building E Smoke	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:43:32	ADF33083	*T 07350 - Restore		R380	0	12	Power Supply Trouble Sensor restore	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:43:36	ADF33083	*T 07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI;(707)937-2959
Dec 26, 2024 11:50:27	ADF33083	*T 01300 - Fire alarm		E114	0	9	Building C Heat	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:53:19	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor trouble	**On Test** - ANI;(707)937-2959
Dec 26, 2024 11:53:21	ADF33083	*T 06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI;(707)937-2959

# Detailed Activity Report

Dec 26, 2024 08:00:00 - Dec 27, 2024 16:30:00

Date	Xmit#	Bent / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
Dec 26, 2024 11:53:26	ADF33083	*T 07300 - Restore		R110	0	0	Fire alarm restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 11:53:29	ADF33083	*T 07300 - Restore		R114	0	9	Building C Heat Heat detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 11:53:31	ADF33083	*T 07300 - Restore		R111	0	14	Building E Smoke Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 12:42:49	ADF33083	*T 01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 12:42:51	ADF33083	*T 01300 - Fire alarm		E114	0	9	Building C Heat	**On Test** - ANI:(707)937-2959
Dec 26, 2024 12:42:53	ADF33083	*T 01300 - Fire alarm		E111	0	14	Building E Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 12:42:55	ADF33083	*T 07350 - Restore		R380	0	12	Power Supply Trouble Sensor restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 12:43:00	ADF33083	*T 07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 12:54:48	ADF33083	*T 01300 - Fire alarm		E111	0	16	Building F Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:01:27	ADF33083	*T 01300 - Fire alarm		E111	0	19	Building G Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:10:17	ADF33083	*T 01300 - Fire alarm		E114	0	15	Building E Heat	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:13:57	ADF33083	*T 01300 - Fire alarm		E114	0	20	Building G Heat	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:15	ADF33083	*T 01303 - Pull station fire alarm		E115	0	7	Pull station activated	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:17	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor trouble	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:20	ADF33083	*T 06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 13:39:24	ADF33083	*T 07300 - Restore		R110	0	0	Fire alarm restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:27	ADF33083	*T 01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:30	ADF33083	*T 07300 - Restore		R115	0	7	Pull station restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:34	ADF33083	*T 07300 - Restore		R114	0	9	Building C Heat Heat detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:36	ADF33083	*T 07300 - Restore		R111	0	14	Building E Smoke Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:40	ADF33083	*T 07300 - Restore		R114	0	15	Building E Heat Heat detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:43	ADF33083	*T 07300 - Restore		R111	0	16	Building F Smoke Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:47	ADF33083	*T 07300 - Restore		R111	0	19	Building G Smoke Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:49	ADF33083	*T 07300 - Restore		R114	0	20	Building G Heat Heat detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:53	ADF33083	*T 07350 - Restore		R380	0	12	Power Supply Trouble Sensor restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:39:56	ADF33083	*T 07357 - Restore on battery		R302	0		Low battery restore	**On Test** Data: 0 - ANI:(707)937-2959

# Detailed Activity Report

Dec 26, 2024 08:00:00 - Dec 27, 2024 16:30:00

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
Dec 26, 2024 13:42:37	ADF33083	*T 01303 - Pull station fire alarm		E115	0	7	Pull station activated	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:42:46	ADF33083	*T 07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 13:42:50	ADF33083	*T 01300 - Fire alarm		E115	0	18	Building G Pull Station	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:47:37	ADF33083	*T 01300 - Fire alarm		E114	0	20	Building G Heat	**On Test** - ANI:(707)937-2959
Dec 26, 2024 13:51:01	ADF33083	*T 01300 - Fire alarm		E111	0	19	Building G Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:01:44	ADF33083	*T 01300 - Fire alarm		E111	0	10	Building D Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:01:52	ADF33083	*T 01300 - Fire alarm		E111	0	21	Building D Beam	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:10:02	ADF33083	*T 01300 - Fire alarm		E114	0	11	Building D Heat	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:15:11	ADF33083	*T 01300 - Fire alarm		E115	0	1	(Building A?) Pullstation	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:15:15	ADF33083	*T 01300 - Fire alarm		E115	0	1	(Building A?) Pullstation	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:15:18	ADF33083	*T 01300 - Fire alarm		E114	0	3	Building A Heat	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:19:07	ADF33083	*T 01300 - Fire alarm		E111	0	2	Building A Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:21:44	ADF33083	*T 01300 - Fire alarm		E111	0	2	Building A Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:12	ADF33083	*T 01300 - Fire alarm		E111	0	4	Building A Beam	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:14	ADF33083	*T 06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 14:33:17	ADF33083	*T 07300 - Restore		R110	0	0	Fire alarm restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:22	ADF33083	*T 01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:25	ADF33083	*T 07300 - Restore		R115	0	1	(Building A?) Pullstation Pull station restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:28	ADF33083	*T 07300 - Restore		R111	0	2	Building A Smoke Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:30	ADF33083	*T 07300 - Restore		R111	0	2	Building A Smoke Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:34	ADF33083	*T 07300 - Restore		R114	0	3	Building A Heat Heat detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:39	ADF33083	*T 07300 - Restore		R111	0	4	Building A Beam Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:43	ADF33083	*T 07300 - Restore		R115	0	7	Pull station restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:45	ADF33083	*T 07300 - Restore		R111	0	10	Building D Smoke Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:49	ADF33083	*T 07300 - Restore		R114	0	11	Building D Heat Heat detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:33:54	ADF33083	*T 07300 - Restore		R115	0	18	Building G Pull Station Pull station restore	**On Test** - ANI:(707)937-2959

# Detailed Activity Report

Dec 26, 2024 06:00:00 - Dec 27, 2024 16:30:00

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
Dec 26, 2024 14:33:58	ADF33083	*T07300 - Restore		R111	0	19	Building G Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:36:43	ADF33083	*T01300 - Fire alarm		E111	0	4	Building A Beam	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:36:45	ADF33083	*T07300 - Restore		R114	0	20	Building G Heat Heat detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:36:49	ADF33083	*T07300 - Restore		R111	0	21	Building G Beam Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:36:52	ADF33083	*T01300 - Fire alarm		E111	0	21	Building G Beam	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:36:54	ADF33083	*T07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 14:44:38	ADF33083	*T01300 - Fire alarm		E111	0	2	Building A Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:48:12	ADF33083	*T01300 - Fire alarm		E114	0	3	Building A Heat	**On Test** - ANI:(707)937-2959
Dec 26, 2024 14:57:16	ADF33083	*T01300 - Fire alarm		E111	0	5	Building B Smoke	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:05:26	ADF33083	*T06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 15:05:30	ADF33083	*T06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 15:05:32	ADF33083	*T07300 - Restore		R110	0	0	Fire alarm restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:05:35	ADF33083	*T01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:05:37	ADF33083	*T01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:05:41	ADF33083	*T07300 - Restore		R111	0	2	Building A Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:05:46	ADF33083	*T07300 - Restore		R111	0	2	Building A Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:05:48	ADF33083	*T07300 - Restore		R111	0	2	Building A Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:05:52	ADF33083	*T07300 - Restore		R114	0	3	Building A Heat Heat detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:05:55	ADF33083	*T07300 - Restore		R111	0	4	Building A Beam Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:05:59	ADF33083	*T07300 - Restore		R111	0	5	Building B Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:06:03	ADF33083	*T07300 - Restore		R111	0	21	Building G Beam Smoke detector restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:06:06	ADF33083	*T01300 - Fire alarm		E111	0	21	Building G Beam	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:06:10	ADF33083	*T01300 - Fire alarm		E111	0	21	Building G Beam	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:09:50	ADF33083	*T01300 - Fire alarm		E111	0	21	Building G Beam	**On Test** - ANI:(707)937-2959

# Detailed Activity Report

Dec 26, 2024 08:00:00 - Dec 27, 2024 16:30:00

Date	Xmit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
Dec 26, 2024 15:09:52	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:09:54	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:09:59	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:10:01	ADF33083	*T 07300 - Restore		R110	0	0	Fire alarm restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:10:06	ADF33083	*T 01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:10:08	ADF33083	*T 01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:10:12	ADF33083	*T 07300 - Restore		R111	0	21	Building G Beam Smoke detector	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:10:15	ADF33083	*T 07350 - Restore		R380	0	12	Power Supply Trouble Sensor	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:10:19	ADF33083	*T 07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 15:10:22	ADF33083	*T 06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 15:14:52	ADF33083	*T 01300 - Fire alarm		E111	0	21	Building G Beam	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:14:55	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:14:59	ADF33083	*T 07300 - Restore		R110	0	0	Fire alarm restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:15:02	ADF33083	*T 01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:15:05	ADF33083	*T 07300 - Restore		R111	0	21	Building G Beam Smoke detector	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:15:10	ADF33083	*T 01300 - Fire alarm		E111	0	21	Building G Beam	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:15:13	ADF33083	*T 07350 - Restore		R380	0	12	Power Supply Trouble Sensor	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:15:15	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:15:20	ADF33083	*T 07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 15:15:24	ADF33083	*T 06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 15:20:05	ADF33083	*T 07300 - Restore		R110	0	0	Fire alarm restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:20:08	ADF33083	*T 07300 - Restore		R111	0	21	Building G Beam Smoke detector	**On Test** - ANI:(707)937-2959



## Detailed Activity Report

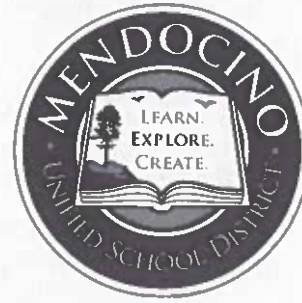
Dec 26, 2024 06:00:00 - Dec 27, 2024 16:30:00

Date	Xunit#	Event / Operator Action	Initials	Signal	Area	Point	Point Description	Comment
Dec 26, 2024 15:20:12	ADF33083	*T 07350 - Restore		R380	0	12	Power Supply Trouble Sensor restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:20:15	ADF33083	*T 06451 - Low priority trouble		E380	0	12	Power Supply Trouble Sensor trouble	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:20:19	ADF33083	*T 07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 15:20:21	ADF33083	*T 06451 - Low priority trouble		E321	0		Primary bell circuit trouble	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 15:22:54	ADF33083	*T 07350 - Restore		R321	0		Primary bell circuit restore	**On Test** Data: 0 - ANI:(707)937-2959
Dec 26, 2024 15:32:52	ADF33083	*T 07350 - Restore		R380	0	12	Power Supply Trouble Sensor restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:40:35	ADF33083	*T 01300 - Fire alarm		E110	0	0	General fire alarm	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:40:37	ADF33083	*T 01303 - Pull station fire alarm		E115	0	7	Pull station activated	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:40:41	ADF33083	*T 07300 - Restore		R110	0	0	Fire alarm restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 15:40:44	ADF33083	*T 07300 - Restore		R115	0	7	Pull station restore	**On Test** - ANI:(707)937-2959
Dec 26, 2024 23:49:24	ADF33083	06900 - Timer test with trouble		E608	0		Timer test with trouble condition	Data: 0 - ANI:(707)937-2959
Dec 26, 2024 23:49:46	ADF33083	06900 - Timer test with trouble		E608	0		Timer test with trouble condition	Data: 0 - ANI:(707)937-2959

Total Events 154



# Mendocino Unified School District



## MINUTES

### Regular Board Meeting

**DECEMBER 18, 2025**

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

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

(Closed Session Public Hearing – link on page 2)

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

**Please click the link below to join the webinar:**

<https://us02web.zoom.us/j/84192470148?pwd=qYkb2bbJKaYzwwO7vxEH6bpPatRaP7.1>

**Passcode: 558339**

*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/3118-2025-26-Agendas.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](mailto:doerin@mcn.org).

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

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

- 1.1. Call to order and roll call

*The meeting was called to order at 4:00 P.M. Present were Trustees Bloyd, Griffen, Schaeffer, Morton and Aum.*

- 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/88555046144?pwd=XXm1NRyaQcGGfKvGonIKCvGGc4x6Rj.1>

Meeting ID: 885 5504 6144 Passcode: 173815

**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
- 3.2. Employment/Personnel Changes
- 3.3. Conference with labor negotiator (Govt. Code 54957.6)  
Unrepresented employee: Superintendent

**4. 5:00 P.M. OPEN SESSION**

- 4.1. Call to order and roll call

*The meeting was called to order at 5:00 P.M. Present were Trustees Bloyd, Griffen, Schaeffer, Morton and Aum.*

- 4.2. Closed session disclosure

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

*Nothing was disclosed.*

- 4.3. Approval of agenda

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

*MSA Morton/Griffen (5/0) to approve the agenda.*

**5. PUBLIC HEARING – RESOLUTION REGARDING THE ACCOUNTING OF DEVELOPER FEES FOR THE 2024-25 SCHOOL YEAR**

At this time, the Board will accept public comments regarding the accounting of developer fees for Fiscal Year 2024-25.

*The Public Hearing was opened at 5:00 P.M.*

*No comments were made*

*The Public Hearing was closed at 5:01 P.M.*

**6. 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.

- 6.1. Approval of Warrants

- 6.1.1. 11/5/25, 11/12/25, 11/19/25, 11/26/25
- 6.2. Approval of Minutes
  - 6.2.1. Board Meeting Minutes: 11/20/25
- 6.3. Approval of Employment/Personnel Changes
  - 6.3.1. Hire, Temporary Categorical Employee, 0.1 FTE, effective 12/1/25 thru 6/30/26
  - 6.3.2. Increase FTE, Certificated Employee, currently working .40 FTE to .50 FTE, effective 12/1/25
- 6.4. Approval of the Current Budget Change Report
- 6.5. Approval of Student Body Reports – November 2025
- 6.6. Approval of the MUSD Quarterly Investment Report
- 6.7. Approval of the Mendocino High School Site Safety Plan
- 6.8. Approval of the K8 School Site Safety Plan
- 6.9. Approval of the Mendocino High School Single Plan for Student Achievement
- 6.10. Approval of the K8 School Single Plan for Student Achievement  
*MSA Griffen/Bloyd (5/0) to approve the consent agenda.*

## **7. REPORTS**

- 7.1. Student Trustee – Max Oatney  
*Student Trustee Oatney reported that finals week went smoothly for most. Also reported that the new tennis courts are getting a lot of use.*
- 7.2. Administrative
  - 7.2.1. Principal – Tobin Hahn  
*High School Principal, Tobin Hahn, gave the attached presentation.*
  - 7.2.2. Superintendent – Jason Morse  
*Superintendent, Jason Morse, reported that absenteeism within the district is at 22%. There are currently 416 students enrolled in the district. MTA negotiations have started and there is a shared interest in topics to discuss. The recent CTE Faire was amazing and well attended. The solar project has mobilized and a start date is January 5<sup>th</sup>.*
- 7.3. Bargaining Units
  - 7.3.1. Mendocino Unified Teachers Association (MUTA)  
*There was no MTA report.*
  - 7.3.2. Classified Employees of Mendocino Unified Schools (CEMUS)  
*There was no CEMUS report.*
- 7.4. Board Trustee Reports  
*Trustee Griffen reported that the middle school girls basketball team(s) recently traveled to Crescent City for a tournament which was a tough competition.*  
*Trustee Morton reported that he will be resigning from the Board effective June 30<sup>th</sup>.*  
*Trustee Aum thanked Trustee Morton for his commitment to the district.*

**8. 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.

*Community members David King of ORCA spoke regarding soil testing. See attached.*

**9. INFORMATION/DISCUSSION/POSSIBLE ACTION ITEMS****9.1. Board Organizational Meeting**

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

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

9.1.2. Selection of Board Trustee appointments to committees

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

*MSA Griffen/Aum (5/0) to approve Trustee Schaeffer as President, Trustee Bloyd as Clerk, Superintendent Morse as Secretary of the Board. Facilities Committee will be made up of Trustees Aum and Bloyd. Finance Committee will be made up of Trustees Morton and Griffen with Trustees Schaeffer as alternate.*

**9.2. Mendocino High School Phase III**

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

*The drilling for the Solar Project has been delayed due to weather. The windows and doors of the woodshop building are set to be replaced. The custodial closet, band room windows and gazebo are all scheduled to be completed.*

**9.3. MUSD First Interim Budget Report**

Business Manager, Meg Kailikole, will present the MUSD 2025-26 First Interim Budget Report to the Board for review and approval.

*MSA Morton/Aum (5/0) to approve the MUSD First Interim Budget Report.*

**9.4. Friendship Park Discussion**

The Board will discuss the future management of Friendship Park.

*Community members, Paul Katzeff, Cally Dym, Jake Barefoot and Blaze Burge all spoke regarding Friendship Park. Please see attached for details. The Board continues to honor the contract agreement already in place between MUSD and the Community Center of Mendocino.*

**9.5. K8 Playground**

The Board will discuss new playground options at the K8 School.

*MSA Griffen/Morton (4/1) to accept the playground proposal and proceed with the Burke equipment at the K8 instructing Superintendent Morse to get a couple of bids for the two demolition items and the excavation site work item and the EWF chips.*

- 9.6. Approval of Resolution 2025-16 regarding accounting of Developer Fees for Fiscal year 2024-25.

*MSA Griffen/Aum (5/0) to approve Resolution 2025-16.*

- 9.7. Board Policies, Bylaws and Administrative Regulations (first reading)

- 9.7.1. AR 2131.2: Business Manager (administration)

*MSA Schaeffer/Aum (5/0) to approve AR 2131.2 as a first reading.*

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

- 9.8.1. BP 9270: Conflict of Interest (bylaws of the board)

## **10. FUTURE AGENDA ITEMS**

Audit Report, Cafeteria Financial Report, Williams Settlement, Winter Consolidated App

## **11. ADJOURNMENT**

The next regular Board meeting is scheduled for **January 15, 2026 at the Mendocino High School.**

*The meeting was adjourned at 7:29 P.M.*





# Mendocino High Schools

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Board Meeting 12/18/25

## AE Week Rollout



## CTE Winter Showcase + Fundraiser



## Basketball



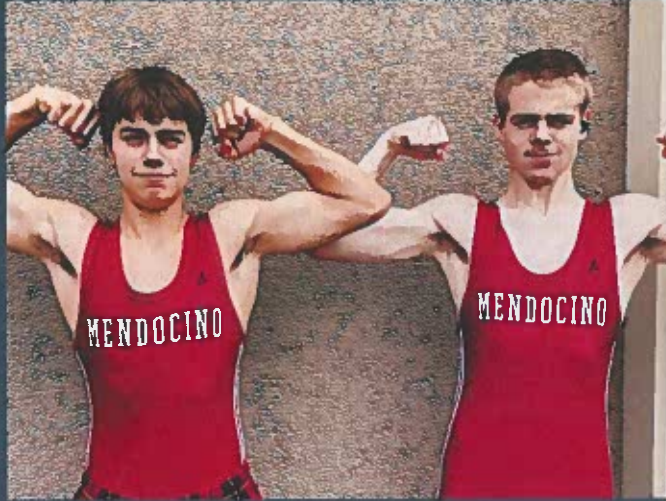
### North Central III League

Full Standings

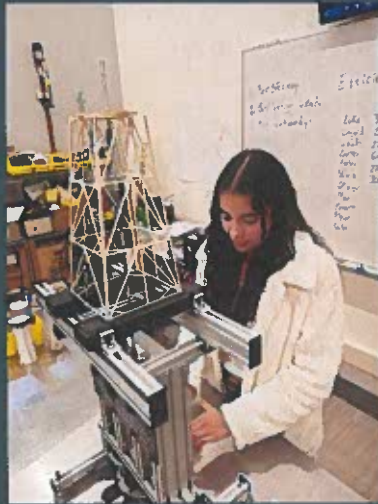
#	Team	W-L	Pct	W-L	Pct
1	Mendocino	3-0	1.000	9-3	0.750
2	Point Arena	2-0	1.000	9-4	0.688
3	Anderson Valley	2-1	0.667	5-7	0.417
#	Team	W-L	Pct	W-L	Pct
4	Grace Christian Academy	1-1	0.500	6-3	0.667
5	Mendocino	1-2	0.333	6-4	0.600
6	Tyrol	1-3	0.250	3-4	0.429



## Wrestling - Thank You FBHS!!



## E-Lab Class



# AI Readiness and Fluency Framework Pilot

1. Select staff trained through MCOE
2. Brought back to whole staff for training
3. Pilot student-facing lessons in spring

*"AI should make you smarter, not stupider."*



## AI Readiness Framework

What Students,  
Educators and District  
Leaders need to know

## Key Domains of AI Readiness

### Domain 1: Know Your Basics

- Recognize AI Systems
- Understand the Mechanics of AI

### Domain 2: Be a Critical Thinker

- Identify and address biases
- Examine AI use and outputs
- Be continuously curious about AI's influence

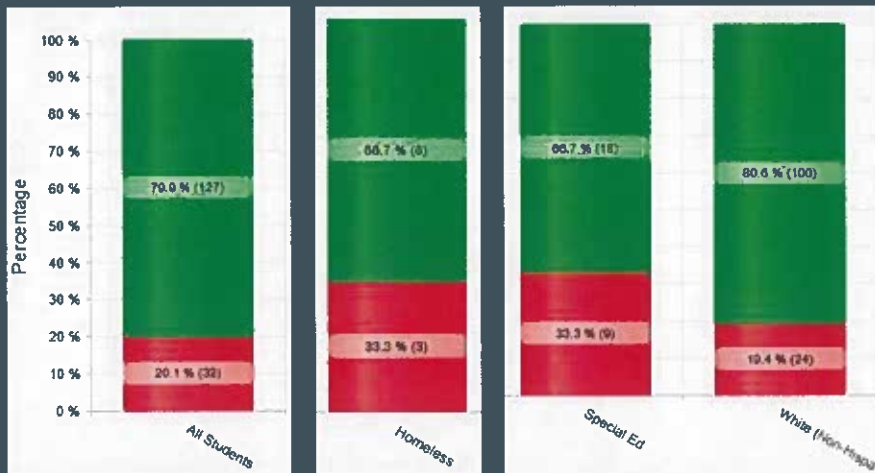
### Domain 3: Know the Human Advantage

- Be innovative and persistent in pursuit of solutions
- Synthesize interdisciplinary and AI knowledge to approach problems historically
- Leverage collaboration and self-advocacy in navigating career pathways

AI  
Literacy

AI  
Readiness

## By the Numbers - Chronic Absenteeism (state <20%)







## Cover Letter for Board Meeting Hand-Delivery

**TO:** Mendocino Unified School District Board of Trustees  
**FROM:** David King, Executive Director, ORCA  
**DATE:** December 18, 2025  
**RE:** Hand-Delivery of Farm-to-School Safety Compliance Notice

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Dear Members of the Board of Trustees,

I am hand-delivering the attached document to tonight's board meeting because previous communications regarding child safety concerns at your farm-to-school program have received no response from your administration.

### Previous Outreach Attempts

I have made multiple attempts to address these serious safety concerns with your district:

1. **Direct communication with farm program instructors** - I discussed the compliance violations I identified during my pre-apprenticeship feasibility assessment directly with the staff responsible for the programs
2. **Email communications to school administration** - I sent formal written communications outlining the safety concerns and offering assistance
3. **Email communications to the board** - I attempted to notify board members of these concerns through official channels

Despite these multiple outreach attempts, **I have received no response from anyone at Mendocino Unified School District.**

### Why I'm Hand-Delivering This Tonight

As a qualified agricultural consultant with nearly 30 years of experience in soil safety and regulatory compliance, I have legal and ethical obligations that I cannot ignore:

- **When children remain at risk and I do not act, I become personally liable for their safety**
- **California law requires professionals with knowledge of child endangerment to report to appropriate agencies**
- **My professional insurance and certifications require me to document and report violations I have witnessed**

**Your district's silence has left me with no way to know if child safety is being addressed.** I can no longer rely on the hope that my previous communications were received and are being taken seriously.





By hand-delivering this document to the board tonight, **I am creating a documented record that you have been formally notified** of these serious compliance violations and the immediate timeline for response.

## What This Document Contains

The attached letter provides detailed information about:

- The specific safety violations I identified at your High School Farm Program and grammar school site
- The legal and professional obligations that require me to act
- Three pathways you can choose for addressing these concerns
- A clear timeline with a response deadline of Friday, January 10, 2026
- The formal process that will begin (CPRA requests and agency notification) if I do not receive a response

## My Goal Remains Partnership

Despite the seriousness of these violations and the multiple attempts to engage that have been ignored, **I remain committed to helping your district achieve compliance rather than simply reporting violations to regulatory agencies.**

I believe strongly in the educational value of farm-to-school programs. I want to see your program succeed—safely and in full regulatory compliance.

However, I can no longer wait indefinitely for a response while children may be at risk. The deadline in the attached letter is firm, and the consequences of continued silence are clearly outlined.

## Immediate Next Steps

Please ensure that:

1. **Superintendent Jason Morse receives a copy of the attached letter immediately**
2. **All board members review the attached letter before your next meeting**
3. **Someone from the district contacts me by Friday, January 10, 2026** with acknowledgment and commitment to one of the three pathways outlined

## My Contact Information

I am available 7 days a week, including throughout the holiday period, to discuss these concerns and begin developing solutions:

### David King

Executive Director, ORCA (Organic Regenerative Certified Apprenticeship)

Email: [your email]

Phone: [your phone]

Website: [orca-ca.com](http://orca-ca.com) (see Farm-to-School tab for resources)

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I am placing this cover letter and the attached detailed compliance letter into the public record at tonight's board meeting. This creates documented evidence of notification and establishes the timeline for required response.

**The safety of the children in your program requires immediate attention. I am offering partnership and expertise. The choice of how to respond is yours, but response is no longer optional.**

Respectfully,

**David King**

Executive Director, ORCA

Surprise Valley Agroecology LLC

Fort Bragg, California

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**ATTACHMENT:** Detailed Letter Regarding Farm-to-School Program Compliance and Child Safety - Final Notice (7 pages)



# Letter to School Districts Regarding Farm-to-School Compliance

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**TO:**

**CC:** Mendocino Unified School District Board of Trustees

**FROM:** David King, Executive Director, ORCA (Organic Regenerative Certified Apprenticeship)

**RE:** Farm-to-School Program Compliance and Child Safety - Final Notice

**DATE:** December 18, 2025

**Mendocino Unified School District**

PO Box 1154

Mendocino, CA 95460

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Dear Superintendent Morse and Members of the Board of Trustees,  
I am hand-delivering this letter to tonight's board meeting after multiple failed attempts to engage with your district regarding serious compliance violations at the Mendocino High School Farm Program and grammar school site. Despite previous communications with program instructors, school administration, and board members offering assistance, I have received no response from your district.

## The Current Situation

**This is not my first attempt to engage with your district.** I have reached out multiple times regarding serious safety violations I identified during my pre-apprenticeship program feasibility assessment of your farm-to-school operations. Despite these previous attempts, I have received no response from your administration.

I am now providing formal notice to both Superintendent Morse and the Board of Trustees because the continued silence creates legal and ethical obligations I can no longer delay. I need to be completely transparent about my professional obligations and the immediate timeline we are now facing.

**You are not the only school district that has ignored my outreach about child safety.** During my feasibility assessments, I have identified serious violations at multiple California school farm programs. Your repeated silence, combined with the pattern I'm seeing across districts, has made it clear that I can no longer delay taking formal action to protect children.

## My Professional Responsibility

As a qualified agricultural consultant with nearly 30 years of experience in soil safety and regulatory compliance, I have a legal and ethical obligation to ensure child safety. When I identify conditions that put children at risk, I cannot simply document the problem and walk away—doing so would expose me to significant civil and criminal liability.



### **Your violations have placed me in this position:**

- When children remain at risk and I do not act, I become liable for their safety
- My professional experience and insurance obligations require me to report violations I have witnessed
- California law requires professionals with knowledge of child endangerment to report to appropriate agencies

**This is not a threat—this is the legal reality your violations have created for me as a qualified professional.**

## **What I've Identified**

The violations I documented include:

1. **Untested soil amendments** - Use of municipal/industrial waste compost without any laboratory verification of heavy metals, pathogens, or PFAS contamination
2. **No baseline testing** - Complete absence of soil and water quality testing for sites where children harvest and consume food
3. **Worker safety gaps** - OSHA compliance issues for staff and volunteers handling untested compost materials
4. **Missing documentation** - Absence of protocols across 24+ regulatory agencies with oversight of school farm-to-cafeteria programs

These are not minor paperwork issues—these are fundamental safety gaps that could expose children to heavy metals (lead, cadmium, arsenic), persistent chemicals (PFAS), and biological contamination.

## **My Commitment to Partnership**

Despite these serious concerns, **I remain committed to helping your district achieve compliance** rather than simply reporting violations. I believe strongly in the educational value of farm-to-school programs, and I want to see your program succeed—safely and in full regulatory compliance.

**However, if you do not engage, I will need to document everything formally through California Public Records Act (CPRA) requests.** CPRA is the state law that allows any person to request copies of public records from government agencies. This process will require you to provide all documents related to your farm-to-school program, which I will then use to prepare comprehensive reports for regulatory agencies. This is not a preference—this is the legally defensible documentation I need before notifying multiple state and federal agencies.

### **ORCA is offering, at no cost:**

- Guidance on which agencies need to be notified and in what order
- Templates and protocols to document your compliance pathway
- Technical assistance on soil testing, remediation options, and safety protocols
- Support in communicating with regulatory agencies constructively
- Ongoing consultation as you build robust safety systems





This represents significant donated professional time because I believe in supporting educational agriculture—but only when children's safety is the foundation.

## The Timeline

I understand that school district offices will be closed for winter break. However, this situation involves child safety and cannot wait indefinitely.

**Because child safety is at stake, I am available 7 days a week, including throughout the holiday period, to discuss these concerns and begin developing solutions.**

**I need a response from your district by Friday, January 10, 2026** (the end of your first full week back from winter break).

If I do not receive a response by this date, I will initiate formal California Public Records Act (CPRA) requests during the week of January 13, 2026 to properly document all violations before notifying regulatory agencies.

Your response should include:

1. **Acknowledgment** that you have received and reviewed this communication
2. **Commitment** to one of the following pathways:
  - **Partnership Pathway:** Work with ORCA to develop and implement a compliance plan
  - **Independent Pathway:** Engage your own qualified consultants and provide documentation of compliance progress
  - **Refusal Pathway:** Decline assistance and acknowledge that records requests and agency notification will proceed

I am not asking for complete compliance by January 10—I am asking for **immediate engagement and a clear commitment to protecting children when you return from winter break**. Building full compliance will take months of work, but that work must begin with your response during your first week back.

**However, early response is welcomed and encouraged.** You may use the holiday period to consult with counsel and prepare your response, or you may contact me immediately to begin addressing these urgent safety concerns. I am available throughout this period because child safety does not pause for holidays.

## What Happens Next

**If you engage with me by Friday, January 10, 2026 (Partnership or Independent Pathways):**

- I will work collaboratively with your team
- We will develop a realistic compliance timeline together
- I will support rather than report—giving you time to fix the problems
- Your district can address violations proactively with agency support rather than enforcement
- Children will be protected through interim safety protocols while full compliance is achieved



### **If you do not respond by Friday, January 10, 2026:**

- **Week of January 13, 2026:** I will file comprehensive California Public Records Act (CPRA) requests to document all violations
- CPRA requests are formal legal demands for all documents related to your farm-to-school program
- This includes: soil/water test results (if any), compost source documentation, safety protocols, parent communications, agency correspondence, training records, and all related materials
- Your district is legally required to respond within 10 days and provide records within 10-30 days
- **After records received (February):** I will prepare detailed reports for all relevant agencies
- **Agency notification (February/March):** California Department of Food and Agriculture, California Department of Public Health, County Environmental Health, EPA Region 9, Cal/OSHA, and others as appropriate
- Your district will face regulatory scrutiny without the benefit of a proactive compliance partner
- The liability you currently share with me will become yours alone

### **Why This Matters - Funding at Risk**

I have discovered that the compliance gaps at your district are **alarmingly common** across California school farm programs. **You are not the only school that has ignored repeated attempts to discuss these violations.** During my feasibility assessments, I identified serious safety concerns at multiple districts—which tells me this is a systemic problem that requires accountability.

But here's what makes this even more urgent:

#### **California's 2030 Climate-Smart Agriculture Mandates**

California's 2030 regulatory framework has been developed through extensive committee work and will bring substantially higher regulatory pressure to all farm-to-school programs. Districts that cannot demonstrate regenerative practices and full regulatory compliance may lose access to state funding and face increased enforcement.

#### **Federal Regenerative Agriculture Accountability**

The federal government has released its regenerative agriculture plan, and the language is clear: **there will be accountability requirements for proving farms are truly regenerative in order to access federal funds.**

This is not just about California anymore—this is about federal funding eligibility. Schools that cannot document baseline soil health, track inputs, demonstrate compliance with food safety regulations, and prove regenerative outcomes will be excluded from federal farm-to-school funding programs.

#### **The Compliance Gap is Widespread**



The violations I'm documenting aren't unique to your district—they're endemic to school farm programs across California. Many programs have relied on assumptions rather than testing, "free" compost rather than verified inputs, and tradition rather than documentation.

**That era is ending.** Both state and federal agencies are moving toward requiring proof, not promises.

**ORCA exists precisely to solve this problem.** We are training apprentices specifically to help farms and schools navigate these evolving requirements. Your program could be an early success story rather than facing enforcement while watching funding opportunities disappear.

For comprehensive resources on farm-to-school compliance, please visit: **orca-ca.com** and review our Farm-to-School tab, which provides guidance on regulatory requirements and pathways to compliance.

## A Direct Assessment

I have been in agriculture for three decades, and I know how easy it is to inherit systems that "have always been done this way" without realizing the risks involved. Municipal and industrial waste compost has been widely used in California for years, often with minimal oversight. Many people assume "organic" or "free from the county" means "safe"—but the laboratory testing tells a very different story.

**You did not create this problem**—it's endemic to school farm programs across California. I am contacting multiple districts about similar violations because this is a systemic failure, not an individual one.

However, **you do have the choice of how to respond to it.**

The districts that engage now will be positioned for the funding and support coming through California's 2030 mandates and federal regenerative agriculture programs. The districts that delay will face enforcement while watching their competitors access resources they cannot.

I am offering you expertise that my professional farming clients pay thousands of dollars to access. I am offering it for free because children are involved and because I believe effective farm-to-school programs are essential to California's agricultural future—but only if they're safe and compliant.

**This is your opportunity to lead rather than react.** But that opportunity requires action this week, not more silence.

## How to Respond

**I am hand-delivering this letter to tonight's board meeting to create a documented record of notification.** Your district's previous silence left me with no other option to ensure this critical child safety information reaches decision-makers. Please reply to this communication via email **by Friday, January 10, 2026** with:

1. Confirmation that you have received this letter



2. Identification of who in your district will be my point of contact
3. Your chosen pathway forward (Partnership, Independent, or Refusal)
4. Proposed timeline for our initial meeting or your compliance plan submission

**You do not need to wait until January to respond.** Because this involves child safety, I am available to discuss these concerns 7 days a week, including throughout the holiday break. Early engagement will allow us to begin developing solutions immediately.

**Contact Information:**

**David King, Executive Director ORCA**

Email: [your email]

Phone: [your phone]

Website: [orca-ca.com](http://orca-ca.com) (see Farm-to-School tab for resources)

**Mendocino Unified School District:**

Jason Morse, Superintendent: [jmorse@mcn.org](mailto:jmorse@mcn.org) | (707) 937-5868

If you have questions about the specific violations I documented, the agencies that will need to be notified, or the compliance pathway options, I am available to discuss by phone or video conference at your convenience.

## Closing Thoughts

Partnership is still available—but the window is closing. I would rather spend the coming months helping you build an exemplary farm-to-school program than documenting violations for regulatory agencies and CPRA responses.

I am providing you time through the holiday break to consult with legal counsel, review the violations I've documented, and make an informed decision. However, your violations and your silence prior to this letter have placed me in a position where my professional obligations can no longer be delayed beyond the first week of January.

**By hand-delivering this letter to tonight's board meeting, I am creating a documented public record that you have been formally notified of these serious child safety concerns.** If I do not hear from you by Friday, January 10, 2026, I will have no choice but to proceed with formal documentation and agency notification.

**You are not the only district facing this choice after ignoring safety concerns.** Other districts received similar notifications. Some engaged immediately and chose partnership. Others, like yours, ignored outreach and will now face enforcement and public records requests. The path forward is your choice, but the deadline is real.

**The children in your program deserve to be safe.** The funding opportunities coming in 2030 and beyond deserve programs that can prove their practices. Your district deserves better than reactive crisis management when proactive solutions are available. The next step is yours—but it must happen during your first week back from winter break.

Respectfully,

**David King**

Executive Director, ORCA





Surprise Valley Agroecology LLC  
Fort Bragg, California

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**Resources:**

- Website: **orca-ca.com** (Farm-to-School compliance tab)
- Summary of Violations Identified (available upon request)
- List of Relevant Regulatory Agencies (available upon request)
- ORCA Farm-to-School Support Services Overview (available upon request)



**Jake Barefoot**

42291 Little Lake Rd Mendocino, CA.  
(808) 870-0075

Good evening, Trustees.

The last time I spoke here, I said a few things that ruffled some feathers about how I thought Friendship Park could be used safely. It became clear in hindsight that I shared personal opinions about what could be done there without causing damage. To be clear, I'm not a professional in athletic field safety analysis or turf management, and it was inappropriate for me to make statements that could be misinterpreted. That was not my intent. I've been told that some people connected to the circus were very offended by what I said, which is understandable, and I want to say clearly: if I could go back and explain the answer to that question differently, I would. So I wanted to formally apologize for that.

Now that we are past that, I want to focus on the future.

The same underlying concerns about the park still exist—and it's why I'm back tonight.

The fundamental questions that were brought up last spring still haven't been clearly answered: as parents and community members, we need to know what the district's plan is to ensure this field is safe for youth athletics?

We actually want to see the park repaired so much that we lead the charge on the initial repairs and even tried to take it to the next step.

During the offseason, our group wanted to see progress so urgently that we went through great lengths to build a plan to be able to self fund it to do it ourselves—which, in hindsight, may not have been the right approach.

Going through the recommended channels and negotiating with CCM to pursue a sublease so we could take on a more formal stewardship role have reached a dead end and burned up months of time.

The field's conditions still are still essentially in the same place as when this all started.

We're still wanting to volunteer to help but we cannot be the ones to lead the charge so we're requesting assistance from the district.

Through conversations with CCM, it has become clear that there may not be a consistently used, district-approved check-in/check-out process for this facility to ensure conditions are maintained to a safe standard—they have been asking me about what they should do for a process, and that's concerning.



If those procedures exist, myself and other in the community would appreciate clarity on what they are. If they don't, it seems like something that should be developed by a field safety professional, and then reviewed and approved by the district.

I want to be on the record about this: safety has to be prioritized at this facility. There has been a lot of uncertainty and speculation in the community about the condition of the field and what "safe" means. The definition of a "safe field" shouldn't be a matter of opinion. The cleanest way to remove opinions and speculation from the conversation is to bring in an independent, non-biased third-party field and turf specialist to assess current conditions, establish clear safety standards, and recommend best practices moving forward.

That assessment should also address how events—like the circus—can operate at the park without compromising turf safety, creating hazards for kids, or causing damage that leads to repairs significant enough to take the field out of service for its original purpose.

The circus is a valued community event. I personally think it's great, I've attended it multiple times in the past and I'd love to see it come to town more than once a year.

The question isn't whether it belongs here—the question is what the safe operating requirements are, who is responsible for enforcing them, and how we ensure the field remains safe for kids.

If professional guidance shows that Friendship Park isn't the right place for the circus because of safety reasons or conflicts with repair schedules, then I would like to see the school board and the community work together to identify an alternative location in the village so the circus can continue to operate without their schedule being interrupted.

During conversations it sounds like the school district has other property that could work for their use so I hope that the board can realize their powers with that and the narrative that somehow a restoration of Friendship Park would drive the circus away will be stopped.

Whatever the board decides to do I hope these points are considered when making that decision.

Before I'm done I have one more thing to note.

I want to put an additional issue on the record that I was recently made aware of.

The spread of the yellow flowers across the field is concerning. I'm not a botanist, but it has been brought to my attention that the presence and extent of this daisy infestation could be associated with dangerous underlying turf and soil problems that may affect safe athletic use.

If that is the case, and a professional recommends that they need to be removed and the underlying issues need to be addressed, at the scale we're seeing, that appears to be beyond what a volunteer group like ours can responsibly tackle.



It's the kind of work that requires a high level of quality to ensure the problem does not return and should be guided by a turf professional so it can be fixed correctly and returned to service quickly, at a truly safe standard.

I'm really hoping that the district can coordinate an independent third-party field and turf safety evaluation, share the results publicly, and use those findings to guide the operating procedures and maintenance schedule going forward.

I really don't think this kind of safety issue is anything we should be guessing about.

Thank you.





**From:** blaze birge blazebirge@flynncreekcircus.com

**Subject:** Re: Lease use of Friendship Park

**Date:** December 15, 2025 at 11:56 AM

**To:** Jason Morse jmorse@mcn.org, waum@mendocinoused.org, mark@mcn.org, mbloyd@mendocinoused.org, egriffen@mendocinoused.org, michael@mcn.org



Hello again board members,  
I apologize for a small typo in section 3. Here is the letter without the grammar issue.

## **Why the Circus Should Retain Its annual event at Friendship Park**

Friendship Park is not merely a field; it is a living civic space shaped by memory, care, and shared responsibility. The question before the community is not whether baseball matters or whether restoration is needed—both are true. The real question is whether preserving Friendship Park's future requires excluding a long-standing cultural institution that has demonstrably served Mendocino's community, youth, and economy for over a decade. The evidence suggests it does not.

### **1. Friendship Park's Core Value Is Community, Not Exclusivity**

The Legacy Foundation's deeply personal interest reminds us why Friendship Park exists at all: it is a place where relationships are formed, support networks grow, and people show up for one another in moments of joy and hardship. That same principle underpins the Circus's presence.

For more than ten years, the Circus has contributed a shared experience that has a year round, positive impact for residents at large. Flynn Creek Circus is home grown in Mendocino County, exporting Mendocino culture and arts to communities through multiple states.

The Circus does not replace baseball; it activates the park in a way that reflects the same values the Legacy Foundation describes: connection, care, and continuity across generations.

To remove the Circus would be to narrow Friendship Park's mission at the very moment the community is asking it to do more and marginalize the growing sector of performing arts excellence in Mendocino.

### **2. Claims of Damage operate under a false narrative of blame and Do Not Justify Termination**

It is undisputed that the irrigation system at Friendship Park has been compromised. What *is* disputed is the cause and circumstance. The Legacy Foundation claims that the Community Center failed to prioritize baseball. However, there is more than a 13 years of



drift from baseball that was neither caused by or perpetuated by CCM. Drought, funding and staffing shortfalls, community interest and changing demographics are factors at play.

- The irrigation system ceased being actively used years ago due to drought.
- Irrigation lines stopped being flagged, removing the Circus's ability to avoid them.
- When a line was struck in the past, the Circus paid for repairs promptly.
- The Circus contract explicitly requires flagged irrigation lines to assign liability—a standard, reasonable provision.

In fifteen years of touring multiple ballparks, the Circus has struck irrigation lines only twice, both times unmarked. This is not a pattern of negligence. It is evidence of systemic shift in priorities and allocation of resources due to real changes in circumstance.

Re-establishing clear check-in/check-out procedures, documentation, and marking systems would remedy this going forward. The Legacy Foundation wants to bring baseball back into focus. This can be done without sacrificing the current events at the park.

### **3. The Circus Provides Measurable, Proven Community Benefit**

The Legacy Foundation has repeatedly asked why the circus can't just move to another park. Unlike proposed future uses, the Circus brings documented impact:

- **1,800–3,200 attendees** over two weeks
- **62–76% visitors from out of town**, directly supporting local businesses
- **30–70 local youth served** through workshops, with **30% receiving scholarships**
- **Over 20 years of professional event management and promotion experience**
  - **leveraged to bring success to the event**
- **Partnerships with multiple, local nonprofit organizations**

These are not aspirations; they are metrics.

The first time Flynn Creek Circus performed in Friendship Park over this holiday was circa 2004 (without a tent). The Circus has become a July 4th tradition that many families plan their visits around. Removing it risks immediate economic and cultural loss in exchange for speculative future gains.

### **4. Restoration and the Circus Are Not Mutually Exclusive**

Both parties repeatedly state a shared goal: restoration, accountability, and respect for Friendship Park.

The Circus has explicitly agreed to:

- Avoid marked irrigation



- Pay for any verified damage it causes
- Reduce vehicle impact
- Collaborate on protective measures such as weight distribution, ground protection, or fixed stake solutions
- Participate in solution-oriented dialogue

This is cooperation.

## 5. Removing the Circus Risks Replacing Collaboration With Division

The Circus has publicly engaged in civil discourse with the Legacy Foundation's leader, Jake Barefoot.. It has repeatedly asked for direct communication and collaborative planning.

Terminating the Circus's annual event over the July 4th holiday would signal that long-standing community partners can be displaced without exhausting cooperative solutions—an outcome at odds with the very spirit of Friendship Park and will be met with strong opposition.

## Conclusion

Friendship Park can—and should—support baseball, arts, youth programs, and cultural traditions. Retaining the Circus does not prevent restoration; it strengthens the case for responsible, transparent management that benefits *all* users.

The choice is not between baseball and the Circus.

Keeping the Circus at Friendship Park honors the park's history, serves its present community, and models the cooperative future Mendocino deserves.



*pushing tradition to the edge..*  
+001 707 684-2115



**Mendocino Unified School District**  
**2025-26 Combined General Fund Budget Change Report**  
**January 2026**

*No Changes from December*

		December View 12/10/2025	January View 1/8/2026	Change
REVENUES: data as of:				
REVENUE LIMIT SOURCES				
8011	State Aid - Current Year	1,685,354	1,685,354	-
8012	Education Protection Account	80,386	80,386	-
8019	EPA Prior Year Adjustment	-	-	-
8021	Homeowners' Exemptions Tax	34,470	34,470	-
8022	Timber Yield Tax	120,000	120,000	-
8029	Other Subventions/In-Lieu Taxes	75	75	-
8041	Secured Roll Taxes	6,751,228	6,751,228	-
8042	Unsecured Taxes	165,000	165,000	-
8043	Prior Years' Taxes	6,882	6,882	-
8044	Supplemental Taxes	-	-	-
8091	Revenue Limit Transfers (Def Maint Trf)	(50,000)	(50,000)	-
Total Revenue Limit Sources		8,793,395	8,793,395	-
				-
FEDERAL REVENUES				-
8181	Special Education Entitlement	93,208	93,208	-
8182	Discretionary Grants	7,660	7,660	-
8285	Interagency Contracts between LEAs	-	-	-
8290	All other Federal Revenue	307,205	307,205	-
Total Federal Revenues		408,073	408,073	-
				-
OTHER STATE REVENUES				-
8311	Other St. Apportionments Current Yr.	-	-	-
8520	State Nutrition KIT Grant	-	-	-
8550	Mandated Cost Reimbursements	18,400	18,400	-
8560	State Lottery Revenue	108,672	108,672	-
8590	All Other State Revenue	939,245	939,245	-
Total Other State Revenues		1,066,317	1,066,317	-
				-
OTHER LOCAL REVENUES				-
8622	Non-Ad Valorem Taxes	91,350	91,350	-
8631	Sale of Equipment & Supplies	-	-	-
8650	Leases and Rentals	26,900	26,900	-
8660	Interest	20,000	20,000	-
8662	Net Increase in Fair Value Investment	(17,342)	(17,342)	-
8675	Transport. Fees from Individuals	-	-	-
8677	Transportation & Interagency Services	12,700	12,700	-
8689	Other Fees and Contracts	1,200	1,200	-
8699	All Other Local Revenue	276,845	276,845	-
8792	Transfer of Apportionment from COE	302,006	302,006	-
Total Other Local Revenues		713,659	713,659	-
				-
TOTAL REVENUES		10,981,445	10,981,445	-

#REF!

December  
View  
data as of: 12/10/2025

January  
View  
1/8/2026

Change

## EXPENDITURES:

CERTIFICATED SALARIES				
1100	Teachers' Salaries	3,247,846	3,247,846	-
1200	Pupil Support Salaries	310,883	310,883	-
1300	Supervisors' and Admin Salaries	443,268	443,268	-
1900	Other Certificated Salaries	2,400	2,400	-
Total Certificated Salaries		4,004,397	4,004,397	-
CLASSIFIED SALARIES				-
2100	Instructional Aides' Salaries	532,136	532,136	-
2200	Support Salaries	689,996	689,996	-
2300	Supervisors' and Admin Salaries	370,062	370,062	-
2400	Clerical and Office Salaries	409,881	409,881	-
2900	Other Classified Salaries	13,828	13,828	-
Total Classified Salaries		2,015,904	2,015,904	-
EMPLOYEE BENEFITS				-
310X	STRS	1,085,358	1,085,358	-
320X	PERS	531,869	531,869	-
33XX	OASDI/Medicare	204,749	204,749	-
340X	Health & Welfare Benefits	779,480	779,480	-
350X	Unemployment Insurance	2,834	2,834	-
360X	Workers' Compensation	197,102	197,102	-
370X	Other Post-Employment Benefits	5,201	5,201	-
390X	Other Benefits (Ret. Inc. & Board bene.)	18,424	18,424	-
Total Employee Benefits		2,825,017	2,825,017	-
BOOKS AND SUPPLIES				-
4100	Approved Textbooks & Core Materials	58,721	58,721	-
4200	Books & Other Reference Materials	-	-	-
4300	Materials and Supplies	356,810	356,810	-
4400	Noncapitalized Equipment	82,987	82,987	-
Total Books and Supplies		498,517	498,517	-
SERVICES, OTHER OPERATING EXPENSES				-
5100	Subagreements for Services	20,000	20,000	-
5200	Travel & Conference	93,720	93,720	-
5300	Dues and Memberships	19,850	19,850	-
5450	Insurance	195,725	195,725	-
5500	Operation & Housekeeping Services	484,400	484,400	-
5600	Rentals, Leases, Repairs, Improvmnts	52,581	52,581	-
5700		-	-	-
5800	Consulting Svcs and Op Expenses	790,839	790,839	-
5900	Communications	30,870	30,870	-
Total Services and Other Operating Expenses		1,687,985	1,687,985	-
CAPITAL OUTLAY				-
6100	Land	42,000	42,000	-
6200	Buildings/Improvement of Buildings	60,125	60,125	-
6400	Equipment / Equipment Replacement	94,871	94,871	-
Total Capital Outlay		196,997	196,997	-



data as of:      December View      January View      Change  
                                  12/10/2025      1/8/2026

## OTHER OUTGO

7142	County Operated ADA	-	-	-
7299	All Other Transfer Out to All Other	-	-	-
7300-7399	Transfer of Indirect Costs	(6,000)	(6,000)	-
7439	Debt Service - Principal & Interest	-	-	-
Total Other Outgo		(6,000)	(6,000)	-
TOTAL EXPENDITURES		11,222,817	11,222,817	-
OTHER FINANCING SOURCES AND USES				-
8919	Transfer In from MCN Fund	-	-	-
7611	Transfer Out to State Preschool Fund	(62,039)	(62,039)	-
7616	Transfer Out to Cafeteria	(98,867)	(98,867)	-
7619	Transfer Out to MCN - telecom			-
TOT. OTHER FINANCING SOURCES & USES		(160,906)	(160,906)	-
NET INCREASE (DECR) IN FUND BALANCE		(402,278)	(402,278)	-

## FUND BALANCE, RESERVES

Beginning Fund Balance	2,984,522	2,984,522	-
Ending Fund Balance	2,582,244	2,582,244	-

				-	Restricted Balances	(\$000)
COMPONENTS OF ENDING FUND BALANCE				-	ELOP	79.5
9711	Revolving Cash	10,000	10,000	-	Title I	-
9740	Restricted Balances	571,025	571,025	-	Lottery Inst	61.7
9789	Designated for Econ Uncertainty	455,349	455,349	-	SPED Early	19.6
9780	Other Designations:			-	SSPDDBG	81.4
9780	SLIP/LUMP/Site Accts	46,265	46,265	-	Prop 28	6.8
				-	KIT Grant	12.4
9790	General (Undesignated) Reserve	1,499,605	1,499,605	-	Dual Enroll	156.1
				-	LRBG	119.6
				-	Other State	15.7
<b>9780 Other Designations:</b>				-	Clay Craig	5.3
Locally Defined (Site Accts)	46,264.51	46,264.51		-	MediCal	1.0
SLIP/LUMP	-	-		-	FMV	0.0
Lottery - Unrestricted				-	Other	11.8
	46,264.51	46,264.51		-		571.0

**MENDOCINO MIDDLE SCHOOL**  
**STUDENT BODY ACCOUNT**  
**2025-26 MONTHLY SUMMARY**  
**PERIOD: DECEMBER 2025**

DESCRIPTION	Beginning Balance	Income	Expenses	Ending Balance
6-8 Boys Free Throw	\$ -			\$ -
6-8 Girls Free Throw	\$ -			\$ -
6th Grade	\$ 4,577.60			\$ 4,577.60
7-8 Boy's BB	\$ 4,694.89	\$1,425.77	\$87.11	\$ 6,033.55
7-8 Girl's BB	\$ 2,820.20	\$1,351.00	\$340.99	\$ 3,830.21
7th Grade Class	\$ 2,163.51			\$ 2,163.51
8th Grade Class	\$ 4,671.71			\$ 4,671.71
8th Grade Trip	\$ (0.40)			\$ (0.40)
Art Fund	\$ 4,178.21			\$ 4,178.21
Athletics	\$ 1,554.64	\$450.00		\$ 2,004.64
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	\$ -			\$ -
MMS Dance	\$ 225.00			\$ 225.00
Outdoor Survival	\$ -			\$ -
PE Fund	\$ -			\$ -
School Supplies	\$ 40.07			\$ 40.07
Science	\$ 282.31			\$ 282.31
Soccer	\$ 328.28			\$ 328.28
Student Council	\$ 1,425.68	\$1.98		\$ 1,427.66
Volleyball	\$ 11,434.56			\$ 11,434.56
Woodlands	\$ 1,759.80	\$6,500.00		\$ 8,259.80
Yearbook	\$ (1,750.63)			\$ (1,750.63)
Yearend Activities	\$ -			\$ -
<b>TOTAL</b>	<b>\$ 38,931.86</b>	<b>\$9,728.75</b>	<b>\$428.10</b>	<b>\$ 48,232.51</b>

**MENDOCINO HIGH SCHOOL  
STUDENT BODY ACCOUNT  
2025-26 MONTHLY SUMMARY  
PERIOD: DECEMBER 2025**

	DESCRIPTION	Begin Balance	Income	Expenses	Ending Balance
GENERAL FUNDS					
	AP Exams	43.00			43.00
	Athletic Travel/Requests	1703.26			1703.26
	Athletics - Officials only	4305.30			4305.30
	CTE Art	1749.84			1749.84
	CTE Media	200.00			200.00
	CTE Woodshop	1865.73	70.00		1935.73
	Facilities (key dep)	3038.16			3038.16
	Library	111.20			111.20
	MCHS General	1879.56			1879.56
	MCHS Outdoor Leadership	493.15			493.15
	MCHS Yearbook	70.00			70.00
	PACT Testing	525.00			525.00
	PE Shirts	200.00			200.00
	PSAT/SAT workbooks	1485.00			1485.00
	Request (donations/interest)	438.71	3.77		442.48
	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	771.80			771.80
	Youth Prevention	92.50			92.50
CLASSES					
	Class of 25	2000.18			2000.18
	Class of 26	6011.91			6011.91
	Class of 27	2197.03			2197.03
	Class of 28	147.23			147.23
	Class of 29				
SPORTS - GENERAL		501.85			501.85
FALL SPORTS					
	Boys Soccer	216.14			216.14
	Girls Soccer	335.86			335.86
	Volleyball	1511.50	150.00		1661.50
WINTER SPORTS					
	Boys Basketball	5883.98	1365.00	1093.76	6155.22
	Girls Basketball	5677.45	1072.58	149.75	6600.28
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	224.64			224.64
	Culinary	4619.54	477.00		5096.54
	Electronics	1226.69			1226.69
	Farm2Table	135.00			135.00
	Horticulture/Botany Club	652.07			652.07
	Improv club	1776.76	2000.00		3776.76
	Interact Club	5024.33			5024.33
	Leadership	56.44			56.44
	Model U.N.	-1573.55			-1573.55
	Multi-Cultural Club	305.00			305.00
	Radio	3064.09	230.72	34.00	3260.81
	Science Club	272.62			272.62
	Spectrum	80.00			80.00
	Yearbook	5102.26	150.00		5252.26
	Yoga Club	0.00			0.00
A/E WEEK					
	AE WEEK - GENERAL	544.64			544.64
	AE WEEK Art Center	25.00			25.00
	AE WEEK Ashland	2.30	1750.00		1752.30
	AE WEEK Biking	146.93			146.93
	AE WEEK Climbing	506.01			506.01
	AE WEEK Coastal Adventures	-15.00			-15.00
	AE WEEK College Tours	195.83	360.69		556.52
	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	1856.29			1856.29
	AE WEEK Media Film	0.00			0.00
	AE WEEK Oaxaca	0.00	3000.00		3000.00
	AE WEEK Think Global	156.80			156.80
	AE WEEK Top Sail	0.00			0.00
	AW WEEK Woodworking	0.00			0.00
	AE WEEK Yosemite Institute	3057.37	797.50		3854.87
TO BE REFUNDED		-97.00			-97.00
TOTAL		80771.89	11427.26	1277.51	90921.64

# 2025-26 Cafeteria Report

2024-25 Recap

2025-26 Comparison through November

MUSD Board Meeting January 15, 2026

## 2024-25 Recap – Meal Participation

	CEP					
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Days	180	180	180	180	178	180
	<i>COVID pt</i>	<i>COVID all</i>	<i>In Person</i>	<i>Universal Meals</i>		
Lunch	25,973	21,784	24,823	25,744	28,693	30,207
Breakfast	15,999	21,784	14,940	17,179	18,589	24,052
Total Meals Served	41,972	43,568	39,763	42,923	47,282	54,259
Avg Meals/Day	233	242	221	238	266	301
Lunch %	61.9%	50.0%	62.4%	60.0%	60.7%	55.7%
Breakfast %	38.1%	50.0%	37.6%	40.0%	39.3%	44.3%
Lunch Meals per day	144	121	138	143	161	168
Breakfast meals per day	89	121	83	95	104	134
	525	477	449	462	436	429
% Students Lunch	27.5%	25.4%	30.7%	31.0%	37.0%	39.1%
% Students Breakfast	16.9%	25.4%	18.5%	20.7%	24.0%	31.1%

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

### In 2024-25:

- Served a total of 54,259 meals, up 14.8% from 47,282 meals served in 23/24.
- 2024-25 Enrollment decreased 1.6% to 429 from 436 in 23/24.
- Averaged 301 meals per day – 56% lunch and 44% breakfast, a slight change to the 60/40 historical ratio.
- Student participation continues to grow, with breakfast increasing to a 31% participation, up from 24%; and lunch at 39% participation, up from 37%.

## 2024-25 Recap – Revenue and Expenditure

	CEP					
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
	<i>COVID pt</i>	<i>COVID all</i>	<i>In Person</i>	<i>Universal Meals</i>		
<b>Revenue</b>						
Cash Sales	42,275.00	1,059.50	17,743.00	18,761.50	17,820.25	19,466.75
Federal Reimb.	106,033.00	127,654.24	149,468.32	118,422.10	133,954.21	156,850.98
State Reimb.	8,834.00	23,028.90	9,888.94	79,907.94	87,398.28	101,716.03
Other	(2,737.40)	27,967.59	7,484.40	18,515.03	6,535.33	20,696.96
LFS/SBP	-	-	-	-	28,285.77	28,437.13
<b>Contribution</b>	<b>113,025.68</b>	<b>132,999.39</b>	<b>88,571.26</b>	<b>99,027.70</b>	<b>73,441.71</b>	<b>109,587.48</b>
						24/25 bfb
<b>Total Revenue</b>	<b>\$ 267,430.28</b>	<b>\$ 312,709.62</b>	<b>\$ 273,155.92</b>	<b>\$ 334,634.27</b>	<b>\$ 347,435.55</b>	<b>\$ 436,755.33</b>
<b>Expenditures</b>						
Salaries	96,409.53	99,270.75	103,887.03	117,233.38	119,624.40	163,670.69
Benefits	55,150.99	57,496.61	60,551.66	67,839.41	73,208.54	96,584.83
Supplies	11,739.31	14,222.30	13,131.25	13,235.79	16,104.72	16,070.88
Non-Cap Equip	-	-	2,409.38	-	-	-
Food	92,101.45	131,853.84	83,908.01	122,993.30	121,242.04	144,565.21
Operations	6,029.00	3,866.12	3,268.59	7,332.39	11,255.85	9,863.72
Indirect costs	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
<b>Total Expenditures</b>	<b>\$ 267,430.28</b>	<b>\$ 312,709.62</b>	<b>\$ 273,155.92</b>	<b>\$ 334,634.27</b>	<b>\$ 347,435.55</b>	<b>\$ 436,755.33</b>

- Fed/State reimbursements = \$258,567, up \$37,215, or 16.8% over prior year.
- 1x Local Food for Schools (LFS) and School Best Practices (SBP) grant carryover offset contribution.
- Contribution higher by \$36,146, or 49.2%.
- Salaries/Benefits higher by \$67,423, or 35.0%, on retirement replacements for 6 months.
- Supplies were flat; Operations lower.
- Food costs increased by 19.2%, or \$23,323.
- Overall, expenditures increased \$89,320, or 25.7%

## 2025-26 Comparison through November – Meal Participation

	CEP						
	COVID pt	COVID all	In Person	Universal Meals			
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Days	62	58	64	66	61	63	63
Lunch	8,690	8,029	8,381	8,949	9,612	11,086	10,515
Breakfast	4,023	8,029	4,685	6,191	6,261	7,948	9,929
Total Meals Served	12,713	16,058	13,066	15,140	15,873	19,034	20,444
	-1.0%	26.3%	-18.6%	15.9%	4.8%	19.9%	7.4%
Avg Meals/Day	205	277	204	229	260	302	325
Lunch %	68.4%	50.0%	64.1%	59.1%	60.6%	58.2%	51.4%
Breakfast %	31.6%	50.0%	35.9%	40.9%	39.4%	41.8%	48.6%
Lunch Meals per day	140	138	131	136	158	176	167
Breakfast meals per day	65	138	73	94	103	126	158
Enrollment - Census Day	525	476	449	462	436	429	411
% Lunch Participation	26.7%	29.1%	29.2%	29.3%	36.1%	41.0%	40.6%
% Breakfast Participation	12.4%	29.1%	16.3%	20.3%	23.5%	29.4%	38.3%

- Served 20,444 meals through November, 7.4% higher than 24/25.
- Average 325 meals per day, moving closer to a 50/50 ratio lunch and breakfast.
- Student participation increased to 78.9% from 70.4% in 24/25.
- Annual enrollment lower by 4.2%, to 411 from 429 last year.



## 2025-26 Comparison through November – Revenue and Expense

	CEP						
	COVID pt	COVID all	In Person	Universal Meals			
<b>Revenue</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
Cash Sales	20,708	530	5,638	7,173	6,325	6,868	1,871
Federal Reimb.	29,499	47,050	47,722	40,885	44,180	54,652	59,148
Fed Performance	608	562	-	716	769	998	946
State Reimb.	2,326	3,926	3,249	28,124	29,331	35,887	39,352
<b>Total Revenue</b>	<b>52,533</b>	<b>51,506</b>	<b>56,609</b>	<b>76,897</b>	<b>80,604</b>	<b>98,405</b>	<b>101,318</b>
<b>Expenditures</b>							
Salaries	29,999	30,660	32,479	37,046	37,483	40,961	57,655
Benefits	19,317	19,371	20,397	23,272	24,735	24,815	26,505
Supplies	4,742	6,245	5,033	5,809	6,157	6,599	7,767
Non-Cap Equip	-	-	1,572	-	-	-	-
Food	34,605	38,457	28,130	38,523	38,924	43,981	45,473
Operations	4,270	4,250	4,844	5,328	4,847	5,300	5,524
Indirect costs	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>92,933</b>	<b>98,983</b>	<b>92,454</b>	<b>109,978</b>	<b>112,146</b>	<b>121,655</b>	<b>142,924</b>
<b>Suplus/(Deficit)</b>	<b>(40,400)</b>	<b>(47,477)</b>	<b>(35,845)</b>	<b>(33,081)</b>	<b>(31,542)</b>	<b>(23,249)</b>	<b>(41,606)</b>
<b>Enrollment - Census Day</b>	<b>525</b>	<b>476</b>	<b>449</b>	<b>462</b>	<b>436</b>	<b>429</b>	<b>411</b>

- Federal reimb/performance up 8.0%.
- State reimbursement up 9.7%.
- Total Revenue up 3.0%.
- Meals served up 7.4%.
- Food costs are up 3.4%.
- Salary/Benefits +27.0%.
- Supplies/Ops +11.7%.
- Overall expense +17.5%

September 30, 2025



## **Mendocino County Employees' Retirement Association**

**Investment Measurement Service  
Quarterly Review**

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## Table of Contents

### September 30, 2025

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#### Active Management Overview

Foreword	2
Domestic Equity Overview	3
International Equity Overview	4
Domestic Fixed-Income Overview	5

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#### Asset Allocation and Performance

Foreword	7
Actual vs. Target Asset Allocation	8
Investment Manager Returns	10
Quarterly Total Fund Attribution	16
Cumulative Total Fund Attribution	17
Total Fund Ranking	21
Total Fund vs. Callan Public Fund Sponsor Database	22

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#### Domestic Equity

Domestic Equity	26
Vanguard S&P 500 Index	30
Fidelity Low Priced Stock	33
Janus Enterprise	36
Prudential Small Cap Value	39
AB US Small Growth	42

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#### International Equity

International Equity	46
SSGA World Developed ex U.S.	51
Brandes Intl Small Cap	55
T. Rowe Price Intl Small Cap	59
Artisan EM	63
NinetyOne	67

---

#### Domestic Fixed Income

Domestic Fixed Income	72
Dodge & Cox Income	75
PIMCO	78

---

#### Infrastructure

Infrastructure	82
IFM Global Infrastructure	84
JP Morgan Infrastructure	85

<b>Table of Contents</b>	
<b>September 30, 2025</b>	
<hr/>	
<b>Real Estate</b>	
Real Estate	87
RREEF Private	89
Barings Core Property Fund	90
<hr/>	
<b>Capital Markets Review</b>	91
<hr/>	
<b>Definitions</b>	
General definitions	108
<hr/>	
<b>Disclosures</b>	114



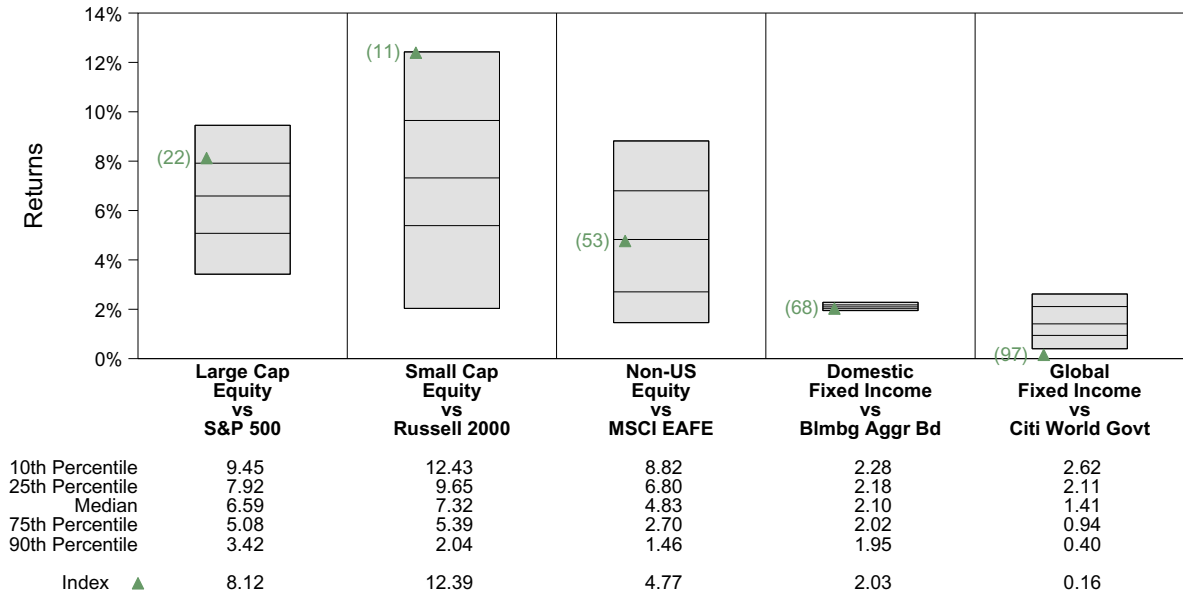
## Market Overview

### Active Management vs Index Returns

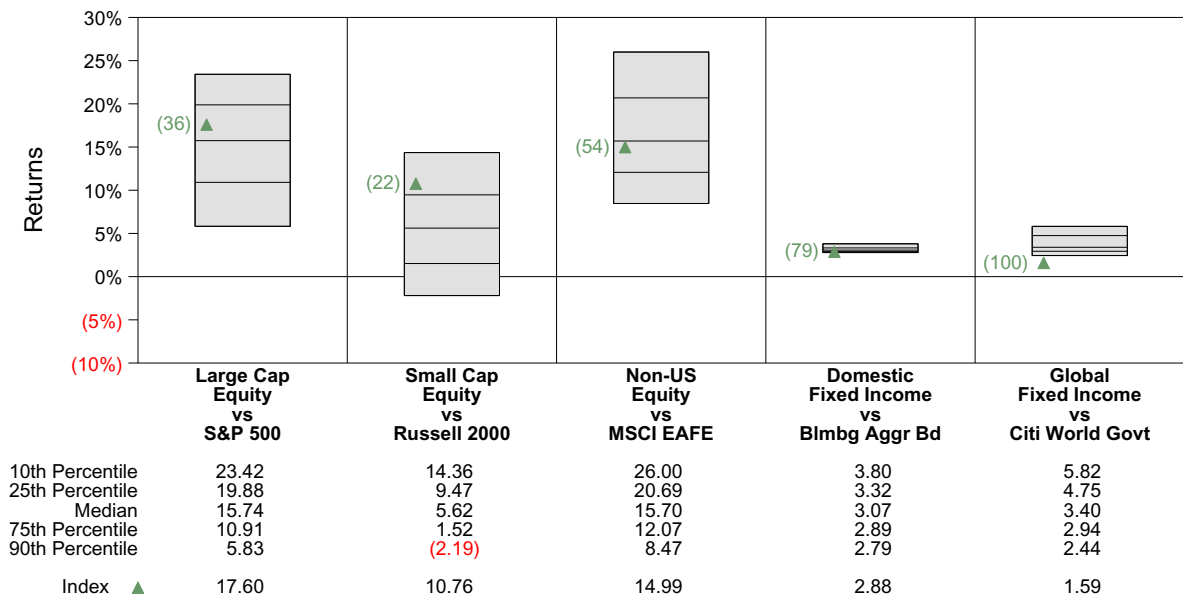
#### Market Overview

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

#### Range of Mutual Fund Returns by Asset Class One Quarter Ended September 30, 2025



#### Range of Mutual Fund Returns by Asset Class One Year Ended September 30, 2025

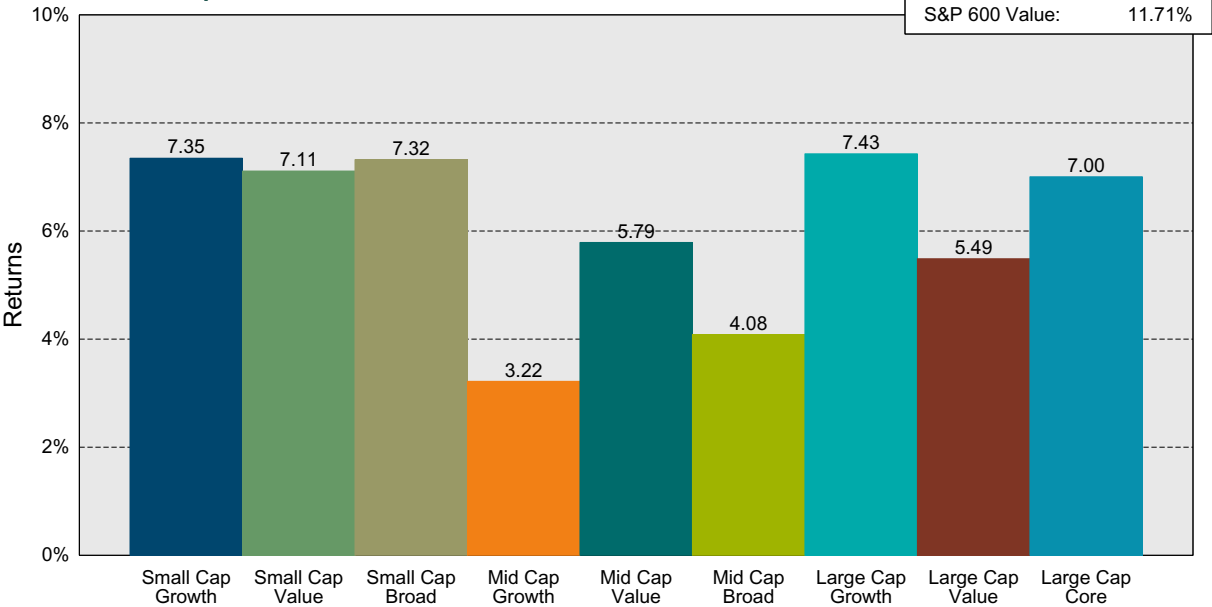


# Domestic Equity

## Active Management Overview

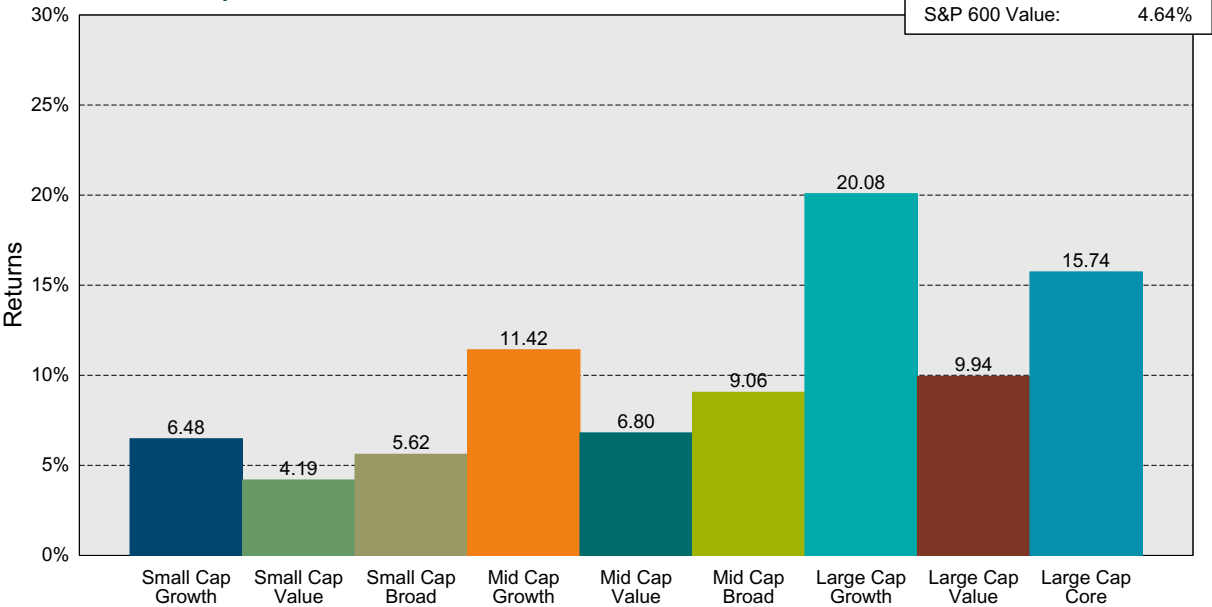
U.S. equities extended gains for the year and advanced to record levels in 3Q as investors looked through policy uncertainty and focused on earnings and Fed easing prospects. The S&P 500 rose 8.1% (+14.8% YTD), led by Information Technology (+13.2%) and Communication Services (+12.0%) on continued enthusiasm for the AI-trade and digital platforms. The Magnificent Seven stocks were propelled further as they reached approximately 35% of the S&P 500s market capitalization. Consumer Discretionary (+9.5%) also posted strong gains, while Consumer Staples (2.4%) was the weakest sector reflecting a rotation into cyclical names as well as a weaker outlook stemming from increased margin pressures on consumer staples companies. Small caps (Russell 2000: +12.4%) outperformed large caps (Russell 1000: +8.0%), and growth stocks (Russell 3000 Growth: +10.4%) continued to lead value (+5.6%).

Mutual Fund Style Group Median Returns  
for Quarter Ended September 30, 2025



S&P 500:	8.12%
S&P 500 Growth:	9.80%
S&P 500 Value:	6.20%
S&P Mid Cap:	5.55%
S&P 600:	9.11%
S&P 600 Growth:	6.68%
S&P 600 Value:	11.71%

Mutual Fund Style Group Median Returns  
for One Year Ended September 30, 2025

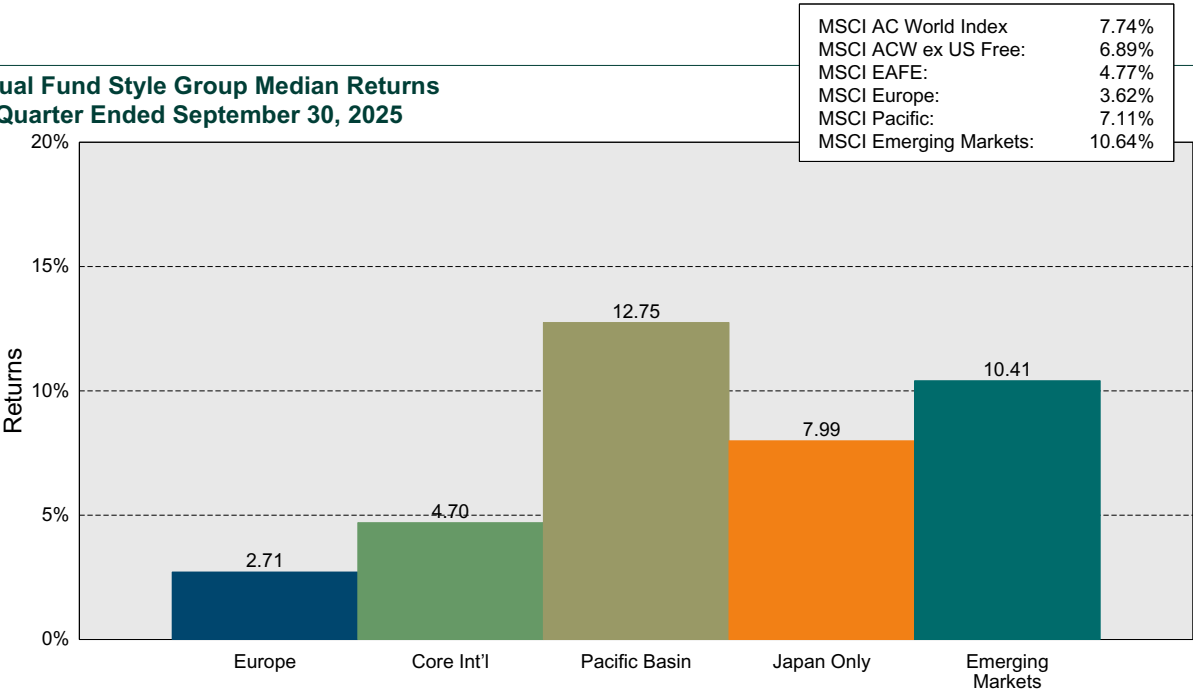


S&P 500:	17.60%
S&P 500 Growth:	26.91%
S&P 500 Value:	6.76%
S&P Mid Cap:	6.13%
S&P 600:	3.64%
S&P 600 Growth:	2.55%
S&P 600 Value:	4.64%

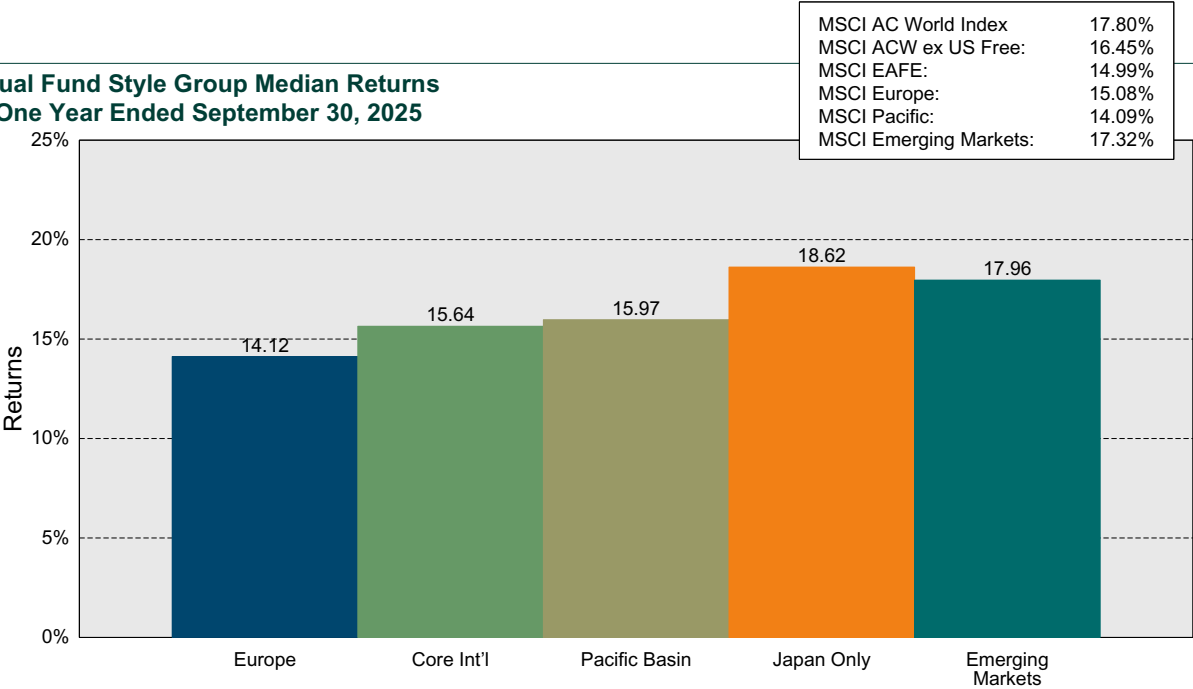
# International Equity Active Management Overview

Non-U.S. equities extended their year-to-date lead over U.S. markets in 3Q as the MSCI ACWI ex-USA Index rose 6.9% (+26.0% YTD). The currency tailwind abated during the quarter as the U.S. dollar stabilized (DXY: +0.9%) after a tumultuous 1H25 (-10%). Developed market equities (MSCI World ex-USA: +7.3%) advanced as the ECB paused its easing cycle and the BOJ maintained its accommodative stance. Financials (+8.6%) were the strongest performers as European banks posted solid 2Q earnings, while Health Care stocks (+0.7%) faced pressure from newly announced U.S. tariffs on imported pharmaceuticals. Japanese equities (+8.0%) rallied, led by autos and semiconductors, as a U.S.-Japan trade deal was reached in July and finalized in September, helping boost investor sentiment on exporters. Emerging market equities delivered a strong quarter, led by Chinese equities (+20.7%). Despite signs of economic deceleration, investor sentiment was lifted by potential government intervention to address overcapacity in the Chinese economy, easing in trade tensions with the U.S., and progress on AI and chip technology. South Korean (+12.7%) and Taiwanese equities (+14.3%) also surged ahead in 3Q, benefiting from strong semiconductor demand.

Mutual Fund Style Group Median Returns  
for Quarter Ended September 30, 2025



Mutual Fund Style Group Median Returns  
for One Year Ended September 30, 2025

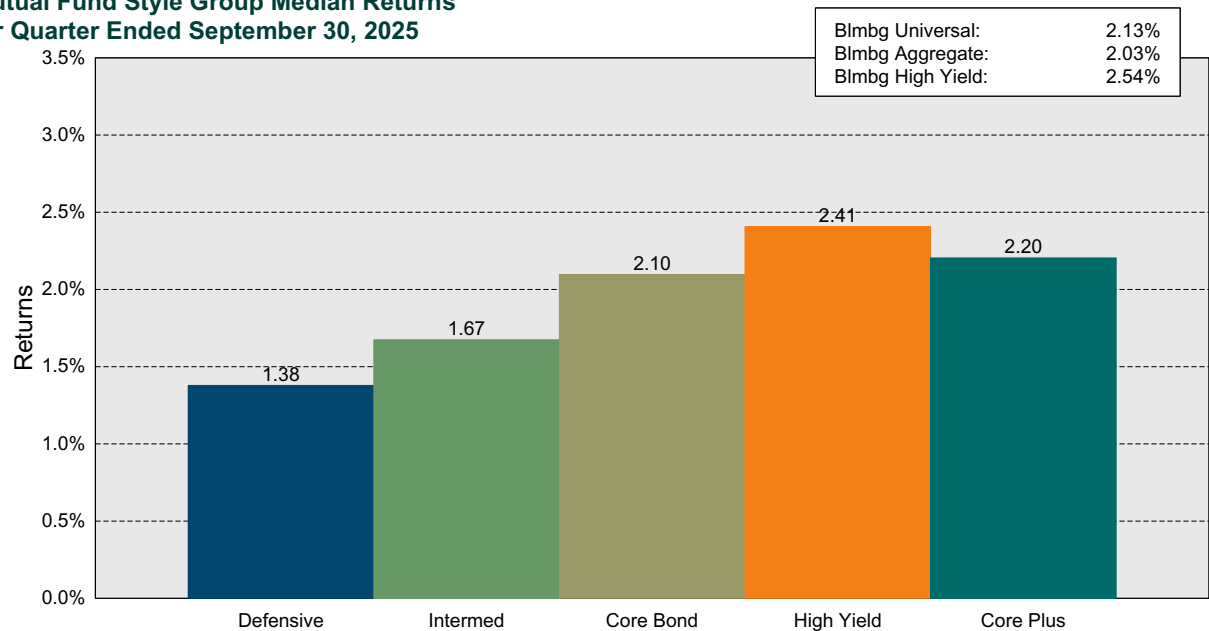




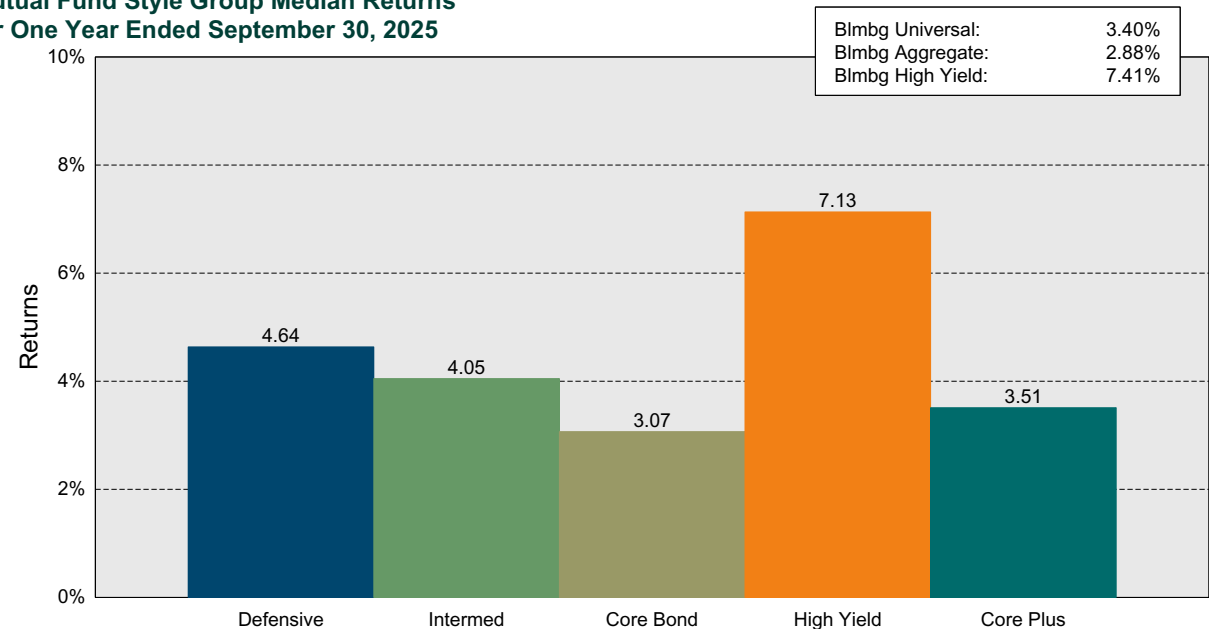
## Domestic Fixed Income Active Management Overview

Fixed income markets posted broad-based gains in 3Q25. The U.S. Treasury yield curve steepened modestly as the front end fell more sharply in anticipation of Fed cuts, while the long end shifted marginally lower but remained elevated. The Bloomberg US Aggregate Bond Index advanced 2.0% (+6.1% YTD) as yields declined. Investment grade corporate bonds outperformed securitized (MBS, CMBS, ABS) on a like-duration basis as corporate option-adjusted spreads continued tightening and reached levels last seen in the pre-GFC period. Within leveraged finance, spreads also continued to grind tighter as the Bloomberg US High Yield Index rose 2.5% and the Morningstar LSTA Leveraged Loan Index advanced 1.8%, supported by strong CLO demand. The Bloomberg TIPS Index gained 2.1% (+6.9% YTD) as the 10-year breakeven increased and implied 10-year real yield declined.

Mutual Fund Style Group Median Returns  
for Quarter Ended September 30, 2025



Mutual Fund Style Group Median Returns  
for One Year Ended September 30, 2025





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## ASSET ALLOCATION AND PERFORMANCE

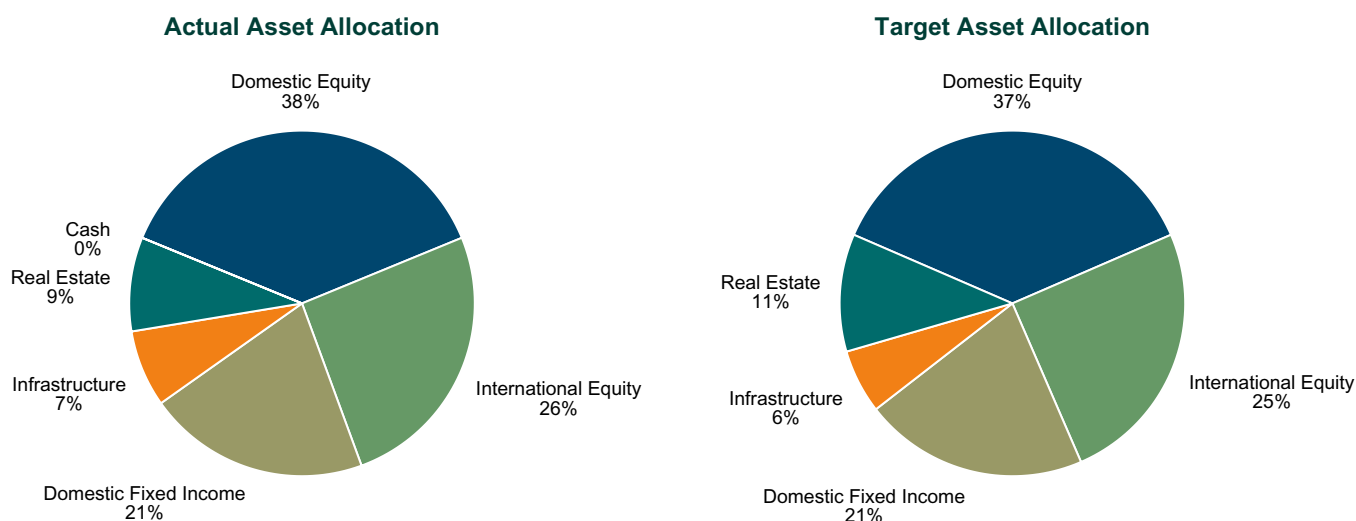
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### **Asset Allocation and Performance**

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

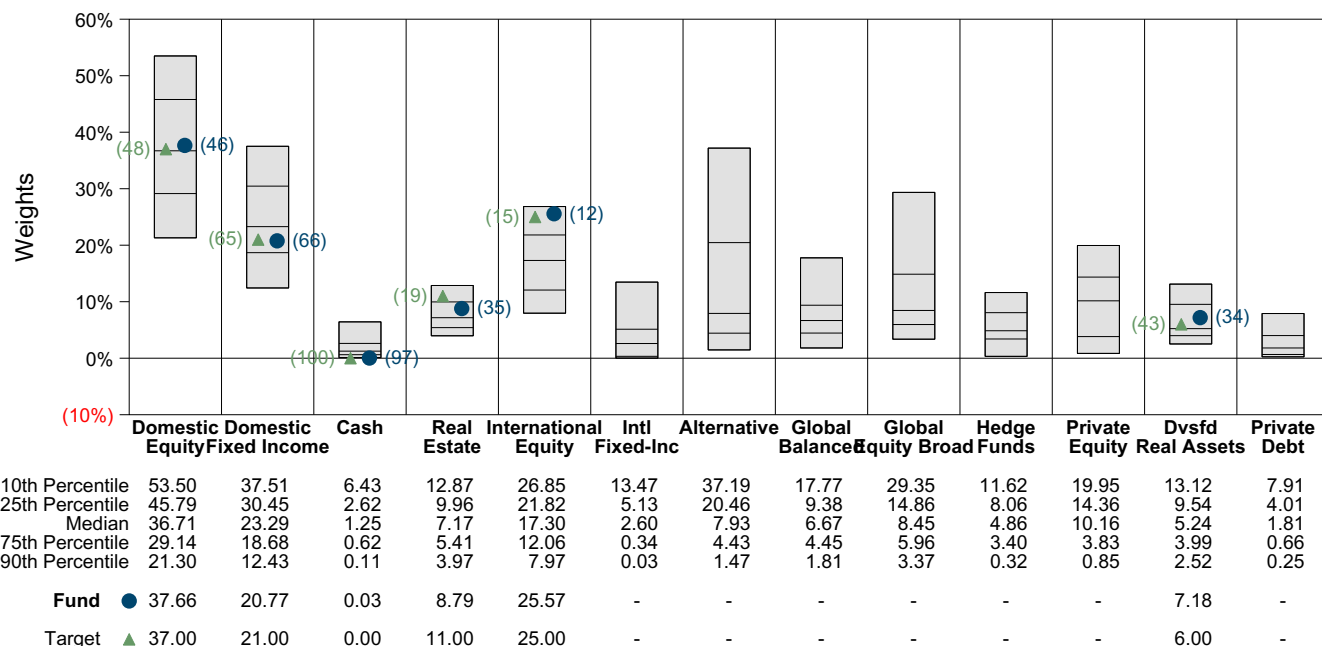
## Actual vs Target Asset Allocation As of September 30, 2025

The top left chart shows the Fund's asset allocation as of September 30, 2025. 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	314,008	37.7%	37.0%	0.7%	5,517
International Equity	213,152	25.6%	25.0%	0.6%	4,713
Domestic Fixed Income	173,196	20.8%	21.0%	(0.2%)	(1,894)
Infrastructure	59,879	7.2%	6.0%	1.2%	9,853
Real Estate	73,283	8.8%	11.0%	(2.2%)	(18,430)
Cash	241	0.0%	0.0%	0.0%	241
Total	833,758	100.0%	100.0%		

## Asset Class Weights vs Callan Public Fund Sponsor Database



% Group Invested: Domestic Equity 99.54%, Domestic Fixed Income 98.61%, Cash 87.04%, Real Estate 73.15%, International Equity 95.37%, Intl Fixed-Inc 22.69%, Alternative 40.25%, Global Balance 5.09%, Global Equity 31.48%, Global Broad Funds 23.15%, Hedge 37.04%, Private Equity 26.39%, Dvsfd Real Assets 2.31%, Private Debt 2.31%.

\* 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.

## Investment Manager Asset Allocation

The table below contrasts the distribution of assets across the Fund's investment managers as of September 30, 2025, with the distribution as of June 30, 2025. The change in asset distribution is broken down into the dollar change due to Net New Investment and the dollar change due to Investment Return.

### Asset Distribution Across Investment Managers

	September 30, 2025		Net New Inv.	Inv. Return	June 30, 2025	
	Market Value	Weight			Market Value	Weight
<b>Domestic Equities</b>	<b>\$314,007,897</b>	<b>37.66%</b>	<b>\$(6,150,000)</b>	<b>\$22,277,479</b>	<b>\$297,880,418</b>	<b>37.54%</b>
<b>Large Cap Equities</b>	<b>\$221,224,243</b>	<b>26.53%</b>	<b>\$(7,400,000)</b>	<b>\$16,927,568</b>	<b>\$211,696,675</b>	<b>26.68%</b>
Vanguard S&P 500 Index	221,224,243	26.53%	(7,400,000)	16,927,568	211,696,675	26.68%
<b>Mid Cap Equities</b>	<b>\$46,064,806</b>	<b>5.52%</b>	<b>\$1,000,000</b>	<b>\$1,735,266</b>	<b>\$43,329,540</b>	<b>5.46%</b>
Fidelity Low Price Stocks	23,027,817	2.76%	500,000	1,172,461	21,355,356	2.69%
Janus Enterprise	23,036,989	2.76%	500,000	562,805	21,974,183	2.77%
<b>Small Cap Equities</b>	<b>\$46,718,849</b>	<b>5.60%</b>	<b>\$250,000</b>	<b>\$3,614,646</b>	<b>\$42,854,203</b>	<b>5.40%</b>
Prudential Small Cap Value	22,835,509	2.74%	250,000	2,489,433	20,096,076	2.53%
AB Small Cap Growth	23,883,339	2.86%	0	1,125,212	22,758,127	2.87%
<b>International Equities</b>	<b>\$213,152,234</b>	<b>25.57%</b>	<b>\$(6,000,000)</b>	<b>\$15,011,230</b>	<b>\$204,141,003</b>	<b>25.72%</b>
SSGA World Developed ex U.S.	134,011,822	16.07%	0	6,852,269	127,159,553	16.02%
Brandes Intl Small Cap	10,924,043	1.31%	0	483,945	10,440,098	1.32%
T. Rowe Price Intl Small Cap	10,847,661	1.30%	(1,000,000)	569,983	11,277,678	1.42%
Artisan EM	28,788,430	3.45%	(3,000,000)	3,682,261	28,106,169	3.54%
NinetyOne	28,580,278	3.43%	(2,000,000)	3,422,772	27,157,505	3.42%
<b>Domestic Fixed Income</b>	<b>\$173,195,591</b>	<b>20.77%</b>	<b>\$9,000,000</b>	<b>\$4,219,554</b>	<b>\$159,976,037</b>	<b>20.16%</b>
Dodge & Cox Income	86,193,875	10.34%	4,500,000	2,034,214	79,659,661	10.04%
PIMCO	87,001,717	10.43%	4,500,000	2,185,340	80,316,376	10.12%
<b>Infrastructure</b>	<b>\$59,878,699</b>	<b>7.18%</b>	<b>\$(567,794)</b>	<b>\$1,428,964</b>	<b>\$59,017,528</b>	<b>7.44%</b>
IFM Global Infrastructure	30,705,935	3.68%	0	609,124	30,096,810	3.79%
JP Morgan Infrastructure	29,172,764	3.50%	(567,794)	819,840	28,920,718	3.64%
<b>Real Estate</b>	<b>\$73,283,420</b>	<b>8.79%</b>	<b>\$(187,010)</b>	<b>\$1,145,883</b>	<b>\$72,324,547</b>	<b>9.11%</b>
RREEF Private Fund	38,518,841	4.62%	(90,651)	694,908	37,914,584	4.78%
Barings Core Property Fund	33,304,579	3.99%	(68,625)	423,242	32,949,963	4.15%
625 Kings Court	1,460,000	0.18%	(27,734)	27,734	1,460,000	0.18%
<b>Cash</b>	<b>\$240,521</b>	<b>0.03%</b>	<b>\$17,038</b>	<b>\$0</b>	<b>\$223,483</b>	<b>0.03%</b>
<b>Total Fund</b>	<b>\$833,758,362</b>	<b>100.0%</b>	<b>\$(3,887,766)</b>	<b>\$44,083,111</b>	<b>\$793,563,016</b>	<b>100.0%</b>

## Investment Manager Returns

The table below details the rates of return for the Fund's investment managers over various time periods ended September 30, 2025. Negative returns are shown in red, positive returns in black. Returns for one year or greater are annualized. The first set of returns for each asset class represents the composite returns for all the fund's accounts for that asset class.

### Returns for Periods Ended September 30, 2025

	Last Quarter	Last Year	Last 3 Years	Last 5 Years	Last 7 Years
<b>Domestic Equities</b>	<b>7.55%</b>	<b>14.03%</b>	<b>22.01%</b>	<b>15.63%</b>	<b>12.83%</b>
Russell 3000 Index	8.18%	17.41%	24.12%	15.74%	13.71%
<b>Large Cap Equities</b>					
Vanguard S&P 500 Index	8.12%	17.57%	24.91%	16.44%	14.43%
S&P 500 Index	8.12%	17.60%	24.94%	16.47%	14.45%
<b>Mid Cap Equities</b>					
Fidelity Low Priced Stock	5.49%	8.00%	16.42%	13.87%	9.82%
Russell MidCap Value Idx	6.18%	7.58%	15.51%	13.66%	8.65%
Janus Enterprise (1)	2.55%	5.71%	16.48%	11.33%	10.47%
Russell MidCap Growth Idx	2.78%	22.02%	22.85%	11.26%	12.00%
<b>Small Cap Equities</b>					
Prudential Small Cap Value (2)	12.39%	8.14%	14.27%	18.34%	6.60%
MSCI US Small Cap Value Idx	10.20%	7.08%	14.80%	16.30%	7.36%
Russell 2000 Value Index	12.60%	7.88%	13.56%	14.59%	6.40%
AB US Small Growth (3)	4.94%	3.11%	14.33%	4.27%	6.81%
Russell 2000 Growth Index	12.19%	13.56%	16.68%	8.41%	6.62%

(1) Switched share class in July 2016.

(2) Switched share class in September 2015.

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

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## Investment Manager Returns

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The table below details the rates of return for the Fund's investment managers over various time periods ended September 30, 2025. Negative returns are shown in red, positive returns in black. Returns for one year or greater are annualized. The first set of returns for each asset class represents the composite returns for all the fund's accounts for that asset class.

### Returns for Periods Ended September 30, 2025

	<b>Last 10 Years</b>	<b>Last 15 Years</b>
<b>Domestic Equities</b>	<b>14.06%</b>	<b>13.72%</b>
Russell 3000 Index	14.71%	14.23%
<b>Mid Cap Equities</b>		
Fidelity Low Priced Stock	10.25%	11.22%
Russell MidCap Value Idx	9.96%	11.02%
Janus Enterprise (1)	13.13%	13.30%
Russell MidCap Growth Idx	13.37%	13.44%
<b>Small Cap Equities</b>		
AB US Small Growth (2)	11.94%	12.79%
Russell 2000 Growth Index	9.91%	11.01%

(1) Switched share class in July 2016.

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

## Investment Manager Returns

The table below details the rates of return for the Fund's investment managers over various time periods ended September 30, 2025. Negative returns are shown in red, positive returns in black. Returns for one year or greater are annualized. The first set of returns for each asset class represents the composite returns for all the fund's accounts for that asset class.

### Returns for Periods Ended September 30, 2025

	Last Quarter	Last Year	Last 3 Years	Last 5 Years	Last 7 Years
<b>International Equities</b>	<b>7.30%</b>	<b>18.34%</b>	<b>21.62%</b>	<b>10.23%</b>	<b>7.49%</b>
MSCI ACWI ex-US Index	6.89%	16.45%	21.04%	10.67%	7.92%
SSGA World Developed ex U.S.	5.39%	-	-	-	-
MSCI World xUS	5.33%	16.03%	21.60%	11.60%	8.03%
Brandes Intl Small Cap	4.44%	-	-	-	-
MSCI ACWI xUS Small	6.68%	15.93%	19.36%	9.97%	7.16%
T. Rowe Price Intl Small Cap	4.72%	12.43%	18.17%	5.65%	7.37%
MSCI ACWI xUS Small	6.68%	15.93%	19.36%	9.97%	7.16%
Artisan EM	13.08%	-	-	-	-
MSCI EM	10.64%	17.32%	18.21%	7.02%	6.17%
NinetyOne	12.35%	27.62%	20.89%	8.75%	7.00%
MSCI EM	10.64%	17.32%	18.21%	7.02%	6.17%
<b>Domestic Fixed Income</b>	<b>2.59%</b>	<b>3.87%</b>	<b>6.32%</b>	<b>0.74%</b>	<b>2.93%</b>
Blmbg Aggregate Index	2.03%	2.88%	4.93%	(0.45%)	2.06%
Dodge & Cox Income	2.52%	3.39%	6.57%	1.29%	3.27%
PIMCO	2.66%	4.35%	6.06%	0.18%	2.56%
Blmbg Aggregate Index	2.03%	2.88%	4.93%	(0.45%)	2.06%
<b>Infrastructure</b>	<b>2.42%</b>	<b>10.79%</b>	<b>10.11%</b>	-	-
IFM Global Infrastructure	2.02%	10.79%	9.02%	-	-
JP Morgan Infrastructure	2.84%	10.79%	11.21%	-	-
NFI-ODCE Equal Weight Net	0.46%	3.01%	(6.41%)	2.75%	2.84%
<b>Real Estate</b>	<b>1.36%</b>	<b>4.50%</b>	<b>(6.33%)</b>	<b>1.86%</b>	<b>2.39%</b>
Real Estate Custom Benchmark (1)	0.46%	3.01%	(6.41%)	2.75%	2.84%
RREEF Private	1.59%	3.86%	(5.68%)	3.22%	3.36%
Barings Core Property Fund	1.08%	4.71%	(7.35%)	0.05%	0.99%
NFI-ODCE Equal Weight Net	0.46%	3.01%	(6.41%)	2.75%	2.84%
625 Kings Court	1.90%	17.60%	0.64%	9.42%	10.16%
<b>Total Fund</b>	<b>5.53%</b>	<b>11.85%</b>	<b>14.13%</b>	<b>9.61%</b>	<b>8.33%</b>
Total Fund Benchmark*	5.23%	11.72%	13.80%	9.10%	8.34%

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



## Investment Manager Returns

The table below details the rates of return for the Fund's investment managers over various time periods ended September 30, 2025. Negative returns are shown in red, positive returns in black. Returns for one year or greater are annualized. The first set of returns for each asset class represents the composite returns for all the fund's accounts for that asset class.

### Returns for Periods Ended September 30, 2025

	<b>Last 10 Years</b>	<b>Last 15 Years</b>
<b>International Equities</b>	<b>7.93%</b>	<b>6.00%</b>
MSCI ACWI ex-US Index	8.69%	6.46%
<b>Domestic Fixed Income</b>	<b>2.84%</b>	<b>3.02%</b>
Blmbg Aggregate Index	1.84%	2.26%
Dodge & Cox Income	3.23%	3.34%
PIMCO	2.44%	2.70%
Blmbg Aggregate Index	1.84%	2.26%
<b>Real Estate</b>	<b>4.04%</b>	<b>6.66%</b>
Real Estate Custom Benchmark (1)	4.53%	7.13%
RREEF Private	4.78%	7.56%
Barings Core Property Fund	2.98%	-
NFI-ODCE Equal Weight Net	4.41%	7.15%
625 Kings Court	11.45%	10.32%
<b>Total Fund</b>	<b>8.99%</b>	<b>8.51%</b>
Total Fund Benchmark*	9.03%	8.59%

\* 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) 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.

	12/2024- 9/2025	2024	2023	2022	2021
<b>Domestic Equities</b>	<b>12.63%</b>	<b>20.73%</b>	<b>23.54%</b>	<b>(18.04%)</b>	<b>27.45%</b>
Russell 3000 Index	14.40%	23.81%	25.96%	(19.21%)	25.66%
<b>Large Cap Equities</b>					
Vanguard S&P 500 Index	14.81%	24.99%	26.27%	(18.13%)	28.69%
S&P 500 Index	14.83%	25.02%	26.29%	(18.11%)	28.71%
<b>Mid Cap Equities</b>					
Fidelity Low Priced Stock	12.92%	7.09%	14.35%	(5.80%)	24.52%
Russell MidCap Value Idx	9.50%	13.07%	12.71%	(12.03%)	28.34%
Janus Enterprise (1)	5.87%	15.39%	18.10%	(15.94%)	17.50%
Russell MidCap Growth Idx	12.84%	22.10%	25.87%	(26.72%)	12.73%
<b>Small Cap Equities</b>					
Prudential Small Cap Value (2)	9.27%	5.14%	17.07%	(11.12%)	41.79%
MSCI US Small Cap Value Idx	7.28%	9.65%	15.75%	(9.64%)	30.61%
Russell 2000 Value Index	9.04%	8.05%	14.65%	(14.48%)	28.27%
AB US Small Growth (3)	3.10%	18.90%	18.27%	(38.85%)	9.72%
Russell 2000 Growth Index	11.65%	15.15%	18.66%	(26.36%)	2.83%

(1) Switched share class in July 2016.

(2) Switched share class in September 2015.

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

## Investment Manager Returns

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

	12/2024- 9/2025	2024	2023	2022	2021
<b>International Equities</b>	<b>28.14%</b>	<b>3.72%</b>	<b>16.42%</b>	<b>(18.55%)</b>	<b>6.37%</b>
MSCI ACWI ex-US Index	26.64%	6.09%	16.21%	(15.57%)	8.29%
T. Rowe Price Intl Small Cap	22.09%	5.13%	14.46%	(29.51%)	8.25%
MSCI ACWI ex US Small Cap	25.54%	3.36%	15.66%	(19.97%)	12.93%
NinetyOne	31.33%	13.91%	9.90%	(22.66%)	(0.28%)
MSCI Emerging Markets Index	27.53%	7.50%	9.83%	(20.09%)	(2.54%)
<b>Domestic Fixed Income</b>	<b>7.22%</b>	<b>2.43%</b>	<b>7.01%</b>	<b>(12.50%)</b>	<b>(0.88%)</b>
Blmbg Aggregate Index	6.13%	1.25%	5.53%	(13.01%)	(1.54%)
Dodge & Cox Income	6.95%	2.26%	7.69%	(10.88%)	(0.91%)
PIMCO	7.49%	2.60%	6.30%	(14.09%)	(0.84%)
Blmbg Aggregate Index	6.13%	1.25%	5.53%	(13.01%)	(1.54%)
<b>Infrastructure</b>	<b>7.88%</b>	<b>8.67%</b>	<b>9.87%</b>	<b>9.27%</b>	-
IFM Global Infrastructure	8.10%	6.24%	8.71%	8.17%	-
JP Morgan Infrastructure	7.66%	11.09%	11.04%	10.06%	-
<b>Real Estate</b>	<b>3.72%</b>	<b>0.47%</b>	<b>(18.33%)</b>	<b>4.98%</b>	<b>22.04%</b>
Real Estate Custom Benchmark (1)	2.14%	(2.43%)	(13.33%)	7.56%	21.88%
RREEF Private	3.47%	(0.41%)	(15.41%)	7.65%	23.88%
Barings Core Property Fund	3.52%	1.23%	(21.51%)	2.21%	18.98%
NFI-ODCE Equal Weight Net	2.14%	(2.43%)	(13.33%)	7.56%	21.88%
625 Kings Court	15.72%	6.90%	(18.69%)	5.29%	44.26%
<b>Total Fund</b>	<b>13.94%</b>	<b>9.64%</b>	<b>11.60%</b>	<b>(12.81%)</b>	<b>14.52%</b>
Total Fund Benchmark*	13.35%	9.81%	11.94%	(12.37%)	14.29%

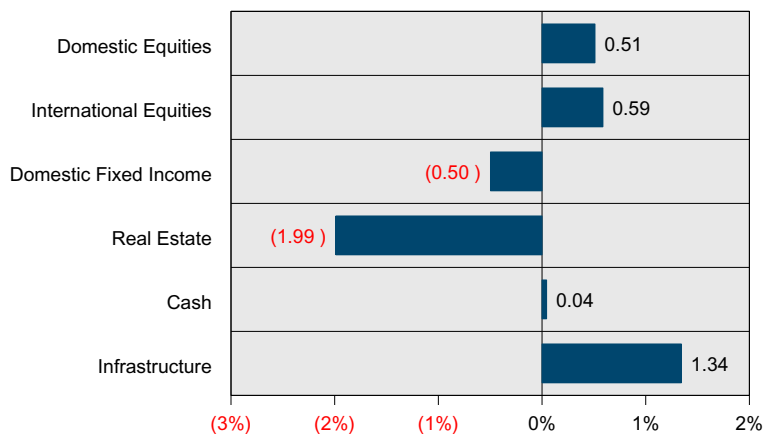
\* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.

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

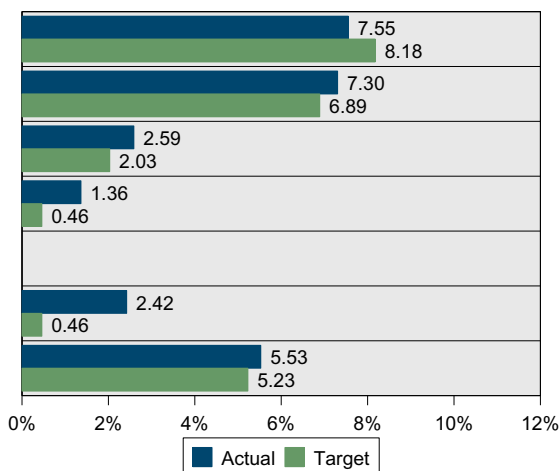
## Quarterly Total Fund Relative Attribution - September 30, 2025

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

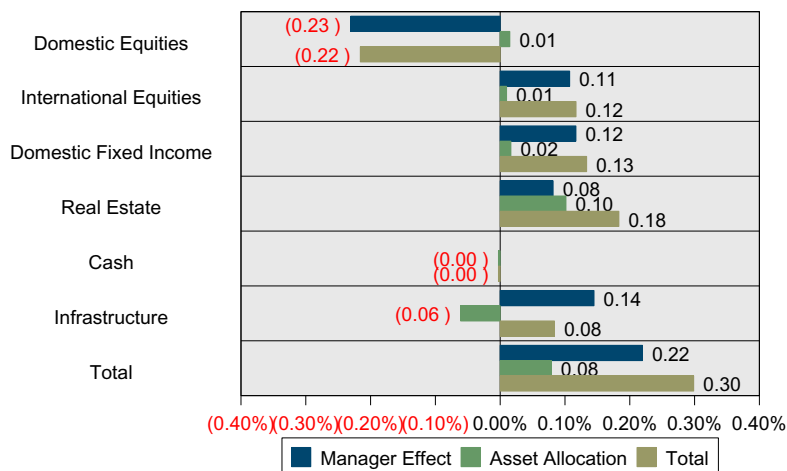
### Asset Class Under or Overweighting



### Actual vs Target Returns



### Relative Attribution by Asset Class



### Relative Attribution Effects for Quarter ended September 30, 2025

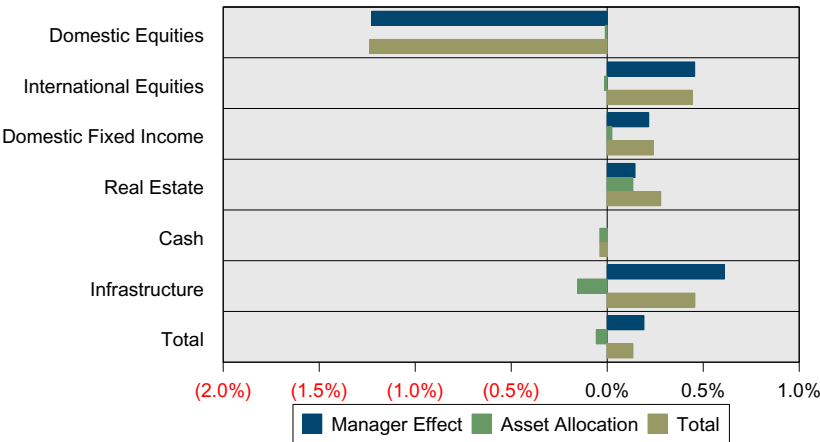
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equities	38%	37%	7.55%	8.18%	(0.23%)	0.01%	(0.22%)
International Equities	26%	25%	7.30%	6.89%	0.11%	0.01%	0.12%
Domestic Fixed Income	21%	21%	2.59%	2.03%	0.12%	0.02%	0.13%
Real Estate	9%	11%	1.36%	0.46%	0.08%	0.10%	0.18%
Cash	0%	0%	0.00%	0.00%	0.00%	(0.00%)	(0.00%)
Infrastructure	7%	6%	2.42%	0.46%	0.14%	(0.06%)	0.08%
<b>Total</b>			<b>5.53%</b>	<b>5.23%</b>	<b>+ 0.22%</b>	<b>+ 0.08%</b>	<b>0.30%</b>

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

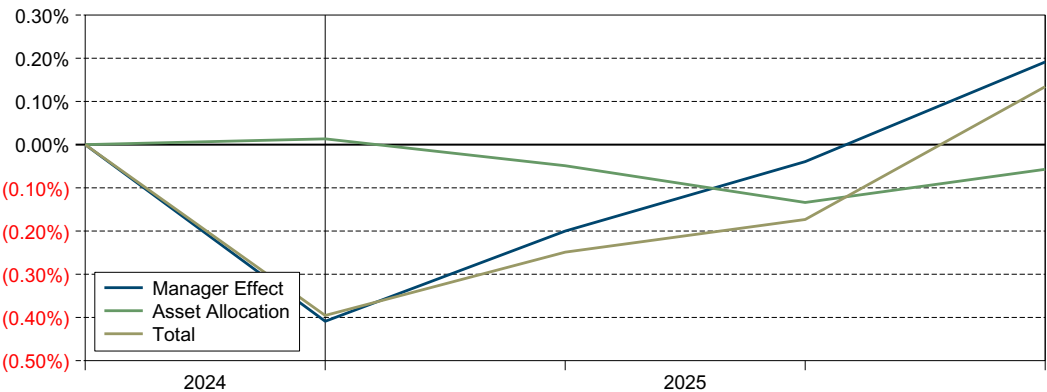
Cumulative Total Fund Relative Attribution - September 30, 2025

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

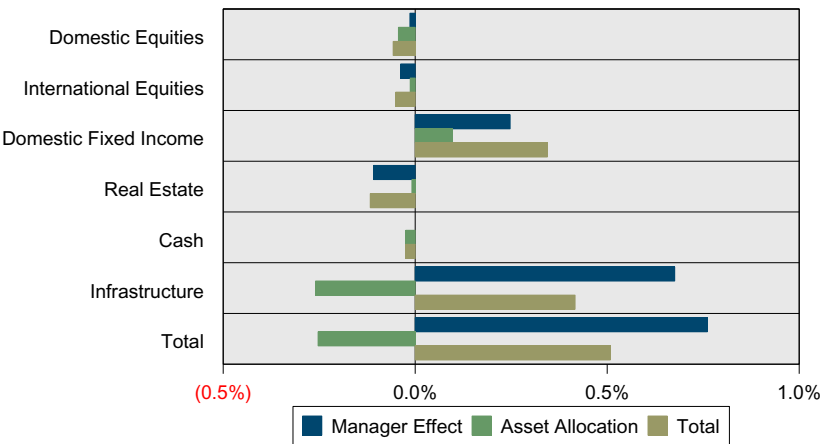
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equities	37%	37%	14.03%	17.41%	(1.23%)	(0.01%)	(1.24%)
International Equities	25%	25%	18.34%	16.45%	0.46%	(0.01%)	0.44%
Domestic Fixed Income	21%	21%	3.87%	2.88%	0.22%	0.02%	0.24%
Real Estate	9%	11%	4.50%	3.01%	0.15%	0.13%	0.28%
Cash	0%	0%	0.00%	0.00%	0.00%	(0.04%)	(0.04%)
Infrastructure	8%	6%	10.79%	3.01%	0.61%	0.15%	0.46%
Total			11.85%	11.72%	0.19%	(0.06%)	0.13%

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

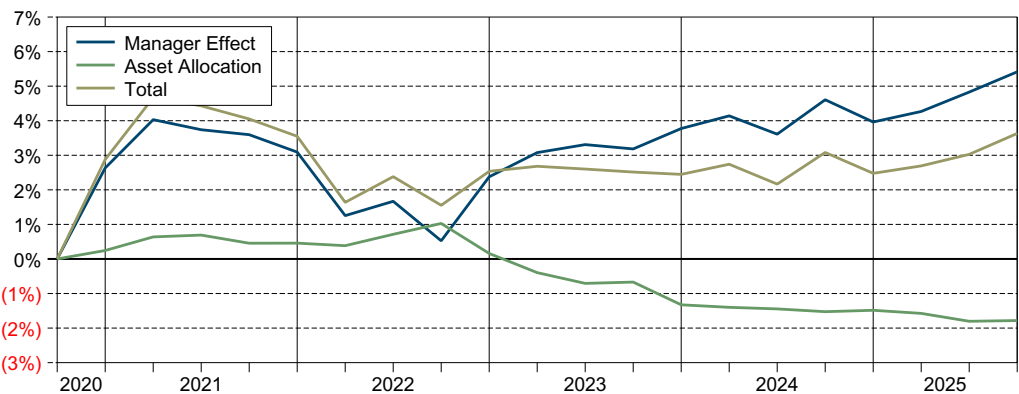
Cumulative Total Fund Relative Attribution - September 30, 2025

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

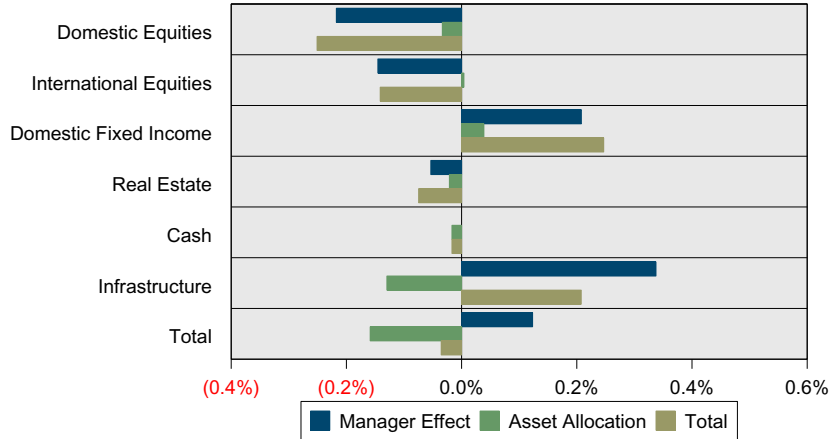
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equities	37%	37%	15.63%	15.74%	(0.01%)	(0.04%)	(0.06%)
International Equities	25%	26%	10.23%	10.67%	(0.04%)	(0.01%)	(0.05%)
Domestic Fixed Income	20%	21%	0.74%	(0.45%)	0.25%	0.10%	0.34%
Real Estate	11%	11%	1.86%	2.75%	(0.11%)	(0.01%)	(0.12%)
Cash	0%	0%	0.00%	0.00%	0.00%	(0.02%)	(0.02%)
Infrastructure	6%	5%	-	-	0.68%	(0.26%)	0.42%
<b>Total</b>			<b>9.61%</b>	<b>9.10%</b>	<b>+ 0.76%</b>	<b>+ (0.25%)</b>	<b>0.51%</b>

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

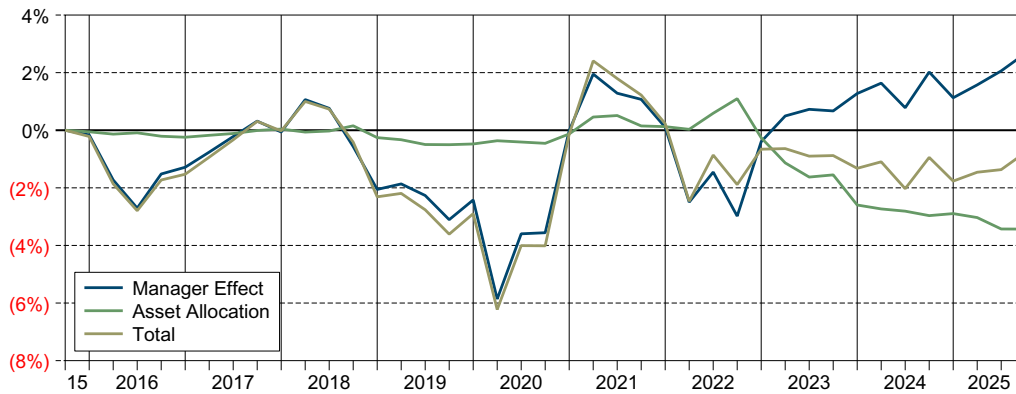
## Cumulative Total Fund Relative Attribution - September 30, 2025

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

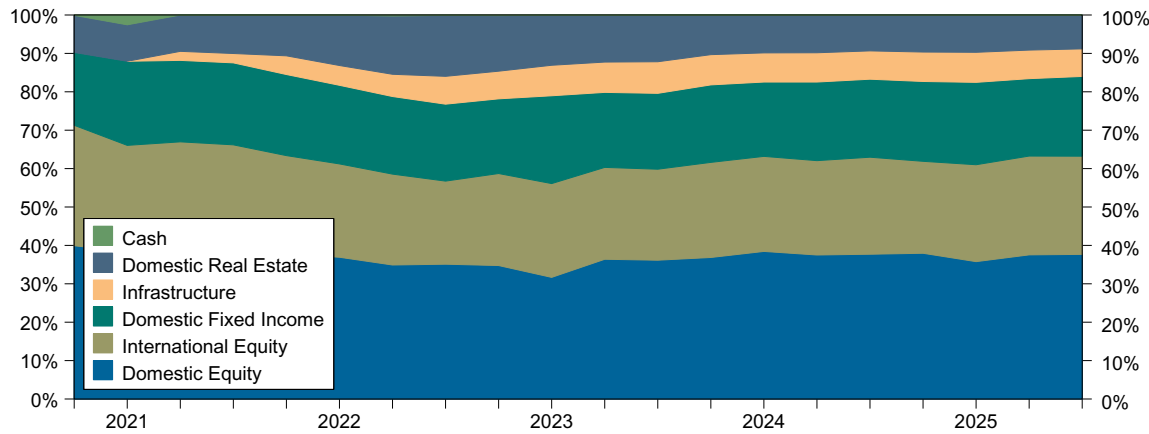
Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Domestic Equities	38%	38%	14.06%	14.71%	(0.22%)	(0.03%)	(0.25%)
International Equities	27%	27%	7.93%	8.69%	(0.15%)	0.00%	(0.14%)
Domestic Fixed Income	21%	22%	2.84%	1.84%	0.21%	0.04%	0.25%
Real Estate	11%	11%	4.04%	4.53%	(0.05%)	(0.02%)	(0.07%)
Cash	0%	0%	0.00%	0.00%	0.00%	(0.02%)	(0.02%)
Infrastructure	3%	2%	-	-	0.34%	(0.13%)	0.21%
<b>Total</b>			<b>8.99%</b>	<b>9.03%</b>	<b>+ 0.12%</b>	<b>+ (0.16%)</b>	<b>(0.04%)</b>

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

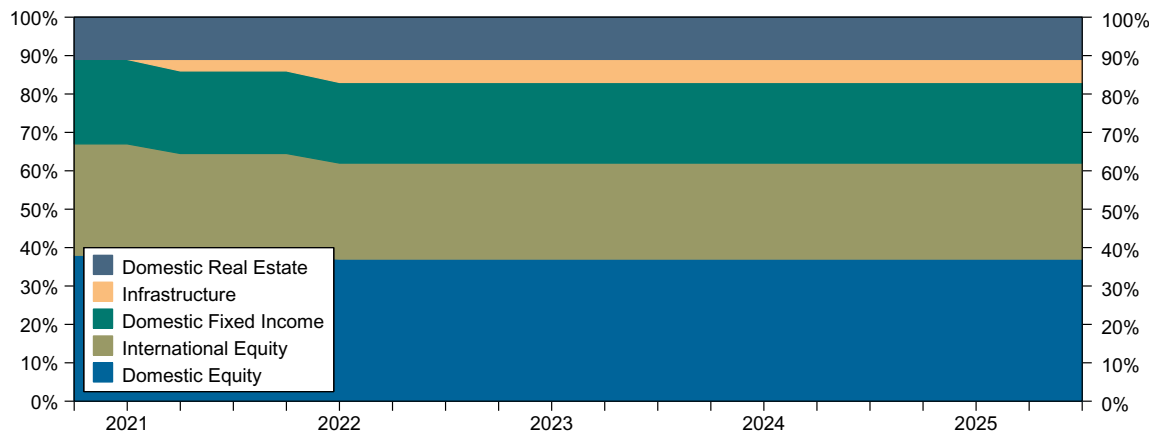
## Actual vs Target Historical Asset Allocation

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

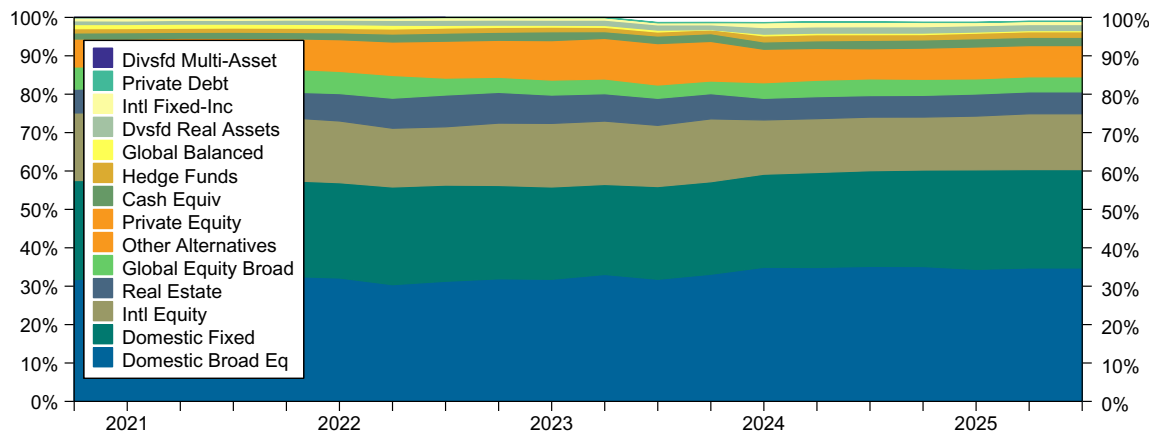
### Actual Historical Asset Allocation



### Target Historical Asset Allocation



### Average Callan Public Fund Sponsor Database Historical Asset Allocation



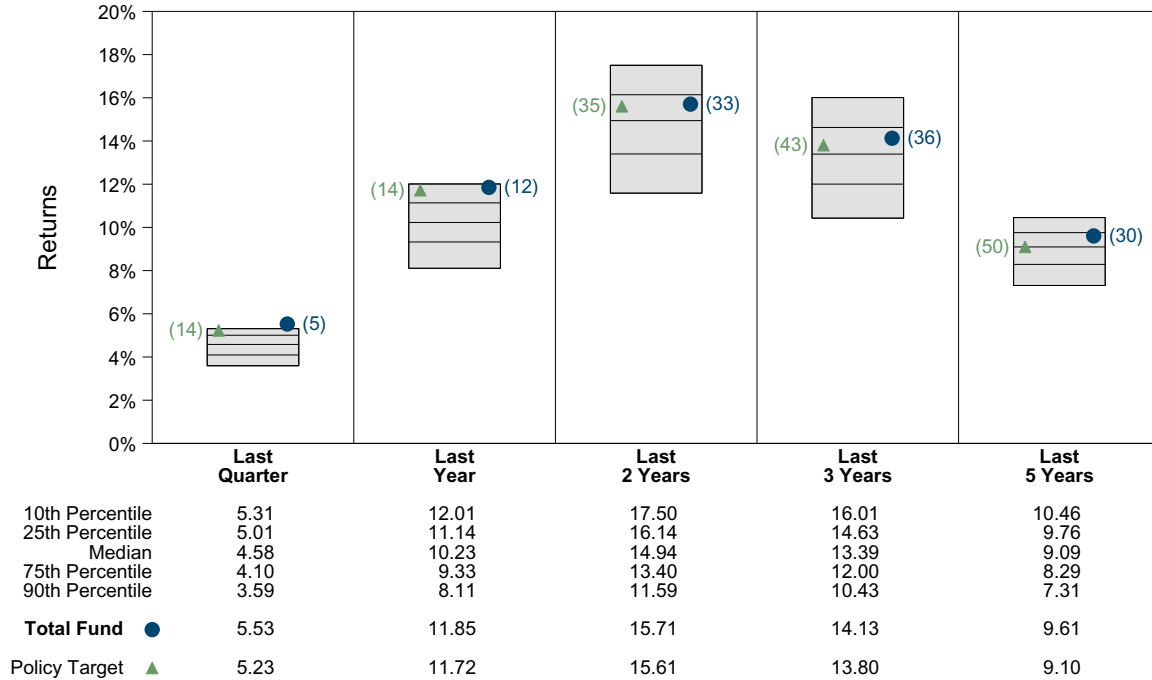
\* Current Quarter Target = 37.0% Russell 3000 Index, 25.0% MSCI ACWI xUS (Net), 21.0% Blmbg:Aggregate, 11.0% NCREIF NFI-ODCE Eq Wt Net and 6.0% NCREIF NFI-ODCE Eq Wt Net.



## Total Fund Ranking

The first two charts show the ranking of the Total Fund's performance relative to that of the Callan Public Fund Sponsor Database for periods ended September 30, 2025. The first chart is a standard unadjusted ranking. In the second chart each fund in the database is adjusted to have the same historical asset allocation as that of the Total Fund.

### Callan Public Fund Sponsor Database



### Asset Allocation Adjusted Ranking



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

# Total Fund

## Period Ended September 30, 2025

### Investment Philosophy

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

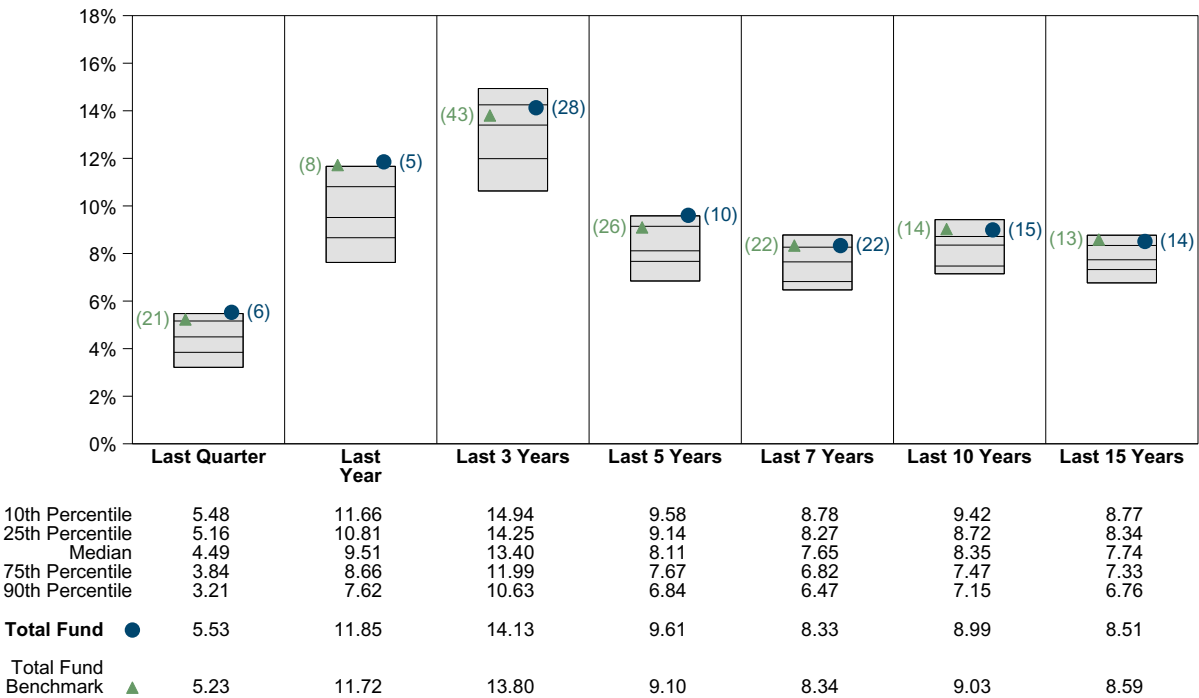
### Quarterly Summary and Highlights

- Total Fund's portfolio posted a 5.53% return for the quarter placing it in the 6 percentile of the Callan Public Fund Sponsor Database group for the quarter and in the 5 percentile for the last year.
- Total Fund's portfolio outperformed the Total Fund Benchmark by 0.30% for the quarter and outperformed the Total Fund Benchmark for the year by 0.13%.

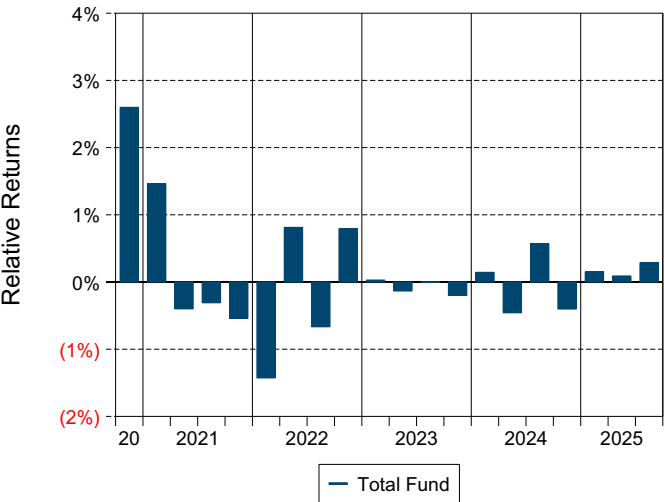
### Quarterly Asset Growth

Beginning Market Value	\$793,563,016
Net New Investment	\$-3,887,766
Investment Gains/(Losses)	\$44,083,111
Ending Market Value	\$833,758,362

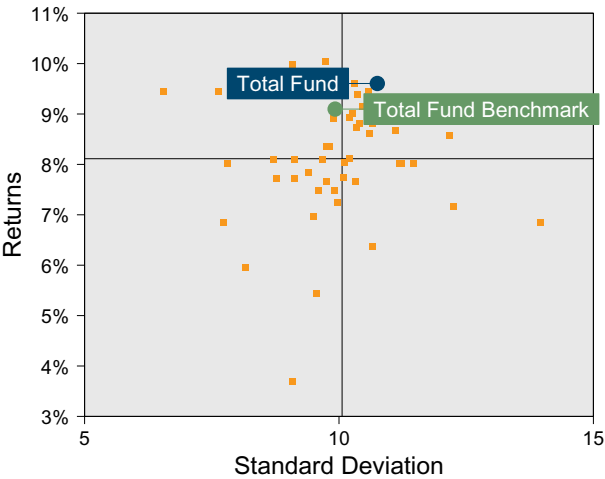
### Performance vs Callan Public Fund Sponsor Database (Net)



### Relative Return vs Total Fund Benchmark



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

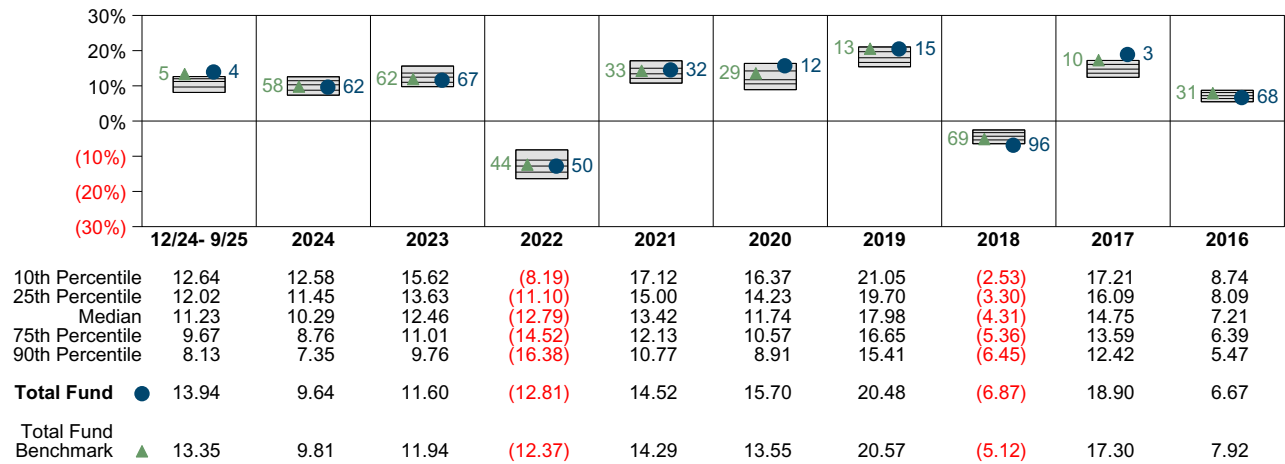


# Total Fund Return Analysis Summary

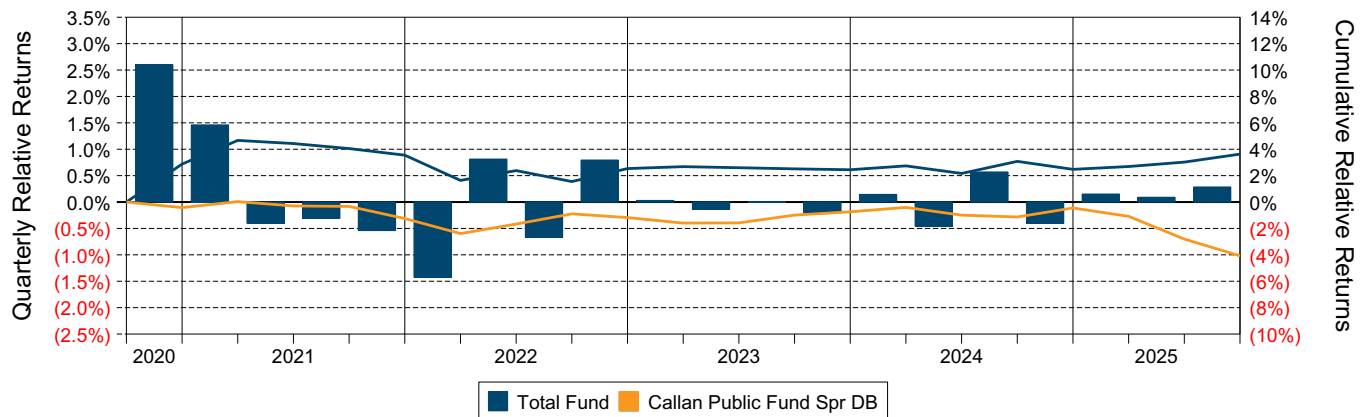
## Return Analysis

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

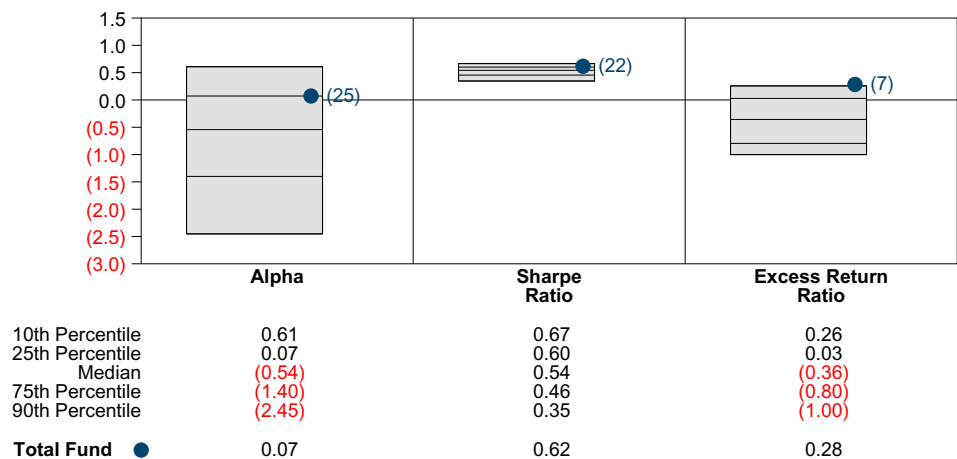
## Performance vs Callan Public Fund Sponsor Database (Net)



## Cumulative and Quarterly Relative Returns vs Total Fund Benchmark



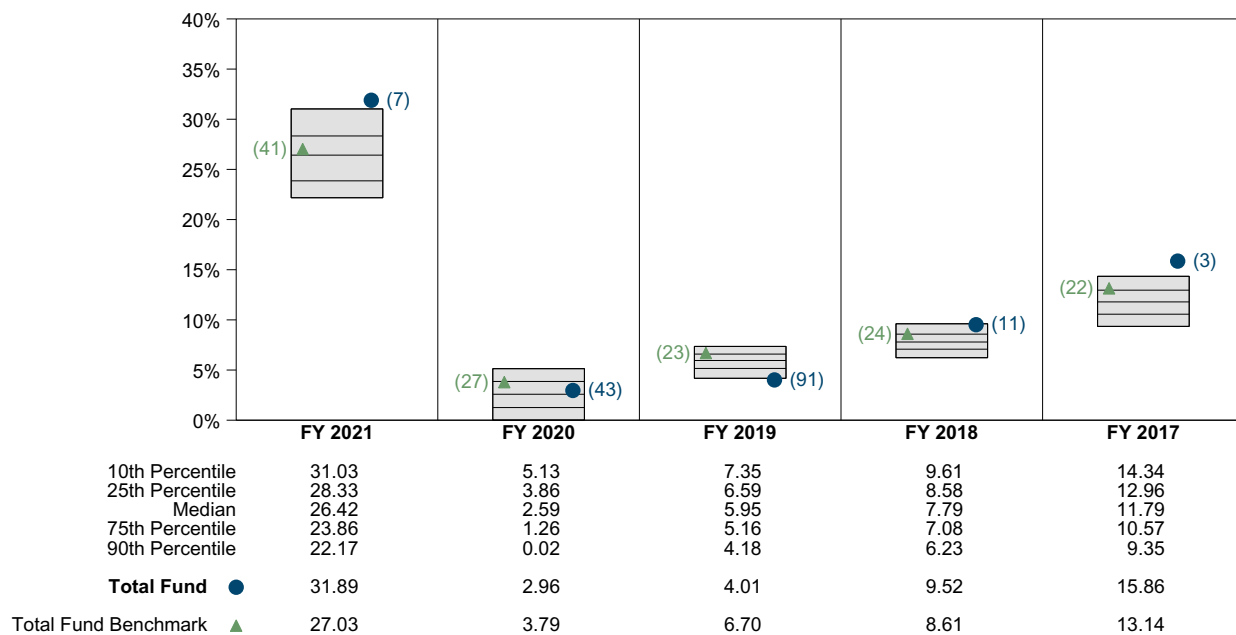
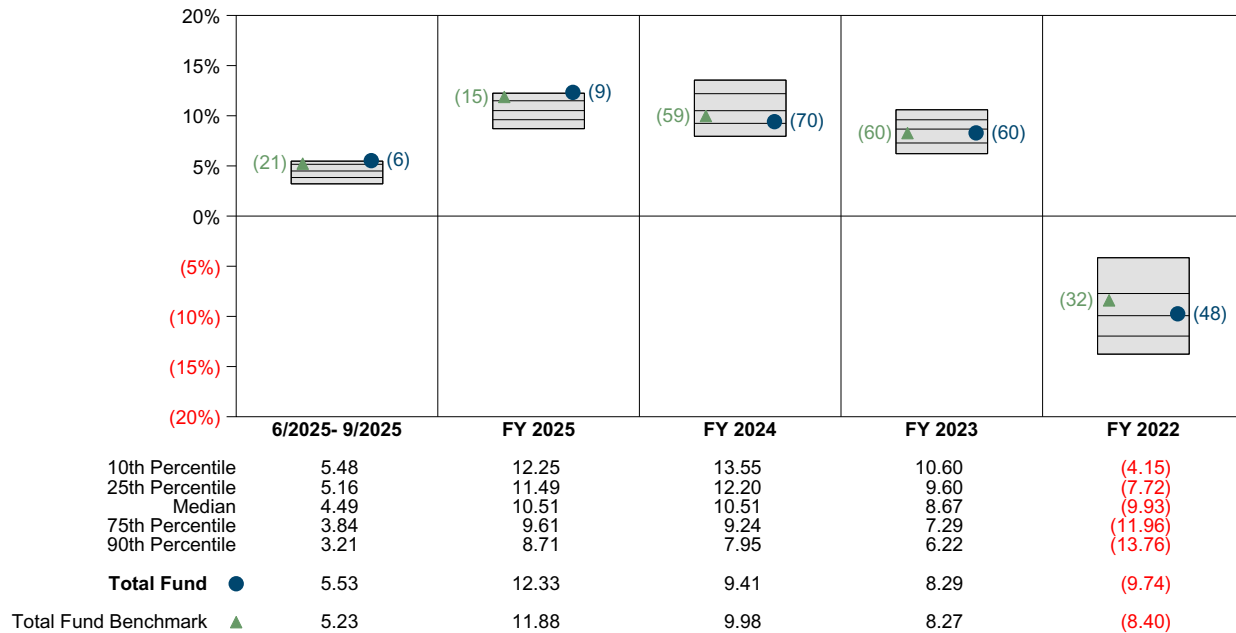
## Risk Adjusted Return Measures vs Total Fund Benchmark Rankings Against Callan Public Fund Sponsor Database (Net) Five Years Ended September 30, 2025



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

### Return Ranking

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



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



## Domestic Equity Period Ended September 30, 2025

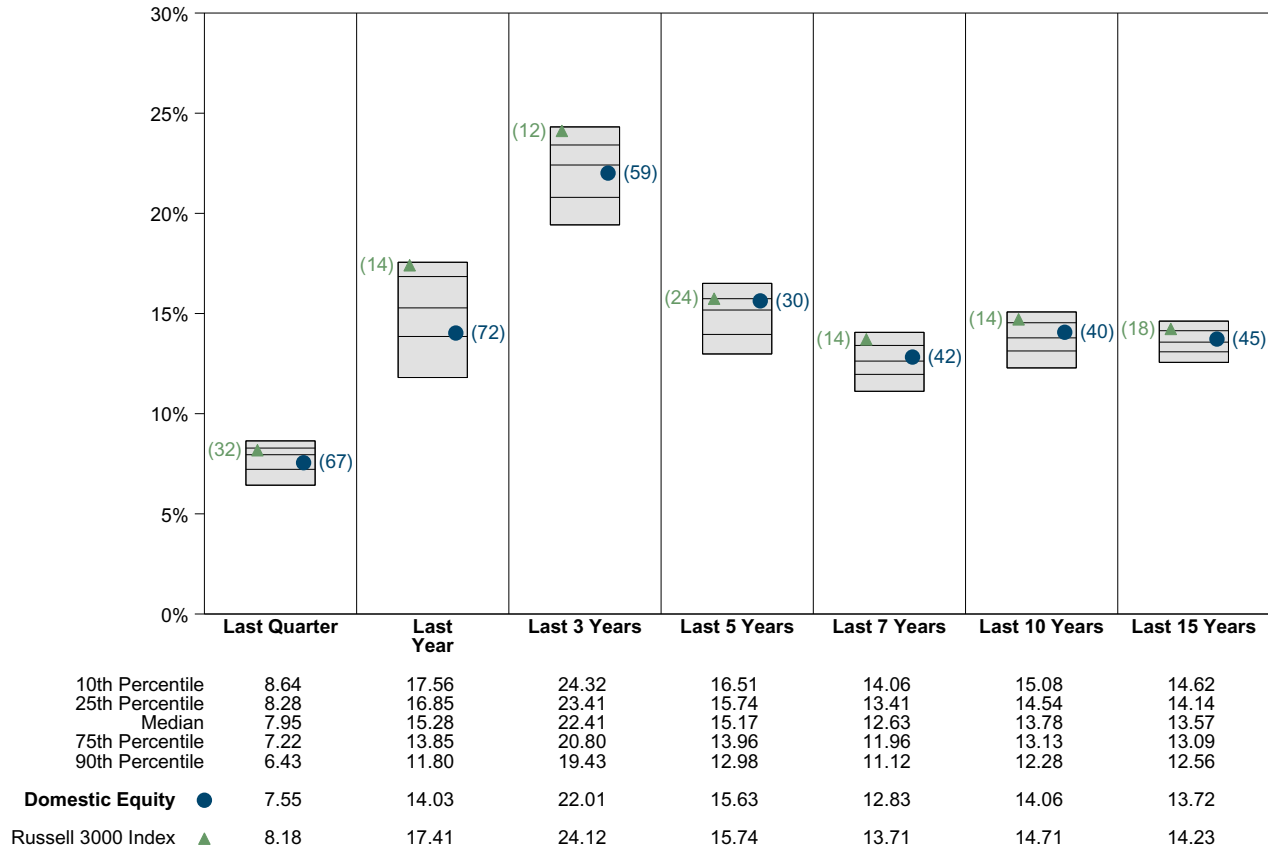
### Quarterly Summary and Highlights

- Domestic Equity's portfolio posted a 7.55% return for the quarter placing it in the 67 percentile of the Public Fund - Domestic Equity group for the quarter and in the 72 percentile for the last year.
- Domestic Equity's portfolio underperformed the Russell 3000 Index by 0.62% for the quarter and underperformed the Russell 3000 Index for the year by 3.38%.

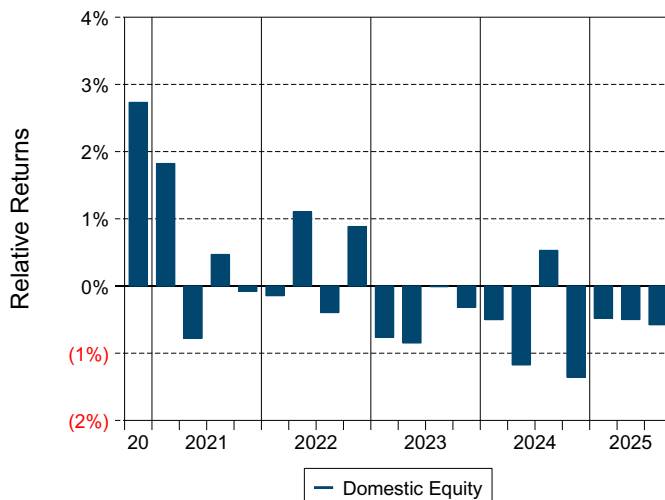
### Quarterly Asset Growth

Beginning Market Value	\$297,880,418
Net New Investment	\$-6,150,000
Investment Gains/(Losses)	\$22,277,479
Ending Market Value	\$314,007,897

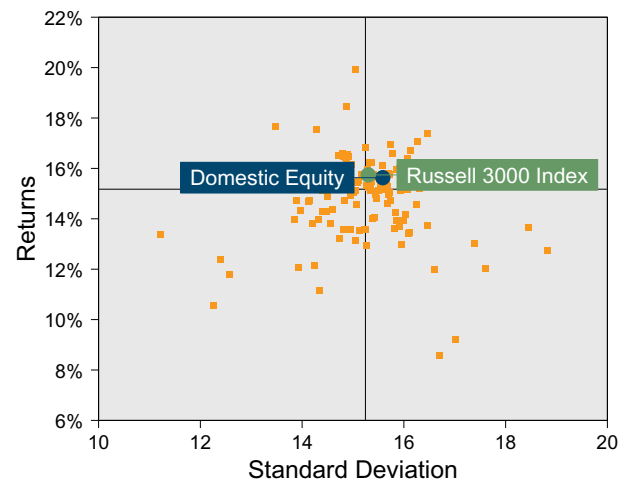
### Performance vs Public Fund - Domestic Equity (Net)



### Relative Return vs Russell 3000 Index



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

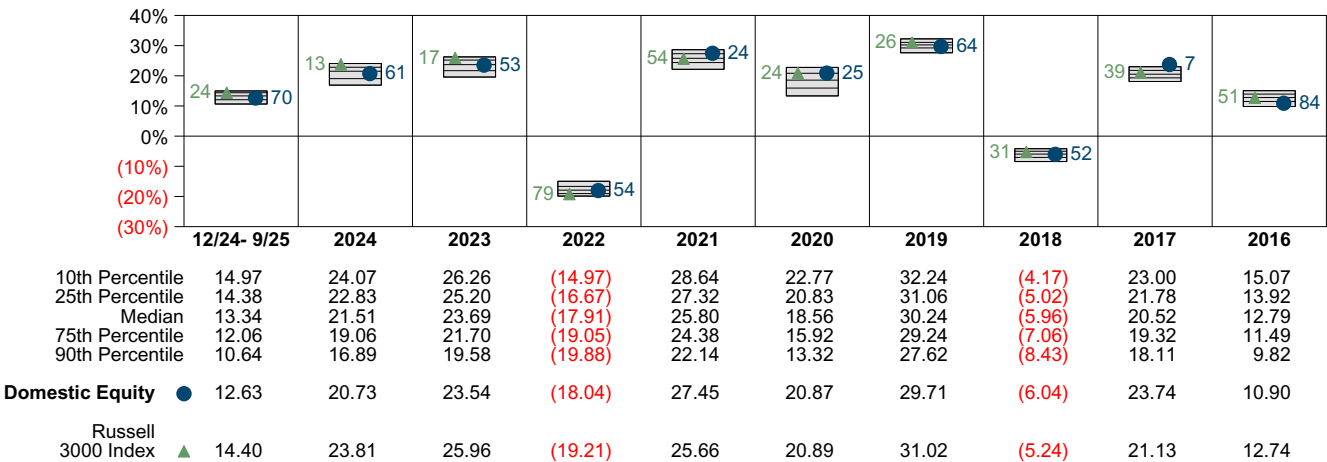


# Domestic Equity Return Analysis Summary

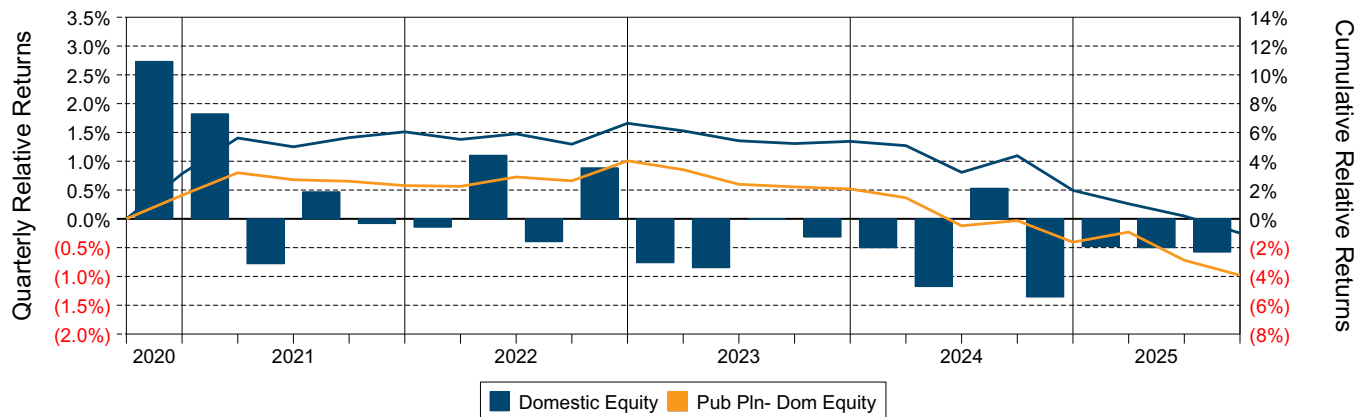
## Return Analysis

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

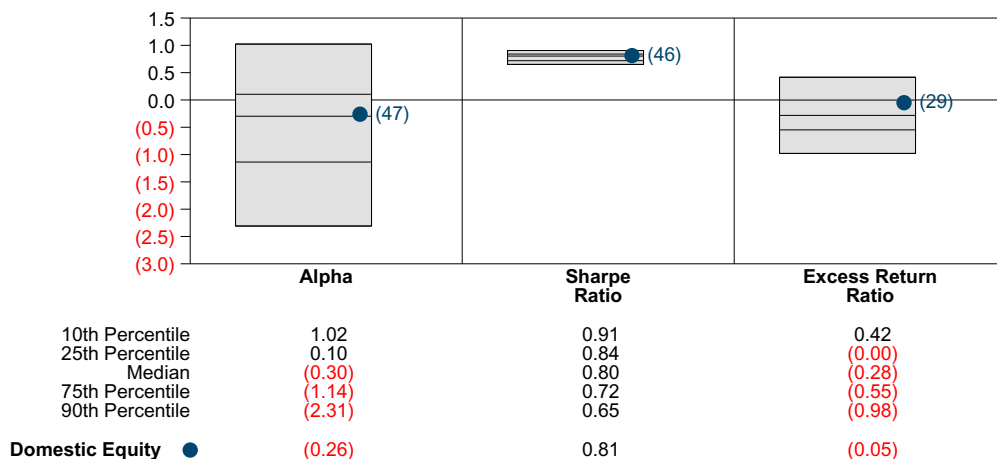
### Performance vs Public Fund - Domestic Equity (Net)



### Cumulative and Quarterly Relative Returns vs Russell 3000 Index



### Risk Adjusted Return Measures vs Russell 3000 Index Rankings Against Public Fund - Domestic Equity (Net) Five Years Ended September 30, 2025

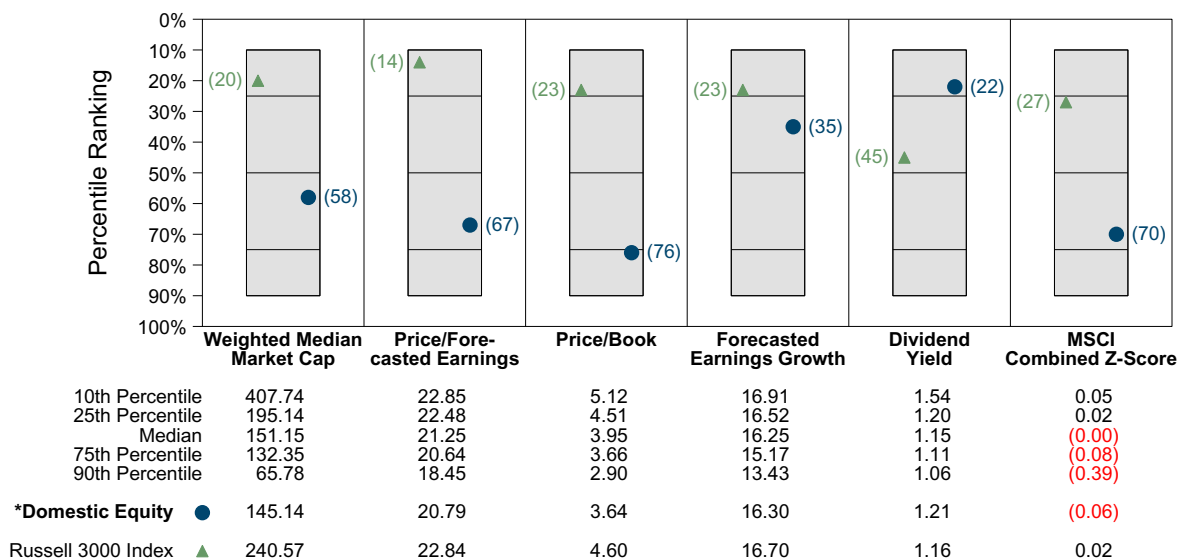


## Domestic Equity Equity Characteristics Analysis Summary

### Portfolio Characteristics

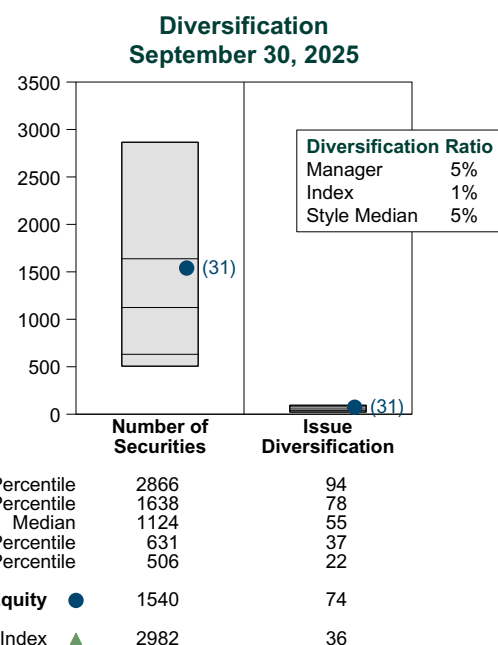
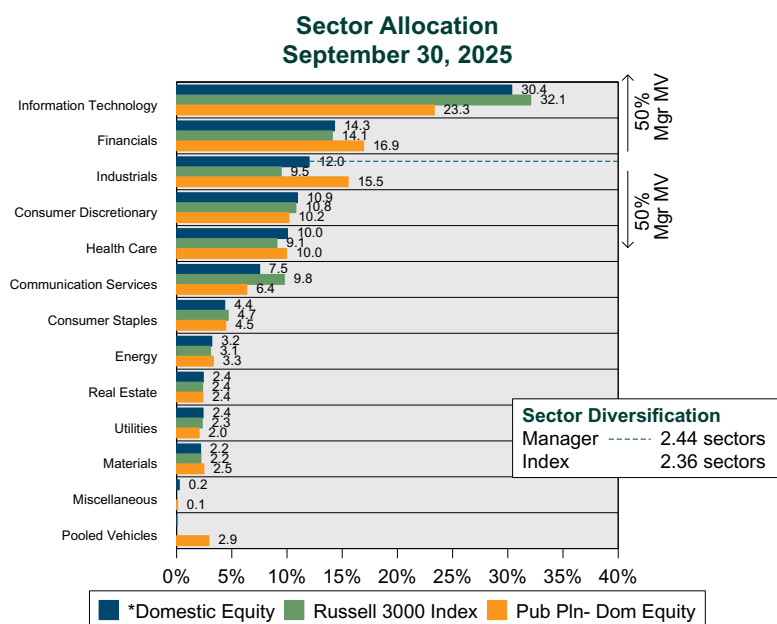
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

### Portfolio Characteristics Percentile Rankings Rankings Against Public Fund - Domestic Equity as of September 30, 2025



### Sector Weights

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



\*9/30/25 portfolio characteristics generated using most recently available holdings (7/31/25) modified based on a "buy-and-hold" assumption (repriced and adjusted for corporate actions). Analysis is then done using current market and company financial data.

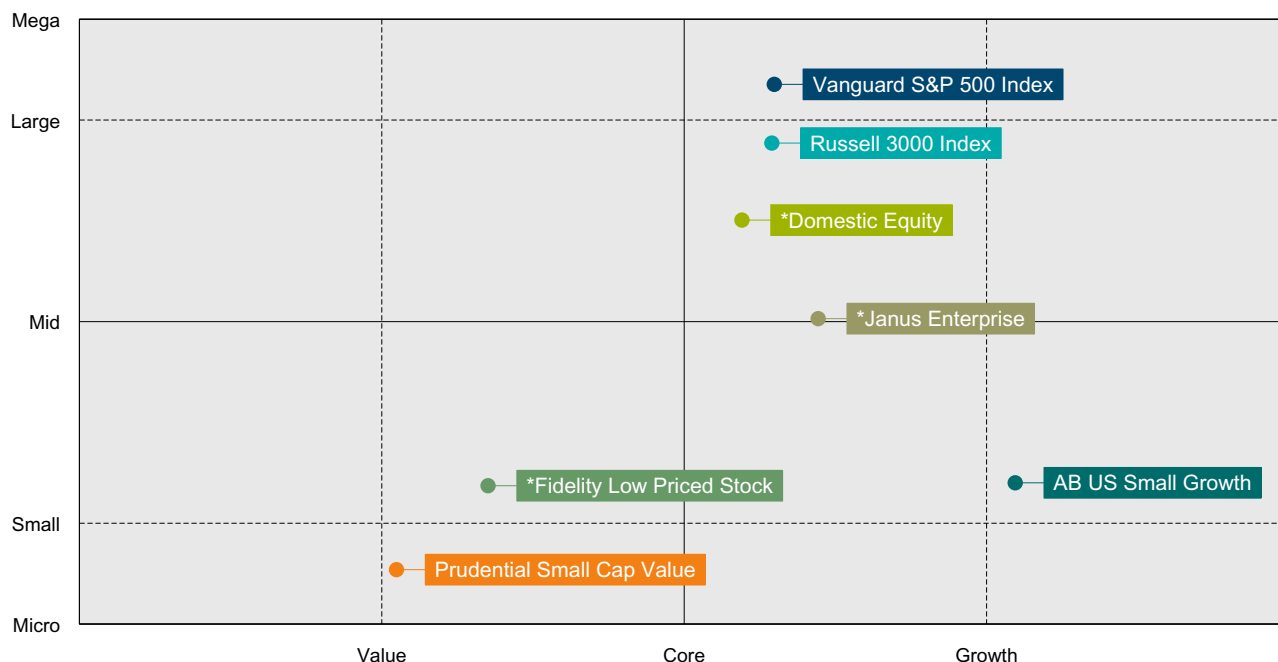


## Holdings Based Style Analysis For One Quarter Ended September 30, 2025

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

### Style Map

#### Holdings for One Quarter Ended September 30, 2025



	Weight %	Wtd Median Mkt Cap	Combined Z-Score	Growth Z-Score	Value Z-Score	Number of Securities	Security Diversification
Vanguard S&P 500 Index	70.45%	405.81	0.02	(0.00)	(0.02)	501	22.56
*Fidelity Low Priced Stock	7.33%	6.20	(0.80)	(0.21)	0.60	574	85.81
*Janus Enterprise	7.34%	22.99	0.14	0.05	(0.10)	77	19.44
Prudential Small Cap Value	7.27%	1.96	(1.07)	(0.23)	0.84	412	85.26
AB US Small Growth	7.61%	6.43	0.68	0.05	(0.64)	98	31.94
*Domestic Equity	100.00%	145.14	(0.06)	(0.03)	0.04	1540	73.73
Russell 3000 Index	-	240.57	0.02	(0.01)	(0.02)	2982	36.33

\* 9/30/25 portfolio characteristics generated using most recently available holdings (7/31/25) modified based on a "buy-and-hold" assumption (repriced and adjusted for corporate actions). Analysis is then done using current market and company financial data.

# Vanguard S&P 500 Index

## Period Ended September 30, 2025

### 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.

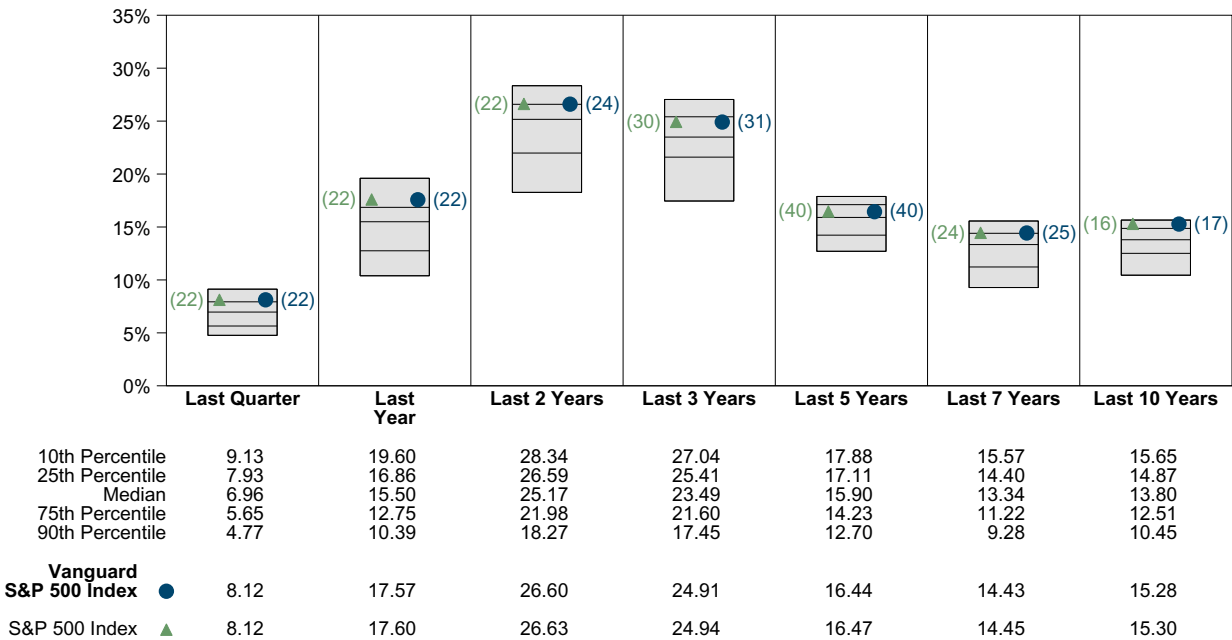
### Quarterly Summary and Highlights

- Vanguard S&P 500 Index’s portfolio posted a 8.12% return for the quarter placing it in the 22 percentile of the Callan Large Cap Core Mutual Funds group for the quarter and in the 22 percentile for the last year.
- Vanguard S&P 500 Index’s portfolio underperformed the S&P 500 Index by 0.00% for the quarter and underperformed the S&P 500 Index for the year by 0.02%.

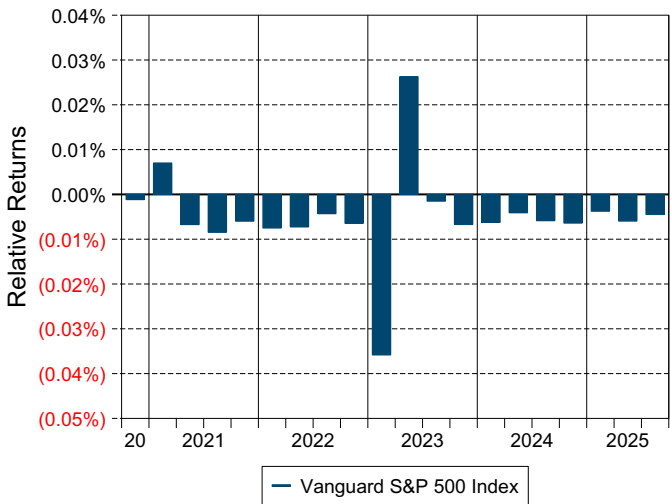
### Quarterly Asset Growth

Beginning Market Value	\$211,696,675
Net New Investment	\$-7,400,000
Investment Gains/(Losses)	\$16,927,568
Ending Market Value	\$221,224,243

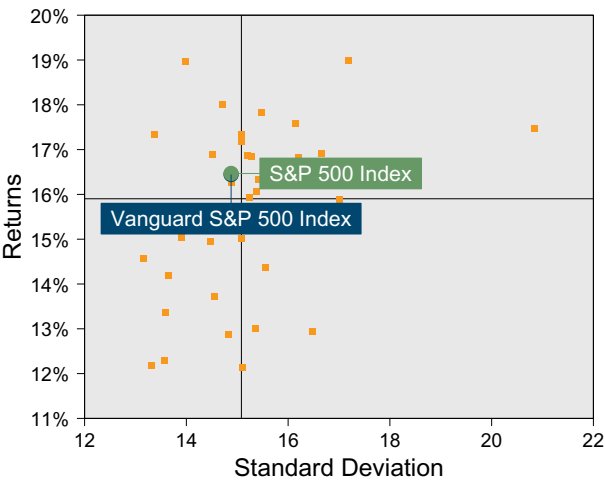
### Performance vs Callan Large Cap Core Mutual Funds (Net)



### Relative Return vs S&P 500 Index



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

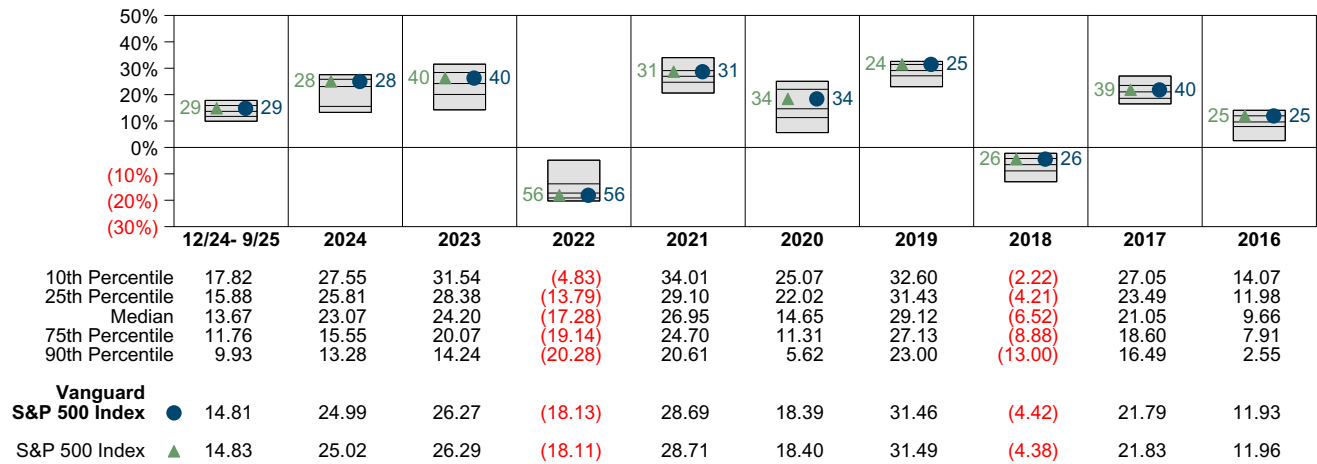


# Vanguard S&P 500 Index Return Analysis Summary

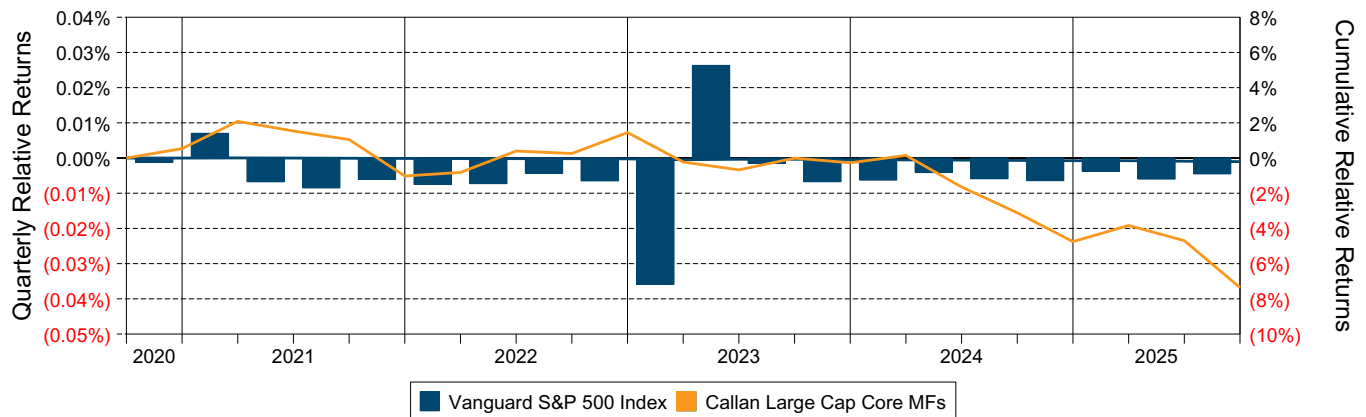
## Return Analysis

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

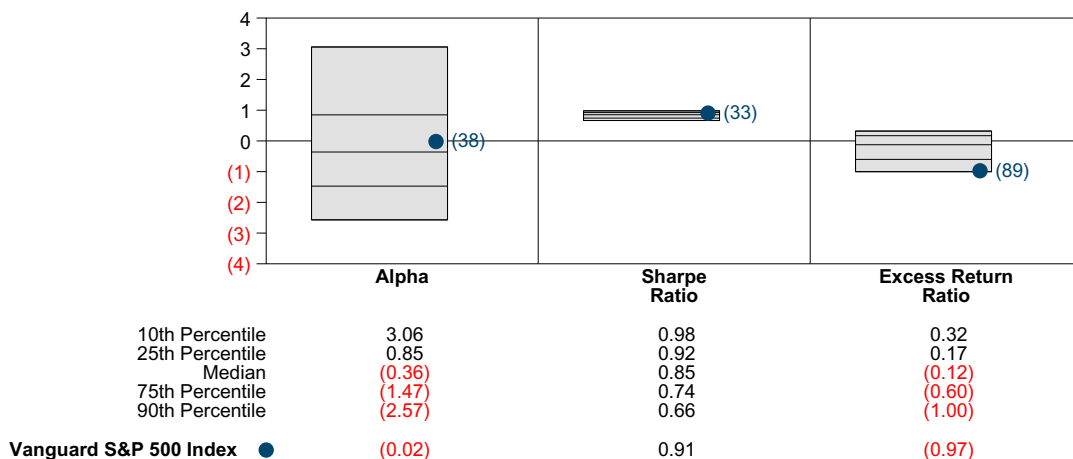
### Performance vs Callan Large Cap Core Mutual Funds (Net)



### Cumulative and Quarterly Relative Returns vs S&P 500 Index



### Risk Adjusted Return Measures vs S&P 500 Index Rankings Against Callan Large Cap Core Mutual Funds (Net) Five Years Ended September 30, 2025

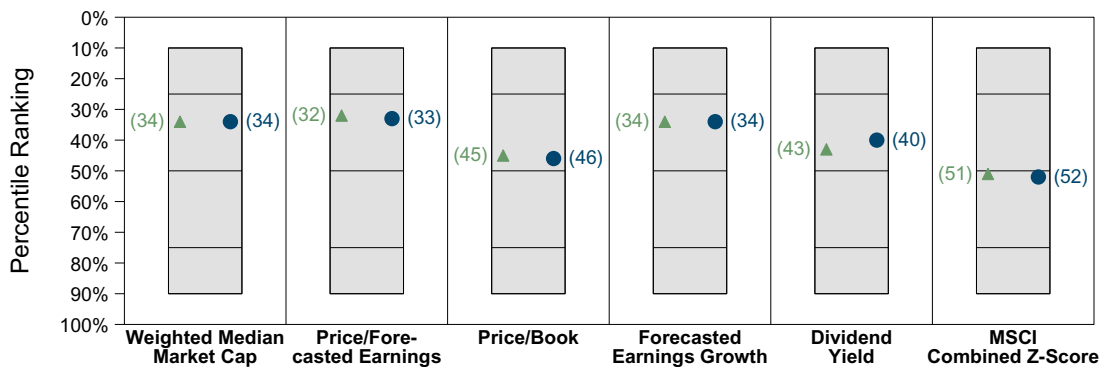


## Vanguard S&P 500 Index Equity Characteristics Analysis Summary

### Portfolio Characteristics

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

### Portfolio Characteristics Percentile Rankings Rankings Against Callan Large Cap Core Mutual Funds as of September 30, 2025

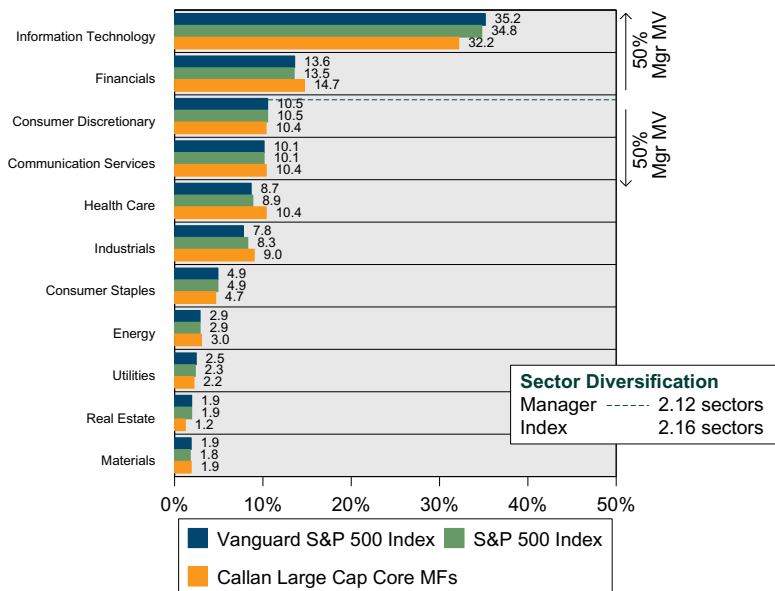


	Weighted Median Market Cap	Price/Forecasted Earnings	Price/Book	Forecasted Earnings Growth	Dividend Yield	MSCI Combined Z-Score
10th Percentile	773.93	24.13	6.20	19.52	1.65	0.25
25th Percentile	486.02	23.19	5.50	17.28	1.31	0.17
Median	305.33	22.19	5.02	15.98	1.12	0.03
75th Percentile	180.53	19.63	4.05	13.02	1.04	(0.19)
90th Percentile	96.06	18.56	3.22	10.67	0.97	(0.56)
<b>Vanguard S&amp;P 500 Index</b>	405.61	22.93	5.14	16.58	1.17	0.02
<b>S&amp;P 500 Index</b>	405.74	22.99	5.15	16.56	1.16	0.03

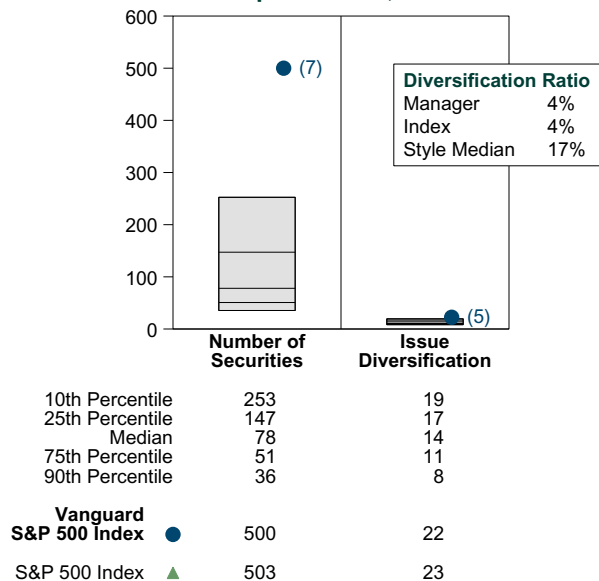
### Sector Weights

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

#### Sector Allocation September 30, 2025



#### Diversification September 30, 2025



# Fidelity Low Priced Stock

## Period Ended September 30, 2025

### Investment Philosophy

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

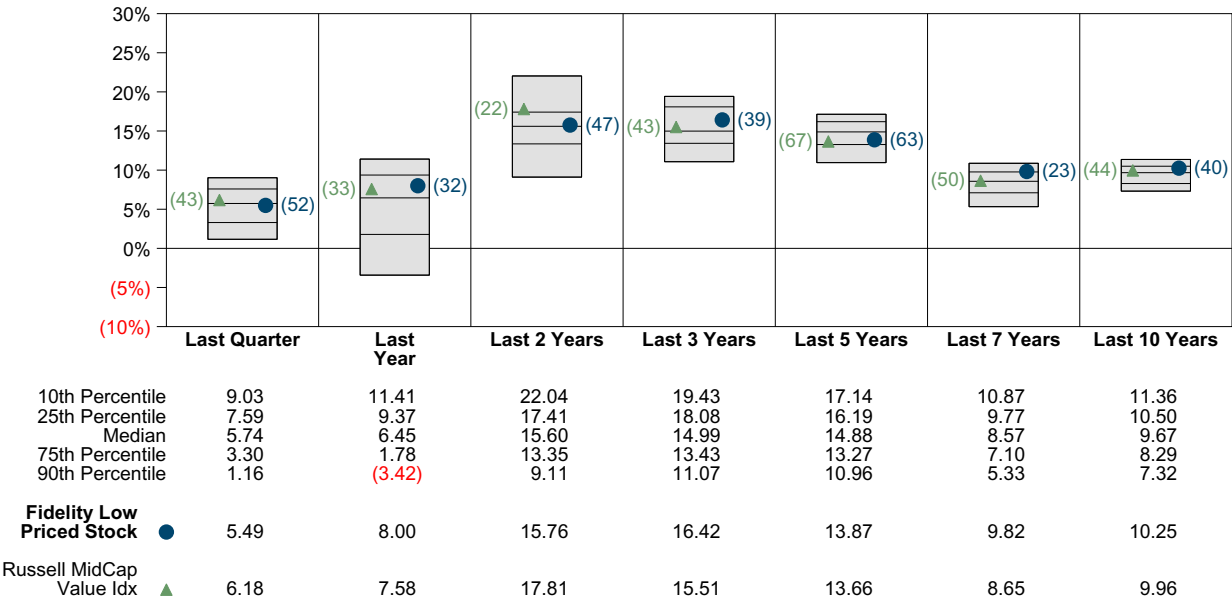
### Quarterly Summary and Highlights

- Fidelity Low Priced Stock's portfolio posted a 5.49% return for the quarter placing it in the 52 percentile of the Callan Mid Cap Value Mutual Funds group for the quarter and in the 32 percentile for the last year.
- Fidelity Low Priced Stock's portfolio underperformed the Russell MidCap Value Idx by 0.69% for the quarter and outperformed the Russell MidCap Value Idx for the year by 0.42%.

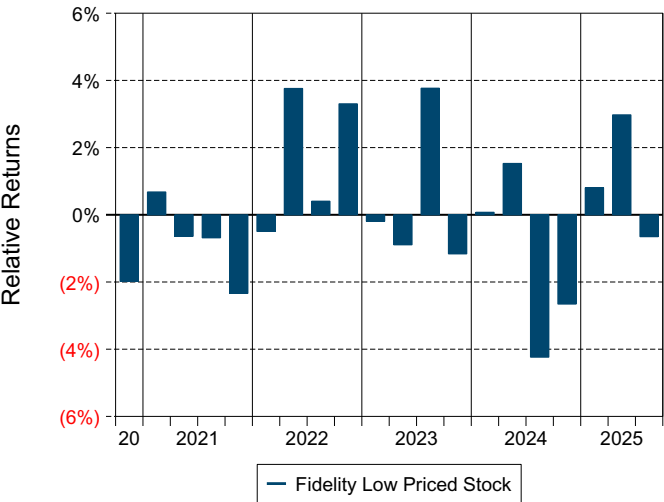
### Quarterly Asset Growth

Beginning Market Value	\$21,355,356
Net New Investment	\$500,000
Investment Gains/(Losses)	\$1,172,461
Ending Market Value	\$23,027,817

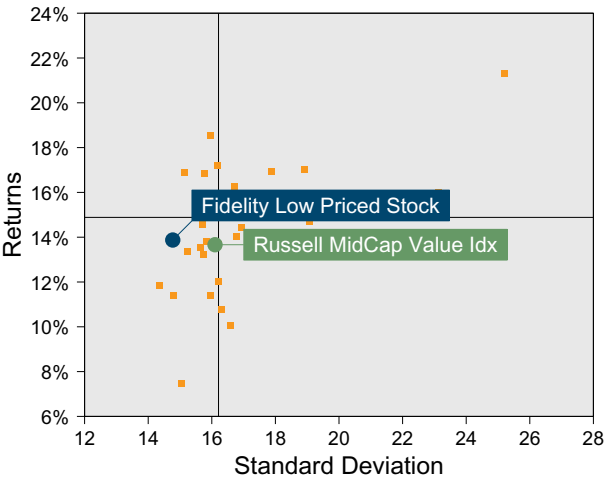
### Performance vs Callan Mid Cap Value Mutual Funds (Net)



### Relative Return vs Russell MidCap Value Idx



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

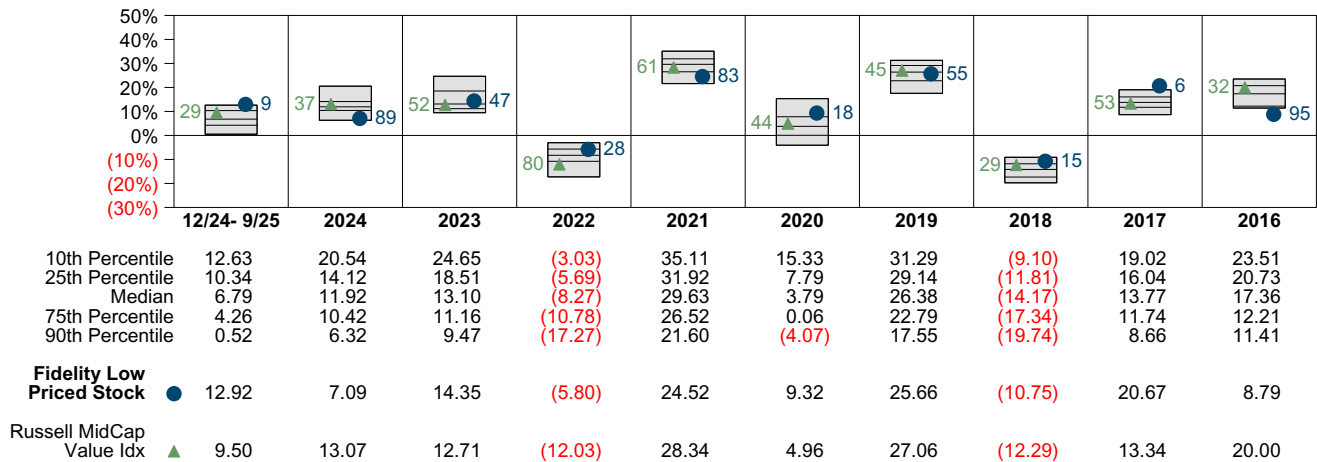


# Fidelity Low Priced Stock Return Analysis Summary

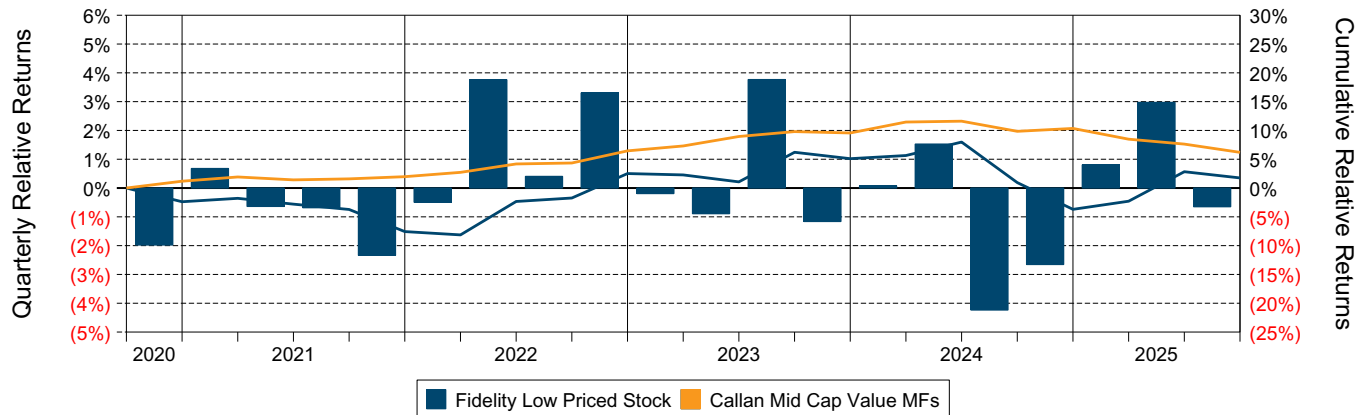
## Return Analysis

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

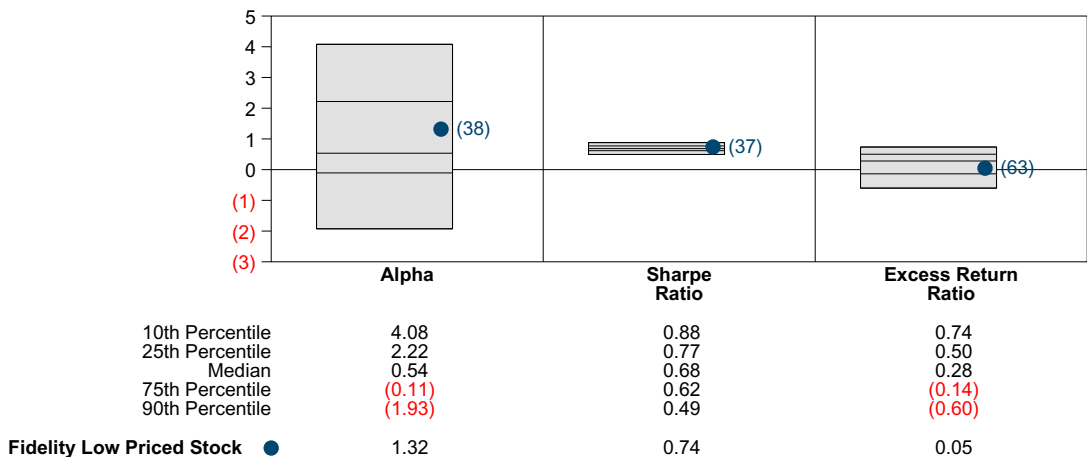
### Performance vs Callan Mid Cap Value Mutual Funds (Net)



### Cumulative and Quarterly Relative Returns vs Russell MidCap Value Idx



### Risk Adjusted Return Measures vs Russell MidCap Value Idx Rankings Against Callan Mid Cap Value Mutual Funds (Net) Five Years Ended September 30, 2025

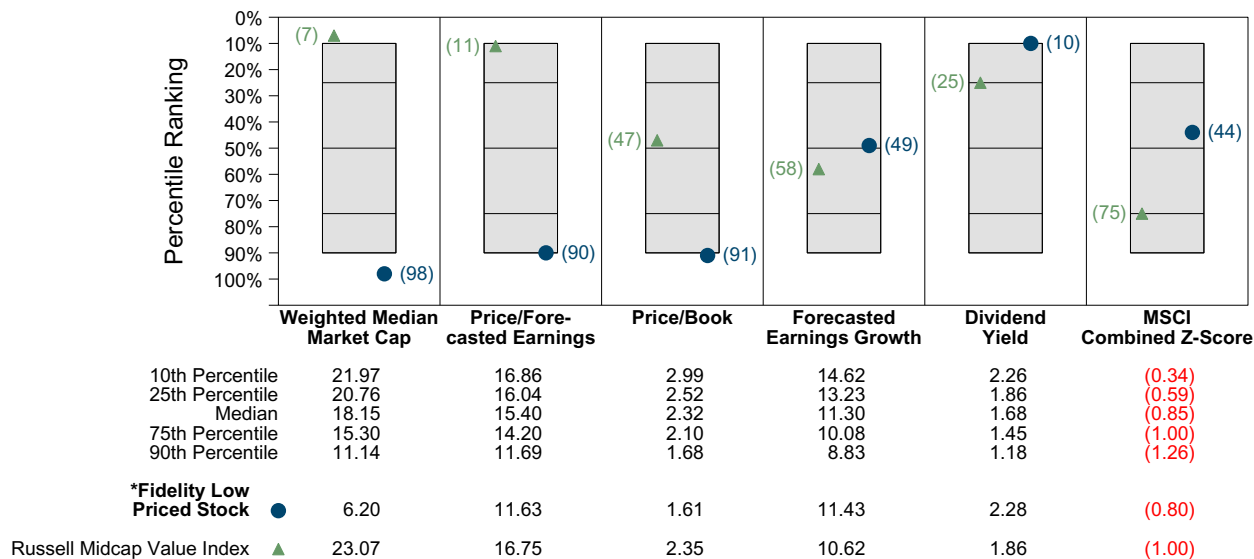


## Fidelity Low Priced Stock Equity Characteristics Analysis Summary

### Portfolio Characteristics

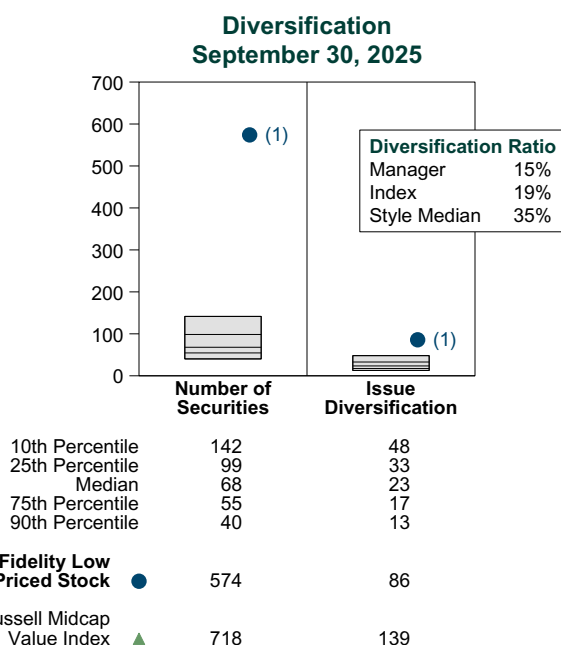
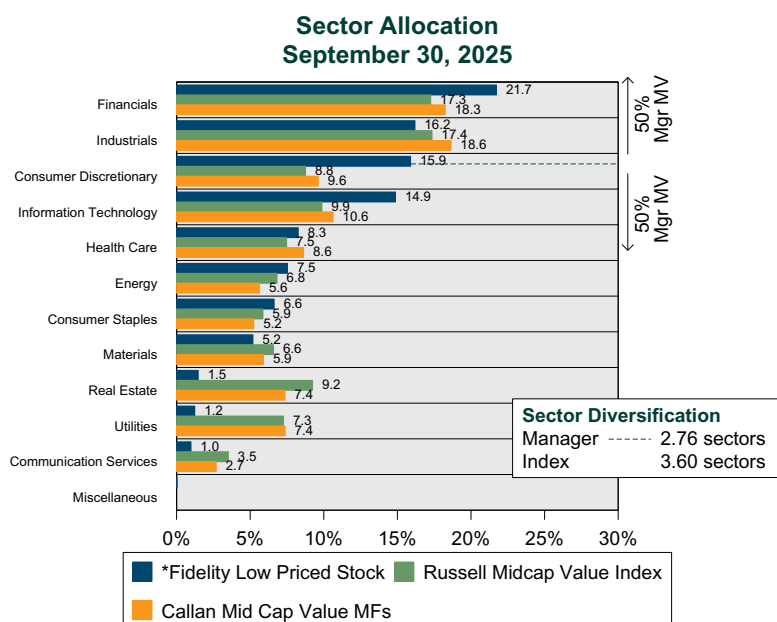
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

### Portfolio Characteristics Percentile Rankings Rankings Against Callan Mid Cap Value Mutual Funds as of September 30, 2025



### Sector Weights

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



\*9/30/25 portfolio characteristics generated using most recently available holdings (7/31/25) modified based on a "buy-and-hold" assumption (repriced and adjusted for corporate actions). Analysis is then done using current market and company financial data.

Janus Enterprise

Period Ended September 30, 2025

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.

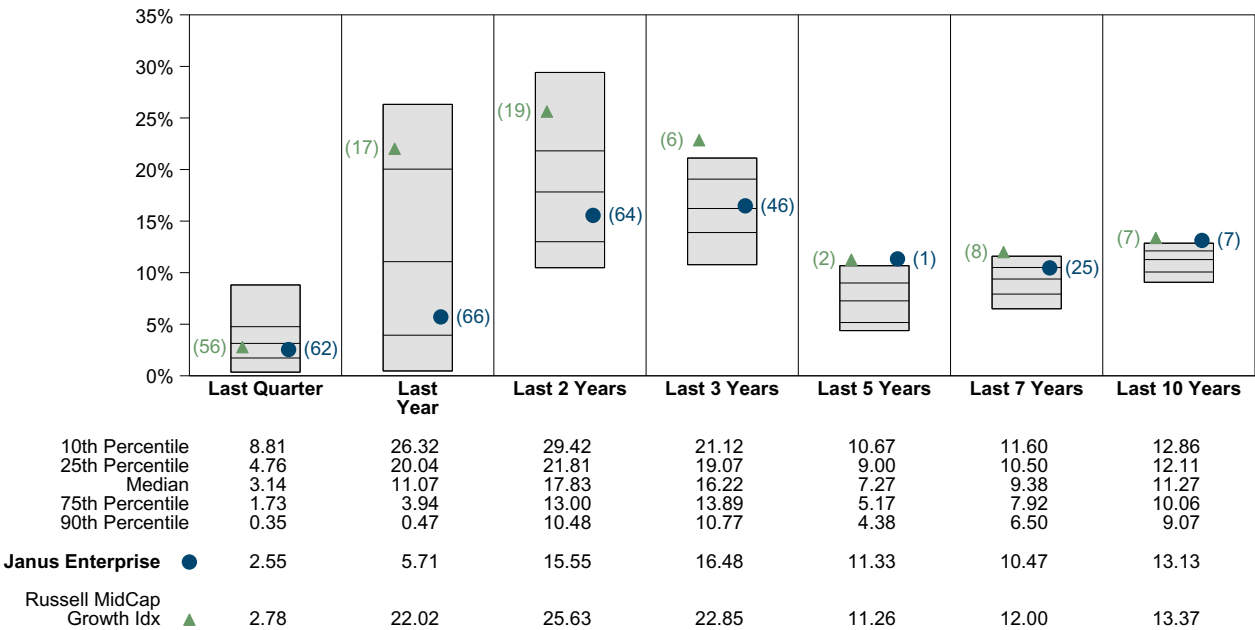
Quarterly Summary and Highlights

- Janus Enterprise's portfolio posted a 2.55% return for the quarter placing it in the 62 percentile of the Callan Mid Cap Growth Mutual Funds group for the quarter and in the 66 percentile for the last year.
- Janus Enterprise's portfolio underperformed the Russell MidCap Growth Idx by 0.23% for the quarter and underperformed the Russell MidCap Growth Idx for the year by 16.32%.

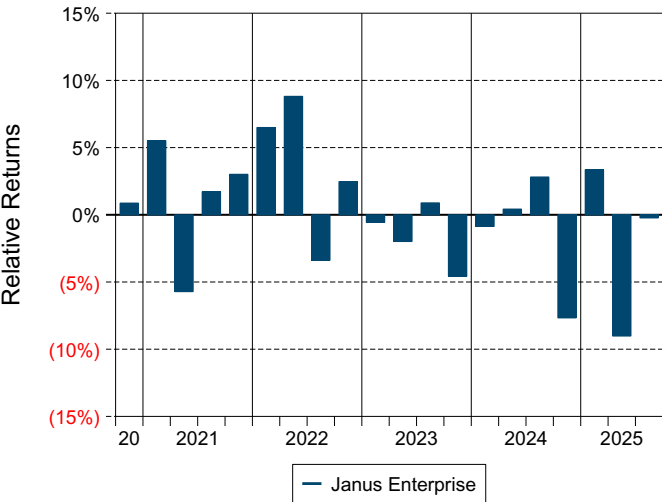
Quarterly Asset Growth

Beginning Market Value	\$21,974,183
Net New Investment	\$500,000
Investment Gains/(Losses)	\$562,805
Ending Market Value	\$23,036,989

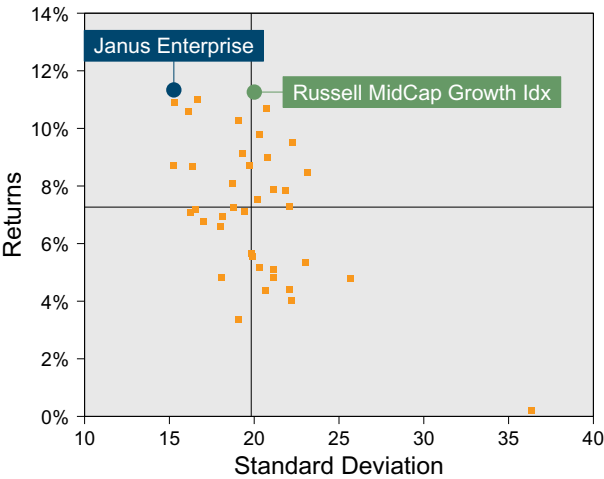
Performance vs Callan Mid Cap Growth Mutual Funds (Net)



Relative Return vs Russell MidCap Growth Idx



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



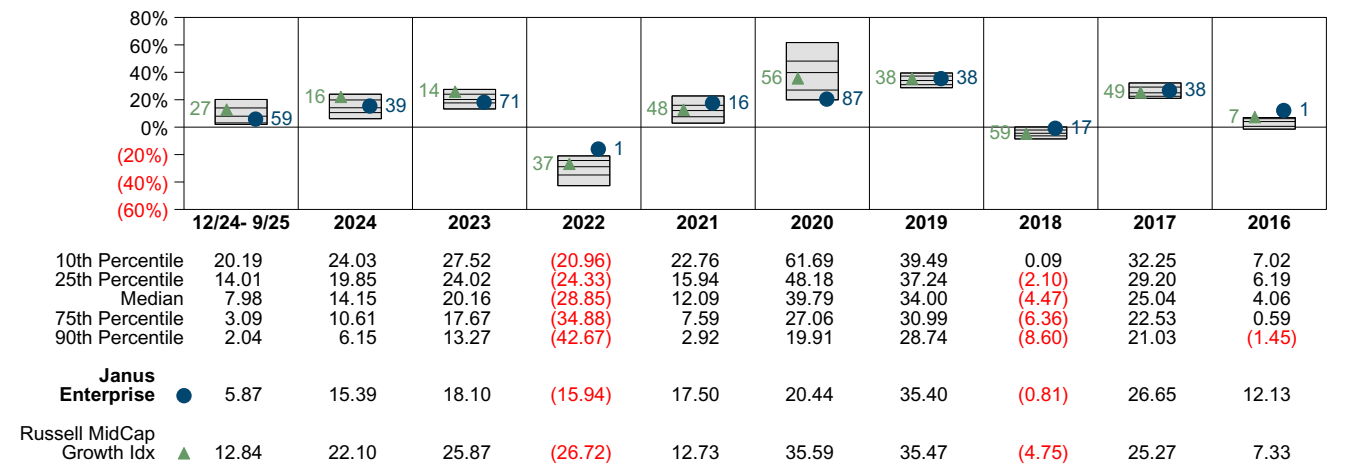


# Janus Enterprise Return Analysis Summary

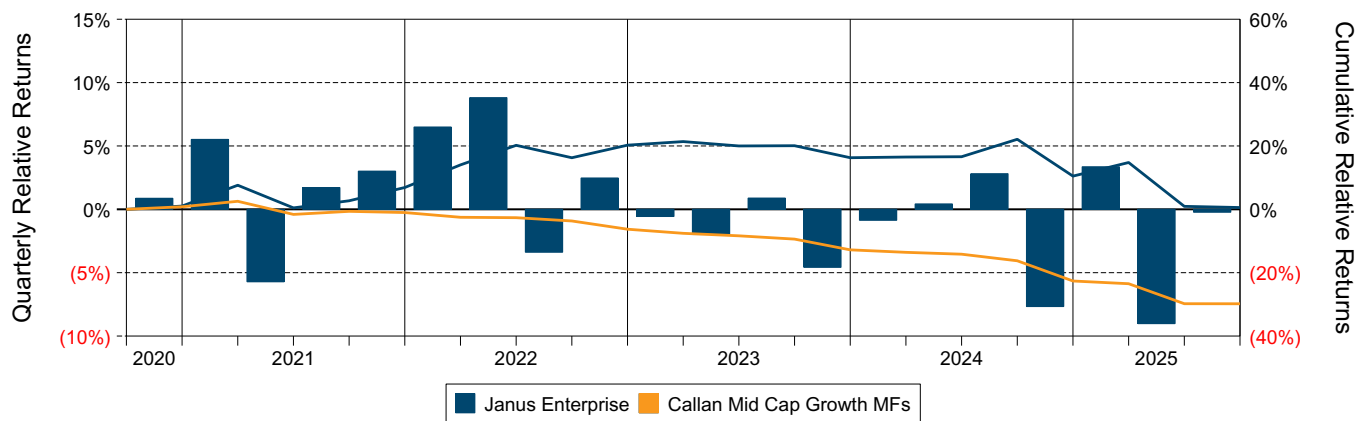
## Return Analysis

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

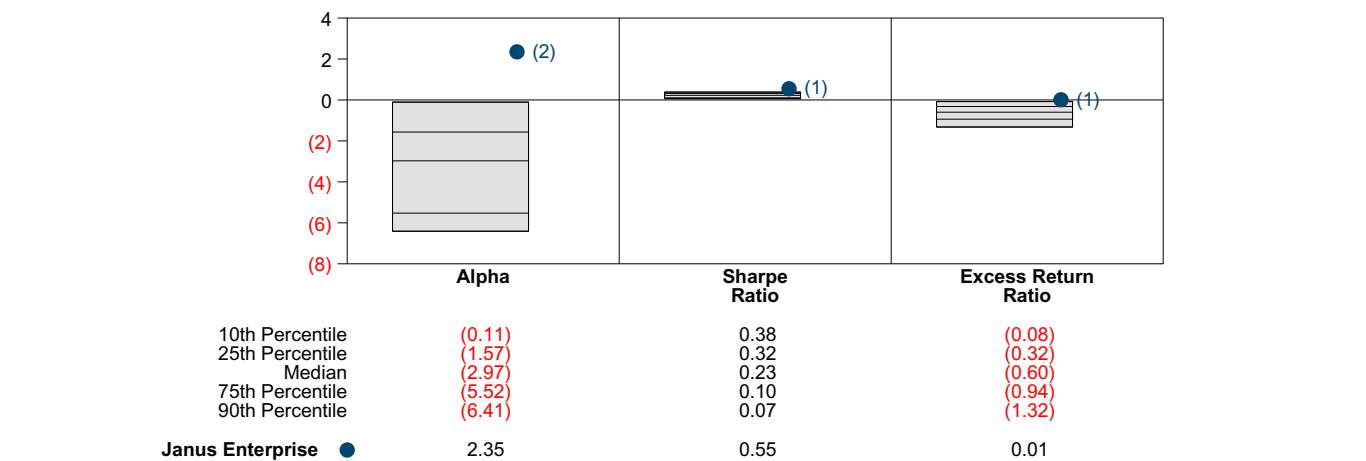
### Performance vs Callan Mid Cap Growth Mutual Funds (Net)



### Cumulative and Quarterly Relative Returns vs Russell MidCap Growth Idx



### Risk Adjusted Return Measures vs Russell MidCap Growth Idx Rankings Against Callan Mid Cap Growth Mutual Funds (Net) Five Years Ended September 30, 2025

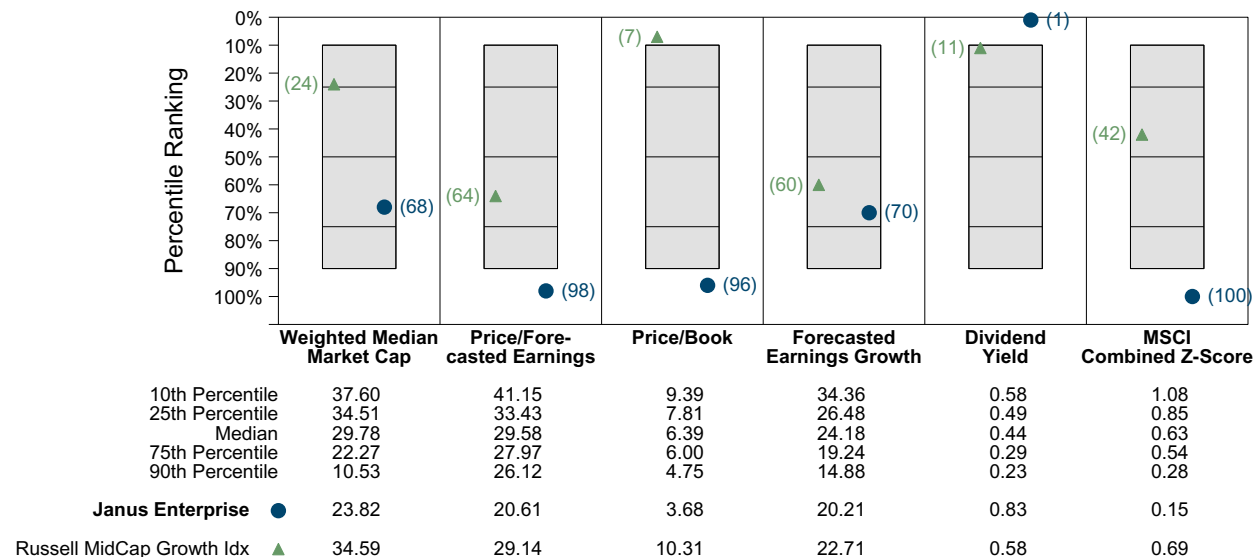


# Janus Enterprise Equity Characteristics Analysis Summary

## Portfolio Characteristics

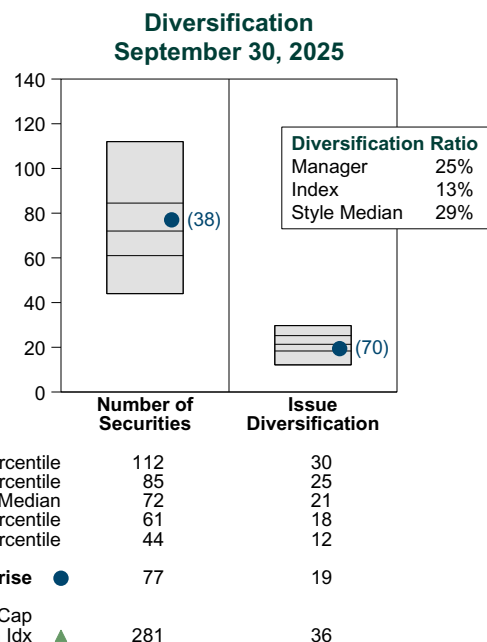
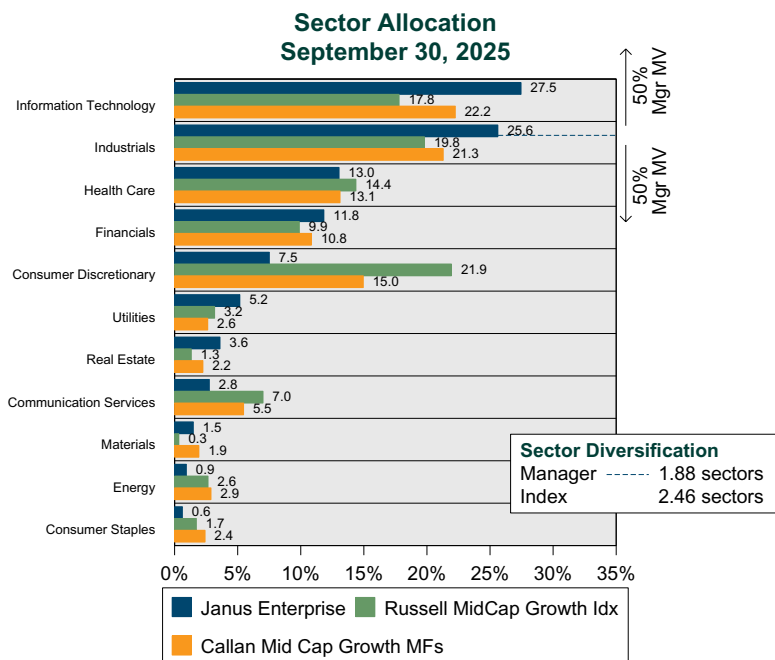
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

## Portfolio Characteristics Percentile Rankings Rankings Against Callan Mid Cap Growth Mutual Funds as of September 30, 2025



## 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.



## Prudential Small Cap Value Period Ended September 30, 2025

### 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.

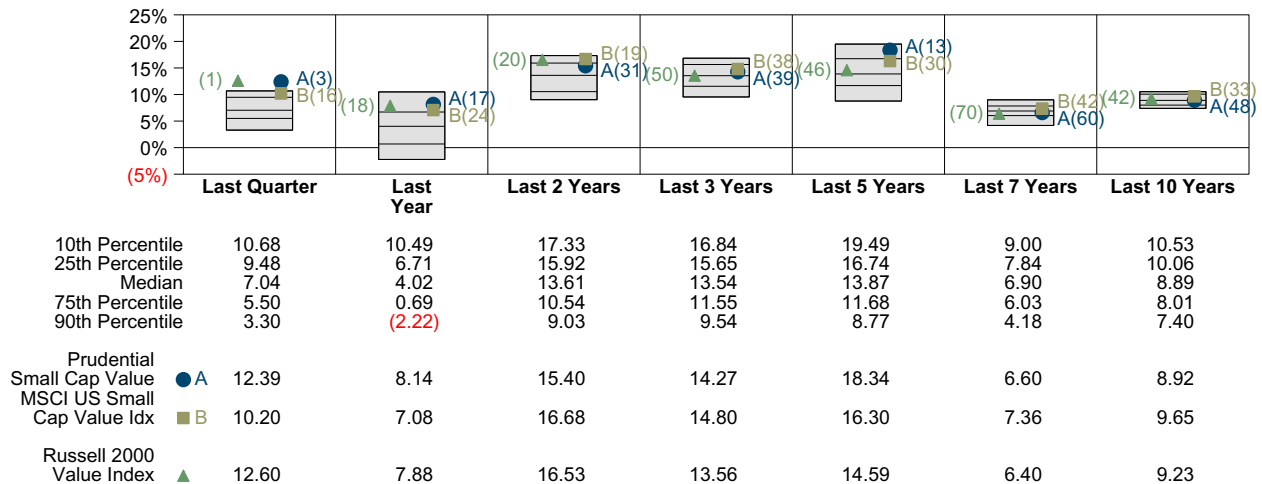
### Quarterly Summary and Highlights

- Prudential Small Cap Value's portfolio posted a 12.39% return for the quarter placing it in the 3 percentile of the Callan Small Cap Value Mutual Funds group for the quarter and in the 17 percentile for the last year.
- Prudential Small Cap Value's portfolio underperformed the Russell 2000 Value Index by 0.21% for the quarter and outperformed the Russell 2000 Value Index for the year by 0.25%.

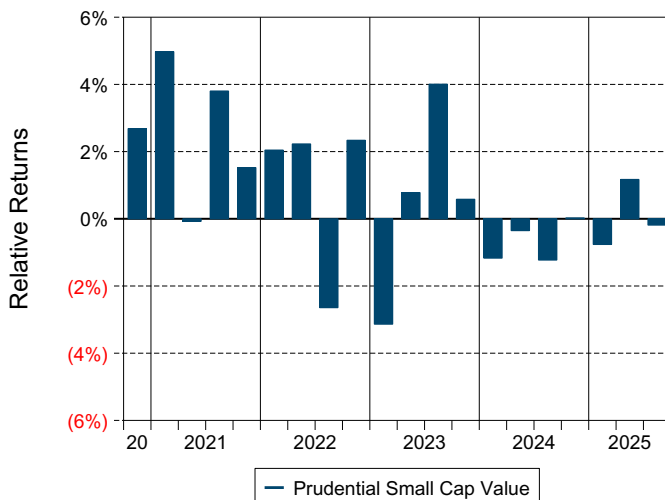
### Quarterly Asset Growth

Beginning Market Value	\$20,096,076
Net New Investment	\$250,000
Investment Gains/(Losses)	\$2,489,433
Ending Market Value	\$22,835,509

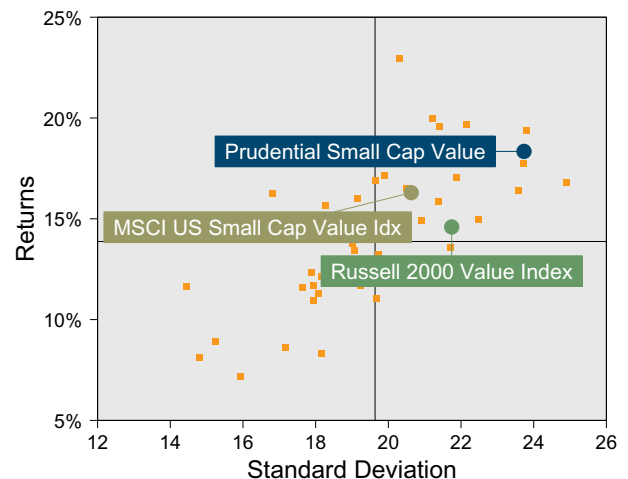
### Performance vs Callan Small Cap Value Mutual Funds (Net)



### Relative Return vs Russell 2000 Value Index



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

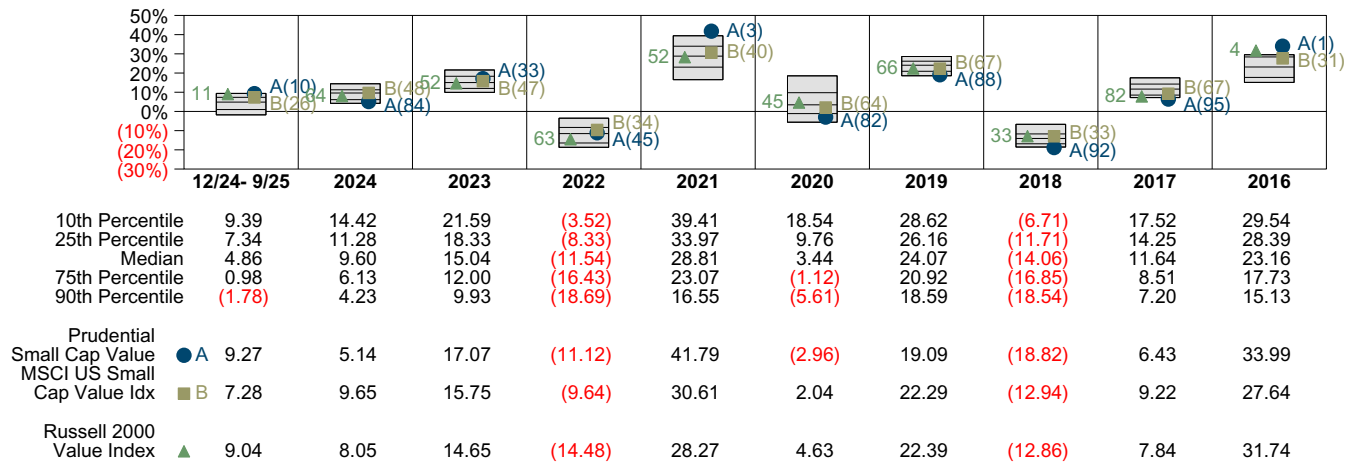


# Prudential Small Cap Value Return Analysis Summary

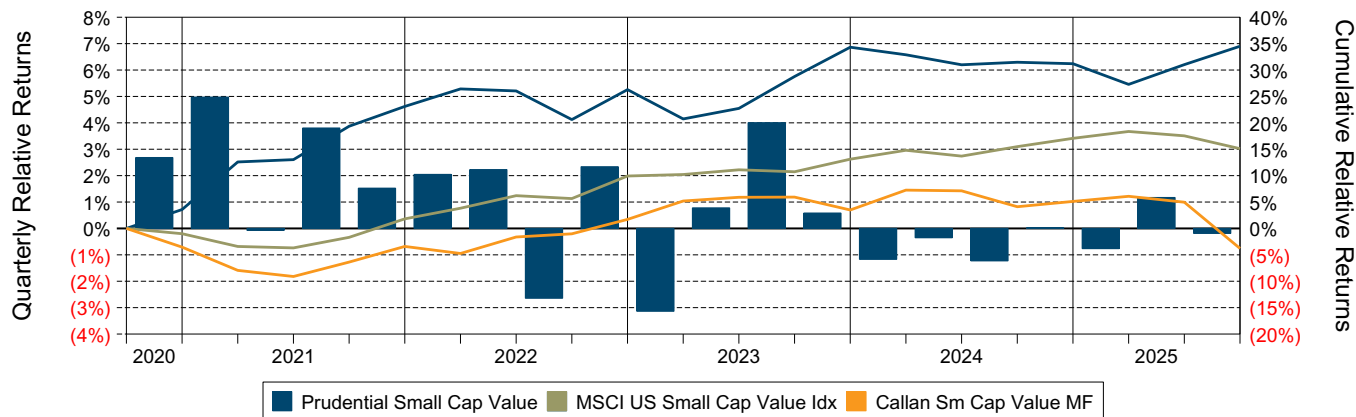
## Return Analysis

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

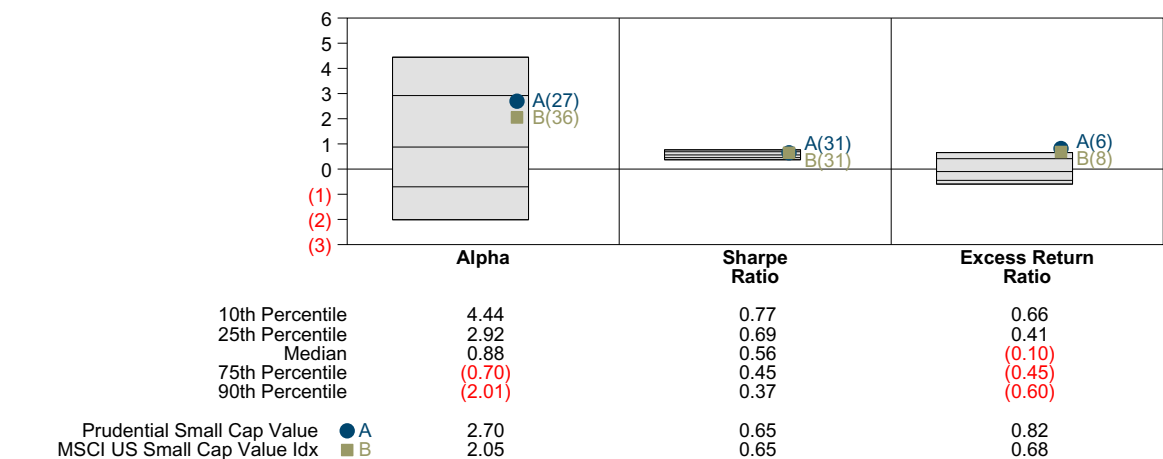
## Performance vs Callan Small Cap Value Mutual Funds (Net)



## Cumulative and Quarterly Relative Returns vs Russell 2000 Value Index



## Risk Adjusted Return Measures vs Russell 2000 Value Index Rankings Against Callan Small Cap Value Mutual Funds (Net) Five Years Ended September 30, 2025

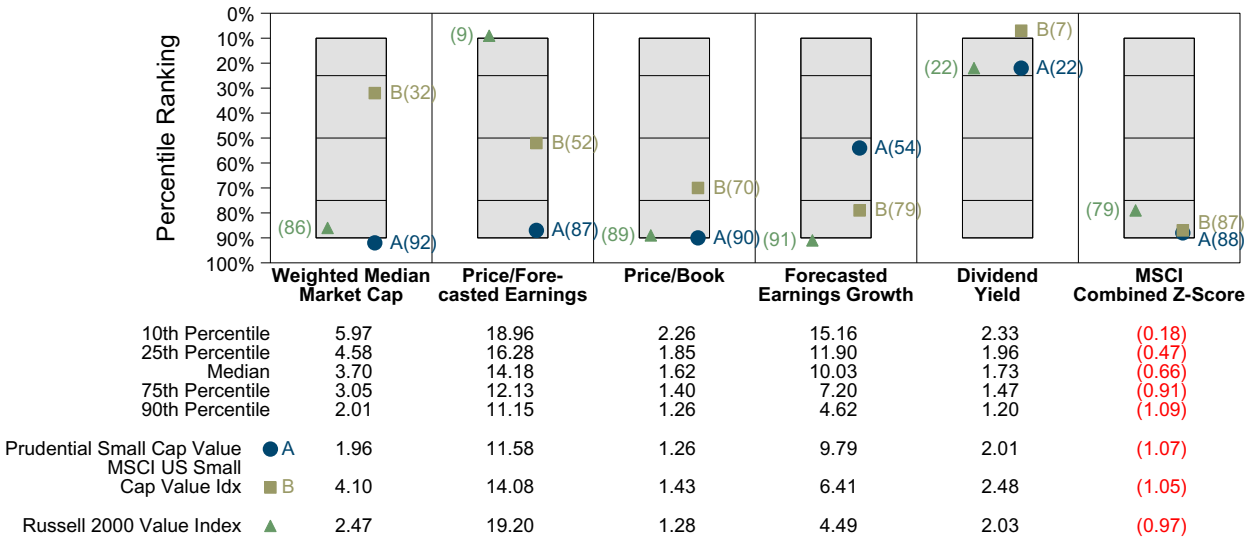


# Prudential Small Cap Value Equity Characteristics Analysis Summary

## Portfolio Characteristics

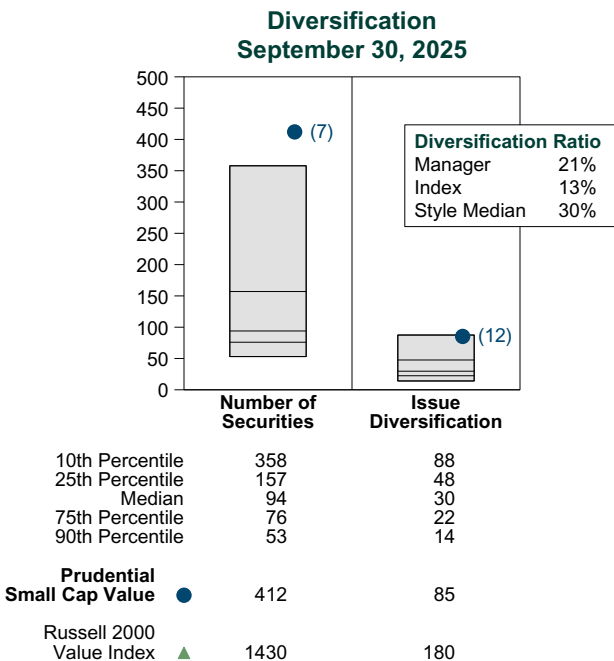
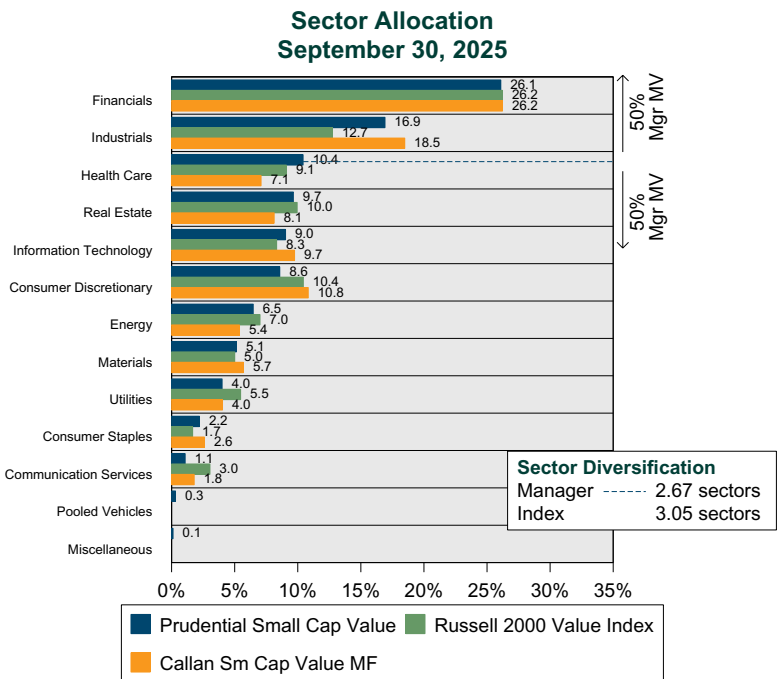
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

## Portfolio Characteristics Percentile Rankings Rankings Against Callan Small Cap Value Mutual Funds as of September 30, 2025



## Sector Weights

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



# AB US Small Growth Period Ended September 30, 2025

## 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.

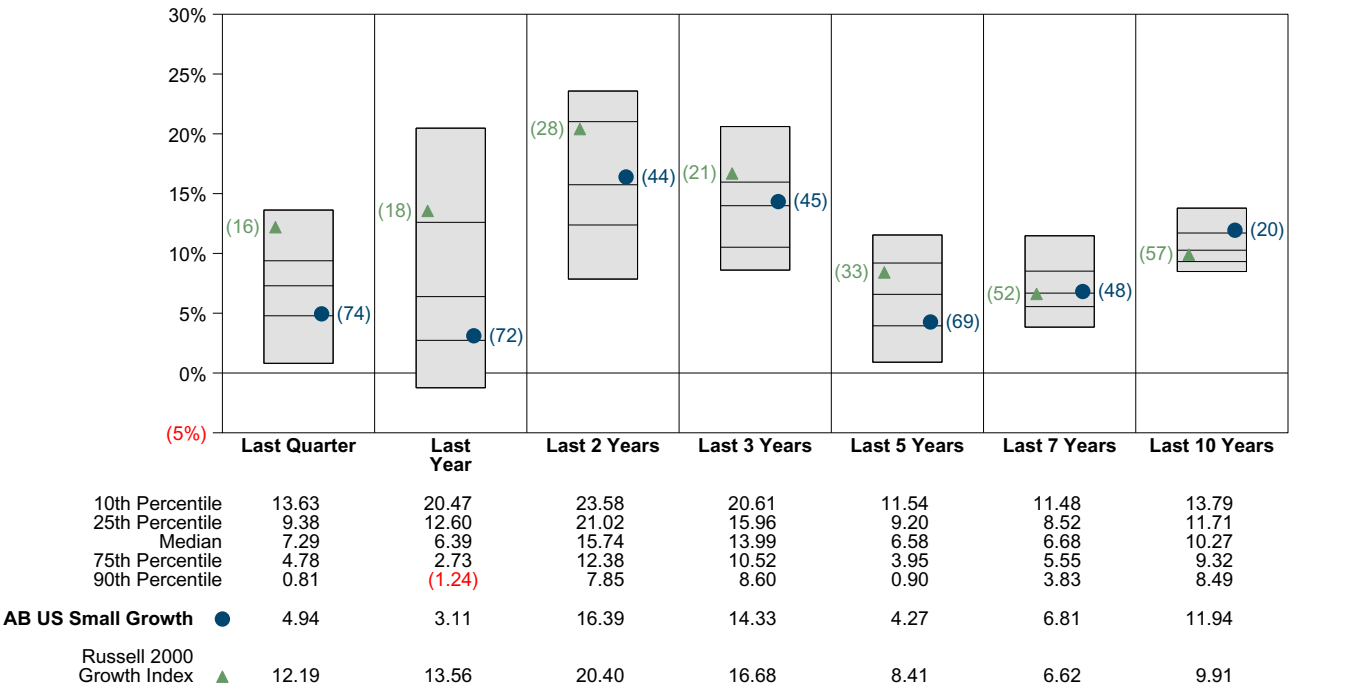
## Quarterly Summary and Highlights

- AB US Small Growth's portfolio posted a 4.94% return for the quarter placing it in the 74 percentile of the Callan Small Cap Growth Mutual Funds group for the quarter and in the 72 percentile for the last year.
- AB US Small Growth's portfolio underperformed the Russell 2000 Growth Index by 7.25% for the quarter and underperformed the Russell 2000 Growth Index for the year by 10.45%.

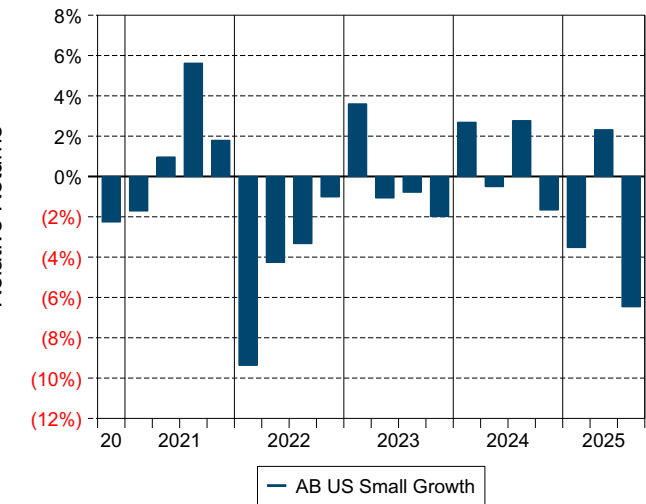
## Quarterly Asset Growth

Beginning Market Value	\$22,758,127
Net New Investment	\$0
Investment Gains/(Losses)	\$1,125,212
Ending Market Value	\$23,883,339

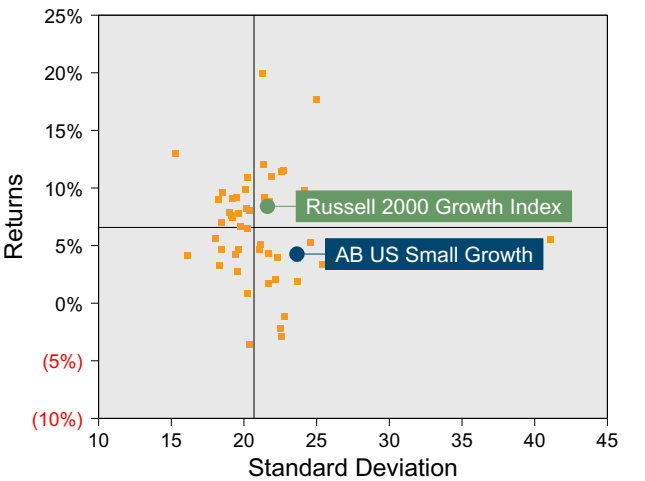
## Performance vs Callan Small Cap Growth Mutual Funds (Net)



## Relative Return vs Russell 2000 Growth Index



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

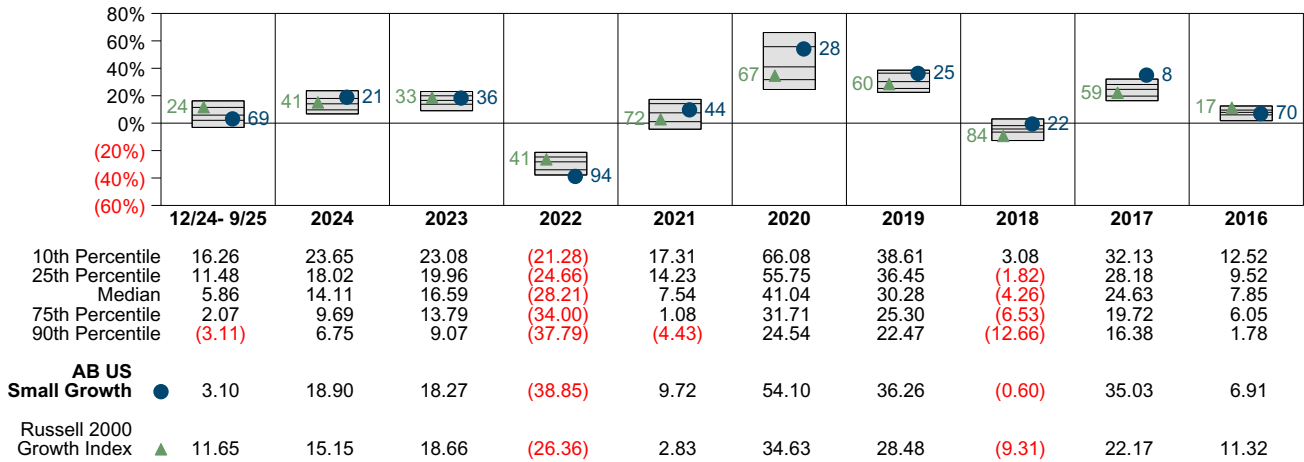


# AB US Small Growth Return Analysis Summary

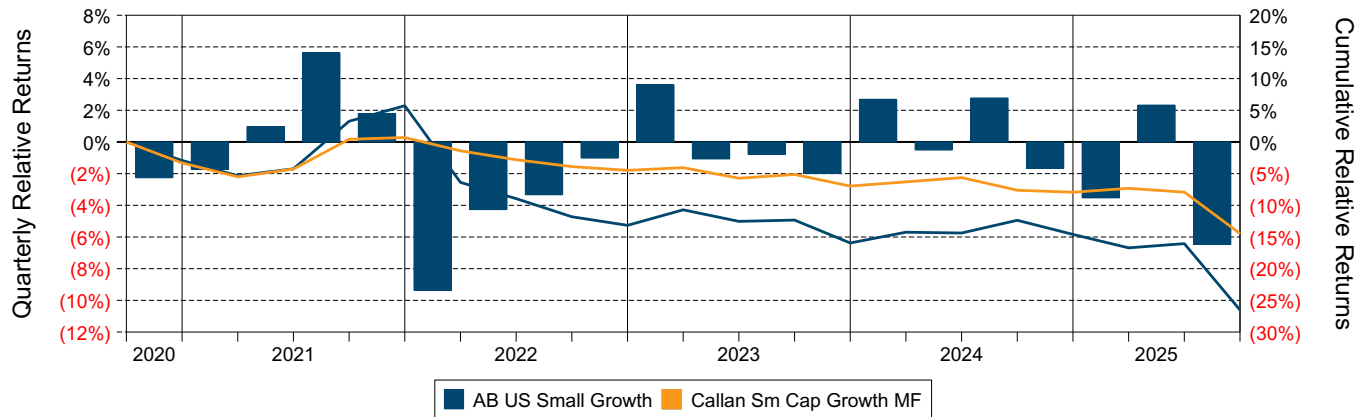
## Return Analysis

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

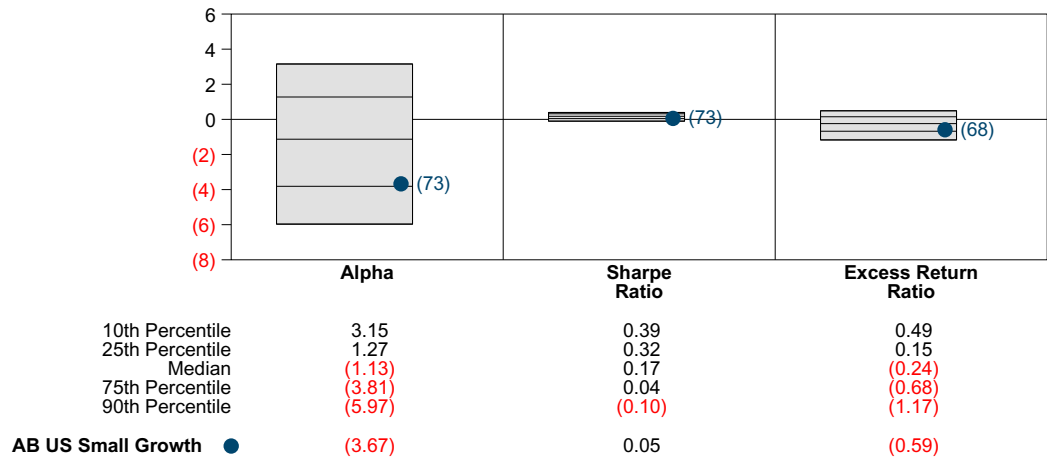
## Performance vs Callan Small Cap Growth Mutual Funds (Net)



## Cumulative and Quarterly Relative Returns vs Russell 2000 Growth Index



## Risk Adjusted Return Measures vs Russell 2000 Growth Index Rankings Against Callan Small Cap Growth Mutual Funds (Net) Five Years Ended September 30, 2025

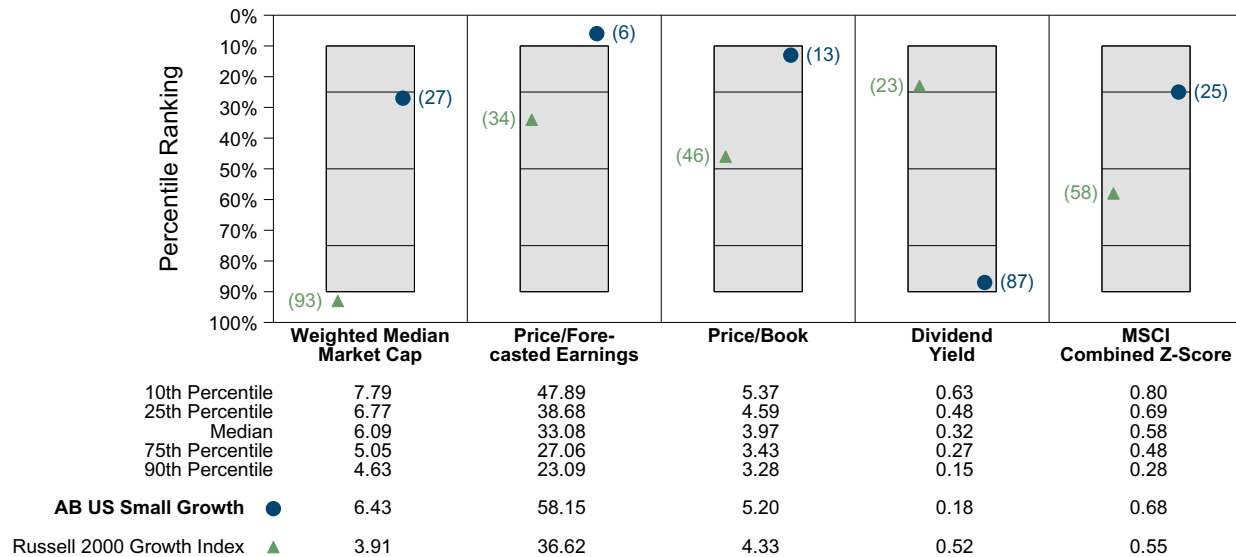


## AB US Small Growth Equity Characteristics Analysis Summary

### Portfolio Characteristics

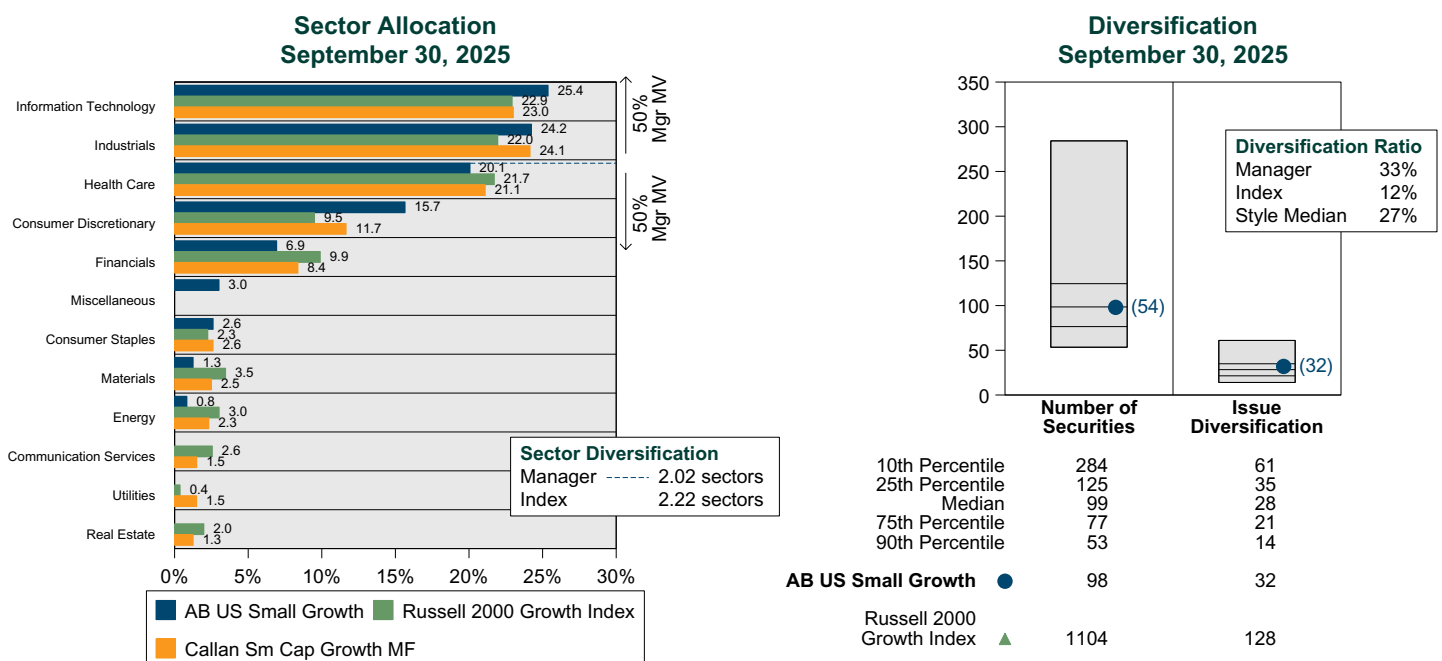
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

### Portfolio Characteristics Percentile Rankings Rankings Against Callan Small Cap Growth Mutual Funds as of September 30, 2025



### Sector Weights

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







International Equity

Period Ended September 30, 2025

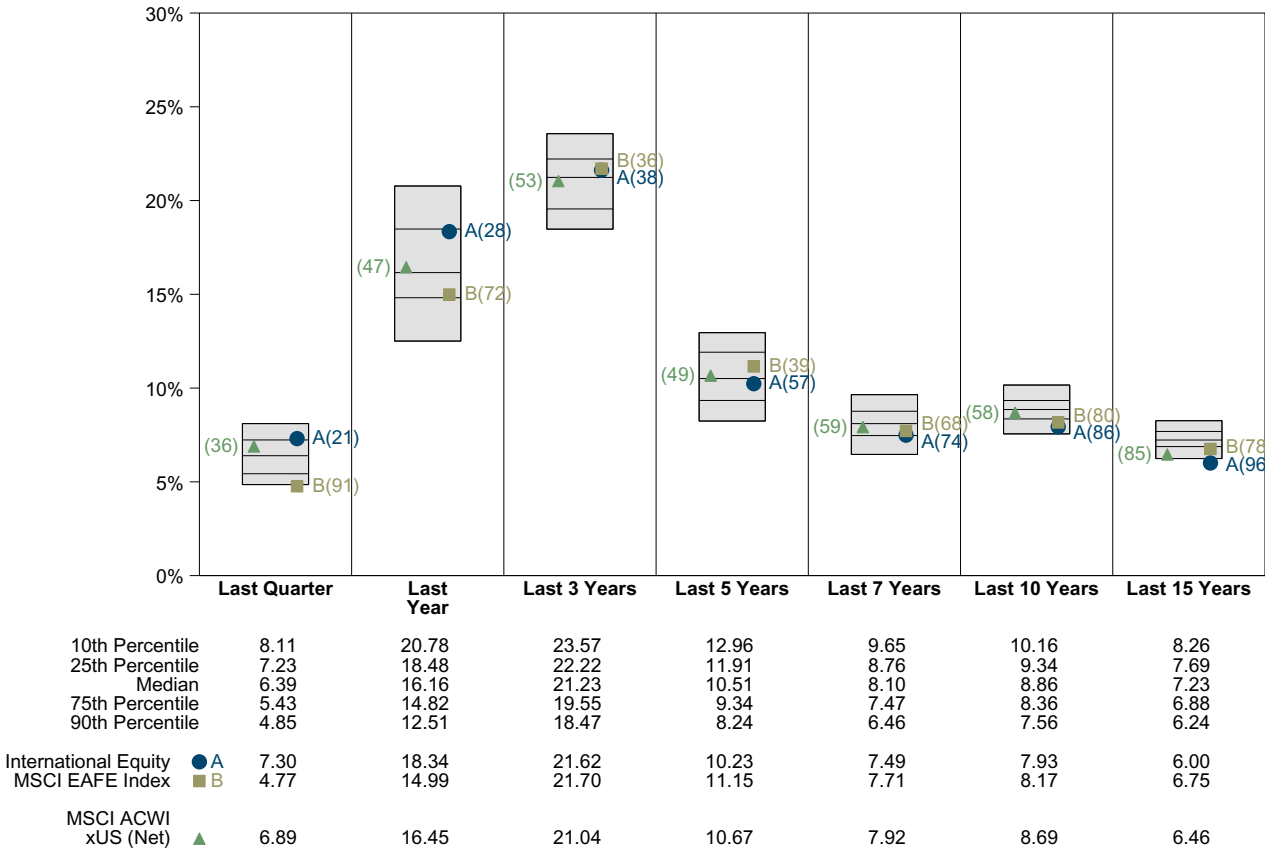
Quarterly Summary and Highlights

- International Equity's portfolio posted a 7.30% return for the quarter placing it in the 21 percentile of the Public Fund - International Equity group for the quarter and in the 28 percentile for the last year.
- International Equity's portfolio outperformed the MSCI ACWI xUS (Net) by 0.41% for the quarter and outperformed the MSCI ACWI xUS (Net) for the year by 1.90%.

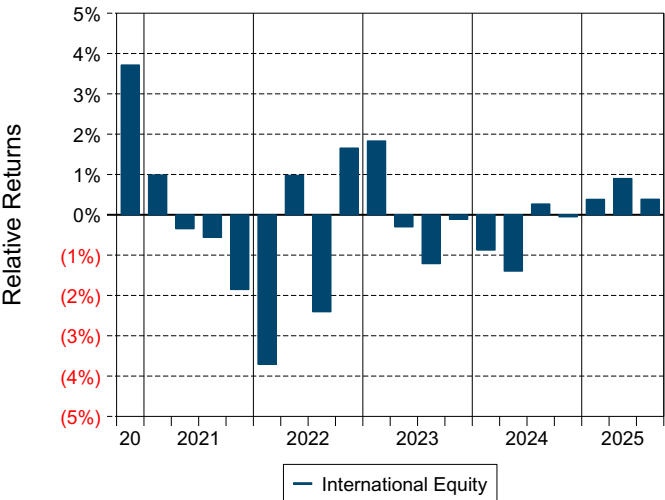
Quarterly Asset Growth

Beginning Market Value	\$204,141,003
Net New Investment	\$-6,000,000
Investment Gains/(Losses)	\$15,011,230
Ending Market Value	\$213,152,234

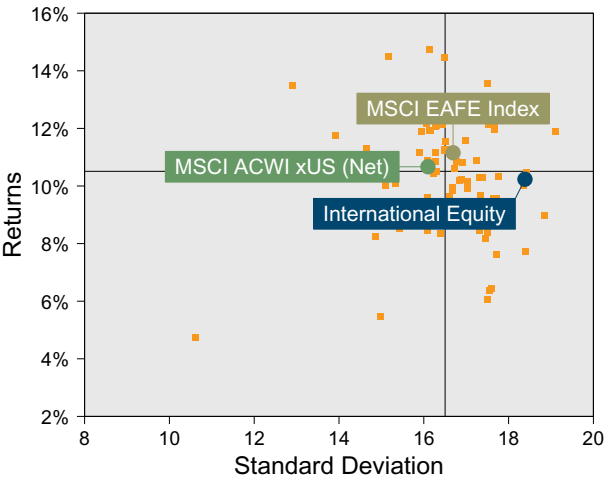
Performance vs Public Fund - International Equity (Net)



Relative Return vs MSCI ACWI xUS (Net)



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

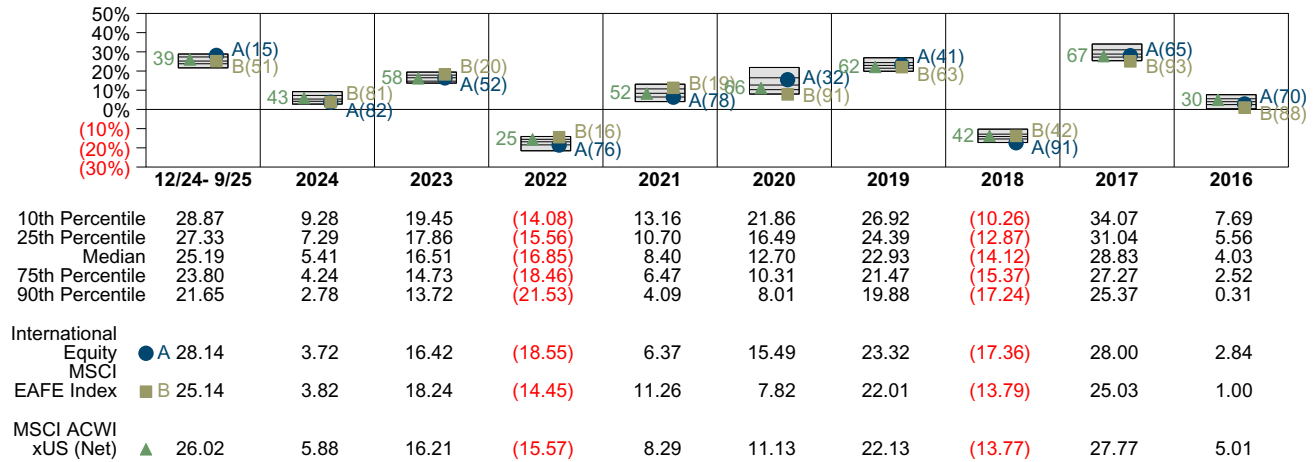


## International Equity Return Analysis Summary

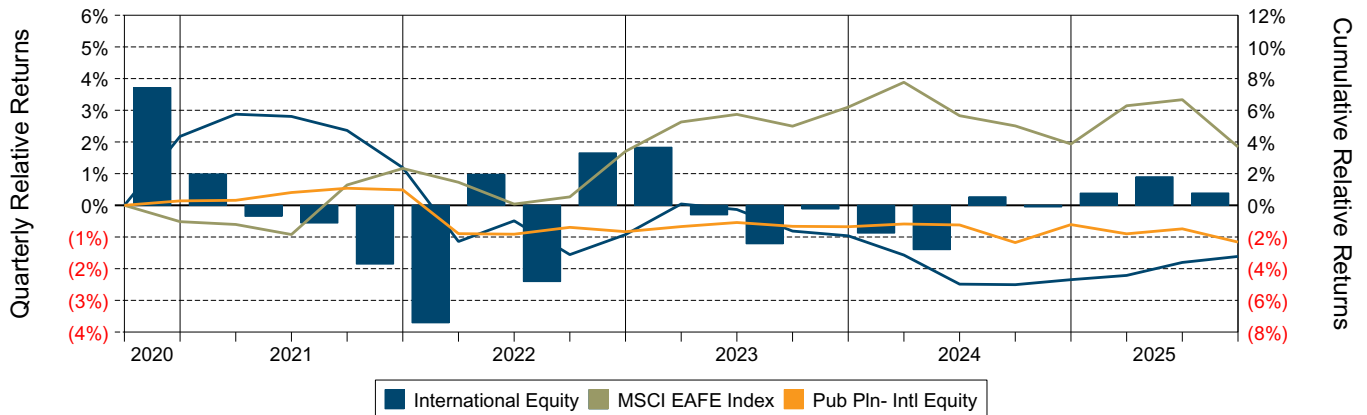
### Return Analysis

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

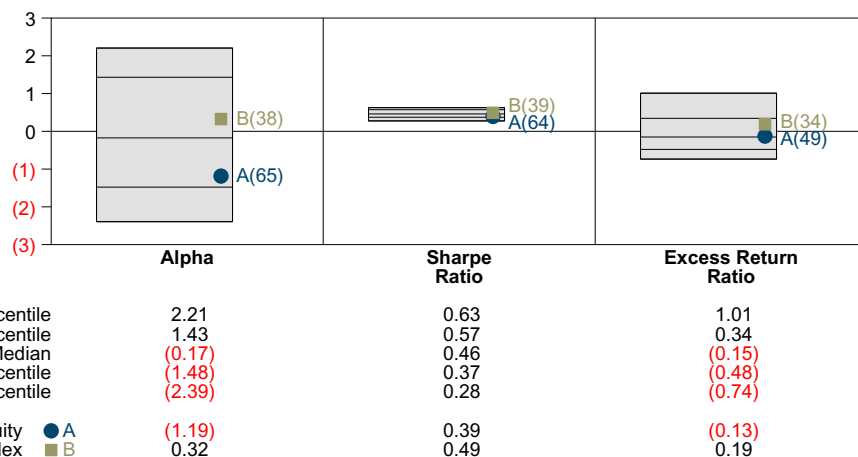
### Performance vs Public Fund - International Equity (Net)



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



### Risk Adjusted Return Measures vs MSCI ACWI xUS (Net) Rankings Against Public Fund - International Equity (Net) Five Years Ended September 30, 2025



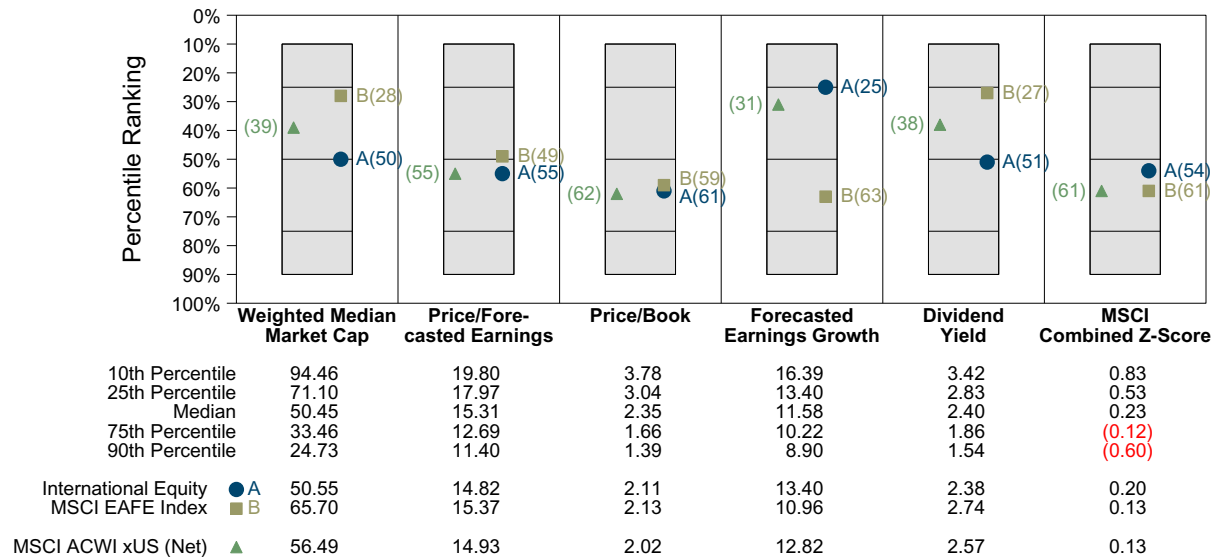
# International Equity

## Equity Characteristics Analysis Summary

### Portfolio Characteristics

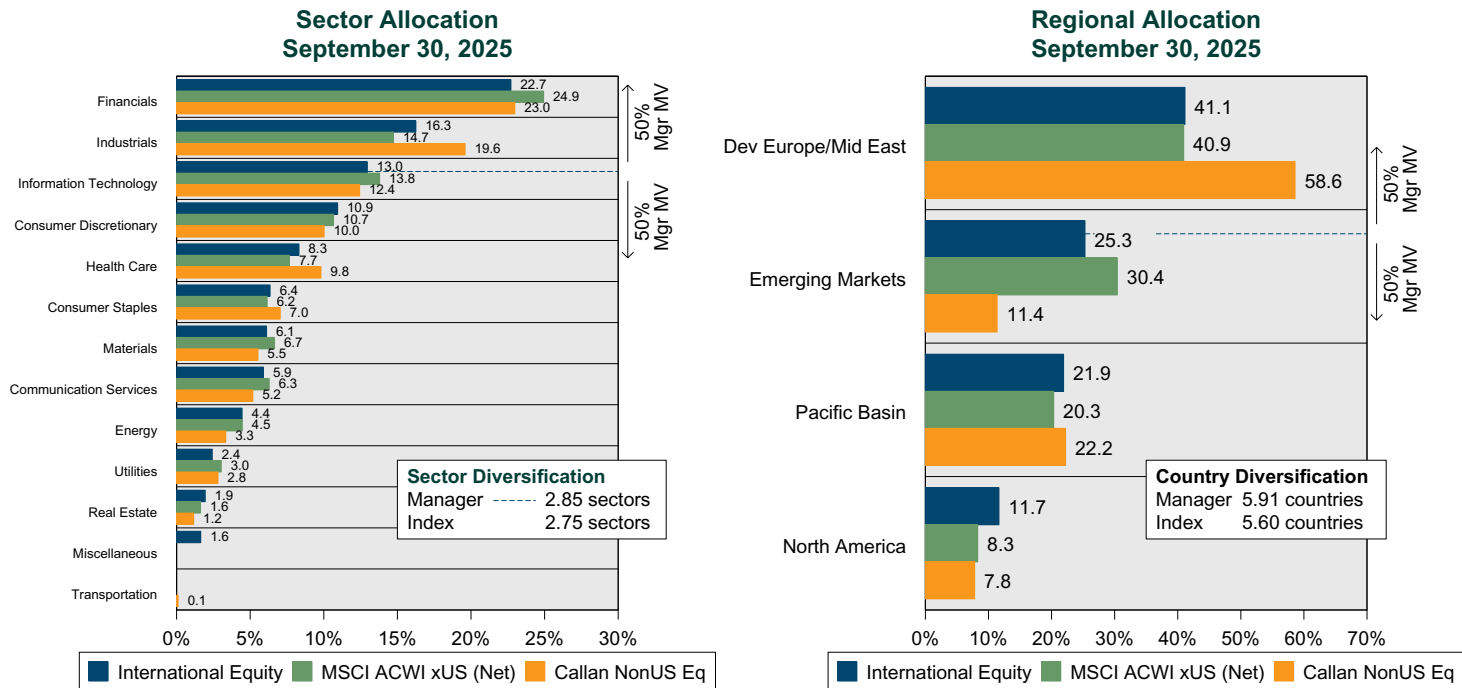
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

### Portfolio Characteristics Percentile Rankings Rankings Against Callan Non-US Equity as of September 30, 2025



### 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.



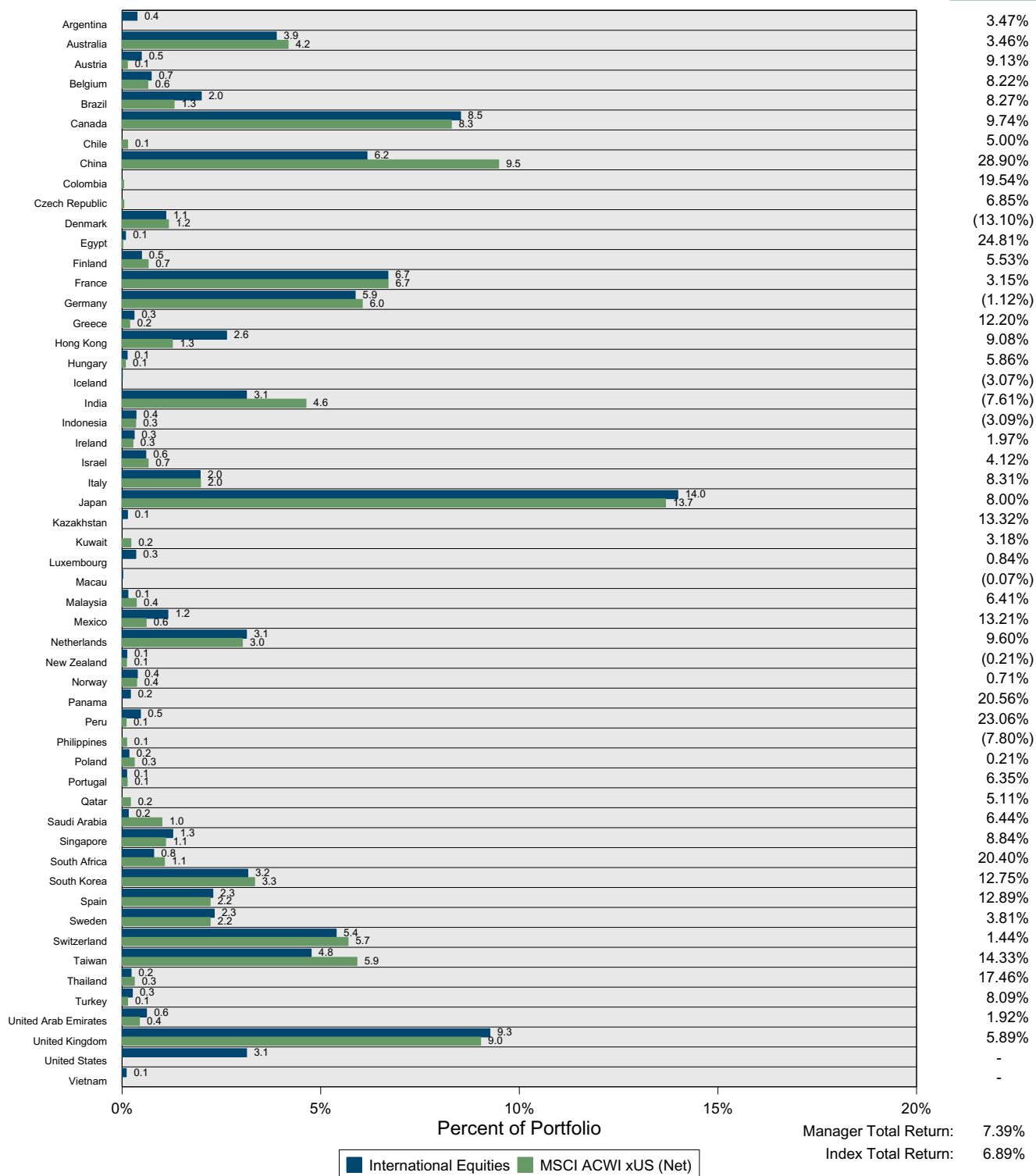
## Country Allocation International Equities VS MSCI ACWI xUS (Net)

### Country Allocation

The chart below contrasts the portfolio's country allocation with that of the index as of September 30, 2025. This chart is useful because large deviations in country allocation relative to the index are often good predictors of tracking error in the subsequent quarter. To the extent that the portfolio allocation is similar to the index, the portfolio should experience more "index-like" performance. In order to illustrate the performance effect on the portfolio and index of these country allocations, the individual index country returns are also shown.

### Country Weights as of September 30, 2025

### Index Rtns

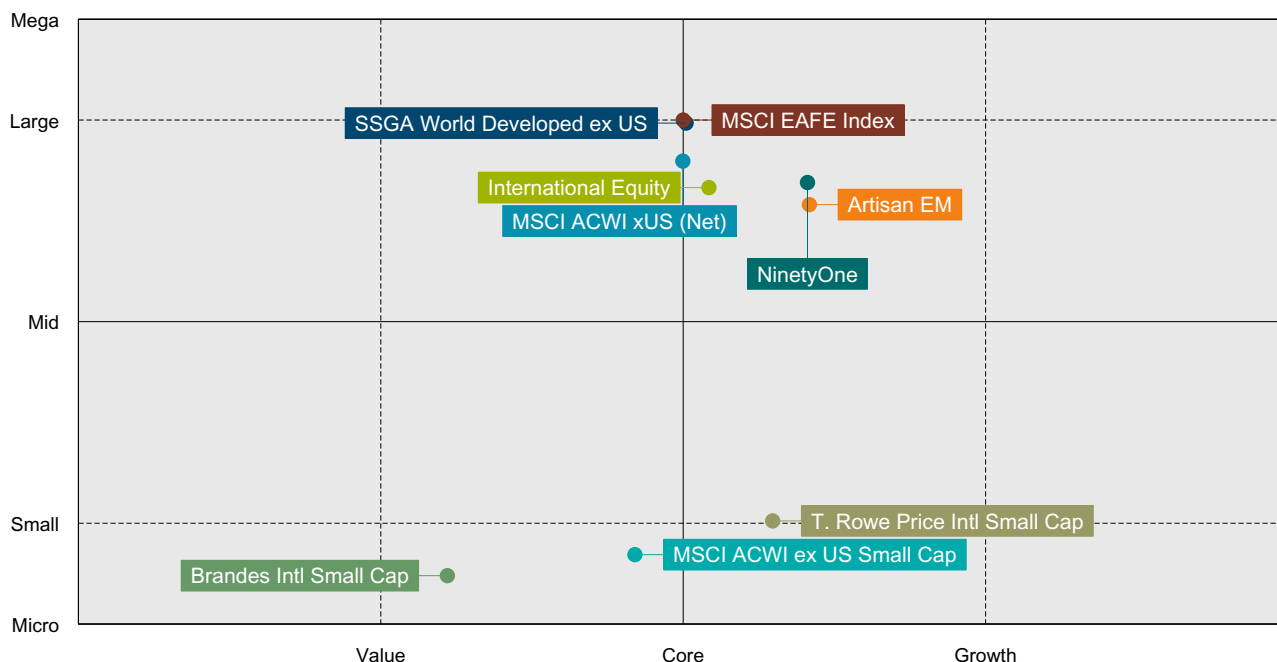


## International Holdings Based Style Analysis For One Quarter Ended September 30, 2025

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

### Style Map

#### Holdings for One Quarter Ended September 30, 2025



	Weight %	Wtd Median Mkt Cap	Combined Z-Score	Growth Z-Score	Value Z-Score	Number of Securities	Security Diversification
SSGA World Developed ex US	62.87%	65.01	0.13	0.06	(0.08)	776	95.65
Brandes Intl Small Cap	5.12%	2.53	(0.55)	(0.14)	0.40	57	16.26
T. Rowe Price Intl Small Cap	5.09%	3.61	0.38	0.17	(0.21)	240	71.51
Artisan EM	13.51%	46.73	0.48	0.22	(0.26)	59	12.16
NinetyOne	13.41%	51.69	0.47	0.18	(0.30)	84	18.57
International Equity	100.00%	50.55	0.20	0.09	(0.11)	1171	135.80
MSCI ACWI ex US Small Cap	-	2.88	(0.01)	(0.02)	(0.01)	4136	751.56
MSCI EAFE Index	-	65.70	0.13	0.05	(0.08)	693	82.57
MSCI ACWI xUS (Net)	-	56.49	0.13	0.05	(0.08)	1965	139.78

SSGA World Developed ex U.S.  
Period Ended September 30, 2025

Investment Philosophy

SSGA’s investment process is built on meeting the clients objectives, minimizing transaction costs and making decisions through a team framework. To determine which indexing methodology to use, they begin by considering the following factors: size of the portfolio, breadth of the benchmark, liquidity of constituents, custody costs, tracking error tolerance, availability of data, and the seasoning of the portfolio. Most often, full replication is used due to their belief in efficient markets. Portfolio was funded April 2025. Historical returns are that of the manager’s composite.

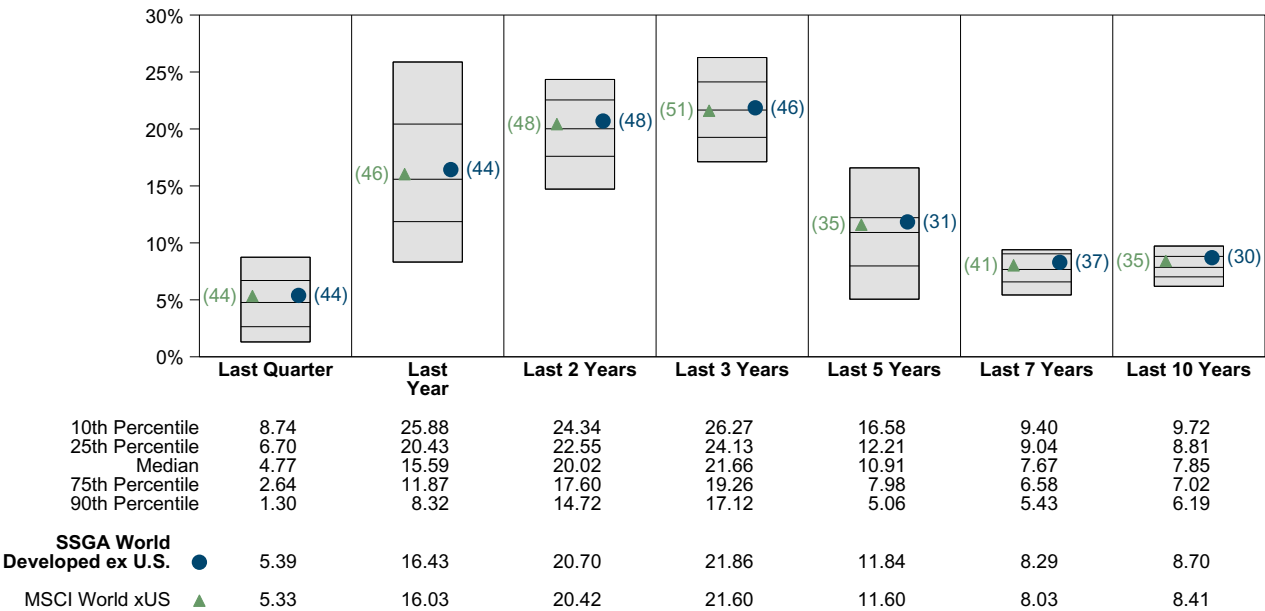
Quarterly Summary and Highlights

- SSGA World Developed ex U.S.’s portfolio posted a 5.39% return for the quarter placing it in the 44 percentile of the Callan Non US Equity Mutual Funds group for the quarter and in the 44 percentile for the last year.
- SSGA World Developed ex U.S.’s portfolio outperformed the MSCI World xUS by 0.05% for the quarter and outperformed the MSCI World xUS for the year by 0.40%.

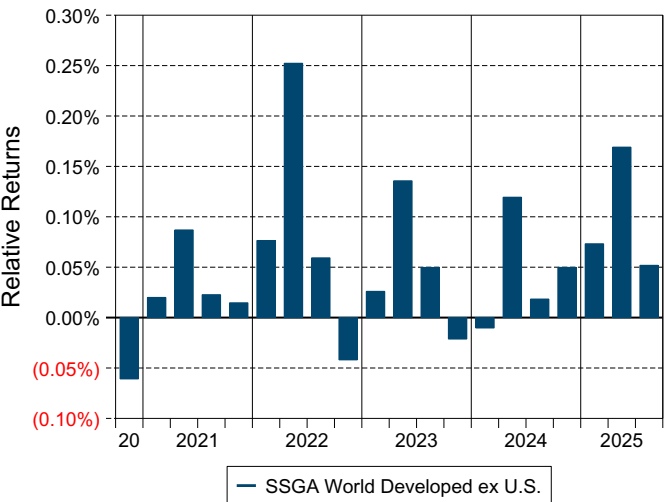
Quarterly Asset Growth

Beginning Market Value	\$127,159,553
Net New Investment	\$0
Investment Gains/(Losses)	\$6,852,269
Ending Market Value	\$134,011,822

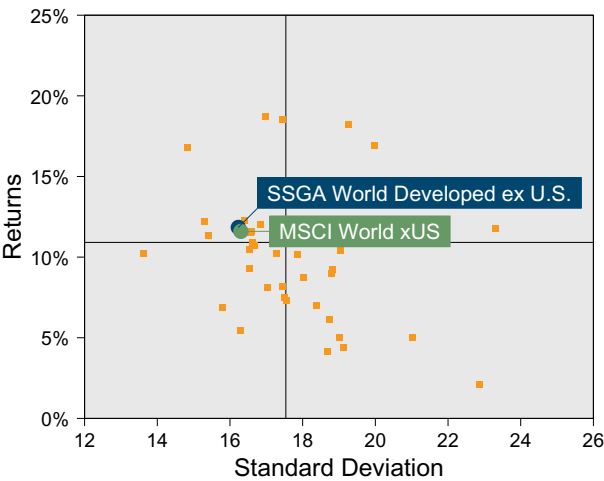
Performance vs Callan Non US Equity Mutual Funds (Net)



Relative Return vs MSCI World xUS



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

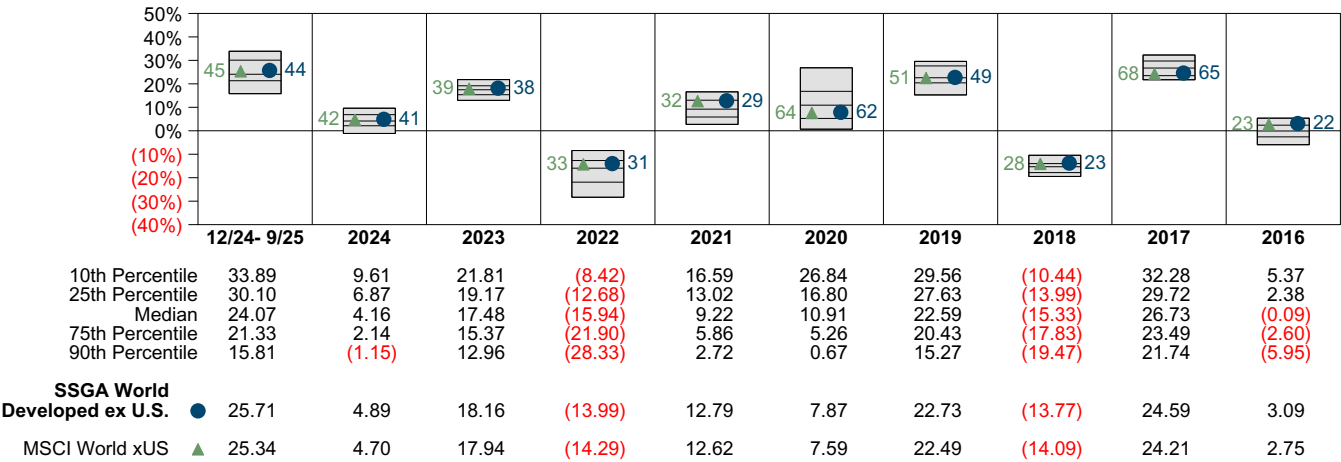


# SSGA World Developed ex U.S. Return Analysis Summary

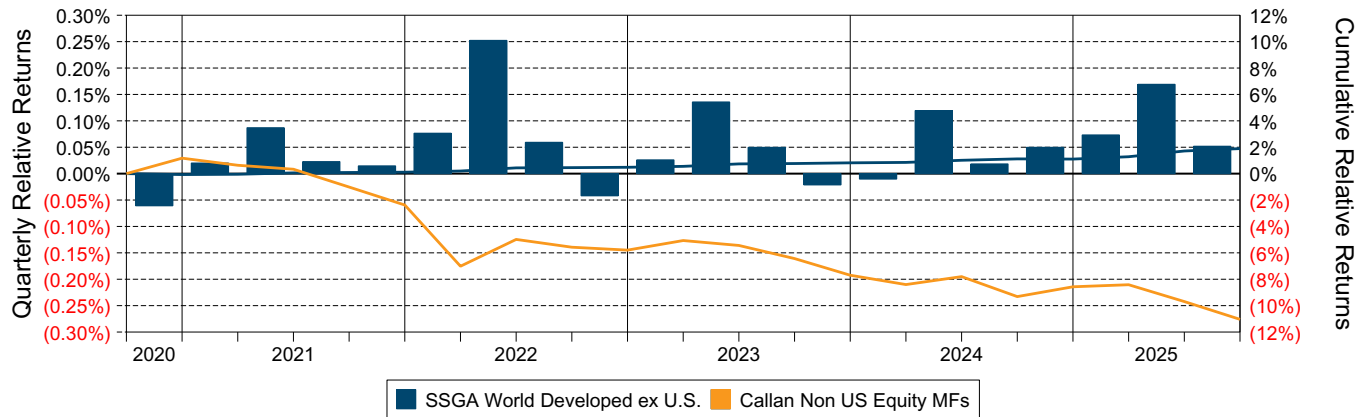
## Return Analysis

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.

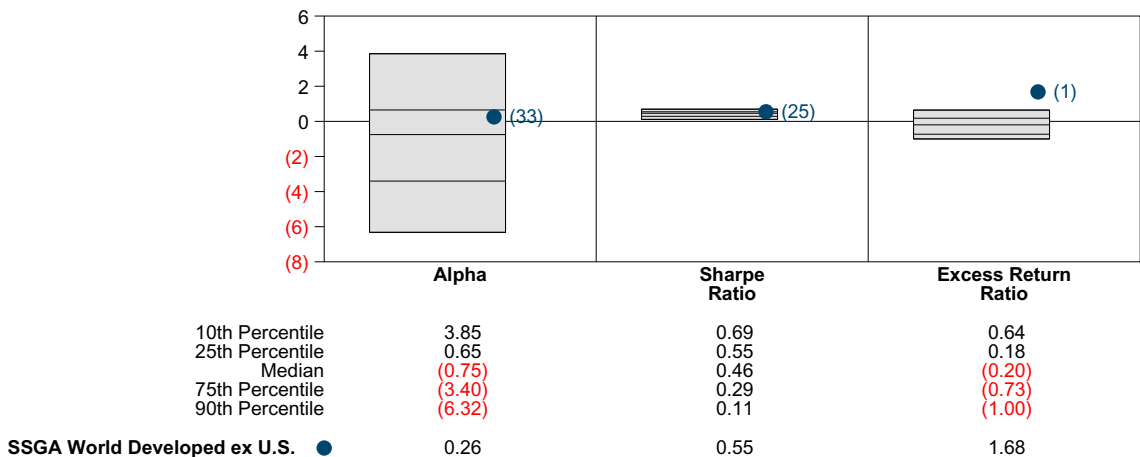
### Performance vs Callan Non US Equity Mutual Funds (Net)



### Cumulative and Quarterly Relative Returns vs MSCI World xUS



### Risk Adjusted Return Measures vs MSCI World xUS Rankings Against Callan Non US Equity Mutual Funds (Net) Five Years Ended September 30, 2025



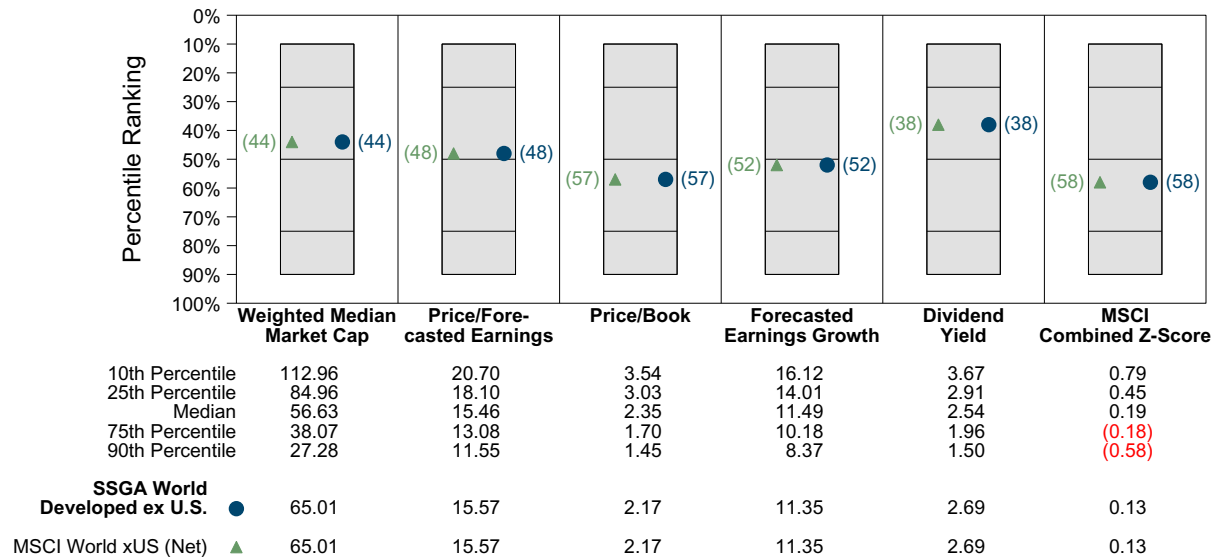


## SSGA World Developed ex U.S. Equity Characteristics Analysis Summary

### Portfolio Characteristics

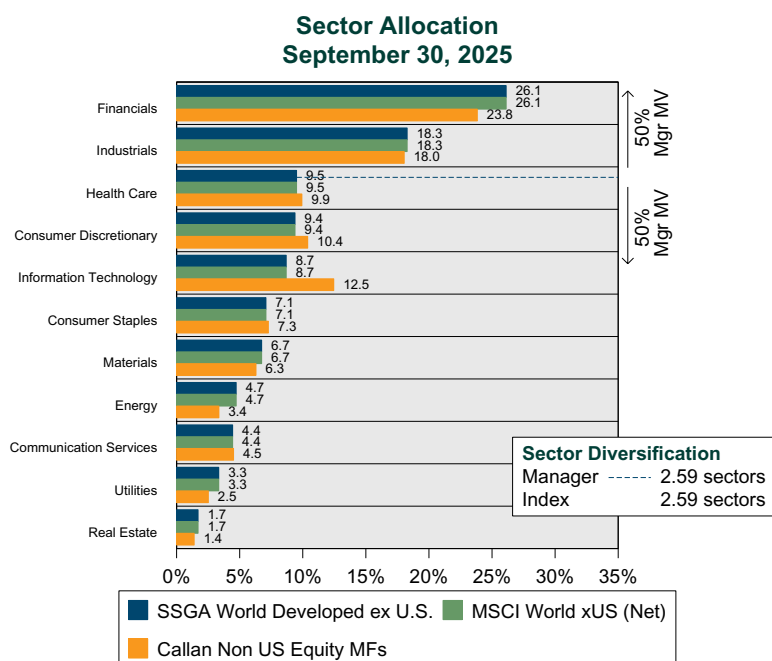
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

### Portfolio Characteristics Percentile Rankings Rankings Against Callan Non US Equity Mutual Funds as of September 30, 2025

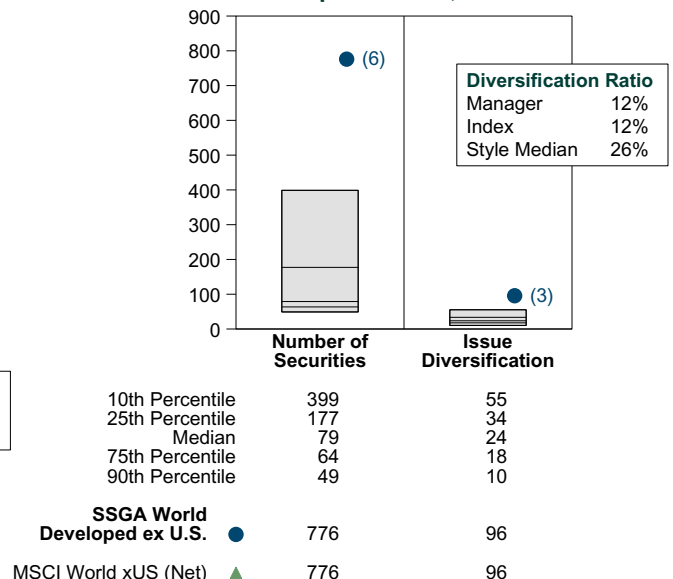


### Sector Weights

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



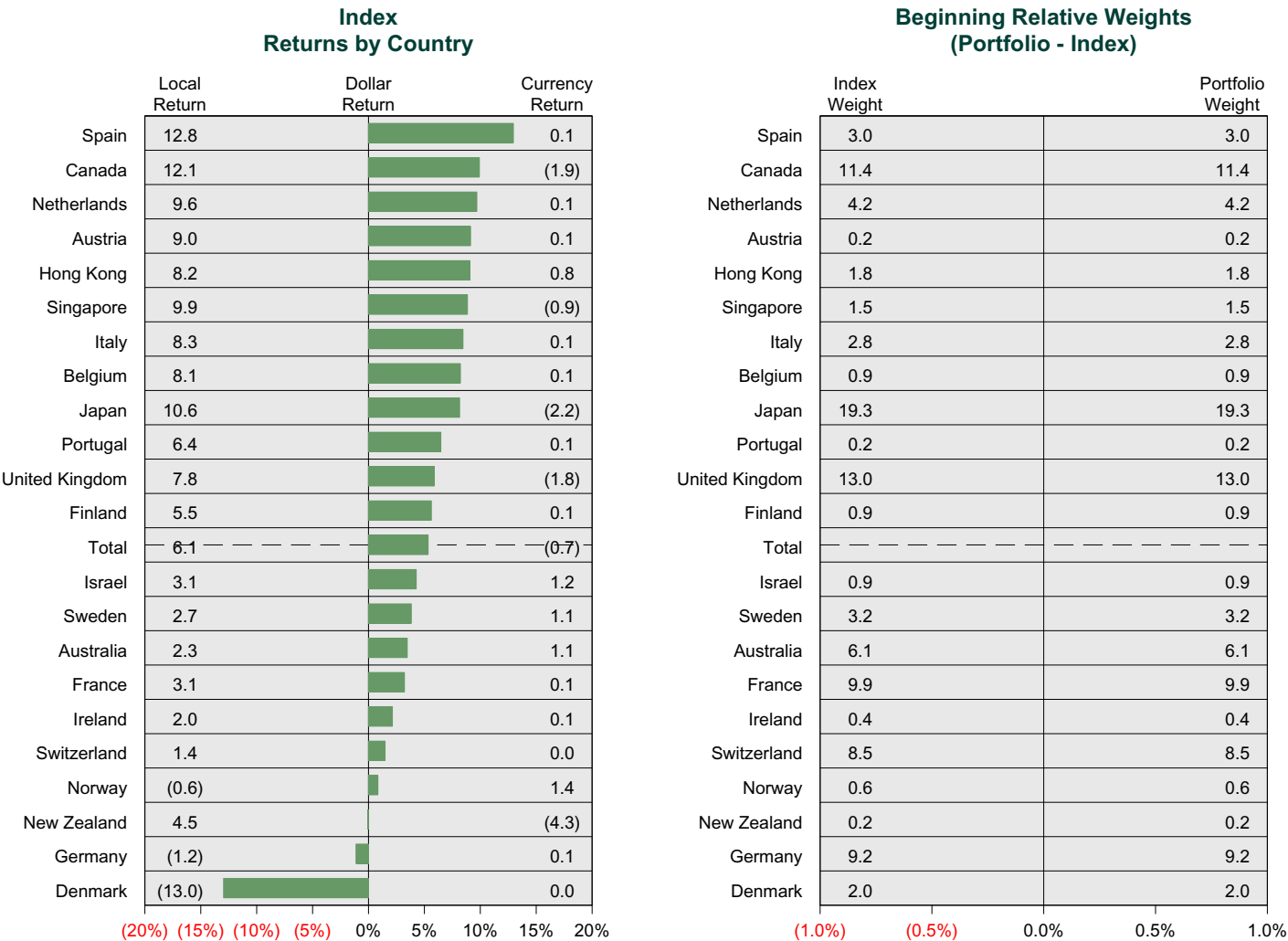
### Diversification September 30, 2025



SSGA World Developed ex U.S. vs MSCI World xUS  
Attribution for Quarter Ended September 30, 2025

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.



# Brandes Intl Small Cap Period Ended September 30, 2025

## Investment Philosophy

Brandes International Small Cap strategy is a fundamental deep value strategy. Brandes seeks to build portfolios with a high overall average margin of safety which the firm believes offers attractive long-term appreciation potential. The focus is given to stocks that are selling at a discount to the firm's estimates of their intrinsic business value, seen as an opportunity for competitive performance. Given the strategy's contrarian value approach, its pattern exhibits higher relative return volatility and higher tracking error. Patience is required in contrarian investing and it is best reviewed over a long-term time horizon. Portfolio was funded May 2025. Historical returns are that of the manager's composite.

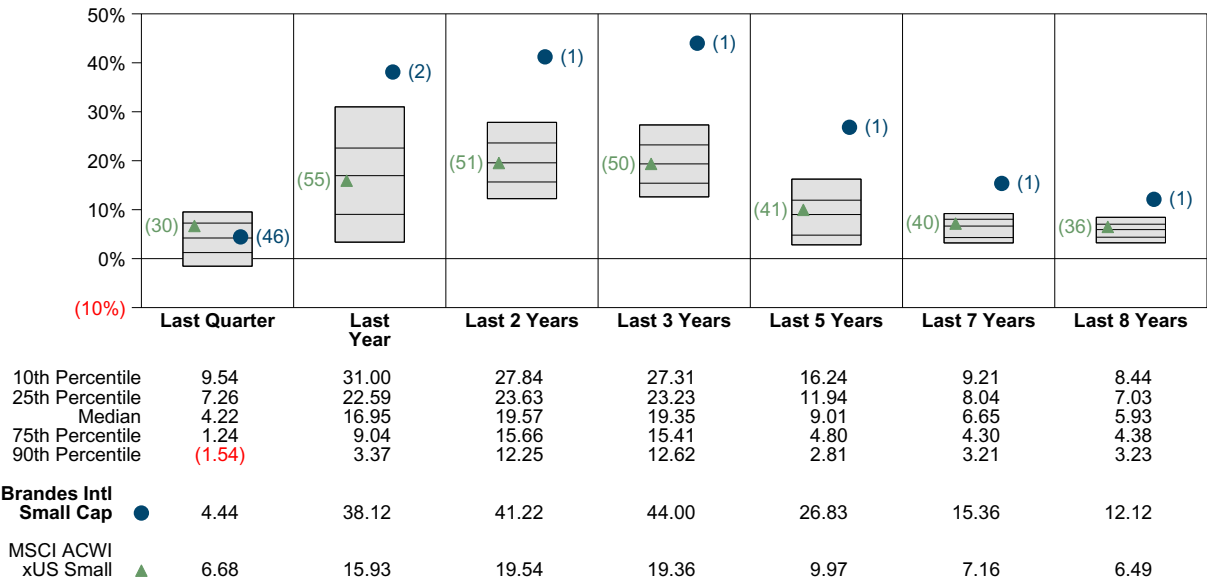
## Quarterly Summary and Highlights

- Brandes Intl Small Cap's portfolio posted a 4.44% return for the quarter placing it in the 46 percentile of the Callan International Small Cap Mut Funds group for the quarter and in the 2 percentile for the last year.
- Brandes Intl Small Cap's portfolio underperformed the MSCI ACWI xUS Small by 2.24% for the quarter and outperformed the MSCI ACWI xUS Small for the year by 22.19%.

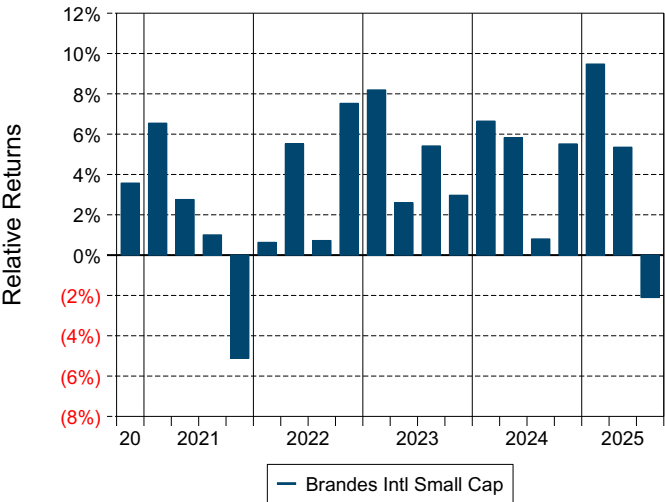
## Quarterly Asset Growth

Beginning Market Value	\$10,440,098
Net New Investment	\$0
Investment Gains/(Losses)	\$483,945
Ending Market Value	\$10,924,043

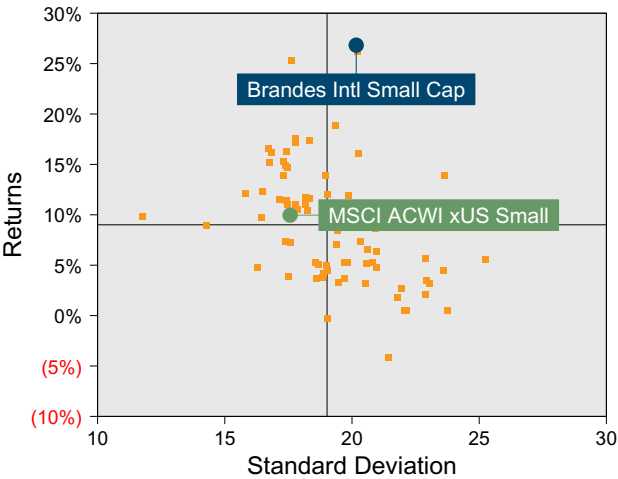
## Performance vs Callan International Small Cap Mut Funds (Net)



## Relative Return vs MSCI ACWI xUS Small



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

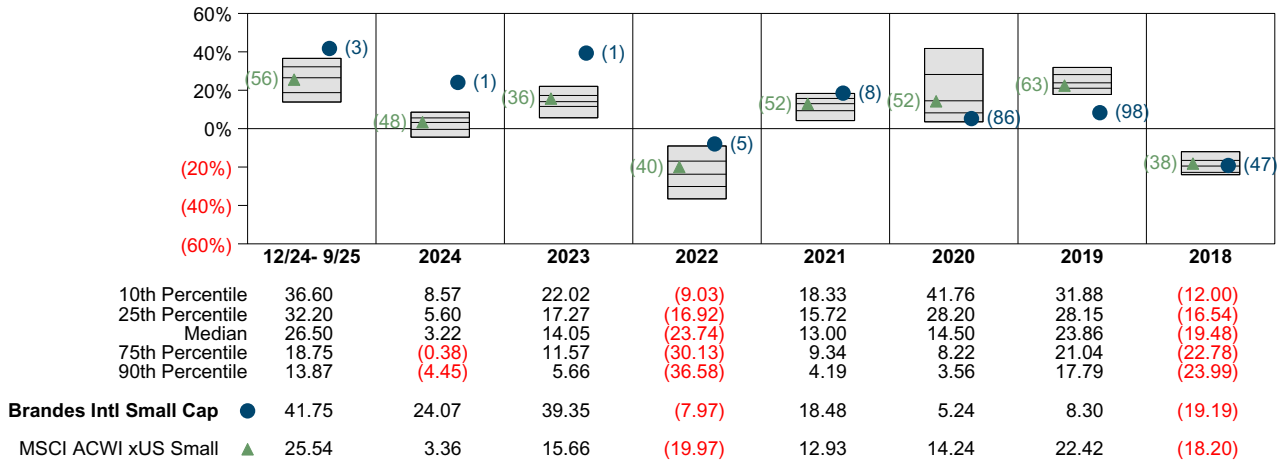


## Brandes Intl Small Cap Return Analysis Summary

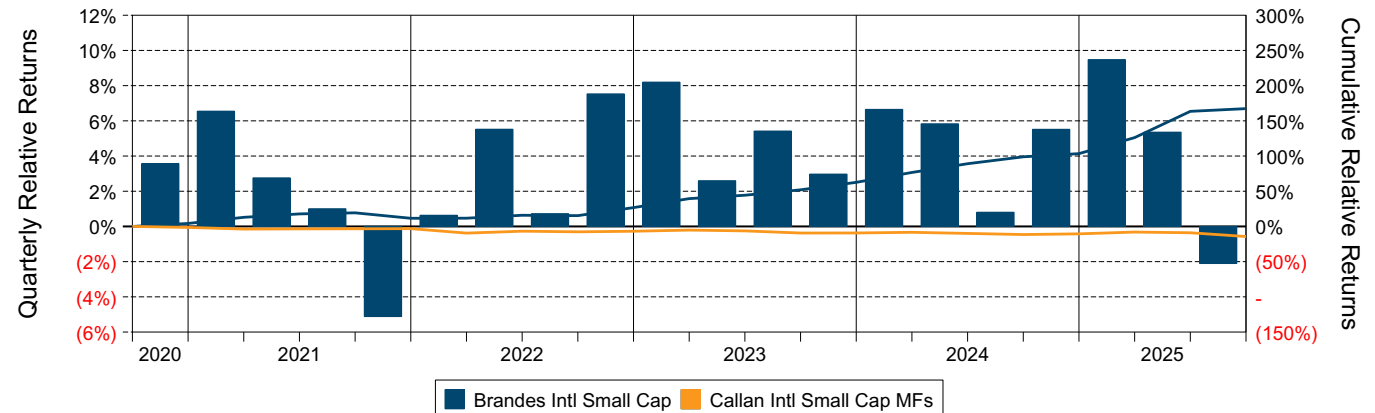
### Return Analysis

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

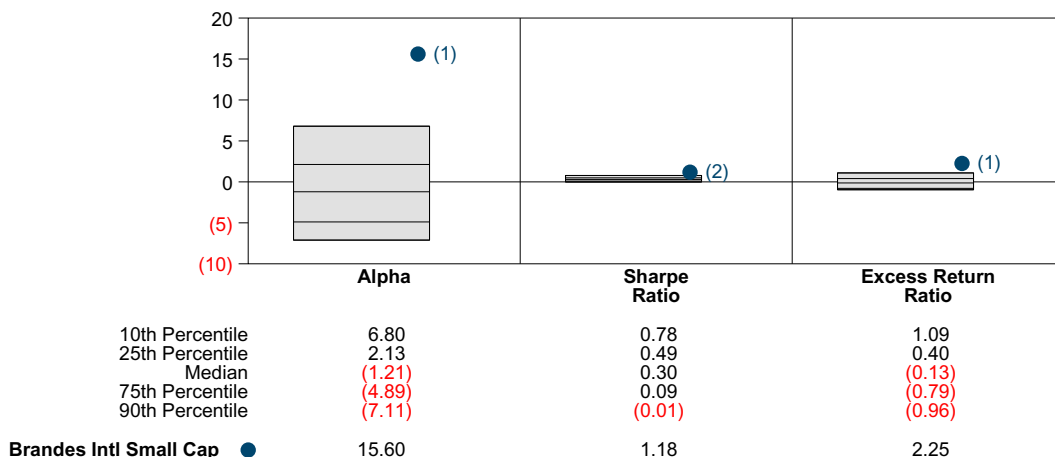
### Performance vs Callan International Small Cap Mut Funds (Net)



### Cumulative and Quarterly Relative Returns vs MSCI ACWI xUS Small



### Risk Adjusted Return Measures vs MSCI ACWI xUS Small Rankings Against Callan International Small Cap Mut Funds (Net) Five Years Ended September 30, 2025

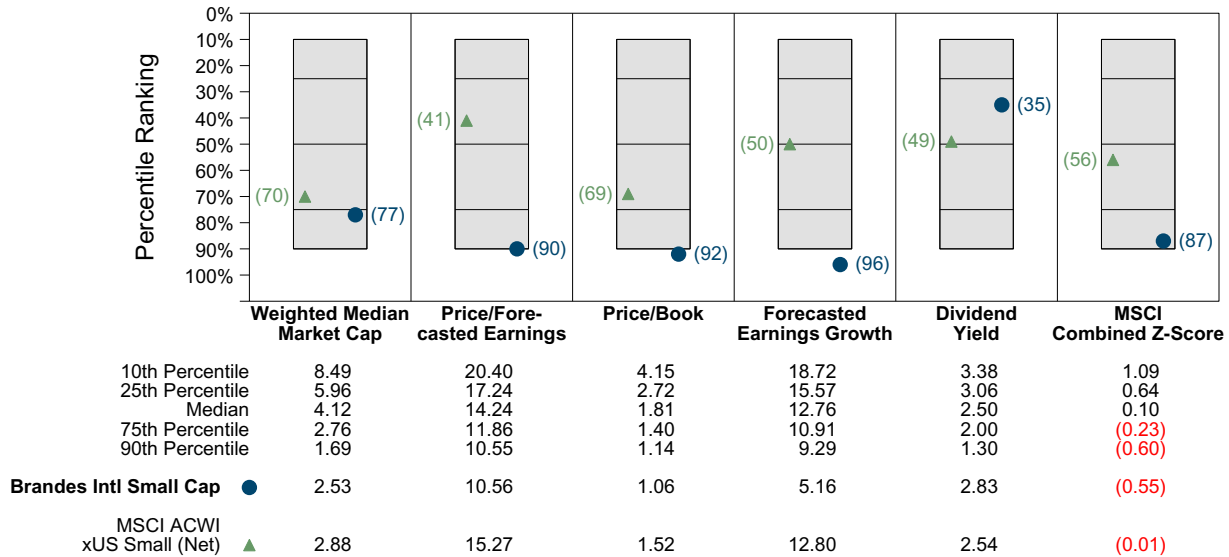


## Brandes Intl Small Cap Equity Characteristics Analysis Summary

### Portfolio Characteristics

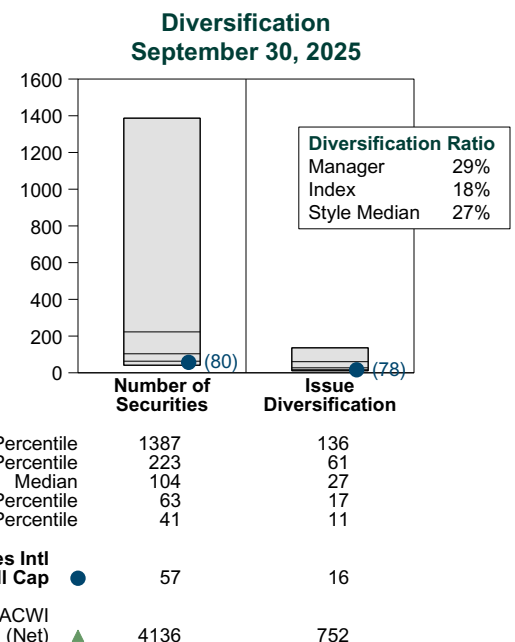
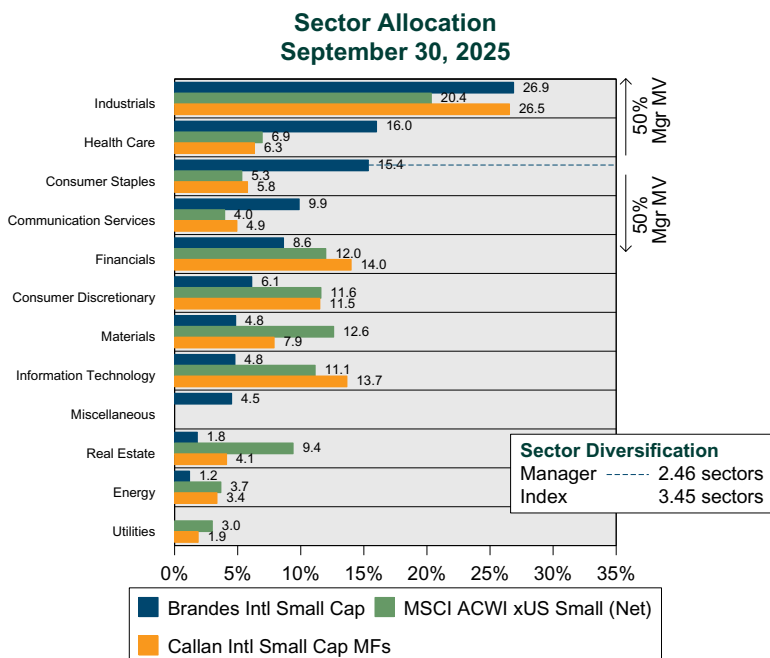
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

### Portfolio Characteristics Percentile Rankings Rankings Against Callan International Small Cap Mut Funds as of September 30, 2025



### Sector Weights

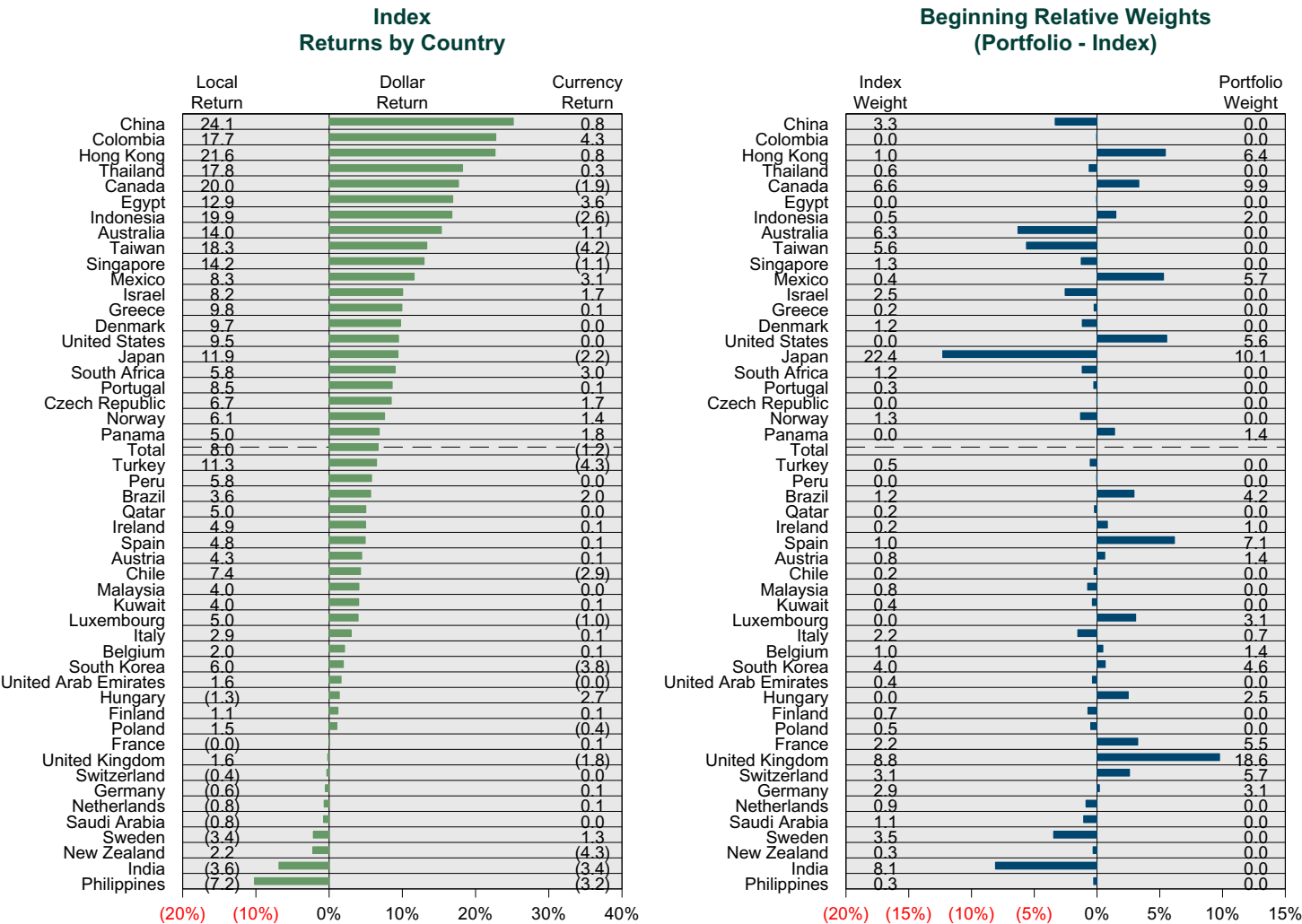
The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration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



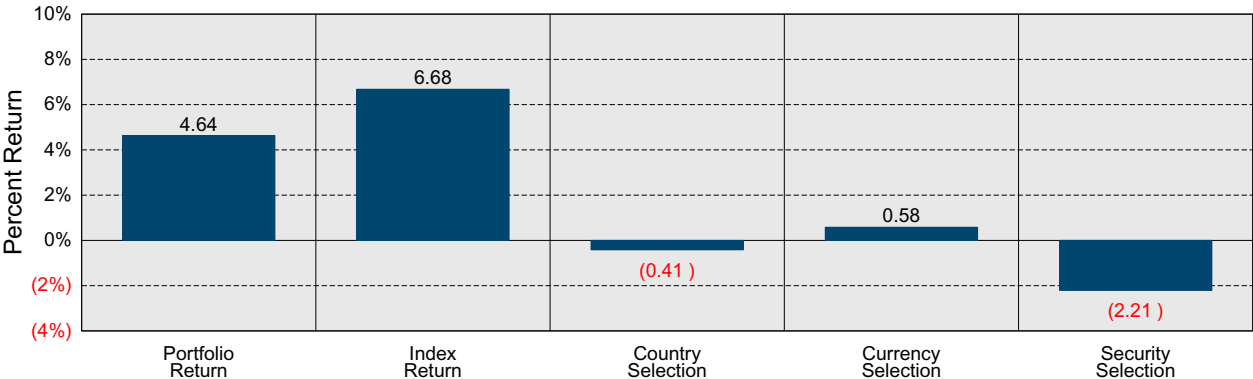
Brandes Intl Small Cap vs MSCI ACWI xUS Small  
 Attribution for Quarter Ended September 30, 2025

International Attribution

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



Attribution Factors for Quarter Ended September 30, 2025



## T. Rowe Price Intl Small Cap Period Ended September 30, 2025

### Investment Philosophy

T. Rowe's International Small Cap strategy has been managed within a multi-portfolio manager structure with regional responsibilities since inception. The teams composition has evolved in recent years with a leadership transition and new portfolio management appointment. 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.

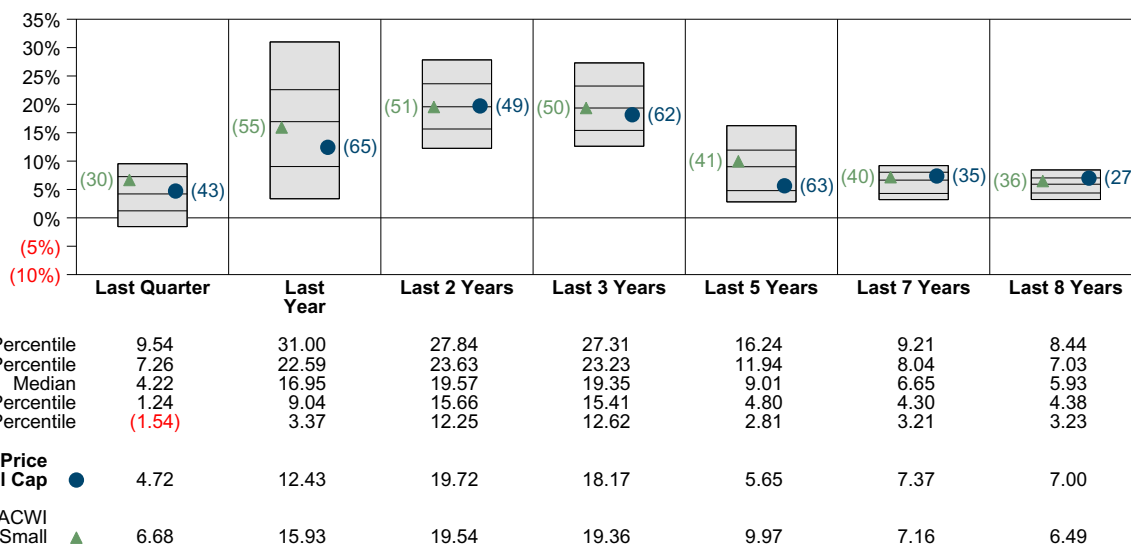
### Quarterly Summary and Highlights

- T. Rowe Price Intl Small Cap's portfolio posted a 4.72% return for the quarter placing it in the 43 percentile of the Callan International Small Cap Mut Funds group for the quarter and in the 65 percentile for the last year.
- T. Rowe Price Intl Small Cap's portfolio underperformed the MSCI ACWI xUS Small by 1.96% for the quarter and underperformed the MSCI ACWI xUS Small for the year by 3.50%.

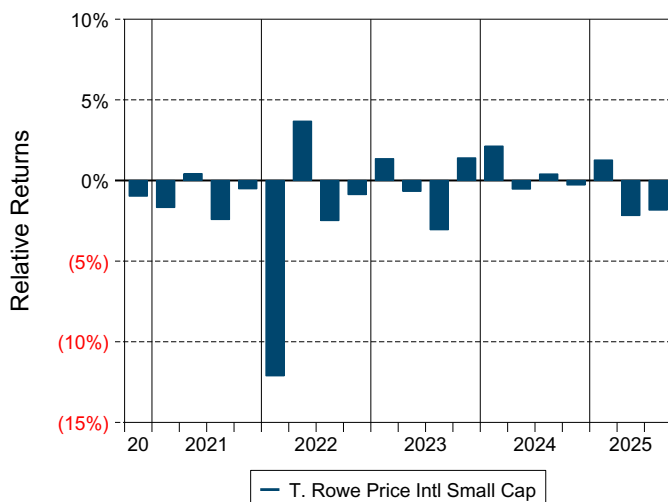
### Quarterly Asset Growth

Beginning Market Value	\$11,277,678
Net New Investment	\$-1,000,000
Investment Gains/(Losses)	\$569,983
Ending Market Value	\$10,847,661

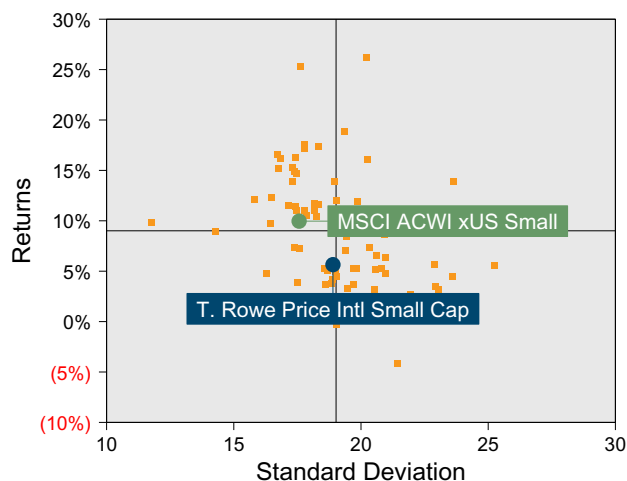
### Performance vs Callan International Small Cap Mut Funds (Net)



### Relative Return vs MSCI ACWI xUS Small



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

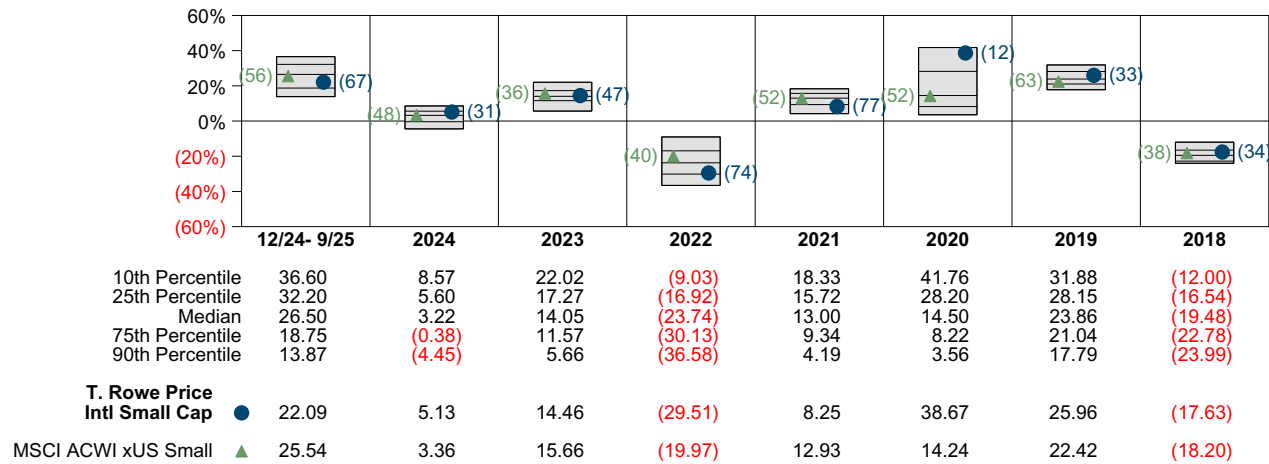


# T. Rowe Price Intl Small Cap Return Analysis Summary

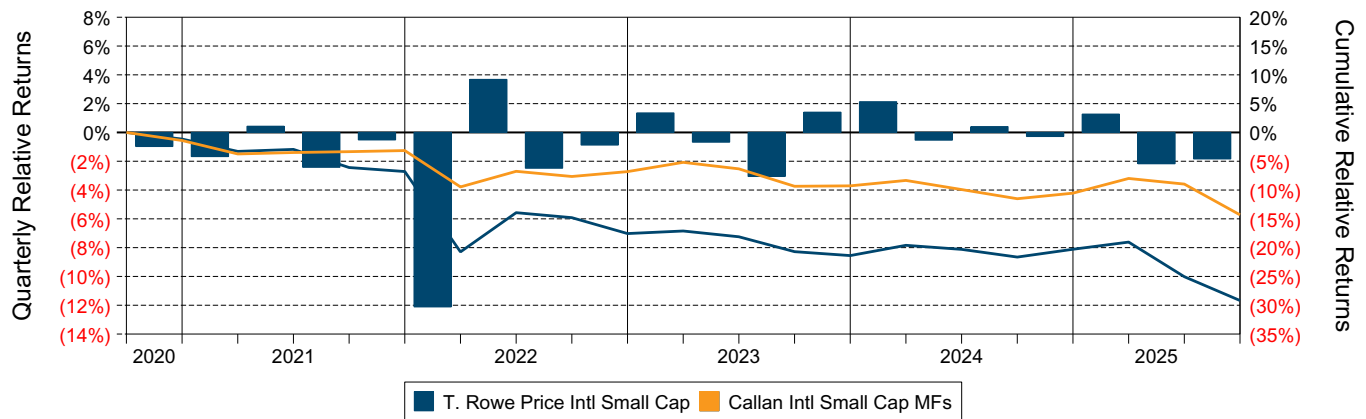
## Return Analysis

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

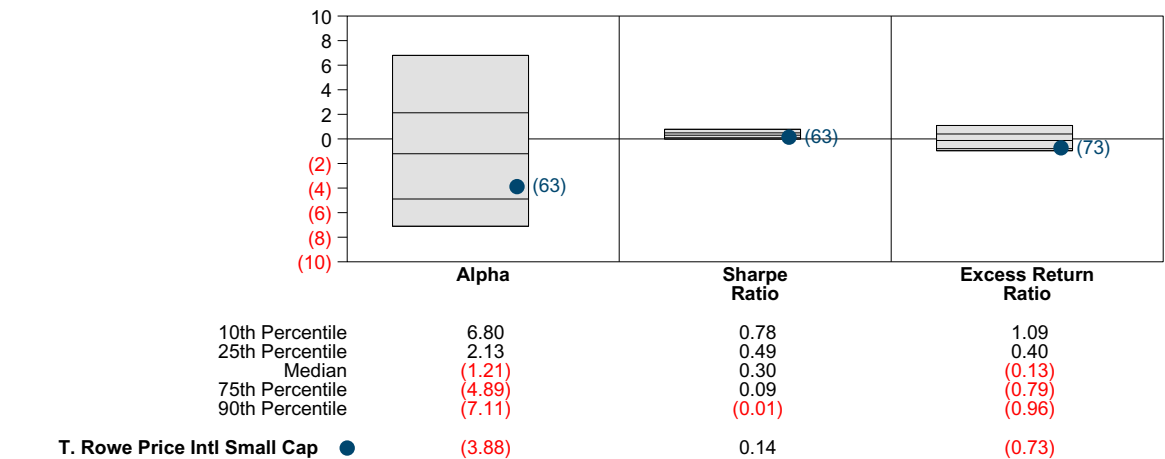
## Performance vs Callan International Small Cap Mut Funds (Net)



## Cumulative and Quarterly Relative Returns vs MSCI ACWI xUS Small



## Risk Adjusted Return Measures vs MSCI ACWI xUS Small Rankings Against Callan International Small Cap Mut Funds (Net) Five Years Ended September 30, 2025



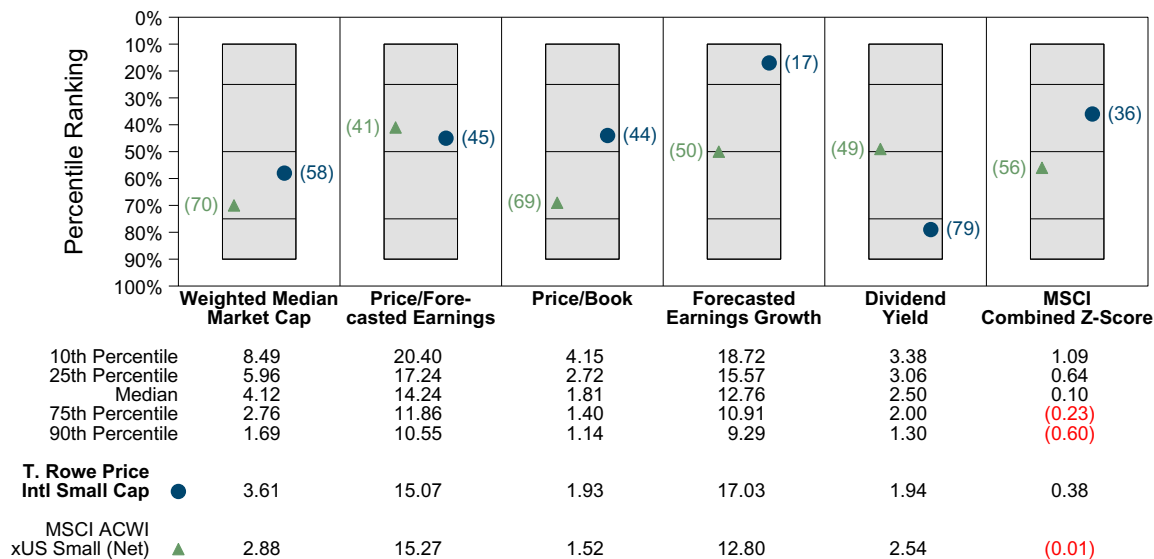


## T. Rowe Price Intl Small Cap Equity Characteristics Analysis Summary

### Portfolio Characteristics

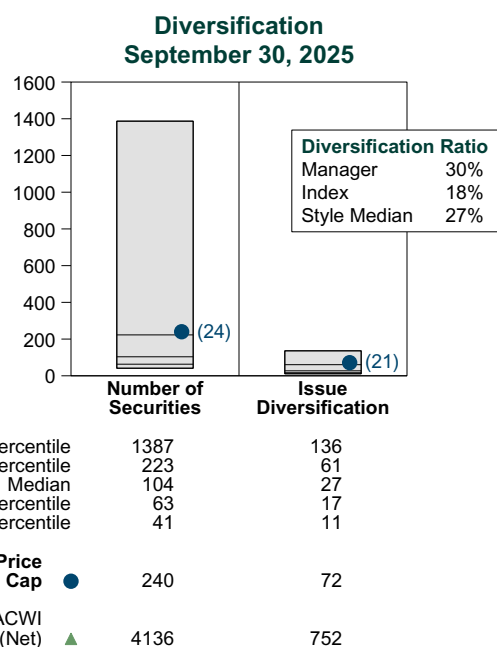
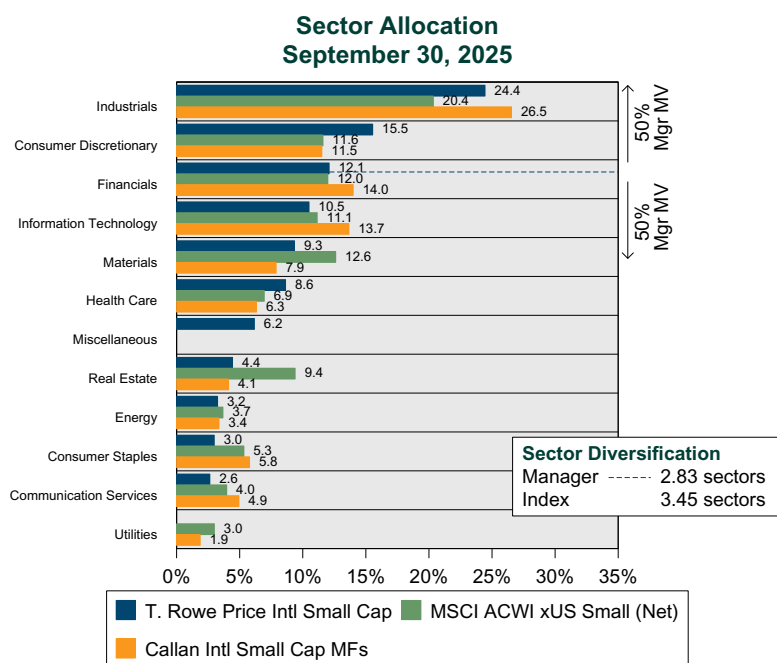
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

### Portfolio Characteristics Percentile Rankings Rankings Against Callan International Small Cap Mut Funds as of September 30, 2025



### Sector Weights

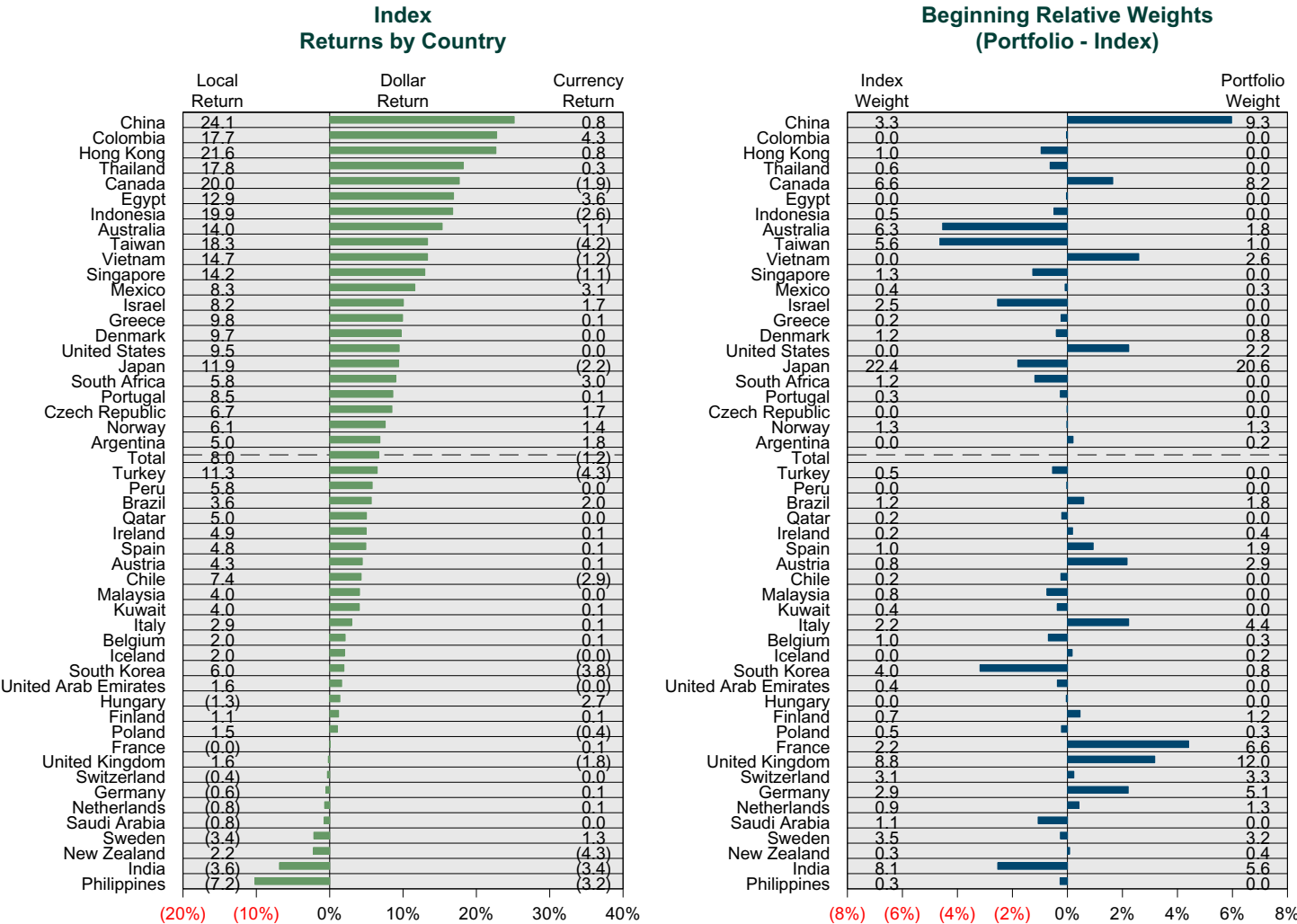
The graph below contrasts the manager's sector weights with those of the benchmark and median sector weights across the members of the peer group. The magnitude of sector weight differences from the index and the manager's sector diversification are also shown. Diversification by number and concentration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



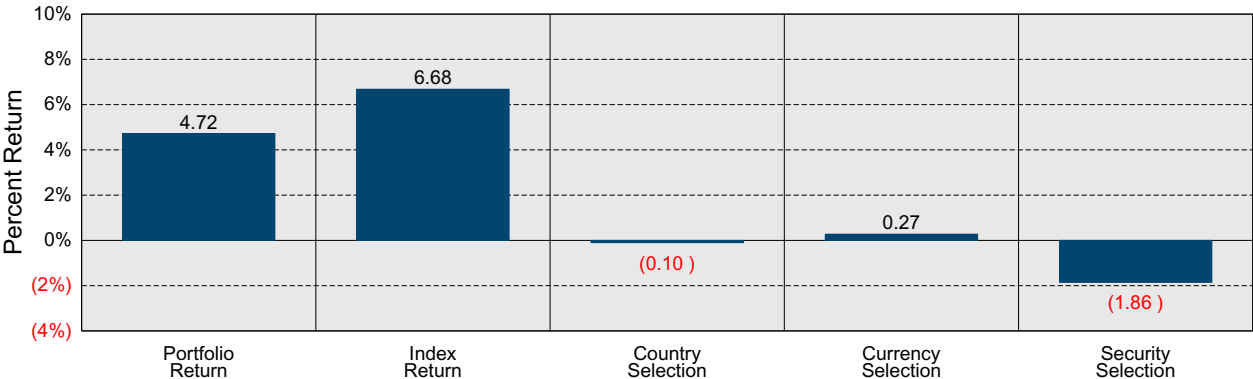
T. Rowe Price Intl Small Cap vs MSCI ACWI xUS Small  
Attribution for Quarter Ended September 30, 2025

International Attribution

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



Attribution Factors for Quarter Ended September 30, 2025



# Artisan EM Period Ended September 30, 2025

## Investment Philosophy

The Artisan Sustainable Emerging Markets strategy uses a bottom-up investment process to build a Core/Growth portfolio. The strategy is benchmark-agnostic and focuses on companies with unique access to growth, as well as sustainable competitive advantage. ESG, with an EM-specific lens, is incorporated into the process but does not drive investment decisions. The portfolio holds 55-80 names with turnover around 30%. The portfolio was funded May 2025. Historical returns are that of the manager's composite.

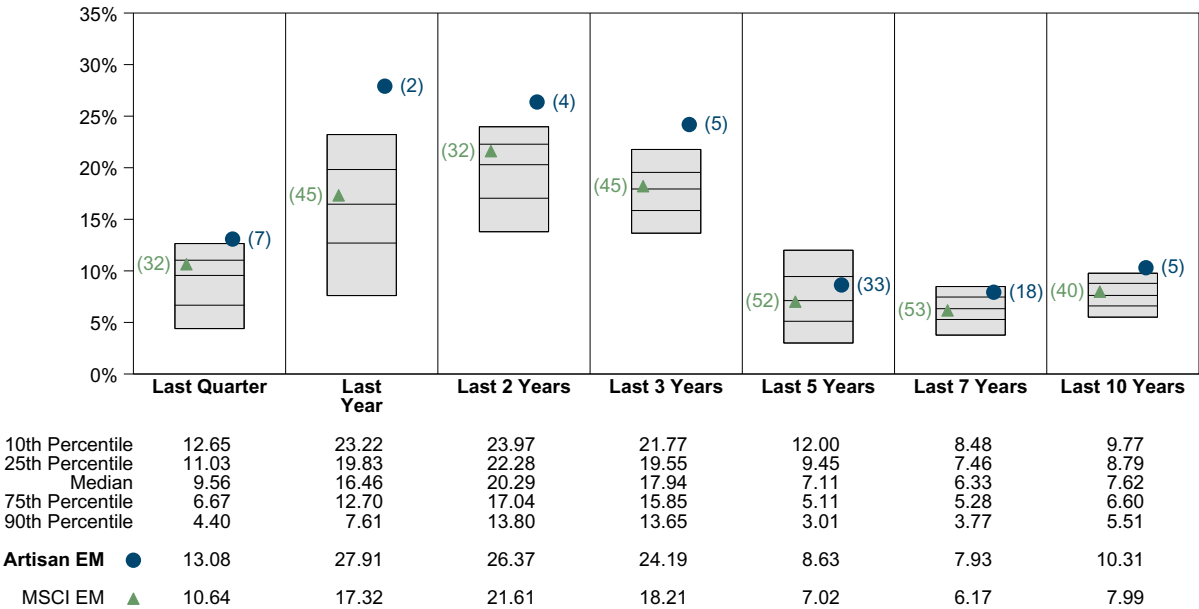
## Quarterly Summary and Highlights

- Artisan EM's portfolio posted a 13.08% return for the quarter placing it in the 7 percentile of the Morningstar Diversified Emg Mkts Fds group for the quarter and in the 2 percentile for the last year.
- Artisan EM's portfolio outperformed the MSCI EM by 2.44% for the quarter and outperformed the MSCI EM for the year by 10.58%.

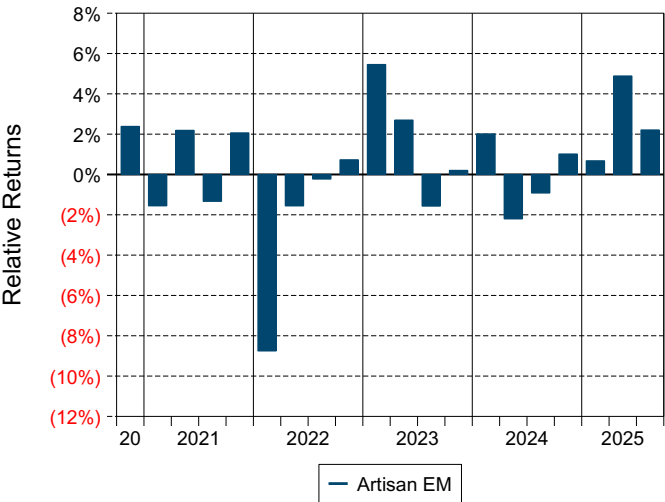
## Quarterly Asset Growth

Beginning Market Value	\$28,106,169
Net New Investment	\$-3,000,000
Investment Gains/(Losses)	\$3,682,261
Ending Market Value	\$28,788,430

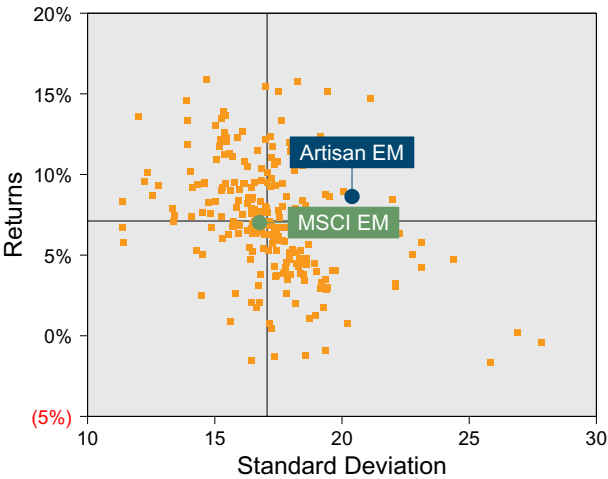
## Performance vs Morningstar Diversified Emg Mkts Fds (Net)



## Relative Return vs MSCI EM



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



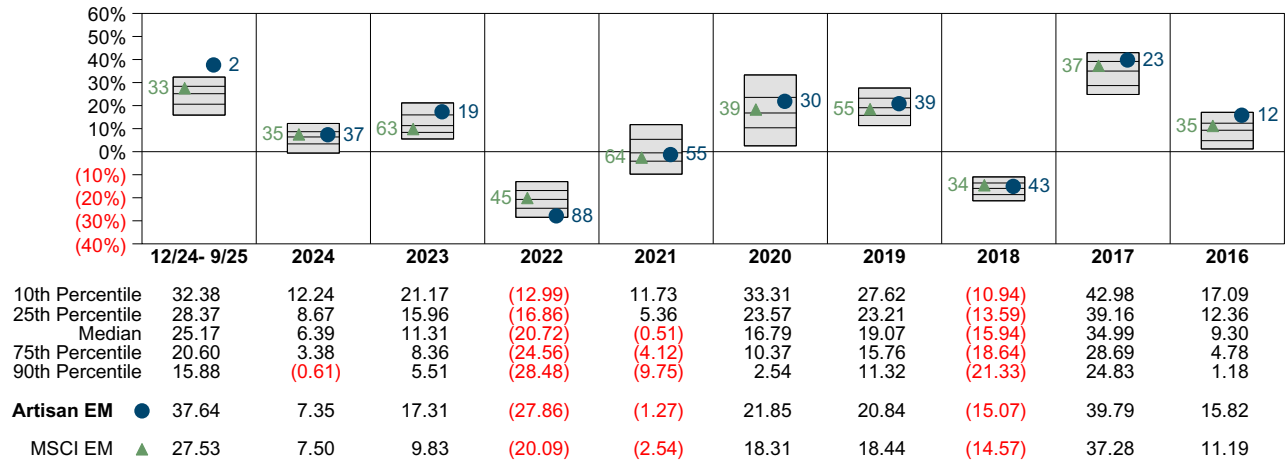
# Artisan EM

## Return Analysis Summary

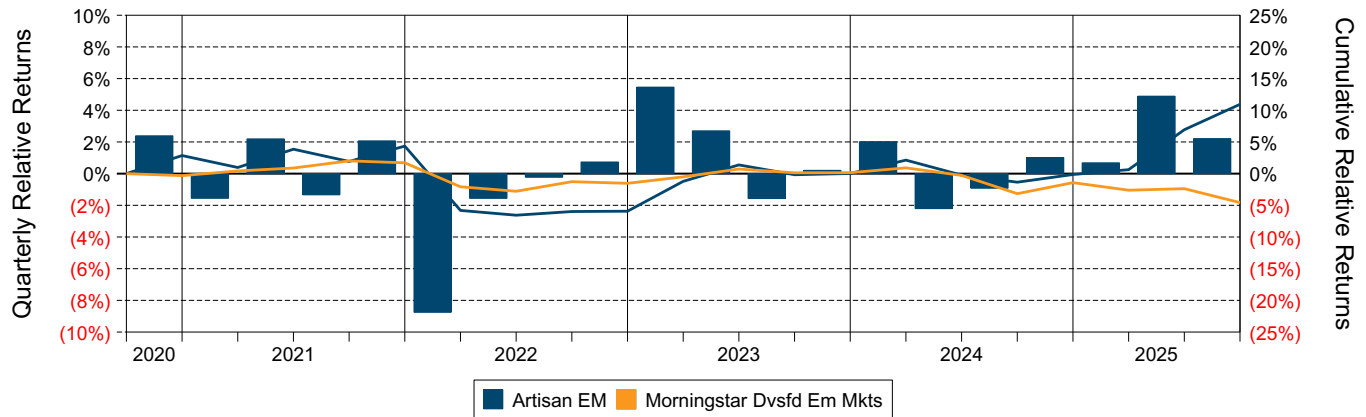
### Return Analysis

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

### Performance vs Morningstar Diversified Emg Mkts Fds (Net)



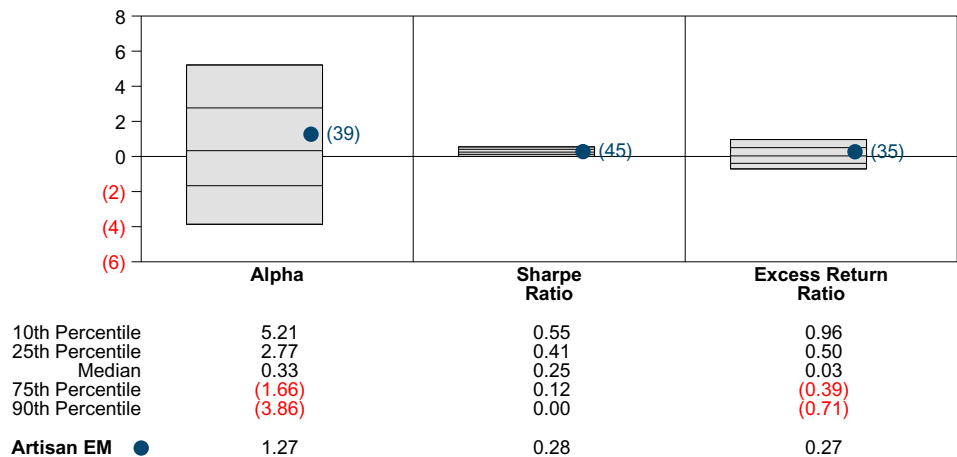
### Cumulative and Quarterly Relative Returns vs MSCI EM



### Risk Adjusted Return Measures vs MSCI EM

#### Rankings Against Morningstar Diversified Emg Mkts Fds (Net)

Five Years Ended September 30, 2025

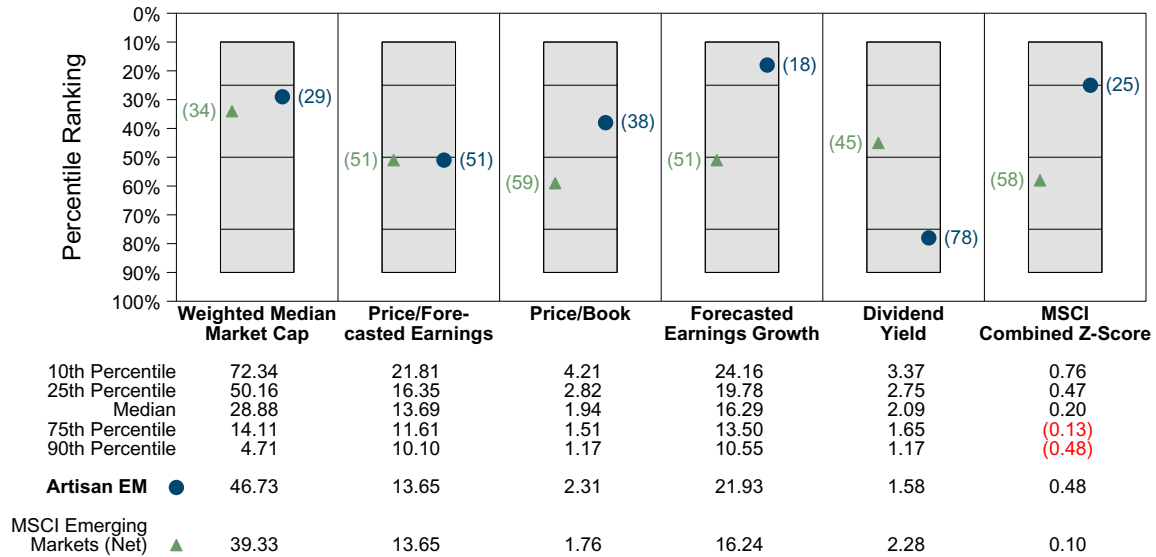


## Artisan EM Equity Characteristics Analysis Summary

### Portfolio Characteristics

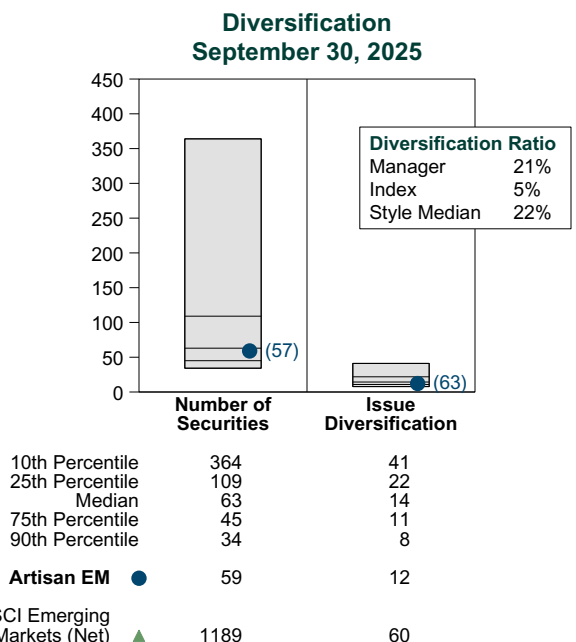
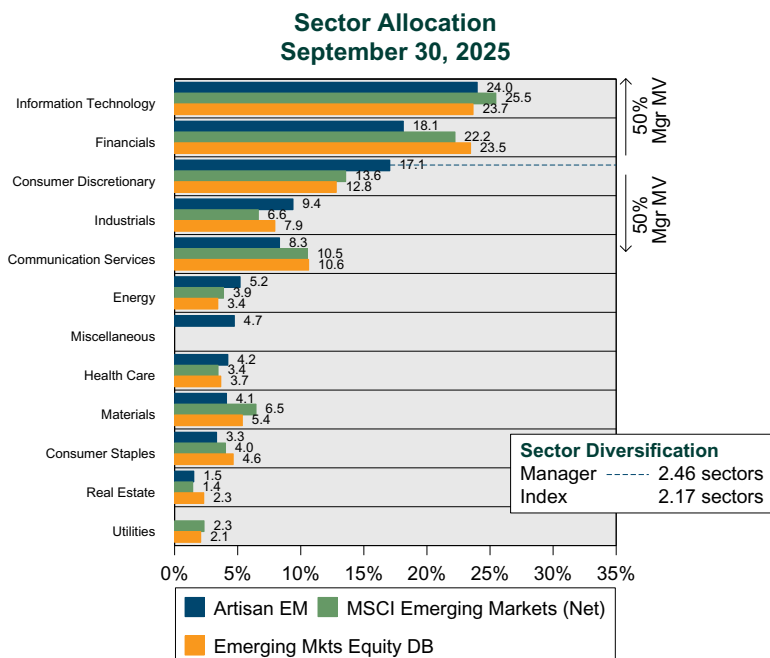
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

### Portfolio Characteristics Percentile Rankings Rankings Against Emerging Markets Equity DB as of September 30, 2025



### 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.

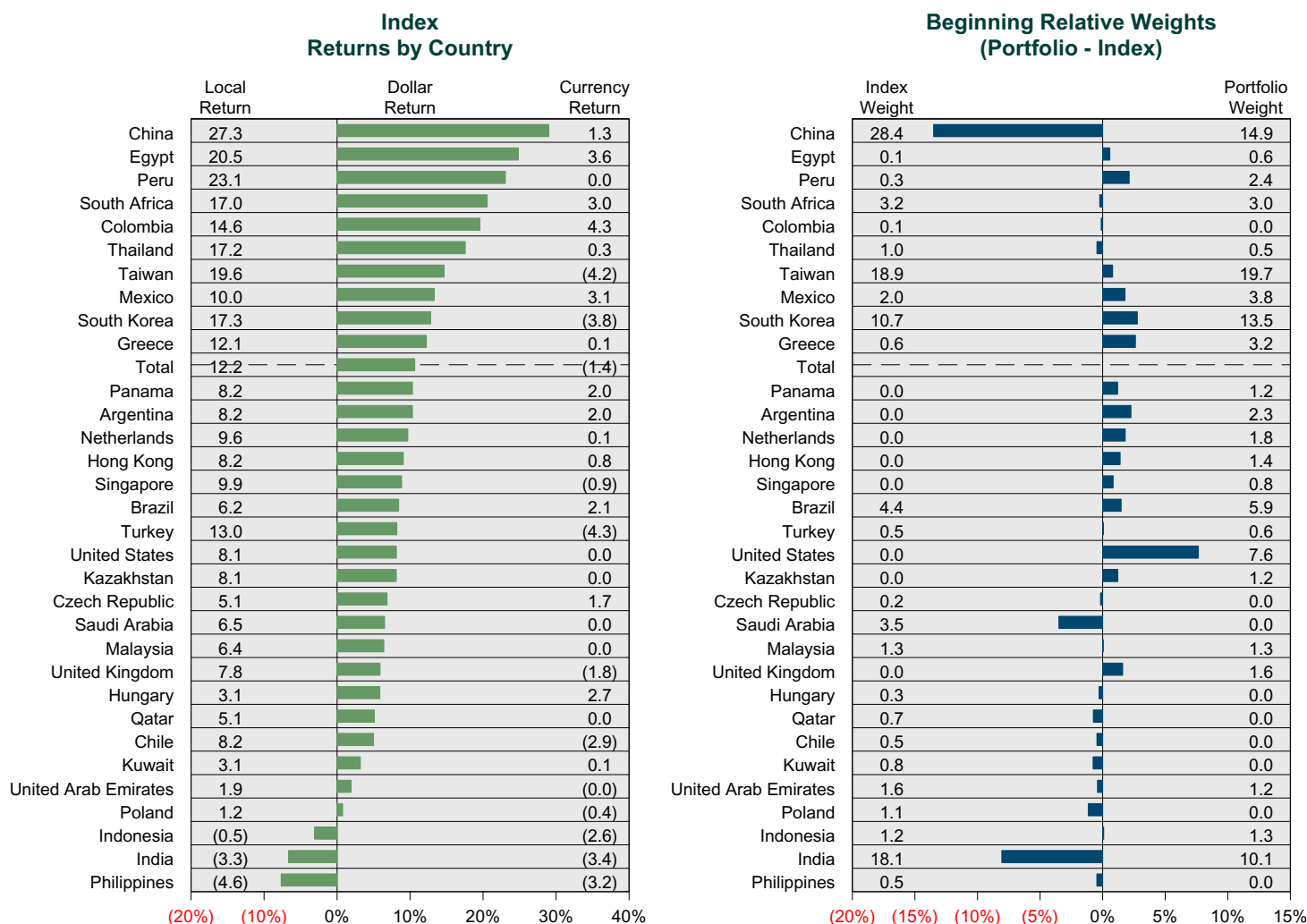


## Artisan EM vs MSCI EM

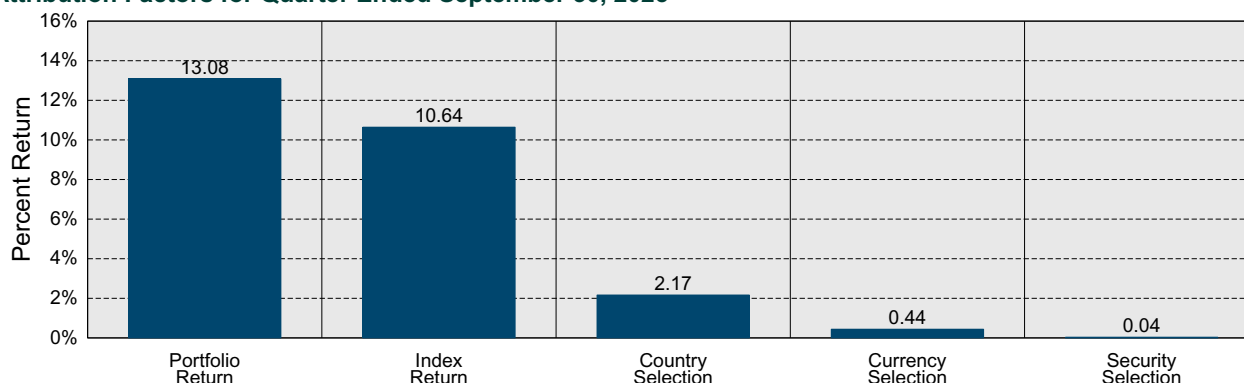
### Attribution for Quarter Ended September 30, 2025

#### International Attribution

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



#### Attribution Factors for Quarter Ended September 30, 2025



# NinetyOne

## Period Ended September 30, 2025

### 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.

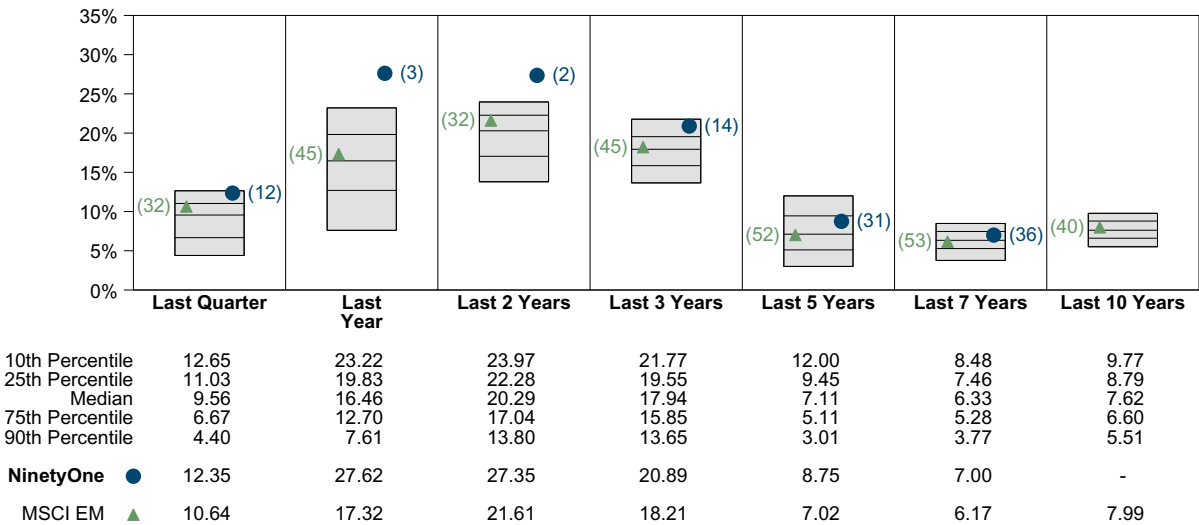
### Quarterly Summary and Highlights

- NinetyOne’s portfolio posted a 12.35% return for the quarter placing it in the 12 percentile of the Morningstar Diversified Emg Mkts Fds group for the quarter and in the 3 percentile for the last year.
- NinetyOne’s portfolio outperformed the MSCI EM by 1.71% for the quarter and outperformed the MSCI EM for the year by 10.30%.

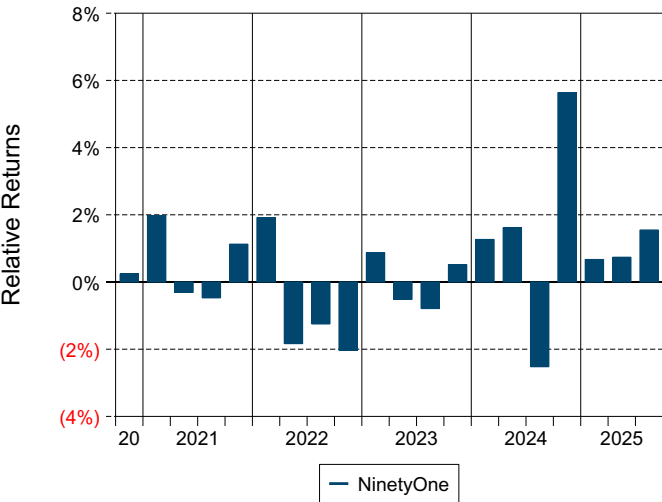
### Quarterly Asset Growth

Beginning Market Value	\$27,157,505
Net New Investment	\$-2,000,000
Investment Gains/(Losses)	\$3,422,772
Ending Market Value	\$28,580,278

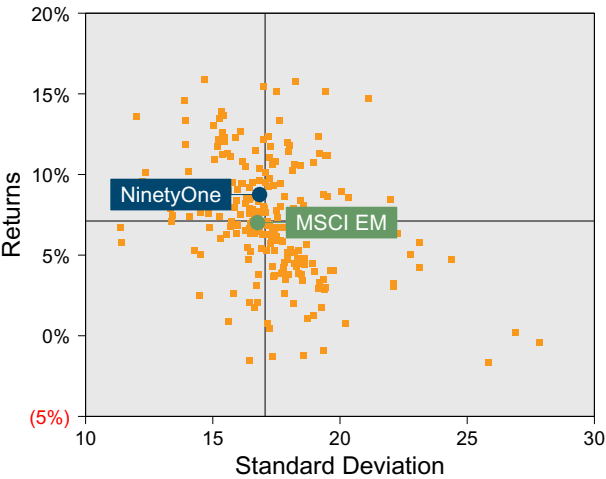
### Performance vs Morningstar Diversified Emg Mkts Fds (Net)



### Relative Return vs MSCI EM



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



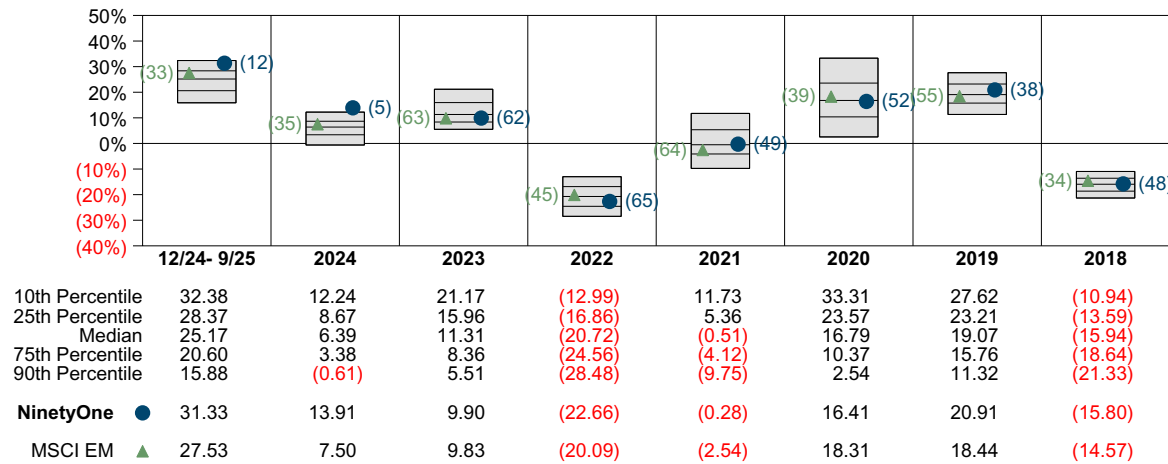
# NinetyOne

## Return Analysis Summary

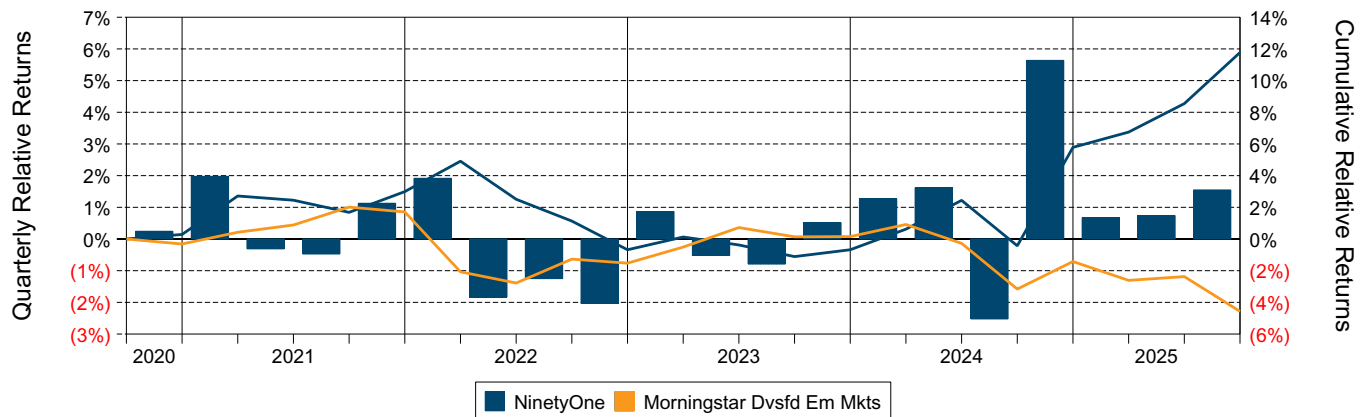
### Return Analysis

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

### Performance vs Morningstar Diversified Emg Mkts Fds (Net)



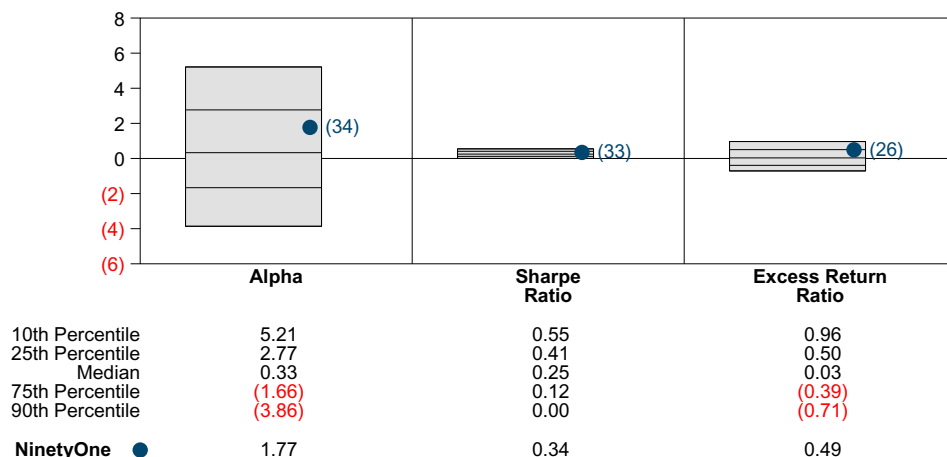
### Cumulative and Quarterly Relative Returns vs MSCI EM



### Risk Adjusted Return Measures vs MSCI EM

#### Rankings Against Morningstar Diversified Emg Mkts Fds (Net)

Five Years Ended September 30, 2025



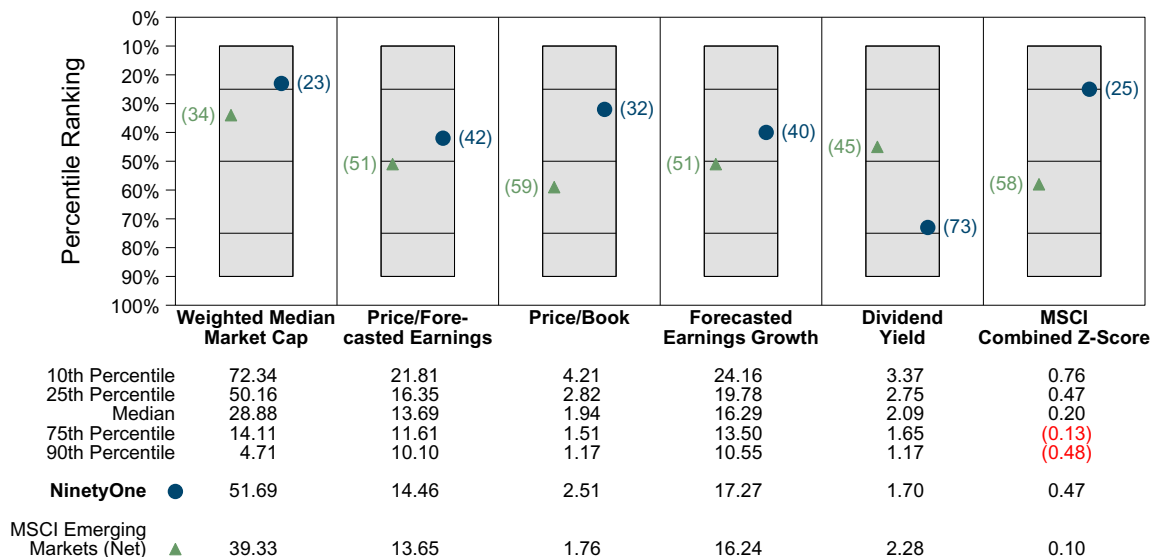


# NinetyOne Equity Characteristics Analysis Summary

## Portfolio Characteristics

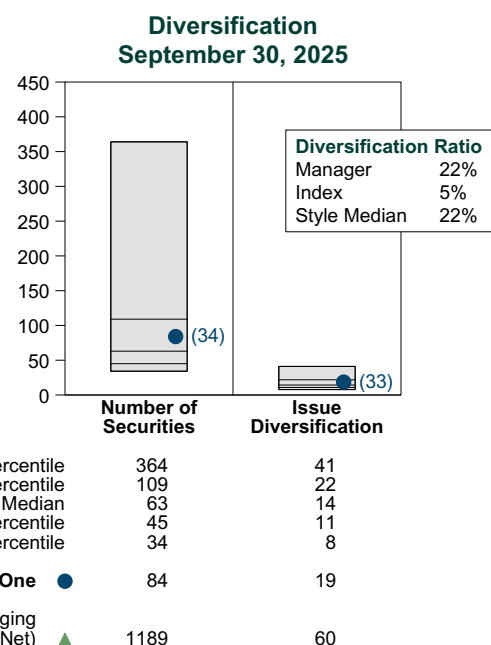
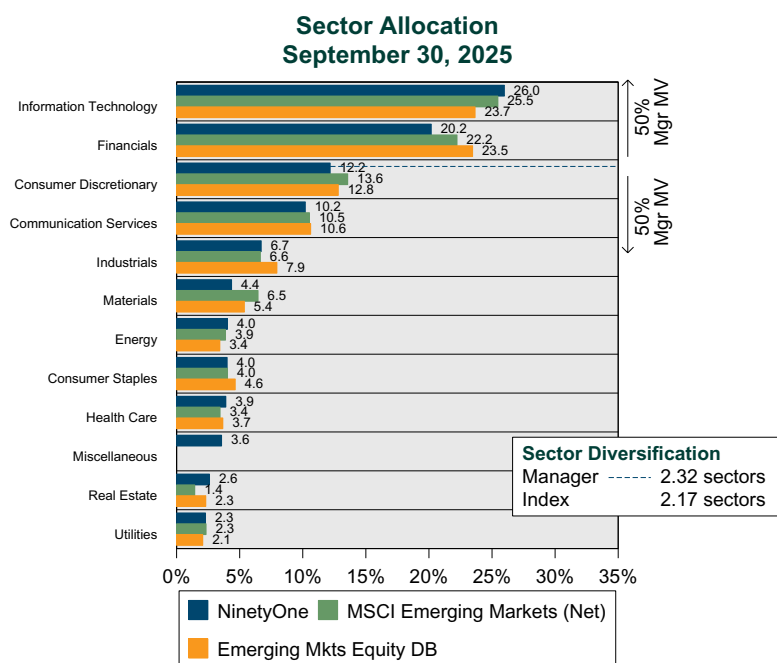
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

## Portfolio Characteristics Percentile Rankings Rankings Against Emerging Markets Equity DB as of September 30, 2025



## Sector Weights

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

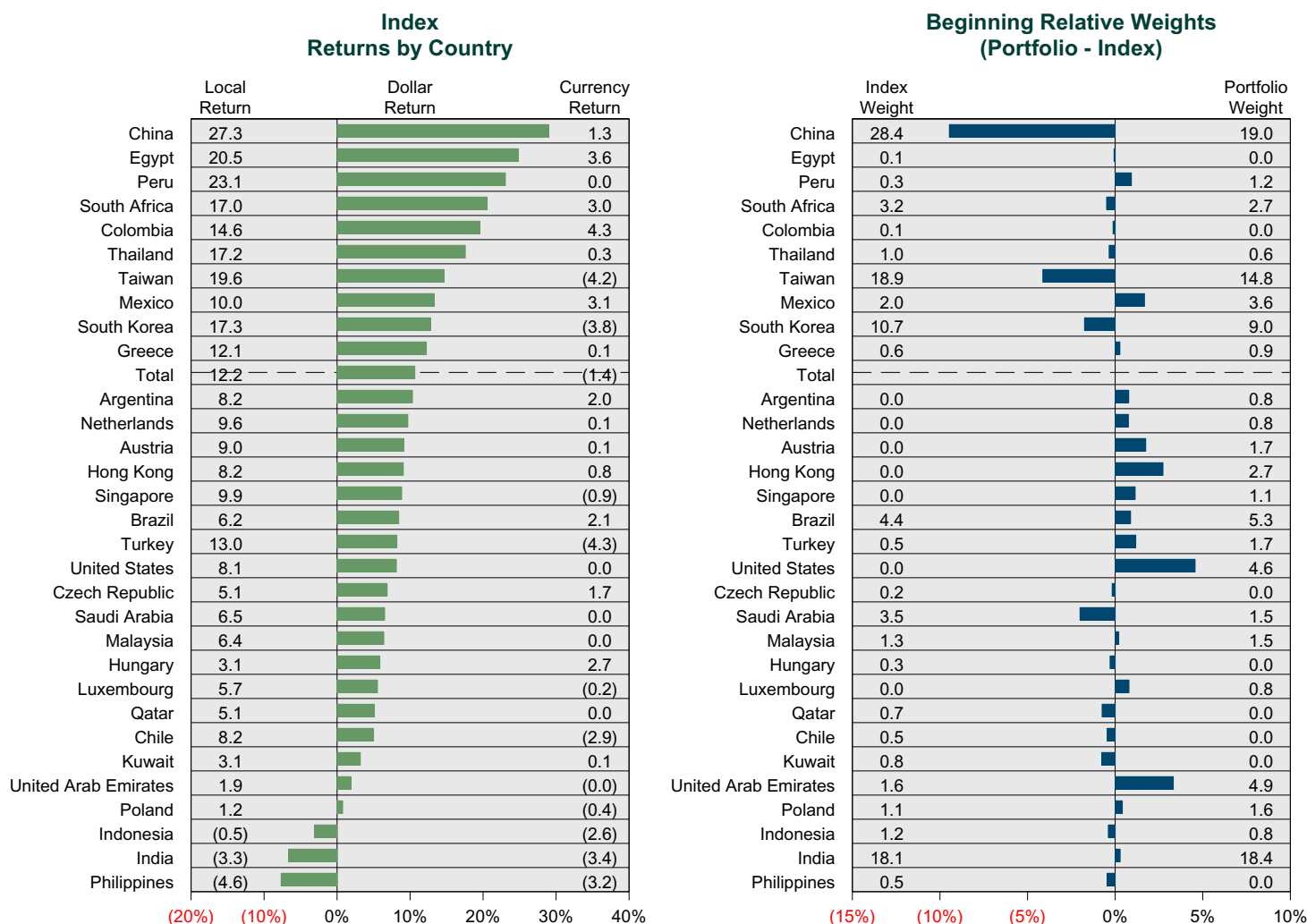


## NinetyOne vs MSCI EM

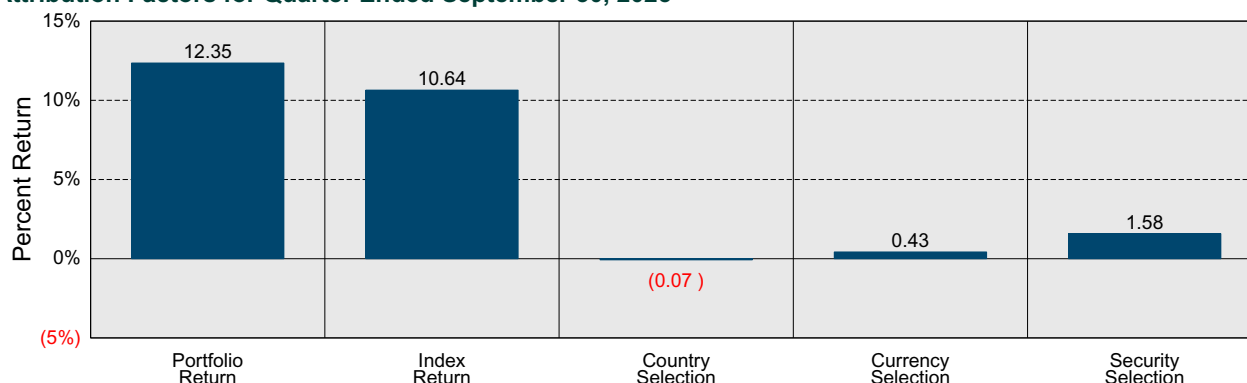
### Attribution for Quarter Ended September 30, 2025

#### International Attribution

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



#### Attribution Factors for Quarter Ended September 30, 2025





## Domestic Fixed Income Period Ended September 30, 2025

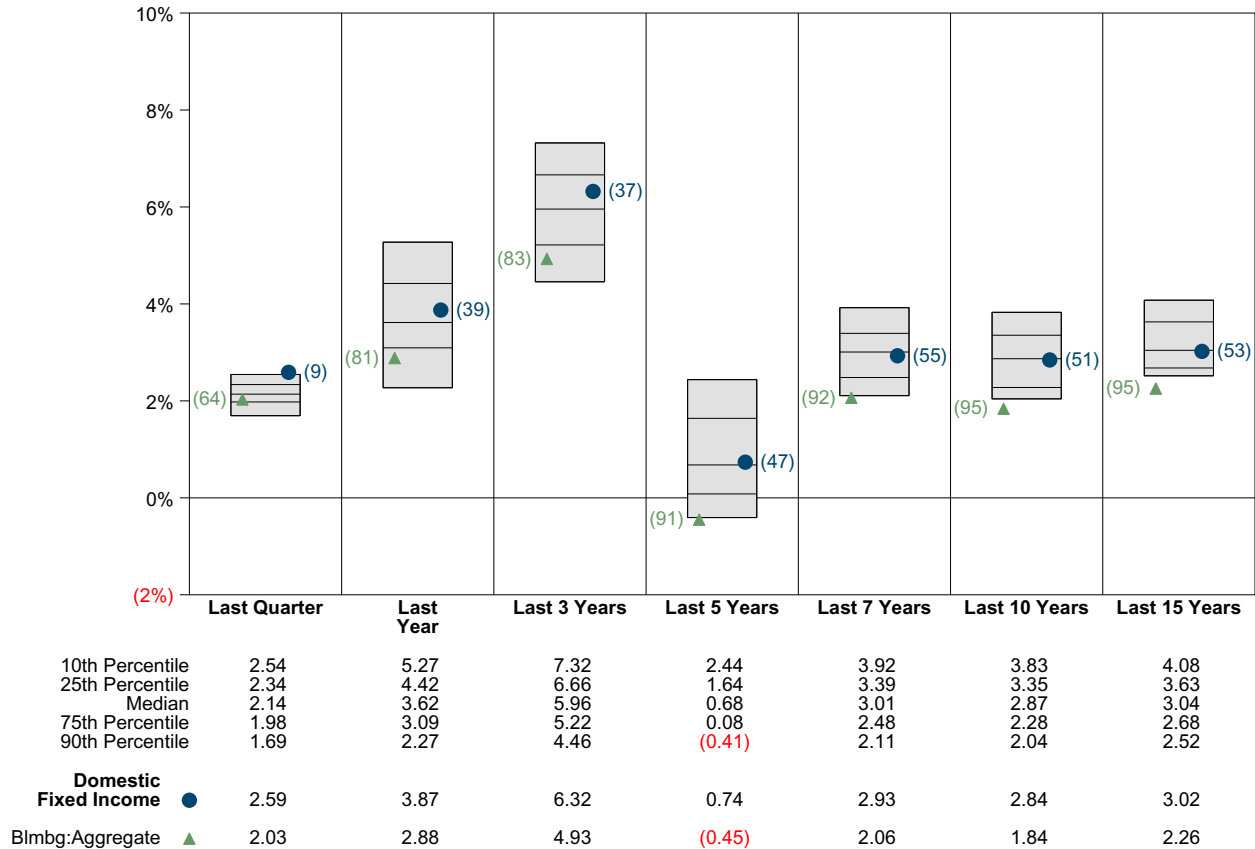
### Quarterly Summary and Highlights

- Domestic Fixed Income's portfolio posted a 2.59% return for the quarter placing it in the 9 percentile of the Public Fund - Domestic Fixed group for the quarter and in the 39 percentile for the last year.
- Domestic Fixed Income's portfolio outperformed the Blmbg:Aggregate by 0.56% for the quarter and outperformed the Blmbg:Aggregate for the year by 0.99%.

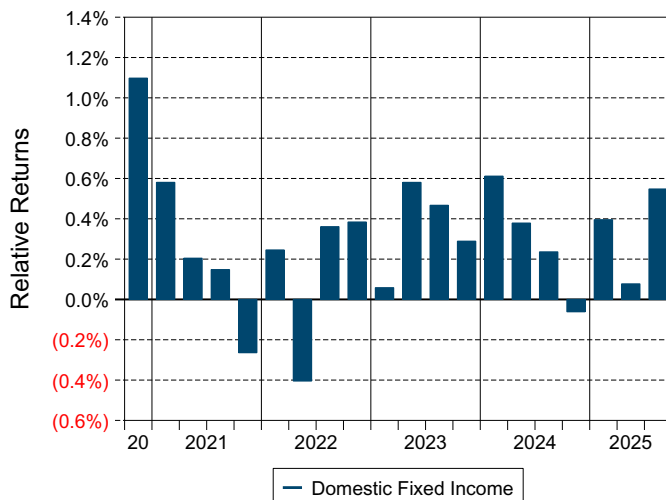
### Quarterly Asset Growth

Beginning Market Value	\$159,976,037
Net New Investment	\$9,000,000
Investment Gains/(Losses)	\$4,219,554
Ending Market Value	\$173,195,591

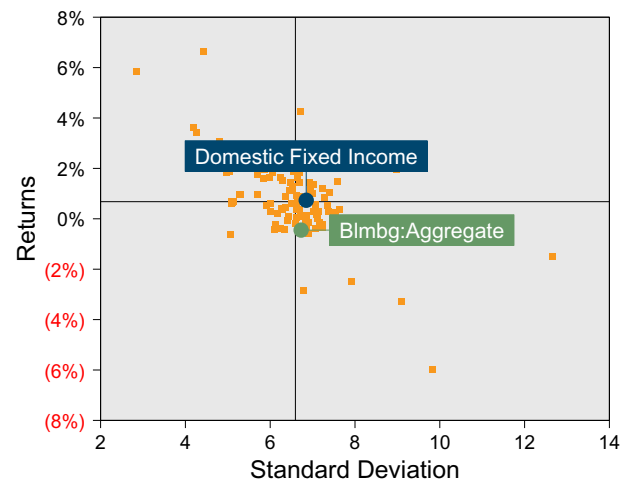
### Performance vs Public Fund - Domestic Fixed (Net)



### Relative Return vs Blmbg:Aggregate



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

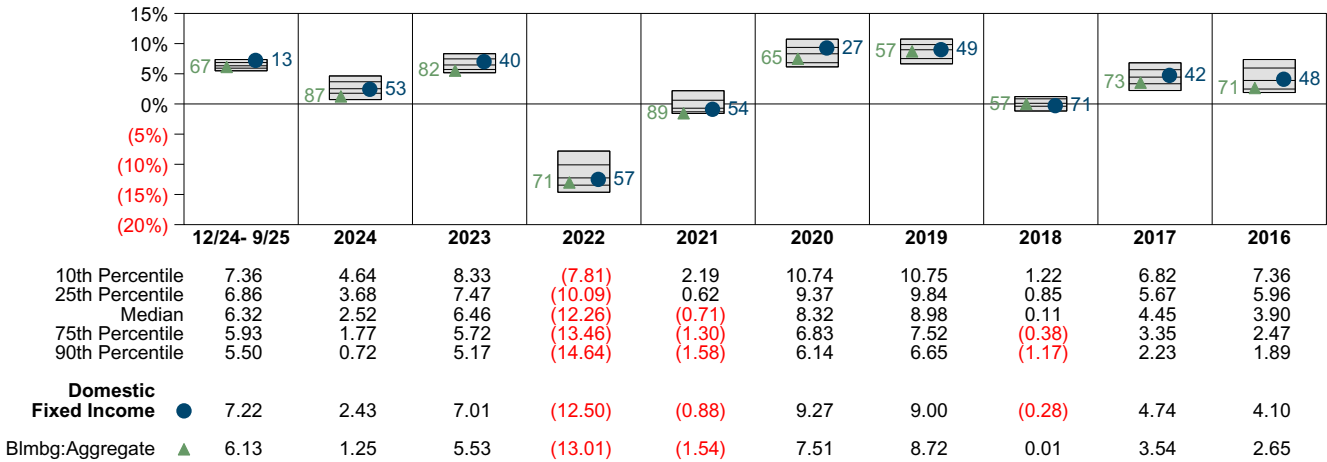


# Domestic Fixed Income Return Analysis Summary

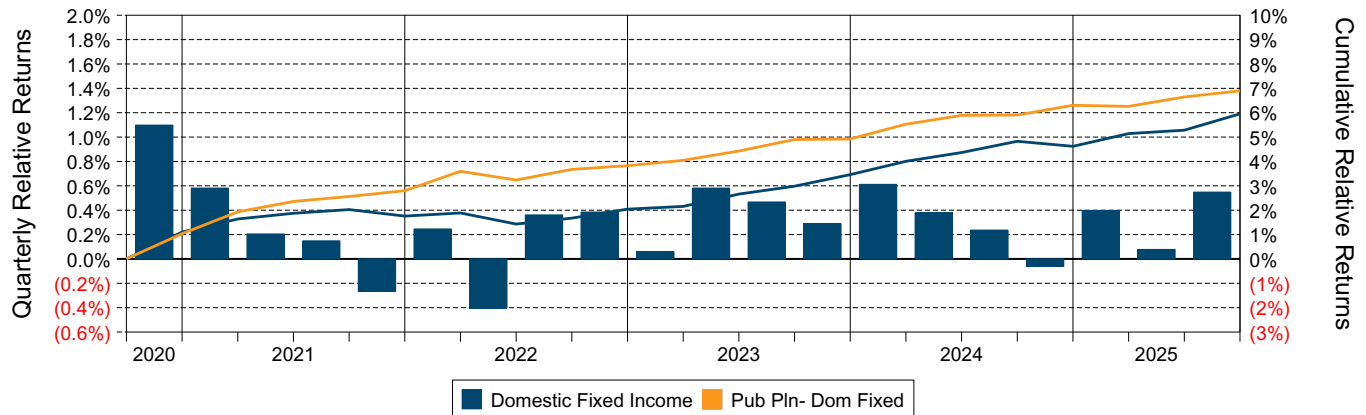
## Return Analysis

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

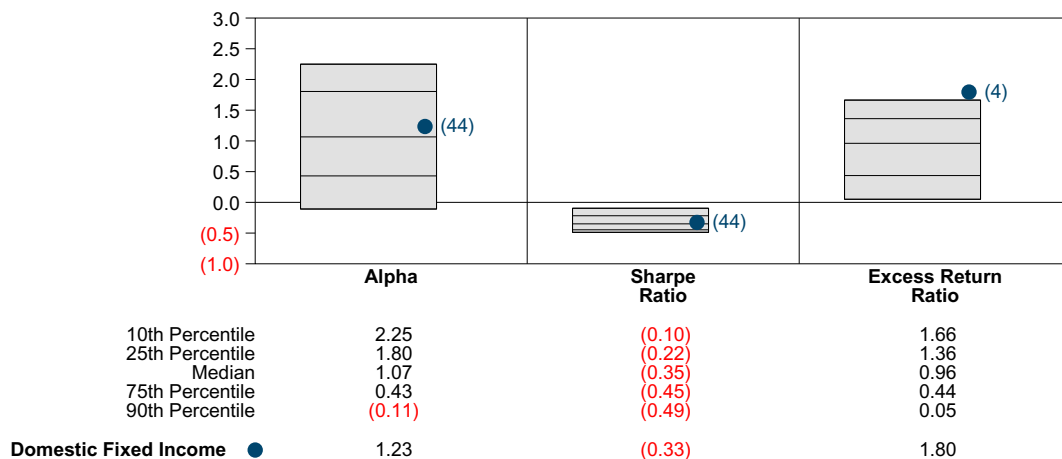
### Performance vs Public Fund - Domestic Fixed (Net)



### Cumulative and Quarterly Relative Returns vs Blmbg:Aggregate



### Risk Adjusted Return Measures vs Blmbg:Aggregate Rankings Against Public Fund - Domestic Fixed (Net) Five Years Ended September 30, 2025

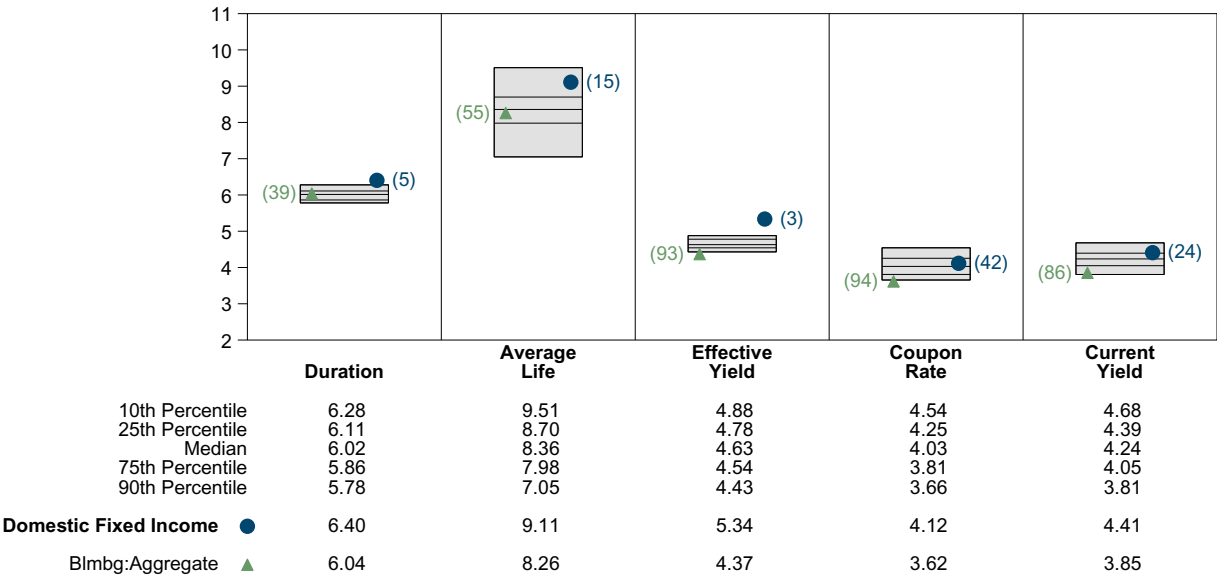


# Domestic Fixed Income Bond Characteristics Analysis Summary

## Portfolio Characteristics

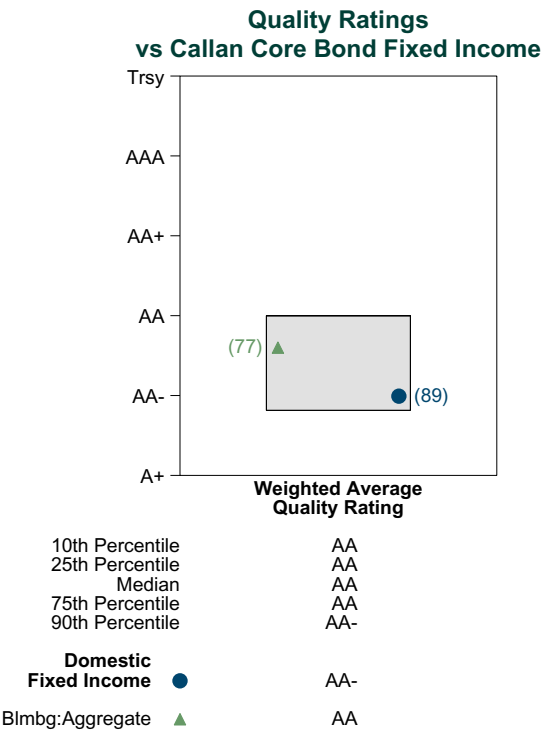
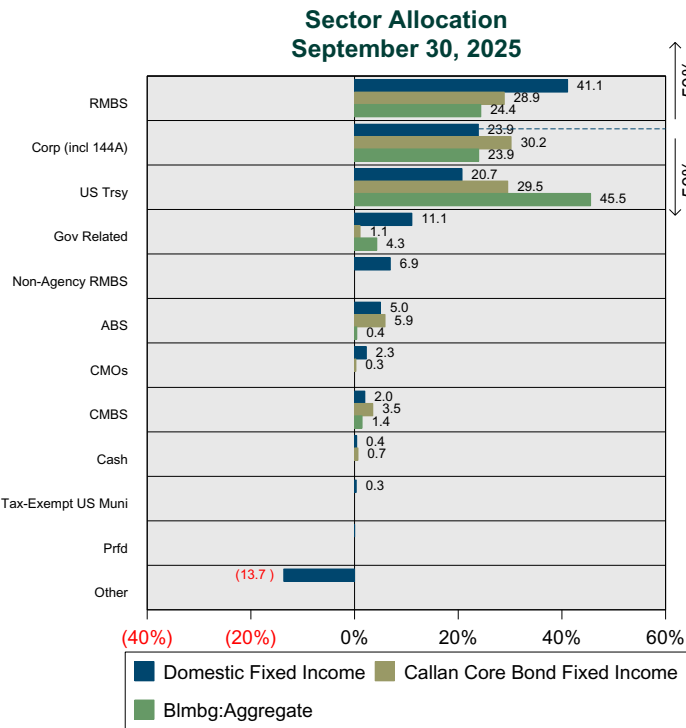
This graph compares the manager's portfolio characteristics with the range of characteristics for the portfolios which make up the manager's style group. This analysis illustrates whether the manager's current holdings are consistent with other managers employing the same style.

## Fixed Income Portfolio Characteristics Rankings Against Callan Core Bond Fixed Income as of September 30, 2025



## Sector Allocation and Quality Ratings

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



## Dodge & Cox Income Period Ended September 30, 2025

### 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 nearly two dozen 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.

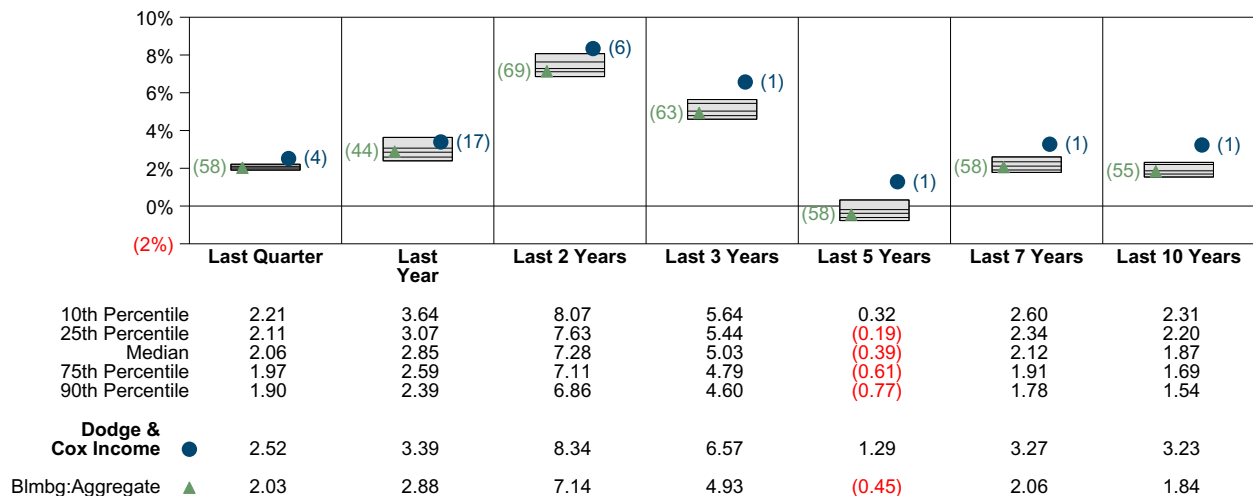
### Quarterly Summary and Highlights

- Dodge & Cox Income's portfolio posted a 2.52% return for the quarter placing it in the 4 percentile of the Callan Core Bond Mutual Funds group for the quarter and in the 17 percentile for the last year.
- Dodge & Cox Income's portfolio outperformed the Blmbg:Aggregate by 0.49% for the quarter and outperformed the Blmbg:Aggregate for the year by 0.51%.

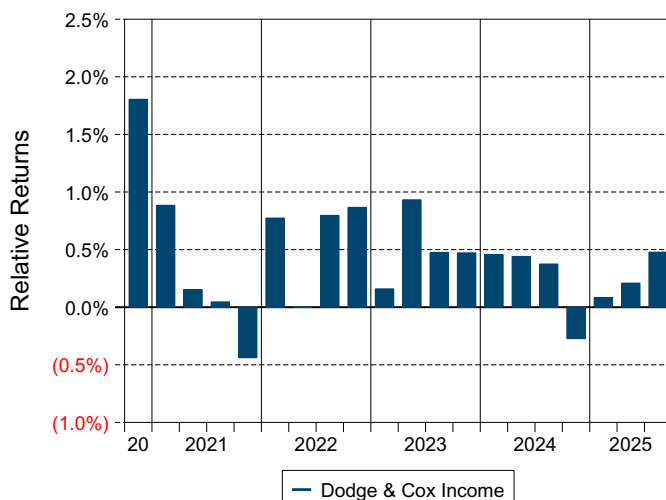
### Quarterly Asset Growth

Beginning Market Value	\$79,659,661
Net New Investment	\$4,500,000
Investment Gains/(Losses)	\$2,034,214
Ending Market Value	\$86,193,875

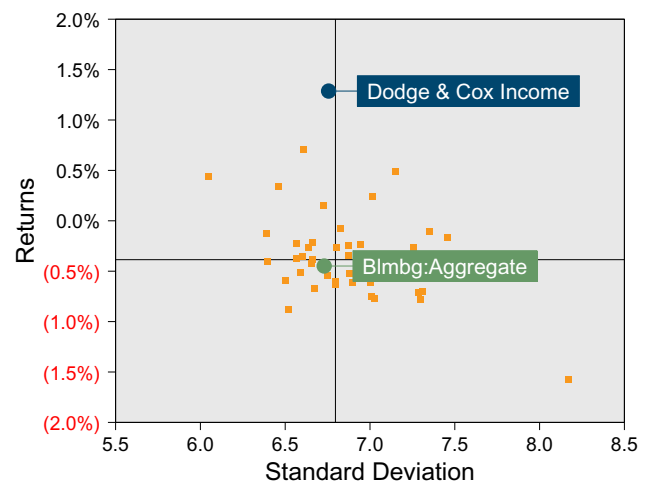
### Performance vs Callan Core Bond Mutual Funds (Net)



### Relative Return vs Blmbg:Aggregate



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

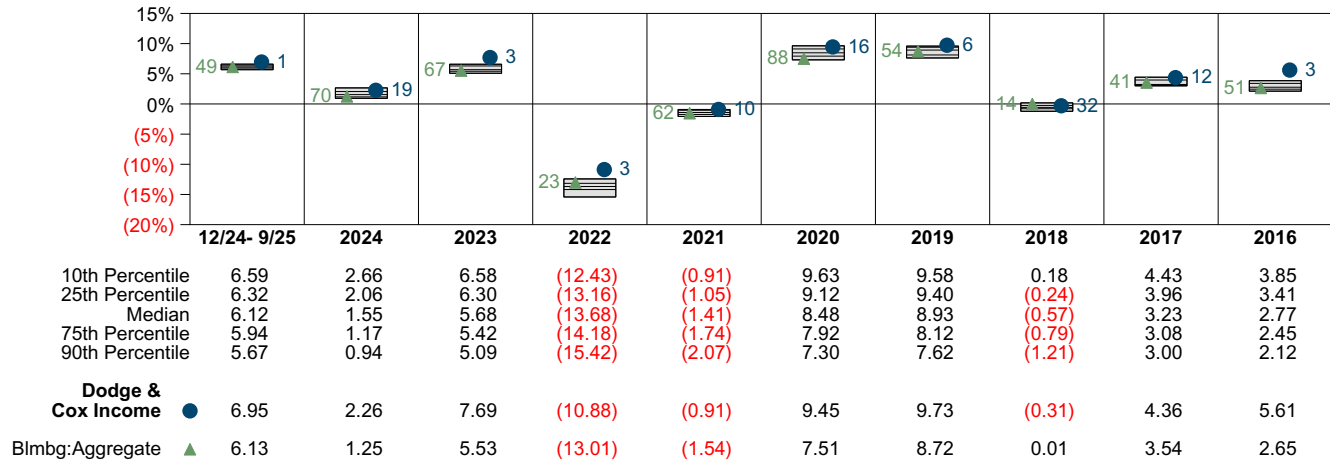


## Dodge & Cox Income Return Analysis Summary

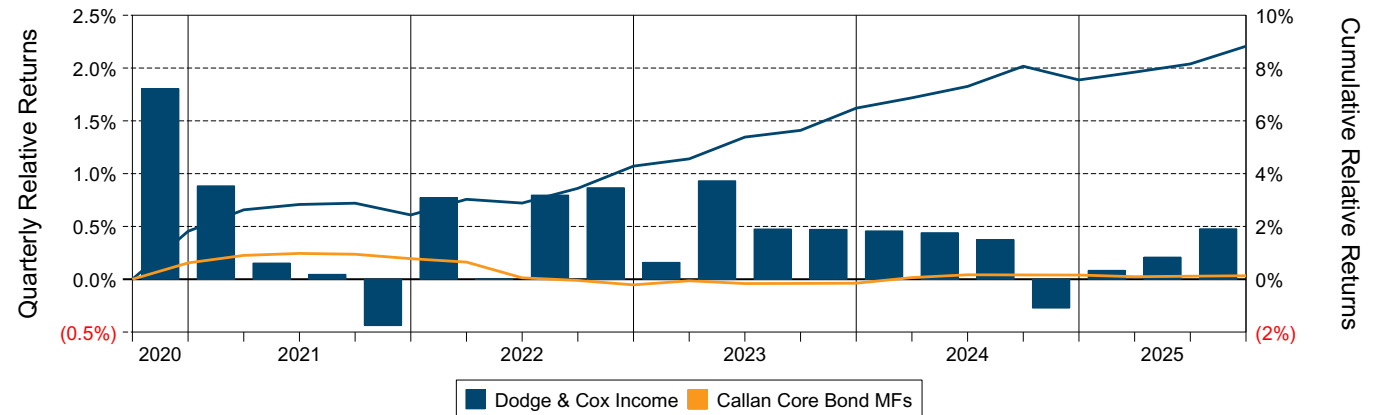
### Return Analysis

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

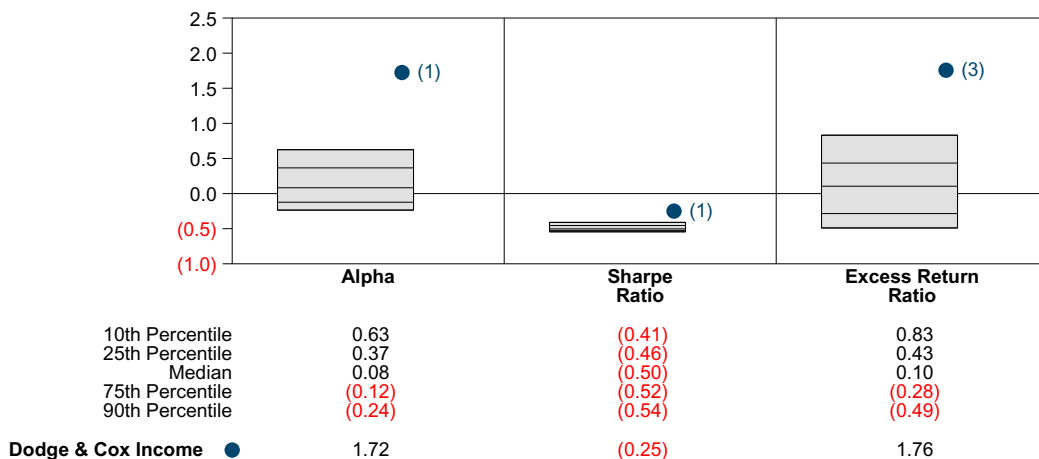
### Performance vs Callan Core Bond Mutual Funds (Net)



### Cumulative and Quarterly Relative Returns vs Blmbg:Aggregate



### Risk Adjusted Return Measures vs Blmbg:Aggregate Rankings Against Callan Core Bond Mutual Funds (Net) Five Years Ended September 30, 2025



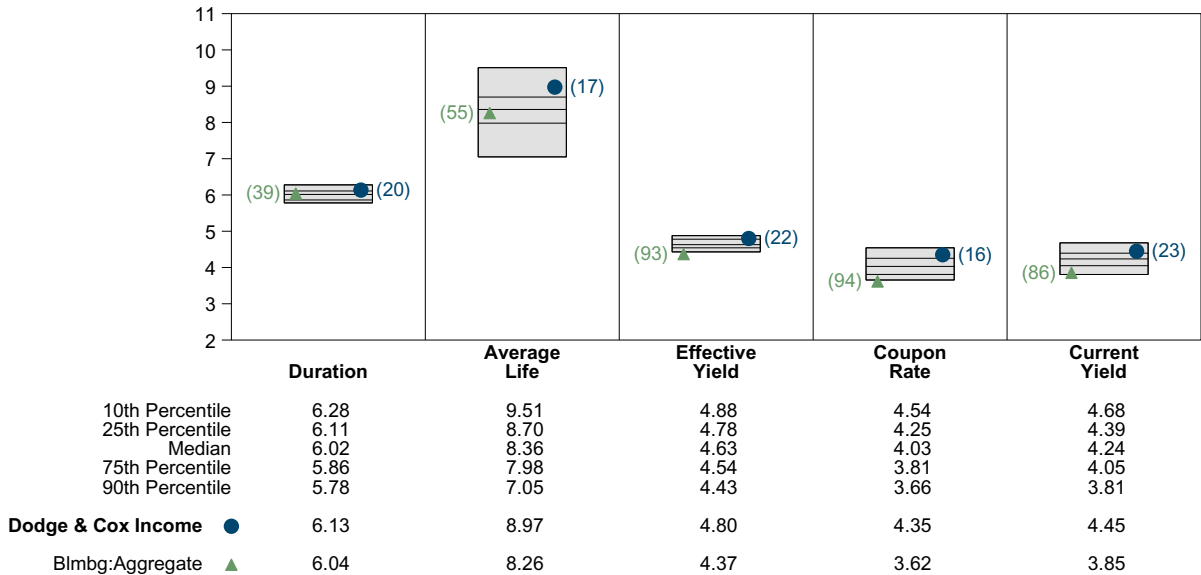


# Dodge & Cox Income Bond Characteristics Analysis Summary

## Portfolio Characteristics

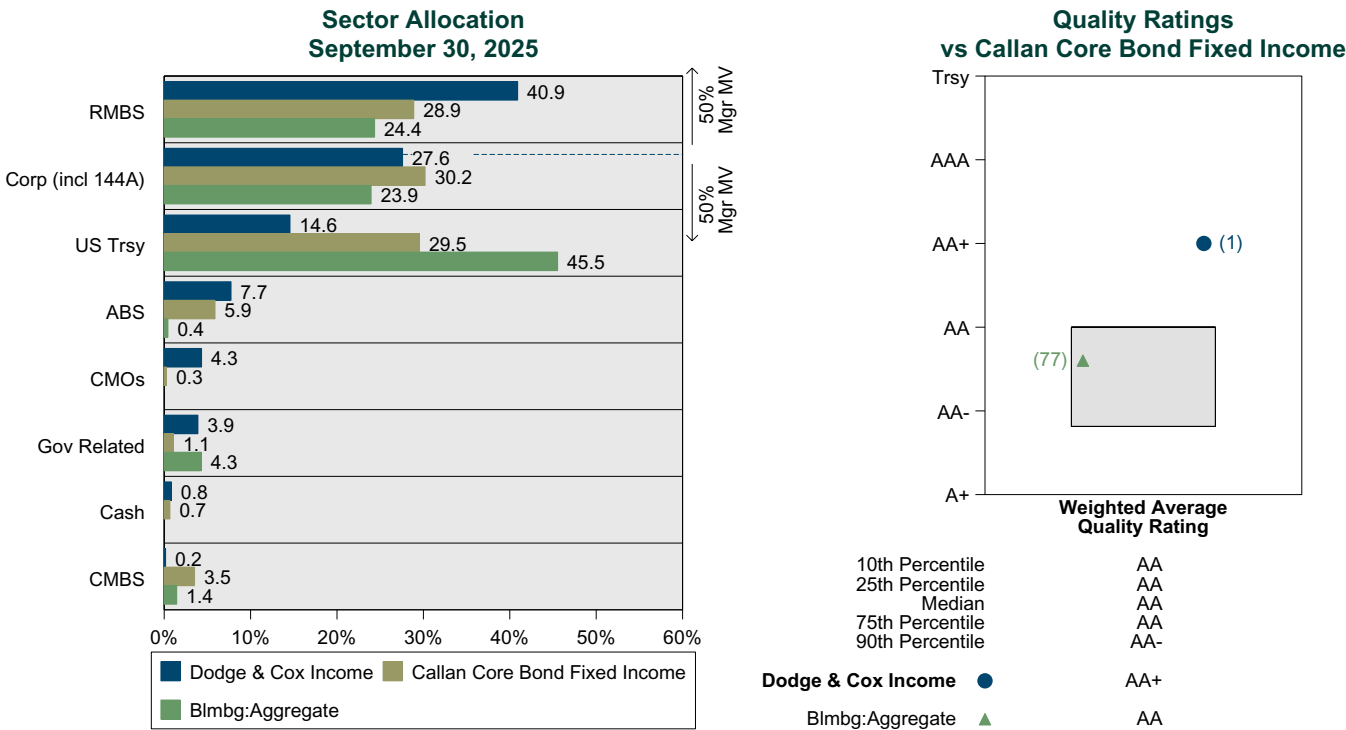
This graph compares the manager’s portfolio characteristics with the range of characteristics for the portfolios which make up the manager’s style group. This analysis illustrates whether the manager’s current holdings are consistent with other managers employing the same style.

## Fixed Income Portfolio Characteristics Rankings Against Callan Core Bond Fixed Income as of September 30, 2025



## Sector Allocation and Quality Ratings

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



PIMCO  
Period Ended September 30, 2025

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.

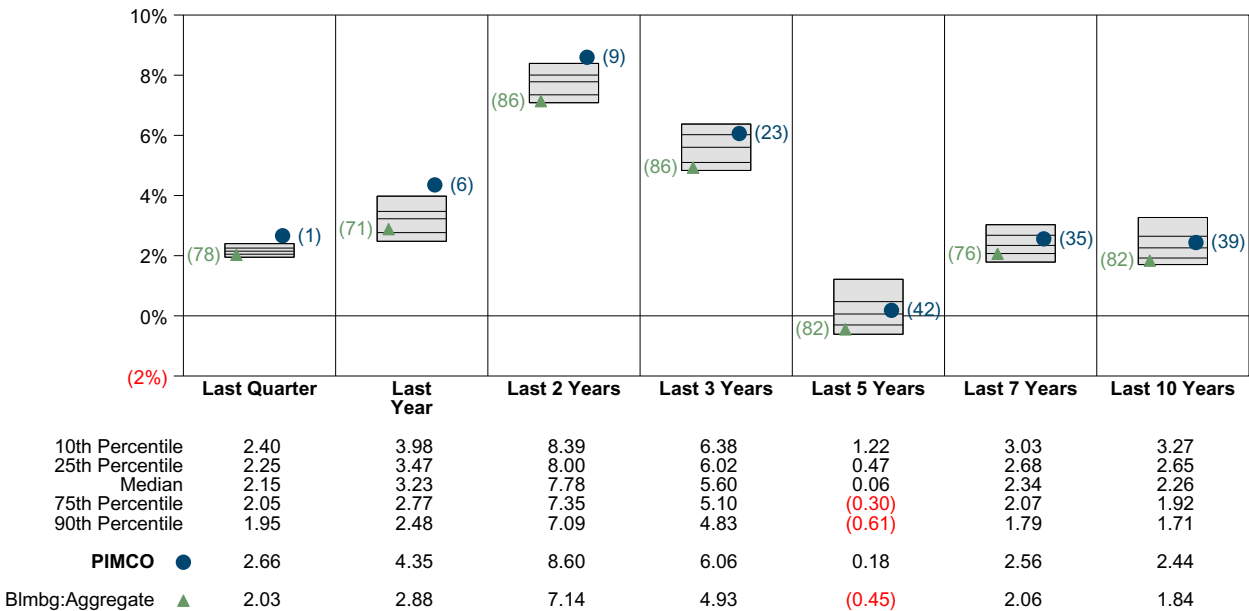
Quarterly Summary and Highlights

- PIMCO’s portfolio posted a 2.66% return for the quarter placing it in the 1 percentile of the Callan Core Plus Mutual Funds group for the quarter and in the 6 percentile for the last year.
- PIMCO’s portfolio outperformed the Blmbg:Aggregate by 0.63% for the quarter and outperformed the Blmbg:Aggregate for the year by 1.47%.

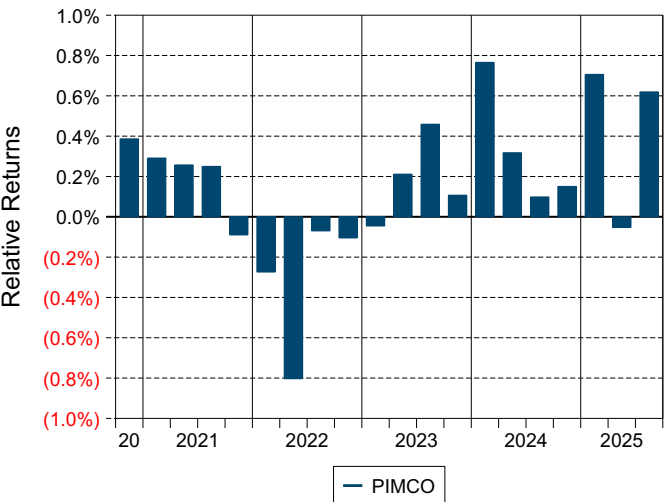
Quarterly Asset Growth

Beginning Market Value	\$80,316,376
Net New Investment	\$4,500,000
Investment Gains/(Losses)	\$2,185,340
Ending Market Value	\$87,001,717

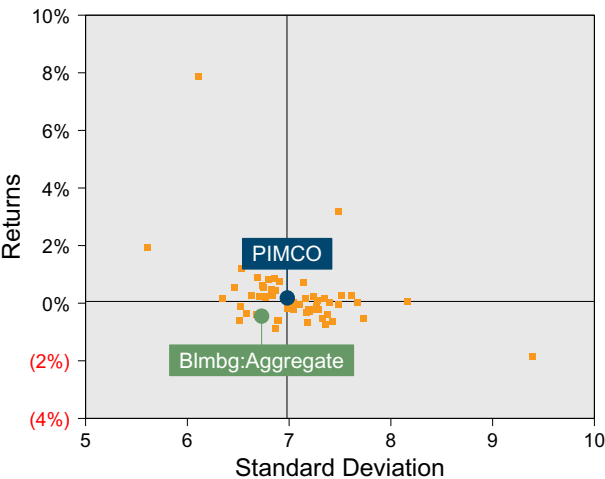
Performance vs Callan Core Plus Mutual Funds (Net)



Relative Return vs Blmbg:Aggregate



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



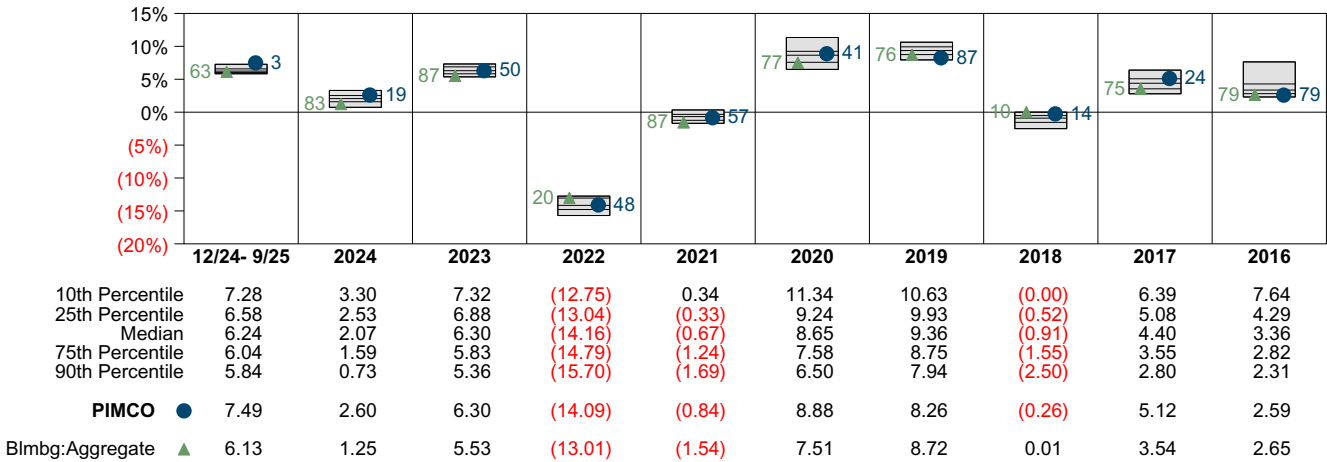
# PIMCO

## Return Analysis Summary

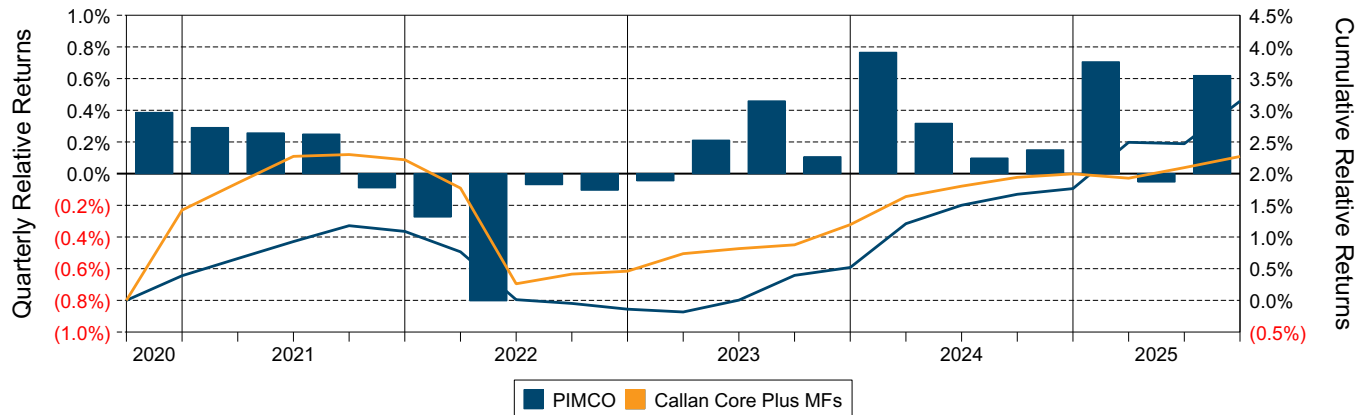
### Return Analysis

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

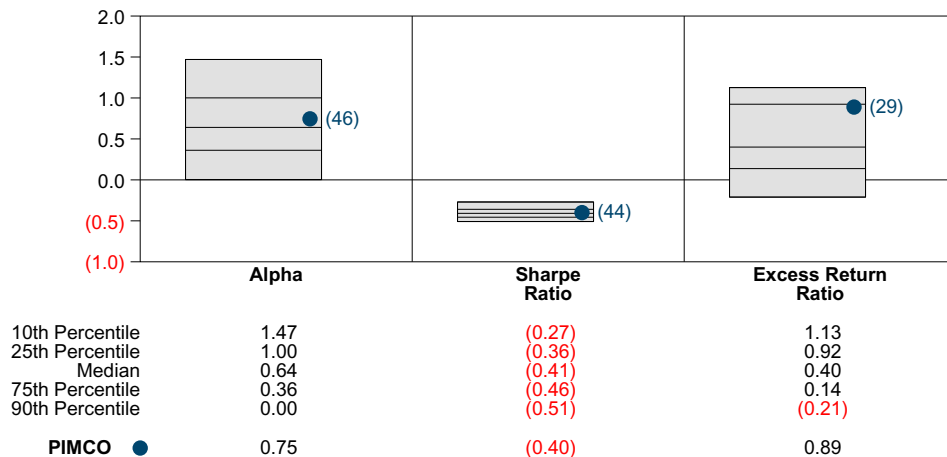
### Performance vs Callan Core Plus Mutual Funds (Net)



### Cumulative and Quarterly Relative Returns vs Blmbg:Aggregate



### Risk Adjusted Return Measures vs Blmbg:Aggregate Rankings Against Callan Core Plus Mutual Funds (Net) Five Years Ended September 30, 2025



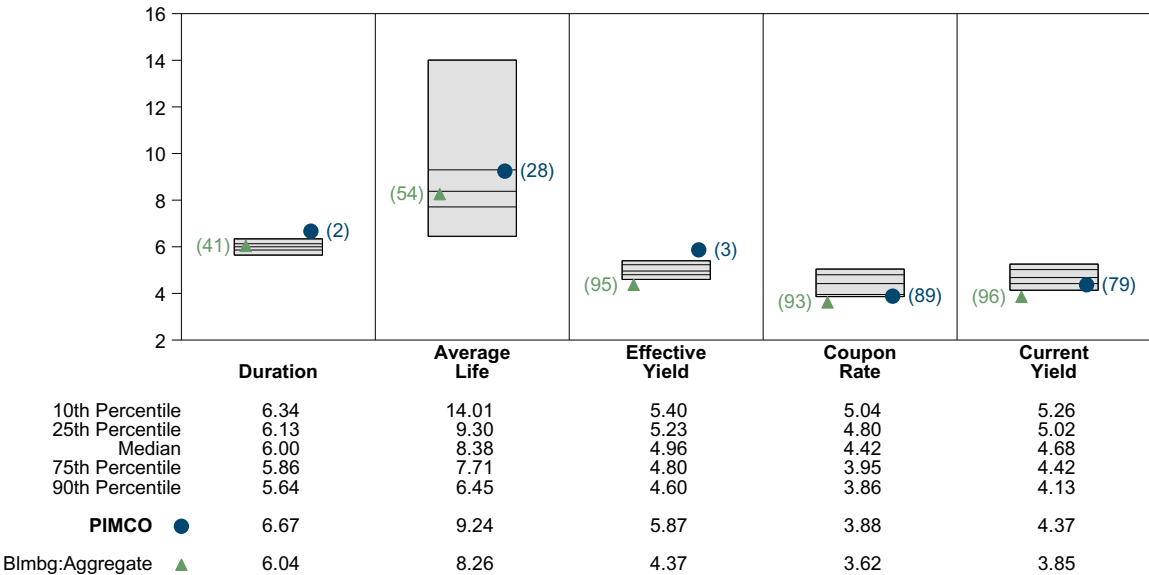
# PIMCO

## Bond Characteristics Analysis Summary

### Portfolio Characteristics

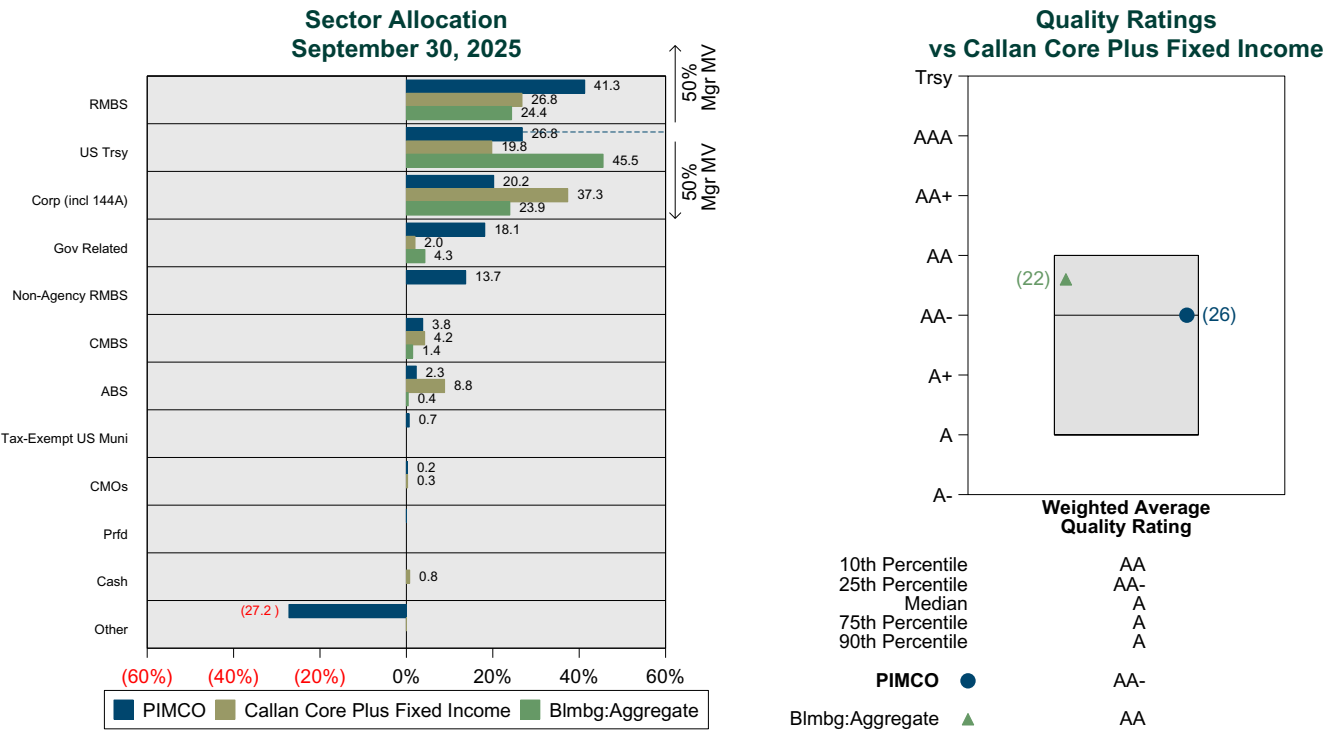
This graph compares the manager’s portfolio characteristics with the range of characteristics for the portfolios which make up the manager’s style group. This analysis illustrates whether the manager’s current holdings are consistent with other managers employing the same style.

### Fixed Income Portfolio Characteristics Rankings Against Callan Core Plus Fixed Income as of September 30, 2025



### Sector Allocation and Quality Ratings

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





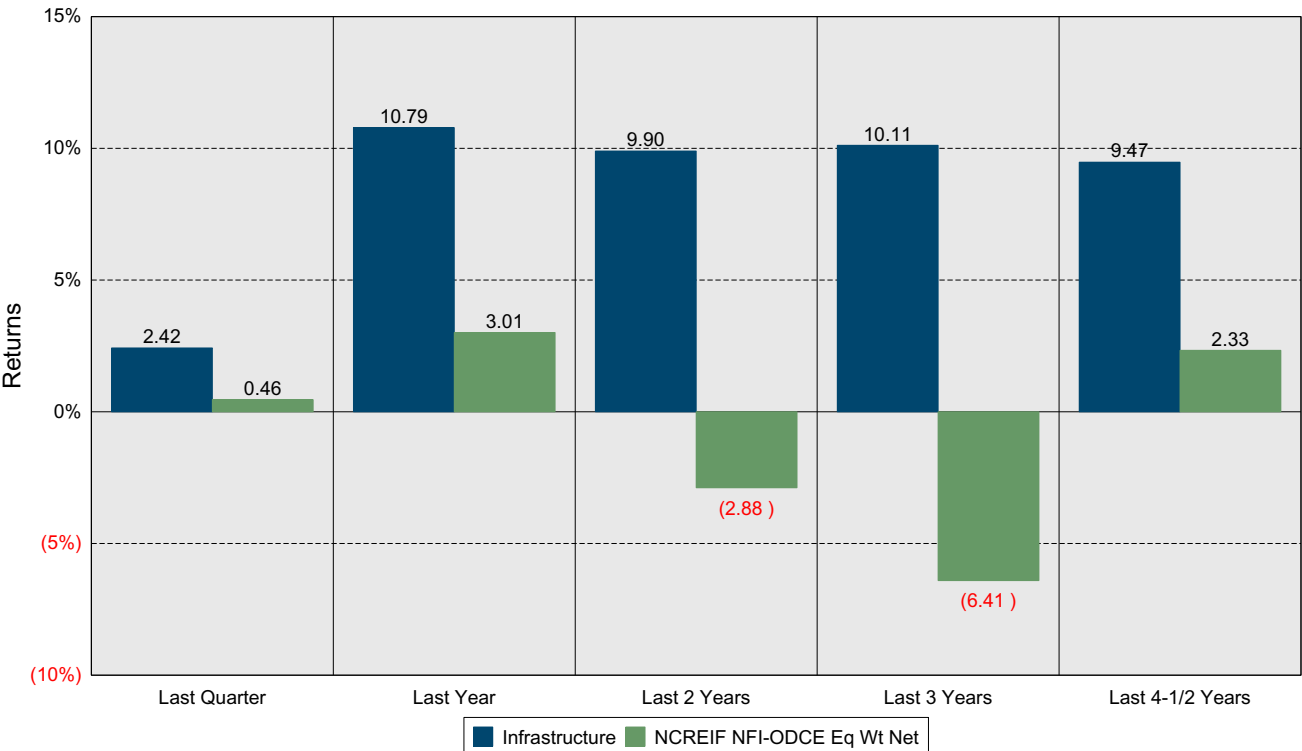
Infrastructure  
Period Ended September 30, 2025

Quarterly Summary and Highlights

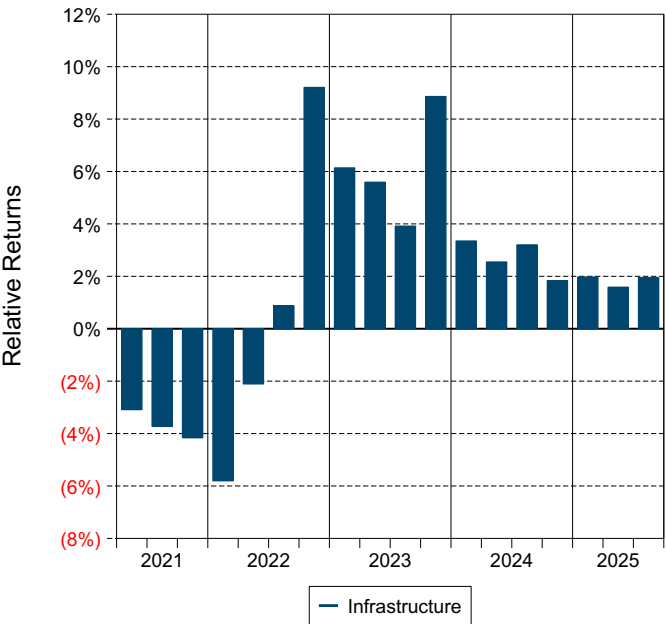
- Infrastructure's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 1.96% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 7.78%.

Quarterly Asset Growth

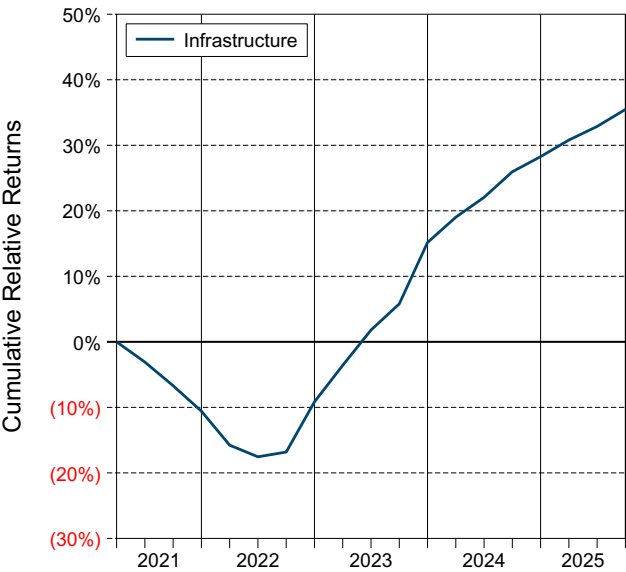
Beginning Market Value	\$59,017,528
Net New Investment	\$-567,794
Investment Gains/(Losses)	\$1,428,964
Ending Market Value	\$59,878,699



Relative Returns vs  
NCREIF NFI-ODCE Eq Wt Net



Cumulative Returns vs  
NCREIF NFI-ODCE Eq Wt Net



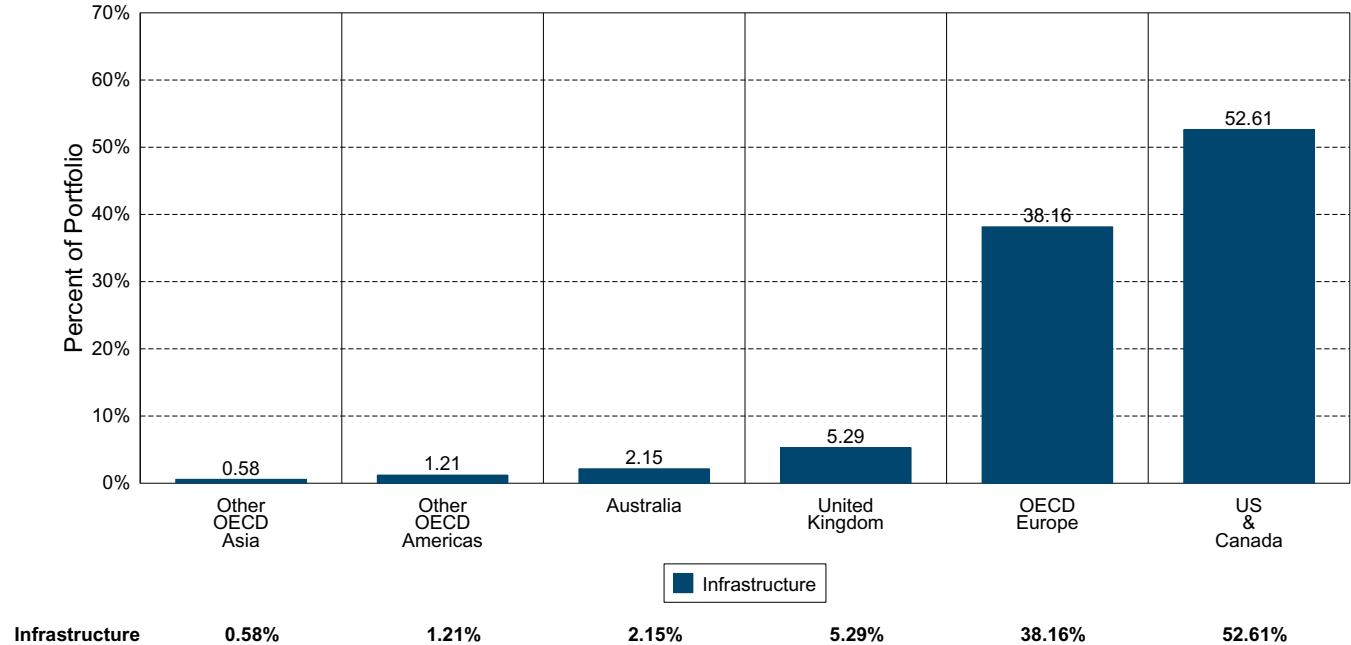
# Infrastructure

## Diversification Analysis as of June 30, 2025

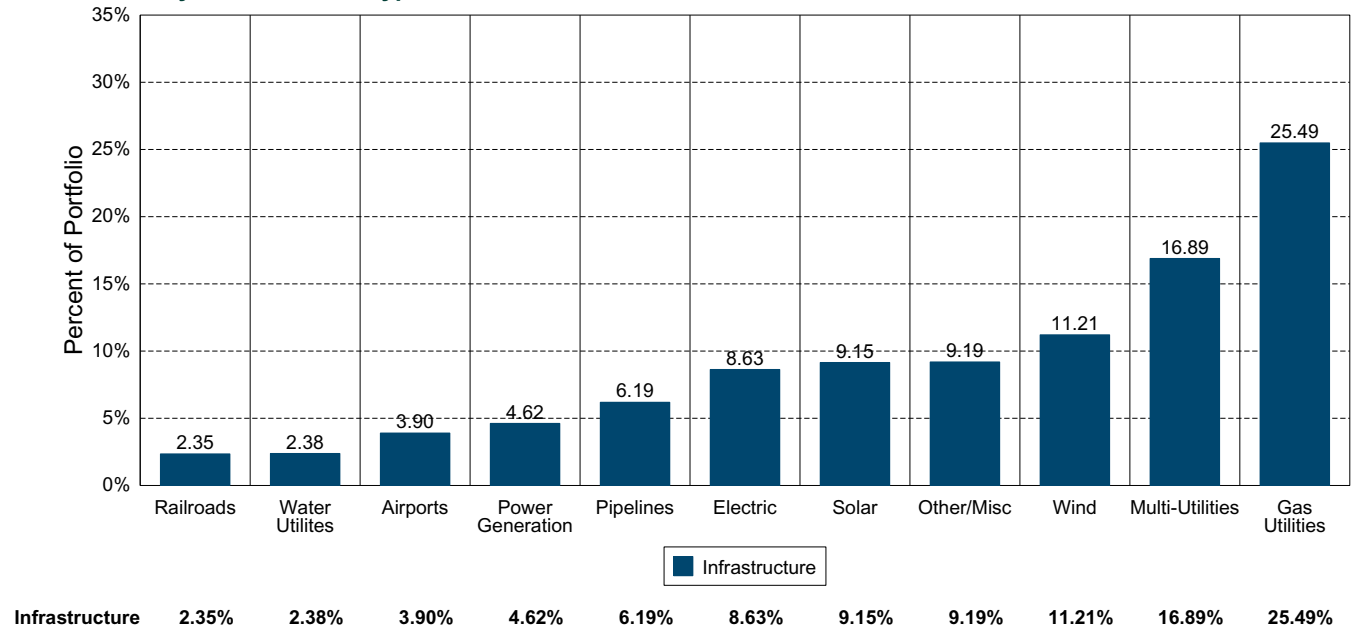
### Diversification Analysis

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 June 30, 2025



Diversification by Infrastructure Type as of June 30, 2025



IFM Global Infrastructure  
Period Ended September 30, 2025

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.

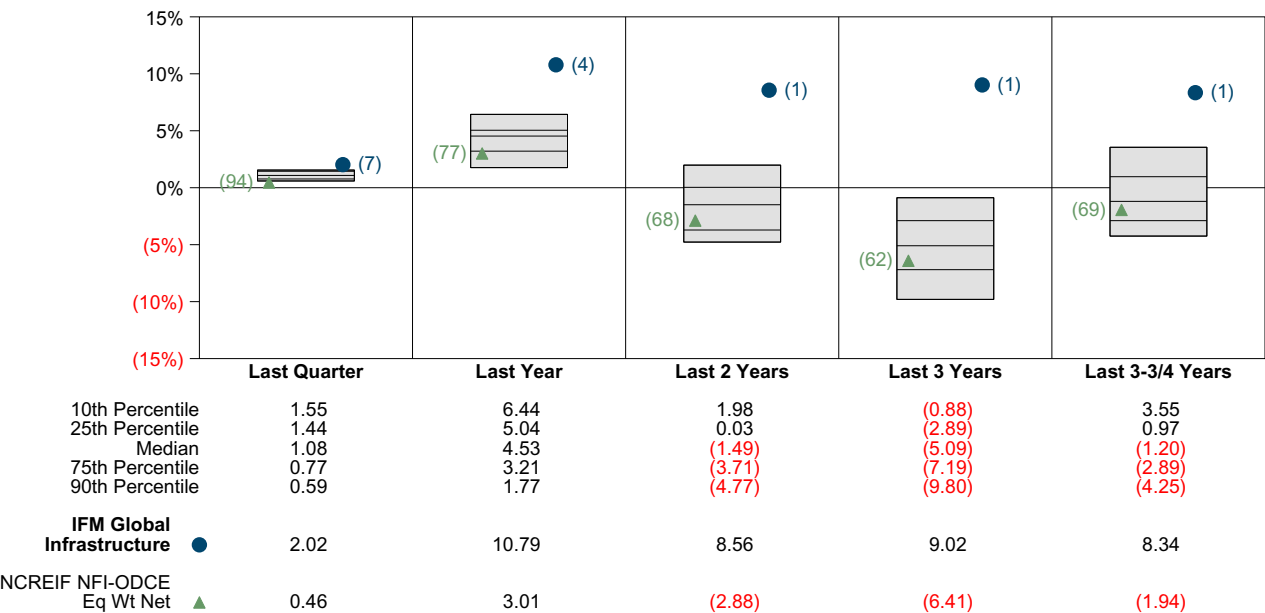
Quarterly Summary and Highlights

- IFM Global Infrastructure's portfolio posted a 2.02% return for the quarter placing it in the 7 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 4 percentile for the last year.
- IFM Global Infrastructure's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 1.56% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 7.78%.

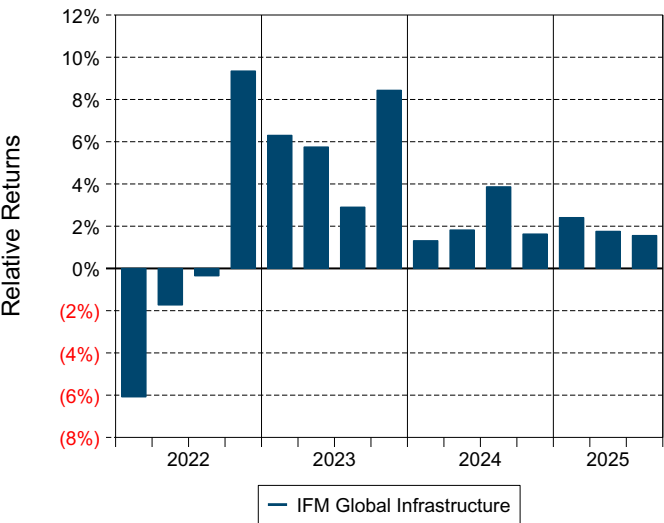
Quarterly Asset Growth

Beginning Market Value	\$30,096,810
Net New Investment	\$0
Investment Gains/(Losses)	\$609,124
Ending Market Value	\$30,705,935

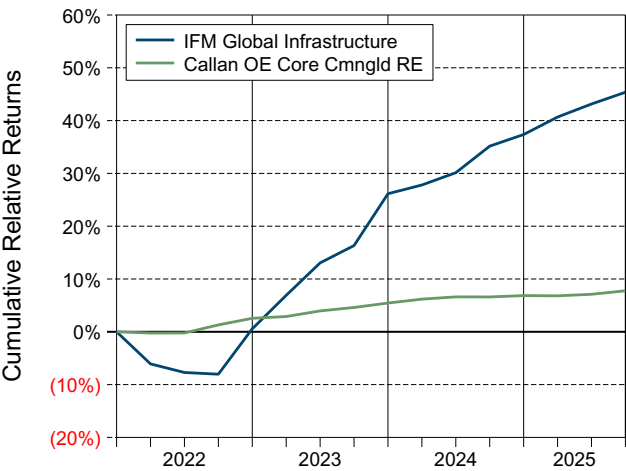
Performance vs Callan Open End Core Cmmingled Real Est (Net)



Relative Returns vs  
NCREIF NFI-ODCE Eq Wt Net



Cumulative Returns vs  
NCREIF NFI-ODCE Eq Wt Net





## JP Morgan Infrastructure Period Ended September 30, 2025

### Investment Philosophy

The Infrastructure Investments Fund (IIF or the Fund) is an open-ended strategy that invests in unlisted infrastructure equity with a focus on control positions. Since its launch in 2006, the Fund has built a USD 40.8 billion portfolio of 18 companies and 997 assets across 26 countries and 14 sub-sectors. The Fund targets investing in a range of unlisted, core and core+ assets with a focus on investments that are expected to have forecastable and predictable contracted and regulated cash flows. These cash flows typically underpin the targeted benefits of the asset class and also help to mitigate risk related to commodity/GDP fluctuations and other risks. In further alignment with IIFs risk objectives, the Fund primarily invests in North America, Western Europe, Australia, and secondarily in other OECD countries.

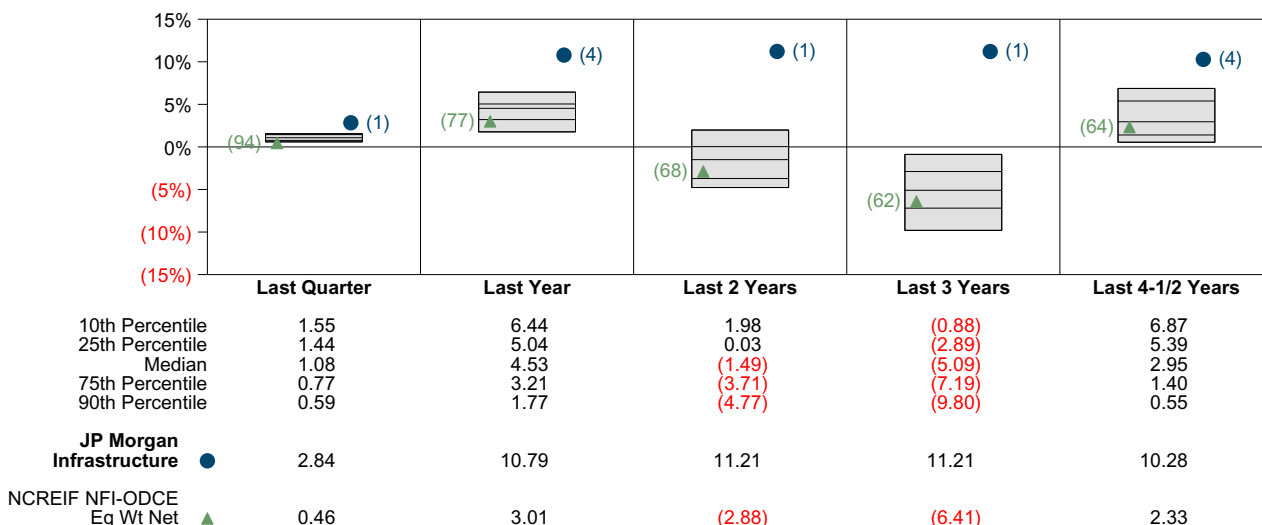
### Quarterly Summary and Highlights

- JP Morgan Infrastructure's portfolio posted a 2.84% 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 4 percentile for the last year.
- JP Morgan Infrastructure's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 2.38% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 7.78%.

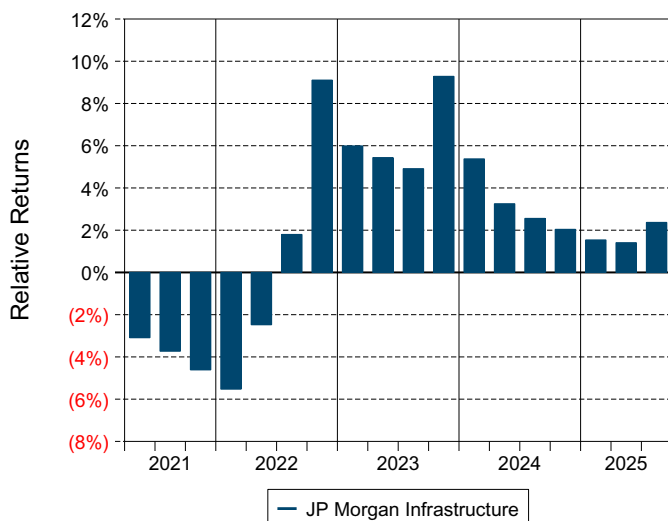
### Quarterly Asset Growth

Beginning Market Value	\$28,920,718
Net New Investment	\$-567,794
Investment Gains/(Losses)	\$819,840
Ending Market Value	\$29,172,764

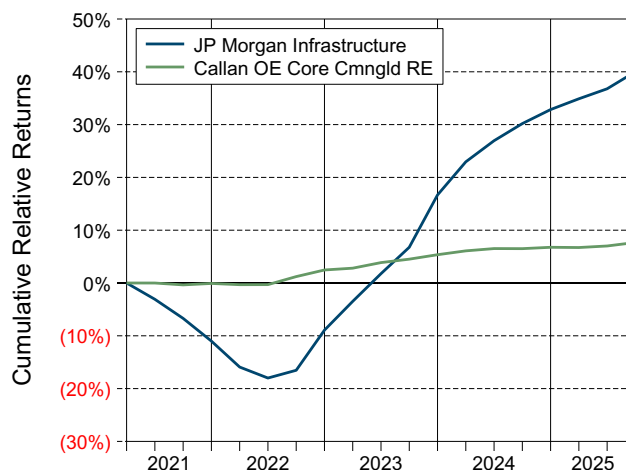
### Performance vs Callan Open End Core Cmmingled Real Est (Net)



### Relative Returns vs NCREIF NFI-ODCE Eq Wt Net



### Cumulative Returns vs NCREIF NFI-ODCE Eq Wt Net





Real Estate

Period Ended September 30, 2025

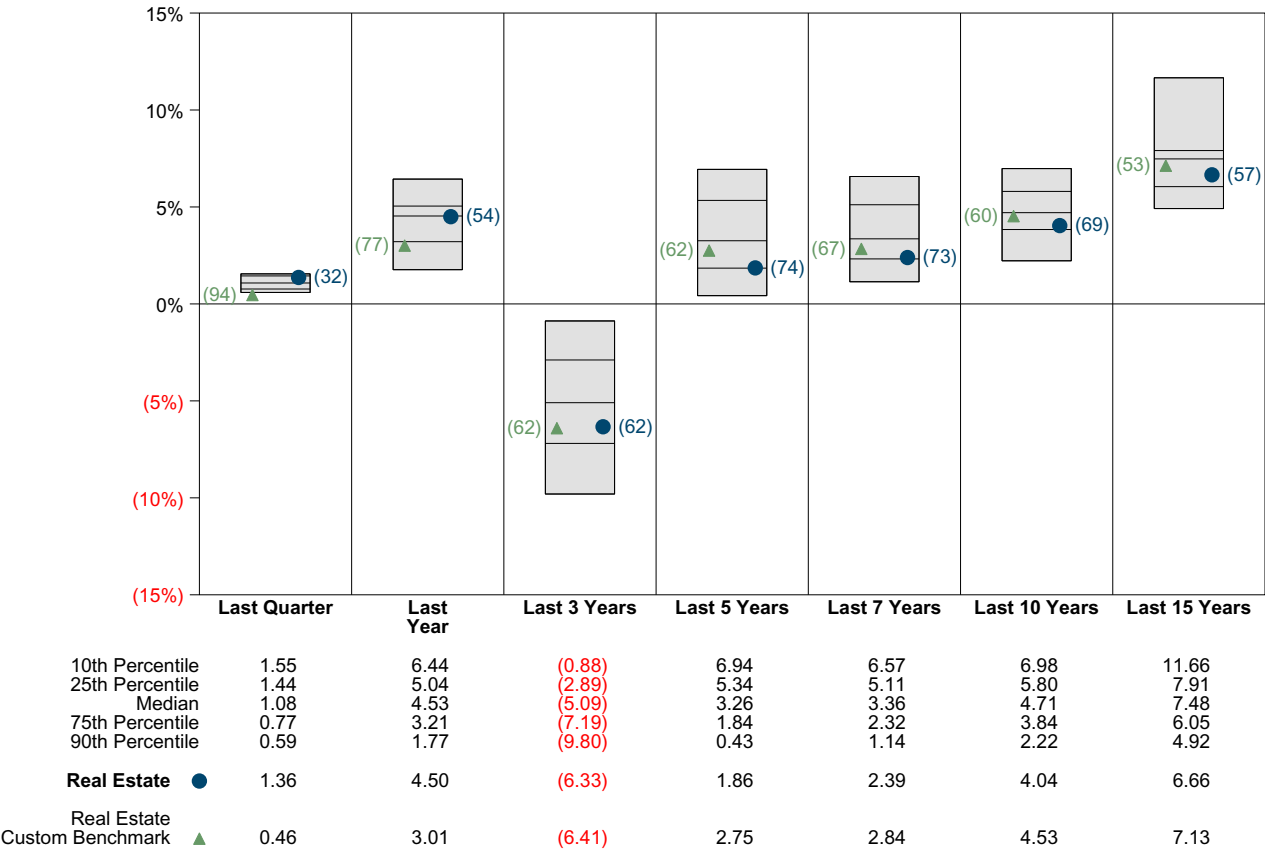
Quarterly Summary and Highlights

- Real Estate’s portfolio posted a 1.36% return for the quarter placing it in the 32 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 54 percentile for the last year.
- Real Estate’s portfolio outperformed the Real Estate Custom Benchmark by 0.91% for the quarter and outperformed the Real Estate Custom Benchmark for the year by 1.49%.

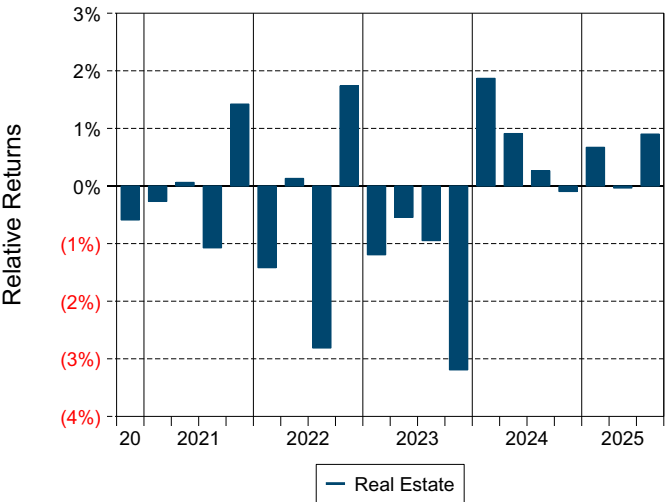
Quarterly Asset Growth

Beginning Market Value	\$72,324,547
Net New Investment	\$-187,010
Investment Gains/(Losses)	\$1,145,883
Ending Market Value	\$73,283,420

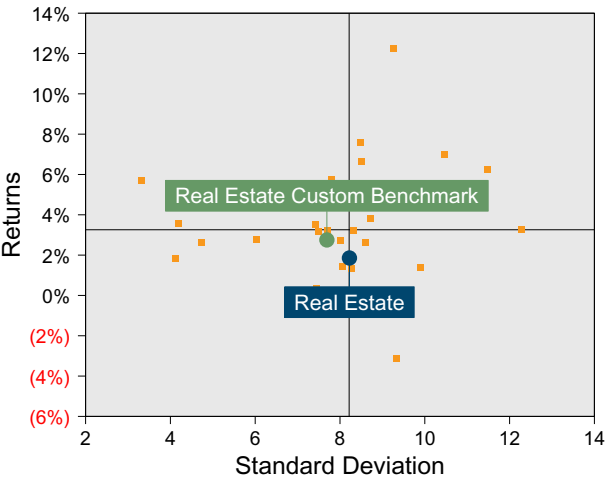
Performance vs Callan Open End Core Cmmingled Real Est (Net)



Relative Returns vs Real Estate Custom Benchmark



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



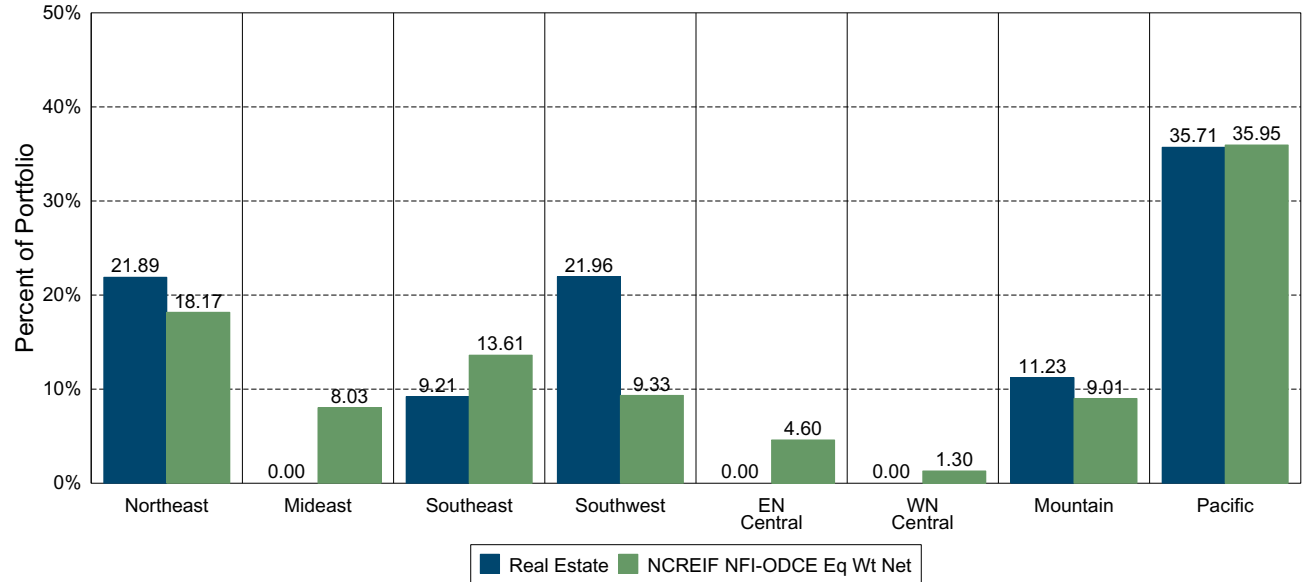
Real Estate

Diversification Analysis as of June 30, 2025

Diversification Analysis

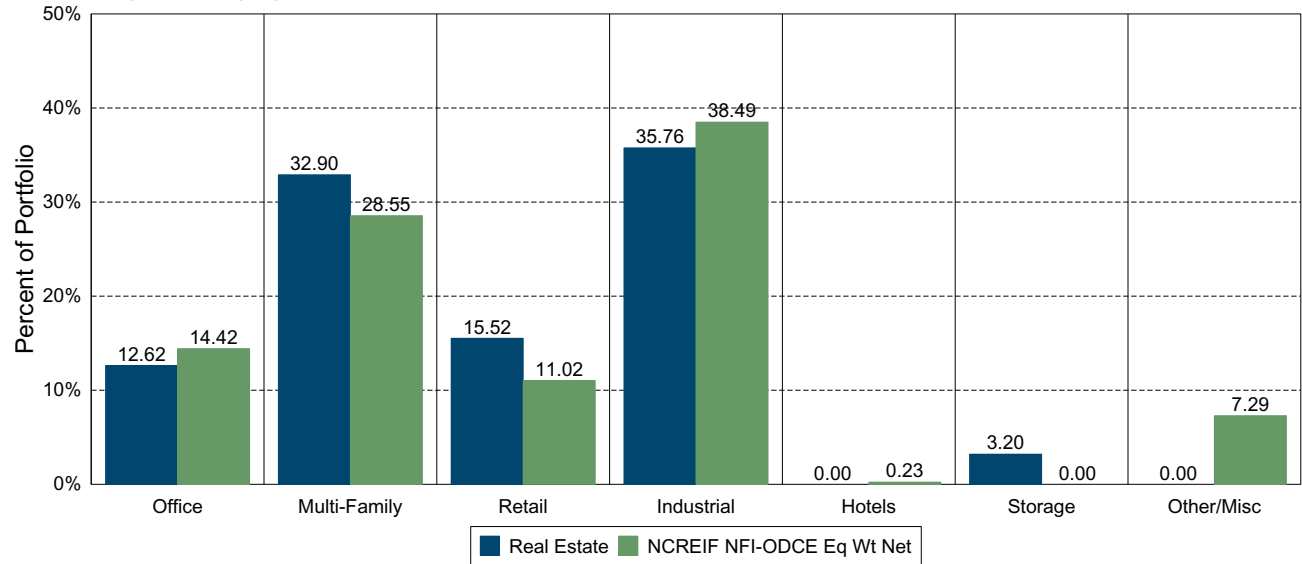
The following charts provide information on the diversification of the portfolio with regards to both Geographic Region and Property Type. Similar information is provided on the relevant market index for comparison.

Diversification by Geographic Region as of June 30, 2025



Real Estate	21.89%	0.00%	9.21%	21.96%	0.00%	0.00%	11.23%	35.71%
NCREIF NFI-ODCE Eq Wt Net	18.17%	8.03%	13.61%	9.33%	4.60%	1.30%	9.01%	35.95%

Diversification by Property Type as of June 30, 2025



Real Estate	12.62%	32.90%	15.52%	35.76%	0.00%	3.20%	0.00%
NCREIF NFI-ODCE Eq Wt Net	14.42%	28.55%	11.02%	38.49%	0.23%	0.00%	7.29%

# RREEF Private

## Period Ended September 30, 2025

### 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.

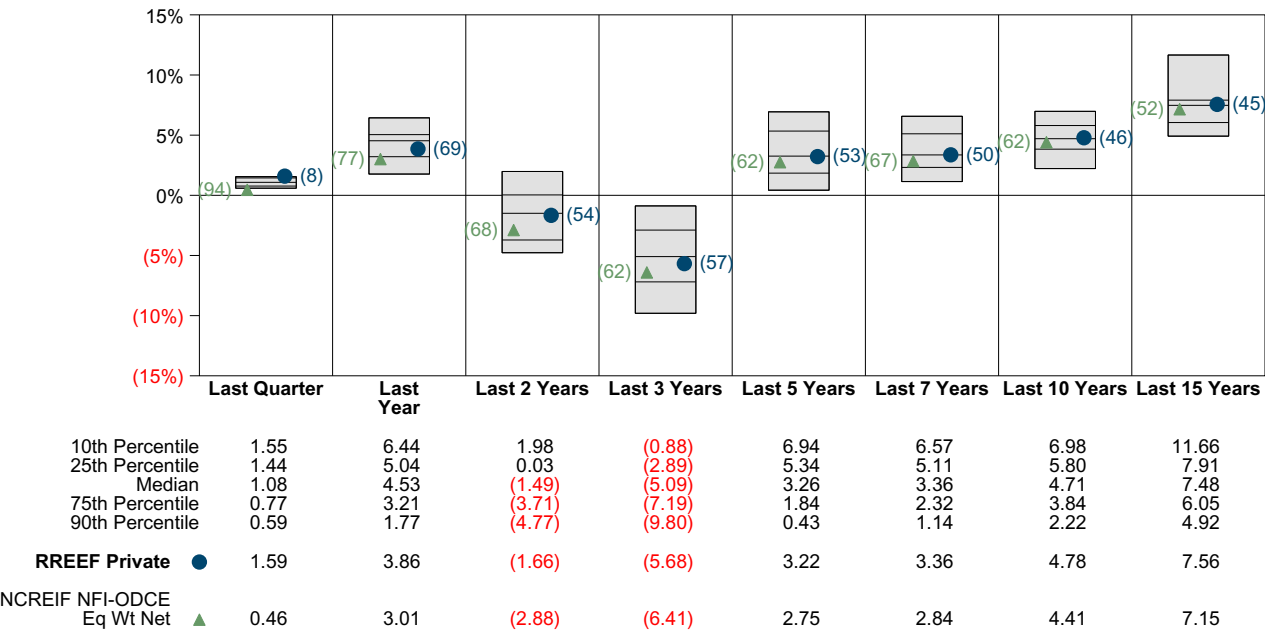
### Quarterly Summary and Highlights

- RREEF Private’s portfolio posted a 1.59% return for the quarter placing it in the 8 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 69 percentile for the last year.
- RREEF Private’s portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 1.13% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 0.85%.

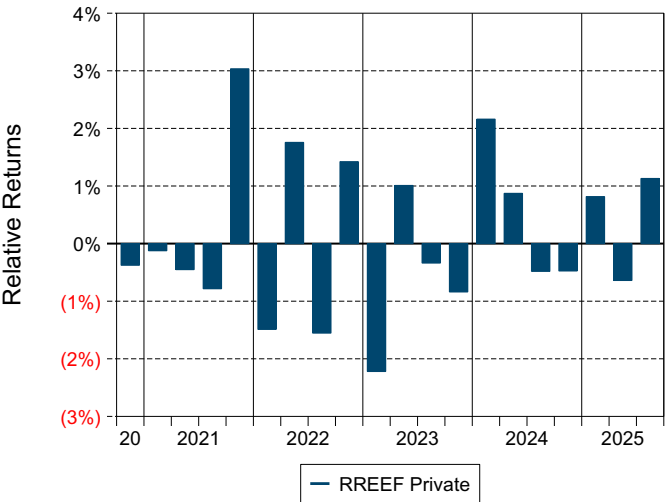
### Quarterly Asset Growth

Beginning Market Value	\$37,914,584
Net New Investment	\$-90,651
Investment Gains/(Losses)	\$694,908
Ending Market Value	\$38,518,841

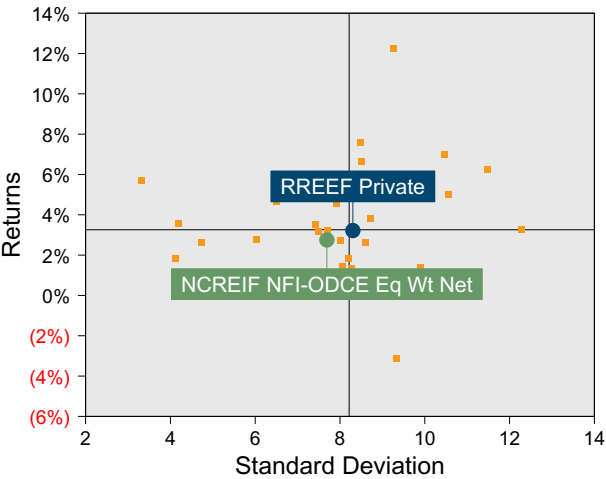
### Performance vs Callan Open End Core Cmmingled Real Est (Net)



### Relative Returns vs NCREIF NFI-ODCE Eq Wt Net



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



# Barings Core Property Fund

## Period Ended September 30, 2025

### 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.

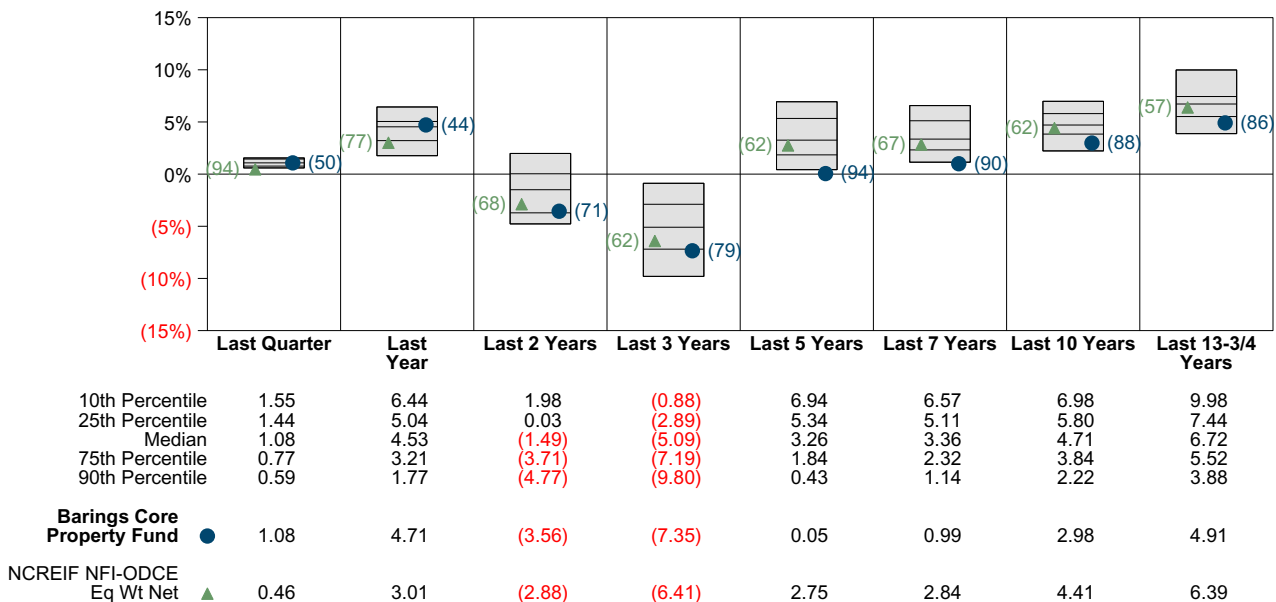
### Quarterly Summary and Highlights

- Barings Core Property Fund's portfolio posted a 1.08% return for the quarter placing it in the 50 percentile of the Callan Open End Core Cmmingled Real Est group for the quarter and in the 44 percentile for the last year.
- Barings Core Property Fund's portfolio outperformed the NCREIF NFI-ODCE Eq Wt Net by 0.62% for the quarter and outperformed the NCREIF NFI-ODCE Eq Wt Net for the year by 1.71%.

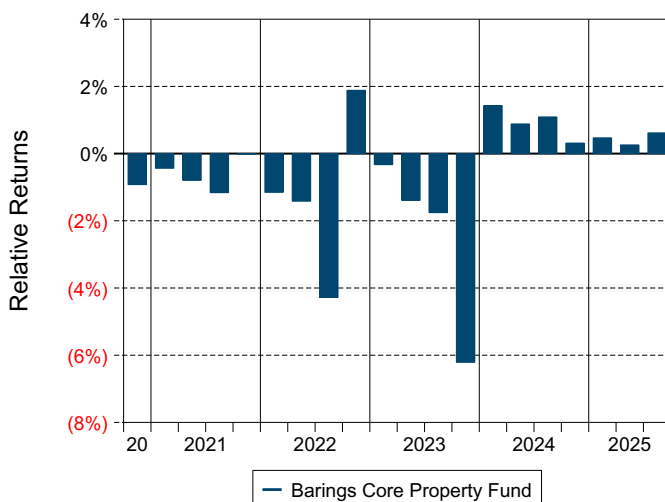
### Quarterly Asset Growth

Beginning Market Value	\$32,949,963
Net New Investment	\$-68,625
Investment Gains/(Losses)	\$423,242
Ending Market Value	\$33,304,579

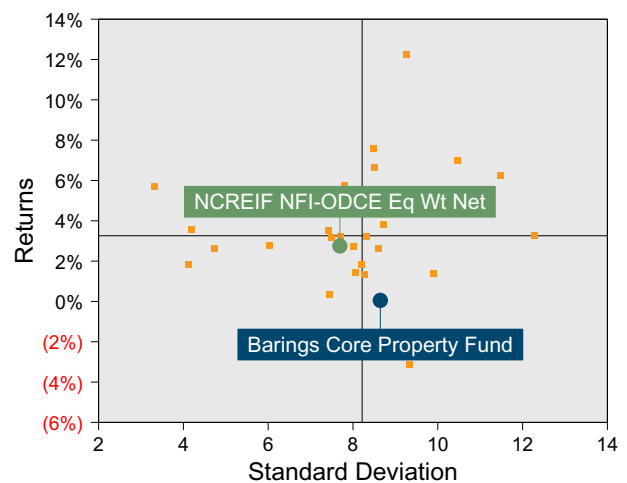
### Performance vs Callan Open End Core Cmmingled Real Est (Net)



### 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

## Another strong quarter for U.S. stocks

- The S&P 500 Index jumped 8.1% in 3Q25, supported by strong corporate earnings growth and guidance.
- 10 out of the 11 S&P sectors posted gains. Information Technology (+13%), Communication Services (+12%), and Consumer Discretionary (+10%) led the pack, supported by the continued strength of the AI ecosystem.
- Consumer Staples was down (-2%) after tough July and September results. Its typical defensive posturing, combined with softened consumer spending trends, caused it to struggle in a highly risk-on market environment.
- Small cap indices outperformed large cap indices, a reversal in performance patterns observed during 2Q25.
- Style leadership was mixed. Growth outperformed value in large cap while value slightly outpaced growth in small cap.

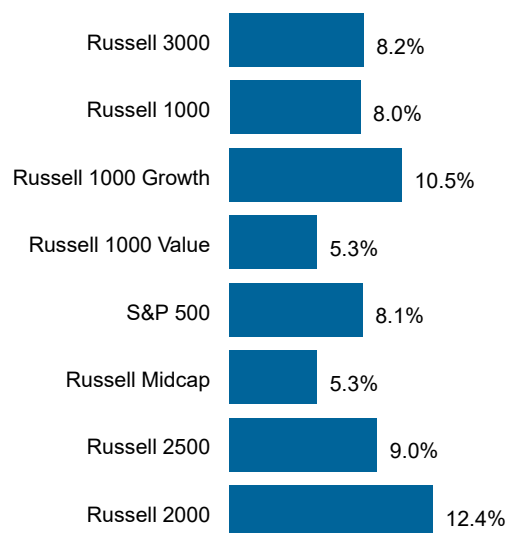
## Strong risk on rally

- Since the market bottom on 4/8, low quality stocks have led the markets. For example, in the Russell 2500 Growth Index, non-earners were up ~70% from 4/8 to the end of 3Q; during 3Q alone, non-earners were up over 25%. By comparison, positive earning stocks were up 35% and 8%, respectively.
- Speculative/retail investor momentum favored stocks within biopharma, cryptocurrency, and quantum computing.
- Many managers have zero exposure or an underweight to biopharma due to reticence around investing in binary outcomes or lack of in-house biopharma expertise. Cryptocurrency and quantum computing are viewed as areas that lack fundamental strength for long-term investing.

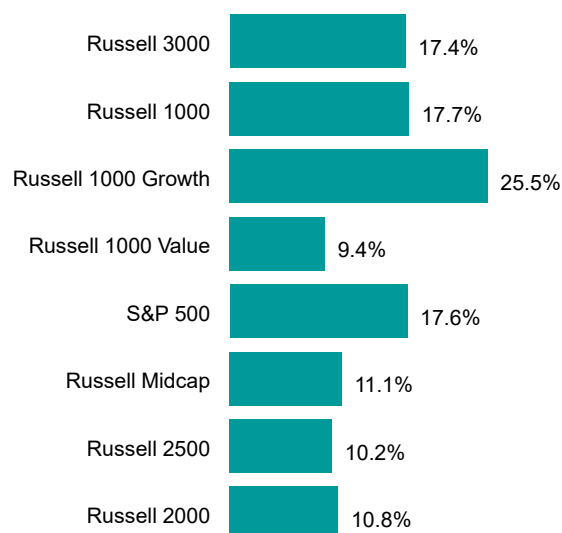
## AI continues to dominate

- Since the rollout of ChatGPT at the end of 2022, AI infrastructure spend in both the private and public sectors has increased exponentially.
- That increased spend—and subsequent investor enthusiasm—exacerbates market concentration issues.

## U.S. Equity: Quarterly Returns

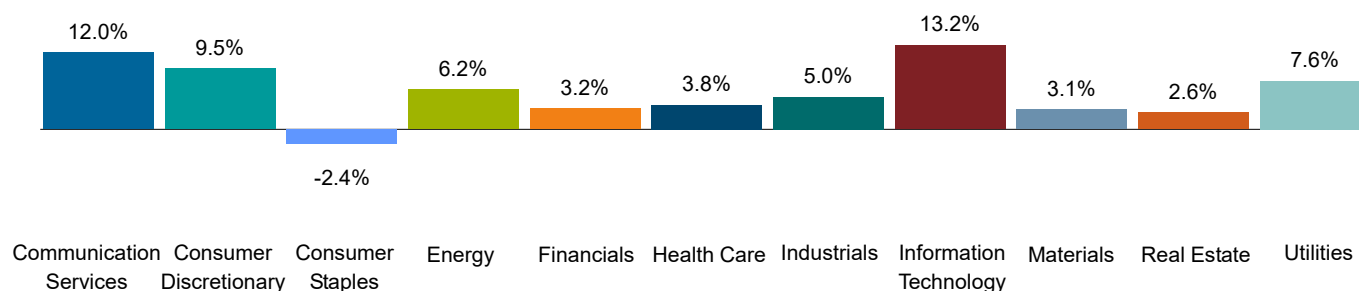


## U.S. Equity: One-Year Returns



Sources: FTSE Russell, S&amp;P Dow Jones Indices

## S&amp;P Sector Returns, Quarter Ended 9/30/25



Source: S&amp;P Dow Jones Indices



## GLOBAL EQUITIES

## Lagged in 3Q but maintain YTD lead

## Broad market

- Global ex-U.S. equities modestly underperformed the U.S. in 3Q25 but remained ahead year-to-date.
- Emerging markets led developed markets higher.
- Accommodative monetary policy in emerging markets, fiscal support in China, and a U.S.-Japan trade deal supported ex-U.S. performance.
- Global ex-U.S. small caps kept pace with global ex-U.S. large caps while U.S. small caps outpaced large cap.
- China was the clear leader, supported by government intervention and easing trade tensions with the U.S.

## Growth vs. value

- Value outperformed growth in developed ex-U.S. markets while growth outperformed value in emerging markets.
- Technology companies, semiconductors, and European banks led markets while health care stocks were laggards.

## U.S. dollar stabilizes after decline

- The U.S. dollar stabilized (+0.9%) after a sharp decline in the first half of the year (-10%), reducing the currency tailwind for non-U.S. markets.

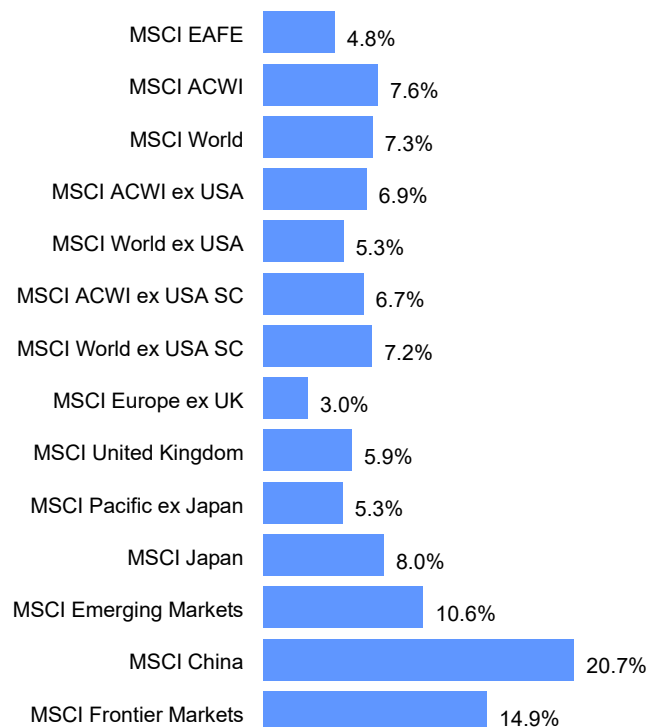
## EAFE returns driven by Financials and Industrials

- Through the first three quarters, EAFE returns have been dominated by Financials and Industrials, accounting for 60% of the total index returns.
- This follows a trend from 2024, where those sectors added 5.5% to total returns, while the rest of the index fell 1.7%.
- For active EAFE investors, much of their performance can be explained by their weighting to these two sectors.

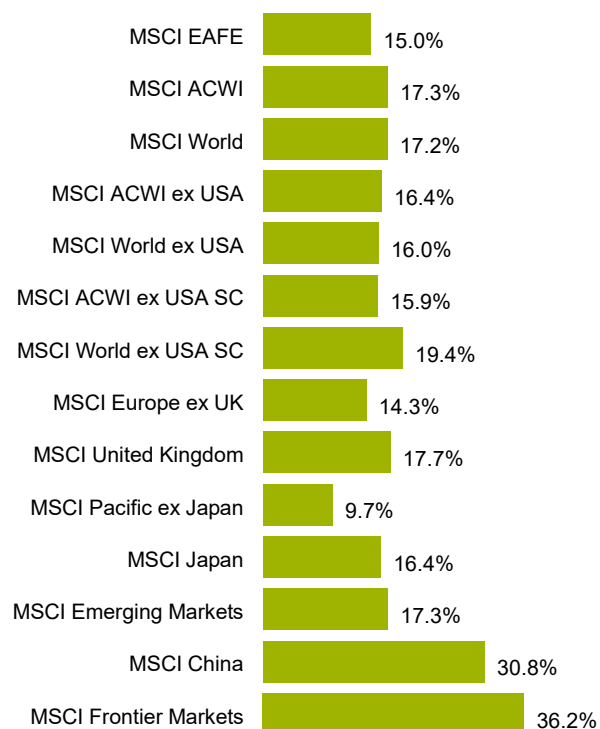
## Impact of U.S. dollar weakness

- The dollar's weakness helped U.S. investors in the first half of the year, but that support faded in 3Q25.
- Since peaking in September 2022, the dollar's decline had created one of the largest three-year performance gaps in a decade between the MSCI EAFE Local Currency index and the U.S. dollar version.
- Although many investors still expect the dollar to weaken over time, near-term signals point the other way.
- For example, the euro-dollar exchange rate and the yield gap between U.S. and German two-year government bonds usually move together. That link broke earlier this year but has recently started to tighten again.

## Global Equity: Quarterly Returns



## Global Equity: One-Year Returns



Source: MSCI

## U.S. FIXED INCOME

### The Fed cut rates; Aggregate gains 2.0%

#### Macro environment

- The Fed cut rates at the September meeting, with long-end rates moving higher, pricing in the potential for continued upward inflation pressures.
- Despite long-end upward movement post-meeting, yields eventually fell across the curve amid weakening economic sentiment.
- The yield curve steepened modestly, with the 2s/10s spread widening as much as 65 bps—before ending at 55 bps, up from 52 bps at the end of 2Q.

#### Performance and drivers

- The Bloomberg US Aggregate Bond Index rose 2.0%, supported by declining Treasury yields.
- IG corporates outperformed Treasuries amid continued spread tightening, as did securitized credit.
- High yield outperformed floating rate bank loans as yields declined.

#### Valuations

- Corporate credit spreads continue to grind tighter amid high demand from market participants.
- New issuance across both IG and HY ticked up in September after the typical summer lull.

### Municipal bond yields declined during the quarter

- The AAA municipal yield curve moved lower as the Fed telegraphed a rate cut in September.
- The yield curve ended steeper as the front-end fell more sharply than the long-end. The AAA 2-year yield ended the quarter at 2.30%, while the 30-year ended at 4.30%.

### Sustained record pace of new issuance

- YTD issuance totaled \$437 billion, 15% higher than prior record-year levels.

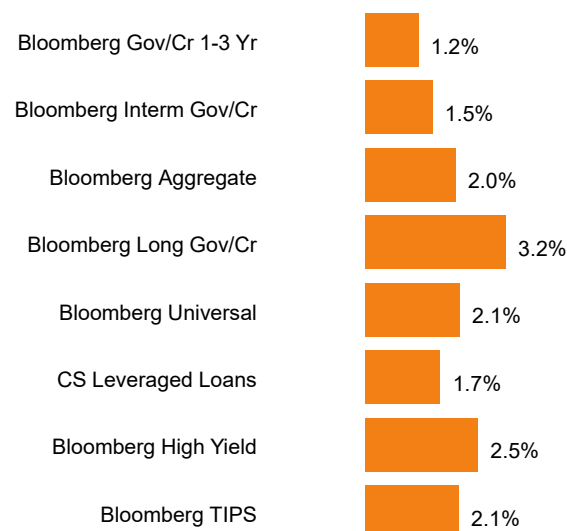
### Valuations tightened during the quarter

- Muni-to-Treasury ratios finished the quarter below historical averages, indicating diminished relative value for tax-exempt municipals versus Treasuries.
- Longer maturities remained the cheapest segment as the 30-year Muni/Treasury ratio ended at roughly 90%.

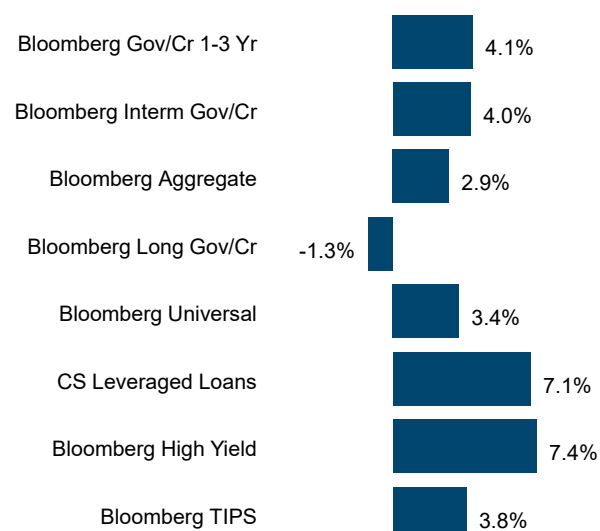
### High yield trailed investment grade

- Brightline Rail's deferral of interest payments on its tax-exempt bonds contributed to volatility in the high-yield municipal market during the quarter.

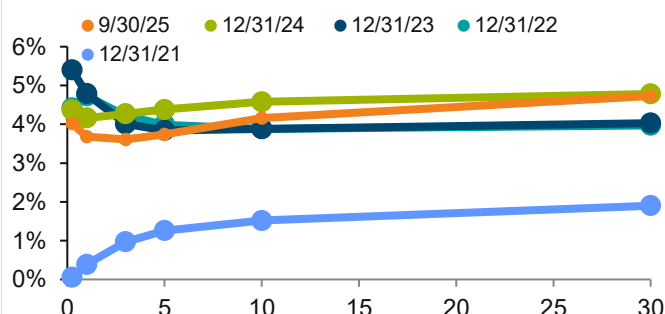
## U.S. Fixed Income: Quarterly Returns



## U.S. Fixed Income: One-Year Returns



## U.S. Treasury Yield Curves



Sources: Bloomberg, Credit Suisse

## GLOBAL FIXED INCOME

## U.S. dollar continues to weaken amid tariff uncertainty

## Macro environment

- The ECB held rates steady at its September meeting as inflation remained in line with its medium-term goal. The ECB indicated it remains data-dependent, signaling readiness to adjust monetary policy meeting-by-meeting.
- The BOE cut rates in August but held steady in September, indicating policy is not on a pre-set path, much like the ECB.

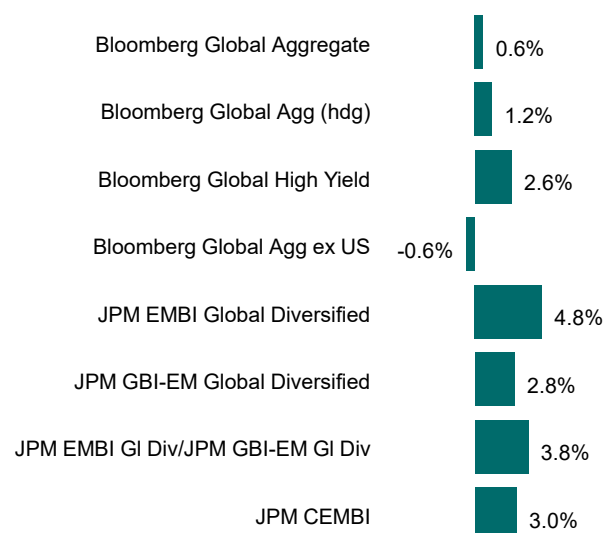
## U.S. dollar strengthened slightly

- The U.S. dollar strengthened modestly amid reciprocal tariff postponements.
- The Bloomberg Global Aggregate ex US Hedged Index topped the unhedged version due to the stronger dollar.

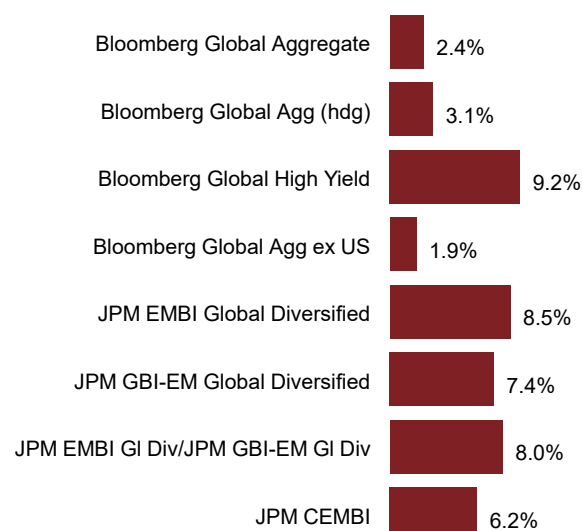
## Emerging market debt delivers another strong quarter

- The dollar's rise supported hedged currency EMD over unhedged EMD. Spread tightening has persisted across EMD segments amid the global hunt for value within credit.

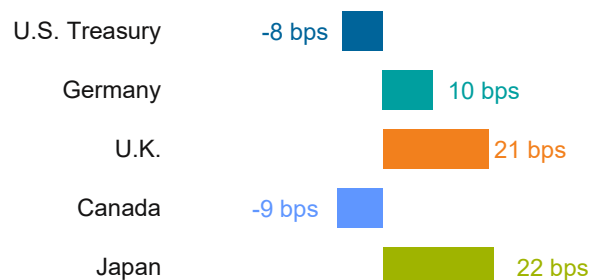
## Global Fixed Income: Quarterly Returns



## Global Fixed Income: One-Year Returns



## Change in 10-Year Global Government Bond Yields



Sources: Bloomberg, JP Morgan



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## 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.

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## 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.

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## 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.

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## 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.



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## 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

Aberdeen Investments  
Acadian Asset Management LLC  
Adams Street Partners, LLC  
Aegon Asset Management  
AEW Capital Management, L.P.  
Agincourt Capital Management, LLC  
AllianceBernstein  
Allspring Global Investments, LLC  
Altrinsic Global Advisors, LLC  
American Century Investments  
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  
Baillie Gifford International, LLC  
Baird Advisors  
Barings LLC  
Baron Capital Management, Inc.  
Barrow, Hanley, Mewhinney & Strauss, LLC  
Black Creek Investment Management Inc.  
BlackRock  
Blackstone Group (The)  
Blue Owl Capital, Inc.  
BNY Mellon Asset Management  
Boston Partners  
Brandes Investment Partners, L.P.  
Brandywine Global Investment Management, LLC  
Brookfield Asset Management Inc.  
Brown Brothers Harriman & Company  
Brown Investment Advisory & Trust Company

**Manager Name**

Capital Group

CastleArk Management, LLC

Centerbridge Partners, L.P.

Cercano Management LLC

CFI Partners, LLC

CIBC Asset Management

CIM Group, LP

ClearBridge Investments, LLC

Cohen &amp; Steers Capital Management, Inc.

Columbia Threadneedle Investments

Comgest

Comvest Partners

Conestoga Capital Advisors

Crescent Capital Group LP

Dana Investment Advisors, Inc.

DePrince, Race &amp; Zollo, Inc.

Dimensional Fund Advisors L.P.

DoubleLine

DWS

EARNEST Partners, LLC

Fayez Sarofim &amp; Company

Federated Hermes, Inc.

Fengate Asset Management

Fidelity Institutional Asset Management

Fiera Capital Corporation

First Eagle Investment Management, LLC

First Hawaiian Bank Wealth Management Division

Fisher Investments

Fortress Investment Group

Franklin Templeton

Fred Alger Management, LLC

GAMCO Investors, Inc.

GlobeFlex Capital, L.P.

Goldman Sachs

Golub Capital

GW&amp;K Investment Management

Harbor Capital Group Trust

Hardman Johnston Global Advisors LLC

Heitman LLC

Hotchkis &amp; Wiley Capital Management, LLC

**Manager Name**

HPS Investment Partners, LLC

IFM Investors

Impax Asset Management LLC

Income Research + Management

Insight Investment

Invesco

I Squared Capital Advisors (US) LLC

J.P. Morgan

Janus

Jennison Associates LLC

JLC Infrastructure

Jobs Peak Advisors

Kayne Anderson Capital Advisors LP

Kayne Anderson Rudnick Investment Management, LLC

King Street Capital Management, L.P.

L&amp;G - Asset Management, America (formerly LGIM America)

Lazard Asset Management

Lincoln National Corporation

Longview Partners

Loomis, Sayles &amp; Company, L.P.

Lord, Abnett &amp; Co.

LSV Asset Management

MacKay Shields LLC

Mackenzie Investments

Macquarie Asset Management

Magnitude Capital, LLC

Man Group

Manulife Investment Management

Marathon Asset Management, L.P.

Mawer Investment Management Ltd.

MetLife Investment Management

MFS Investment Management

Mondrian Investment Partners Limited

Montag &amp; Caldwell, LLC

Moran Wealth Management

Morgan Stanley Investment Management

MUFG Bank, Ltd.

Natixis Investment Managers

Neuberger Berman

Newton Investment Management

**Manager Name**

New York Life Investment Management LLC (NYLIM)

Ninety One North America, Inc.

Nordea Asset Management

Nomura Capital Management, LLC

Northern Trust Asset Management

Nuveen

Oak Hill Advisors, L.P.

Oaktree Capital Management, L.P.

ORIX Corporation USA

P/E Investments

Pacific Investment Management Company

Pantheon Ventures

Parametric Portfolio Associates LLC

Parnassus Investments

Partners Group (USA) Inc.

Pathway Capital Management, LP

Payden &amp; Rygel

Peavine Capital

Peregrine Capital Management, LLC

PGIM DC Solutions

PGIM Fixed Income

PGIM Quantitative Solutions LLC

Pictet Asset Management

PineBridge Investments

Polaris Capital Management, LLC

Polen Capital Management, LLC

PPM America, Inc.

Pretium Partners, LLC

Principal Asset Management

Raymond James Investment Management

RBC Global Asset Management

Regions Financial Corporation

**Manager Name**

Riverbridge Partners LLC

Robeco Institutional Asset Management, US Inc.

Sands Capital Management

Schroder Investment Management North America Inc.

Segall Bryant &amp; Hamill

Silver Point Capital, LP

SLC Management

Star Mountain Capital, LLC

State Street Investment Management

Strategic Global Advisors, LLC

T. Rowe Price Associates, Inc.

TD Global Investment Solutions – TD Epoch

The Carlyle Group

The D.E. Shaw Group

The TCW Group, Inc.

Thompson, Siegel &amp; Walmsley LLC

TPG Angelo Gordon

ULLICO Investment Advisors, Inc.

VanEck

Victory Capital Management Inc.

Virtus Investment Partners, Inc.

Vontobel Asset Management, Inc.

Voya

Walter Scott &amp; Partners Limited

Wasatch Global Investors

WCM Investment Management

Wellington Management Company LLP

Western Asset Management Company LLC

Westfield Capital Management Company, L.P.

William Blair &amp; Company LLC

Xponance, Inc.

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SERVICE

EXCELLENCE

INNOVATION

TEAMWORK

**Williams Settlement Legislation  
Quarterly Uniform Complaints Procedure Reporting Form  
2025-2026**

District Name: Mendocino Unified

Person Completing this Form Erin Placido

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, 2025	- September 30, 2025	October 10, 2025
<input checked="" type="checkbox"/> Quarter #2	October 1, 2025	- December 31, 2025	January 9, 2026
<input type="checkbox"/> Quarter #3	January 1, 2026	- March 31, 2026	April 10, 2026
<input type="checkbox"/> Quarter #4	April 1, 2026	- June 30, 2026	July 10, 2026

Complete the following table:

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



## **Consolidated Application – 2025-26 Winter Release**

*Submitted by: Meg Kailikole, Business Manager*

*Board Meeting January 15, 2026*

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

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

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

This 2025-26 Winter Release contains the following reports:

### 2023-24 Closeout Reports

- 2023-24 Title II, Part A Fiscal Year Expenditure Report, Closeout – all funds transferred out. We elected to transfer to Title I, Part A as part of the 23/24 winter release.
- 2023-24 Title IV, Part A LEA Closeout Report – all funds transferred out. We elected to transfer to Title I, Part A as part of the 23/24 winter release.

### 2024-25 Carryover and Use Reports

- 2024-25 Title I, Part A LEA Carryover – all funds expended by September 30, 2025, no carryover.
- 2024-25 Title IV, Part A LEA Use of Funds and Carryover – all funds transferred out, no carryover. We elected to transfer to Title I, Part A as part of the 24/25 winter release.

### 2025-26 Allocations and Planned Use Reports

- 2025-26 Federal Transferability – for 2025-26 we are electing to transfer Title II, part A and Title IV, part A funds to Title I, part A. By making this election, Title II and Title IV take on the program requirements of Title I.
- 2025-26 Title I, Part A LEA Allocation and Reservations – estimated allocation is \$282,645, which includes \$41,993 from the transfer in of Titles II and IV. We are required to make only the Homeless Reservation. We maintain a low reservation, as we have other local funds that help support homeless students. Of the Authorized Reservations, we reserve only the allowable indirect cost, based on our 2025-26 approved rate of 5.83%. After these reservations, there is \$266,975 available to allocate to sites.

- 2025-26 Title II, Part A LEA Allocations – estimated allocation is \$26,667, and will be transferred to Title I, Part A.
- 2025-26 Title IV, Part A LEA Allocations – estimated allocation is \$15,326, and will be transferred to Title I, Part A.
- 2025-26 Title I, Part A School Student Counts – we use the 2025-26 CalPads Fall 1 low-income student counts as shown on the CalPads Report 1.17. This data is used to show the distribution of low-income students within the district, and to rank school sites based on this metric.
- 2025-26 Title I, Part A School Allocations – this report lists the planned School Allocations.
- 2025-26 Title I, Part A Notification of Authorization of Schoolwide Program – this is confirmation that schoolwide plans (SPSA) have been board approved. Approved at the December 18, 2025 Board Meeting.
- 2025-26 Consolidation of Administrative Funds – we do not elect consolidation.

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

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

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

**2023–24 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Month**

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2023 through September 30, 2025.

**CDE Program Contact:**

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

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

2023–24 Title II, Part A allocation	\$26,380
2023–24 Title II, Part A total apportionment issued	\$26,380
Transferred–in amount	\$0
Transferred–out amount	\$26,380
2023–24 Total allocation	\$0

**Professional Development Expenditures**

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

**Personnel and Other Authorized Activities**

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

**Program Expenditures**

Direct administrative costs	\$0
Indirect costs	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$0
2023–24 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2023–24 total allocation	

**\*\*\*Warning\*\*\***

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**2023–24 Title IV, Part A LEA Closeout Report**

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

**CDE Program Contact:**

Kevin Donnelly, Rural Education and Student Support Office , [TitleIV@cde.ca.gov](mailto:TitleIV@cde.ca.gov), 916-319-0942

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

**Final Expenditures**

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

**\*\*\*Warning\*\*\***

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2024–25 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2024–25 allocation to determine funds to be carried over.

**CDE Program Contact:**  
Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

Carryover Calculation

2024–25 Title I, Part A LEA allocation	\$205,286
Transferred-in amount	\$41,507
2024–25 Title I, Part A LEA available allocation	\$246,793
Expenditures and obligations through September 30, 2025	\$246,793
Carryover as of September 30, 2025	\$0
Carryover percent as of September 30, 2025	0.00%

2024–25 Title IV, Part A LEA Use of Funds and Carryover

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

**CDE Program Contact:**  
Kevin Donnelly, Rural Education and Student Support Office , [TitleIV@cde.ca.gov](mailto:TitleIV@cde.ca.gov), 916-319-0942

2024–25 Title IV, Part A LEA allocation	\$16,514
Transferred-in amount	\$0
Transferred-out amount	\$16,514
2024–25 Title IV, Part A LEA available allocation	\$0

Expenditures

Administrative and indirect costs	\$0
Well-Rounded Educational Opportunities activities	\$0
Safe and Healthy Students activities	\$0
Effective Use of Technology activities	\$0
Technology Infrastructure	\$0
Total expenditures	\$0
Carryover as of September 30, 2025	\$0



**2025–26 Federal Transferability**

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

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

**CDE Program Contact:**

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

**Title II, Part A Transfers**

2025–26 Title II, Part A allocation	\$26,667
Transferred to Title I, Part A	\$26,667
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$26,667
2025–26 Title II, Part A allocation after transfers out	\$0

**Title IV, Part A Transfers**

2025–26 Title IV, Part A allocation	\$15,326
Transferred to Title I, Part A	\$15,326
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$15,326
2025–26 Title IV, Part A allocation after transfers out	\$0

**\*\*\*Warning\*\*\***

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**2025–26 Title I, Part A LEA Allocation and Reservations**

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

**CDE Program Contact:**

Sylvia Hanna, Title I Policy, Program, and Support Office, [SHanna@cde.ca.gov](mailto:SHanna@cde.ca.gov), 916-319-0948

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

2025–26 Title I, Part A LEA allocation (+)	\$240,652
Transferred-in amount (+)	\$41,993
Nonprofit private school equitable services proportional share amount (-)	\$0
2025–26 Title I, Part A LEA available allocation	\$282,645

**Required Reservations**

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

**Authorized Reservations**

Public school Choice transportation	\$0
Other authorized activities	\$0
2025–26 Approved indirect cost rate	5.83%
Indirect cost reservation	\$15,570
Administrative reservation	\$0

**Reservation Summary**

Total LEA required and authorized reservations	\$15,670
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$266,975

**\*\*\*Warning\*\*\***

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**2025–26 Title II, Part A LEA Allocations**

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

**CDE Program Contact:**

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

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

2025–26 Title II, Part A allocation	\$26,667
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$26,667
2025–26 Total allocation	\$0
Administrative and indirect costs	\$0
Reservation for equitable services for nonprofit private schools	\$0
2025–26 Title II, Part A adjusted allocation	\$0

**\*\*\*Warning\*\*\***

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**2025–26 Title IV, Part A LEA Allocations**

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

**CDE Program Contact:**

Kevin Donnelly, Rural Education and Student Support Office , [TitleIV@cde.ca.gov](mailto:TitleIV@cde.ca.gov), 916-319-0942

2025–26 Title IV, Part A LEA allocation	\$15,326
Funds transferred-in amount	\$0
Funds transferred-out amount	\$15,326
2025–26 Title IV, Part A LEA available allocation	\$0

**Reservations**

Indirect cost reservation	\$0
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2025–26 Title IV, Part A LEA adjusted allocation	\$0

**\*\*\*Warning\*\*\***

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2025–26 Title I, Part A School Student Counts

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

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

School ranking options Within the LEA

Select the highest to lowest school ranking method

Select a low income measure FRPM

Comment

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

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2024–25) certified data from CALPADS Fall 1 data submission.

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

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students
Albion Elementary	6116149	K	3	1	14	6
Comptche Elementary	6025142	K	3	1	12	6
Mendocino High	2333185	9	12	3	159	94
Mendocino K-8	6025167	K	8	1	224	152

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2025–26 Title I, Part A School Allocations

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

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

LEA meets small LEA criteria.

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

Allowable Discretion Codes

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

Low income measure FRPM  
Ranking Schools Highest to Lowest Within the LEA  
LEA-wide low income % 63.08%  
Available Title I, Part A school allocations \$266,975  
Available parent and family engagement reservation \$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2024–25 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Mendocino K-8	6025167	1	224	152	67.86	*	*	1	1043.94	158678.88			158678.88	
Mendocino High	2333185	3	159	94	59.12	*	*	2	490.43	46100.42			46100.42	

\*\*\*Warning\*\*\*  
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2025–26 Title I, Part A School Allocations

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

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2024–25 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Comptche Elementary	6025142	1	12	6	50.00	*	*	3	9992.49	59954.94			59954.94	
Albion Elementary	6116149	1	14	6	42.86	*	*	4	373.46	2240.76			2240.76	

\*\*\*Warning\*\*\*

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2025–26 Title I, Part A Notification of Authorization of Schoolwide Program

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

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, [RDeRose@cde.ca.gov](mailto:RDeRose@cde.ca.gov), 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
Albion Elementary	6116149	Y	42.86	12/18/2025	
Comptche Elementary	6025142	Y	50.00	12/18/2025	
Mendocino High	2333185	Y	59.12	12/18/2025	
Mendocino K-8	6025167	Y	67.86	12/18/2025	

\*\*\*Warning\*\*\*

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**2025–26 Consolidation of Administrative Funds**

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

**CDE Program Contact:**

Hilary Thomson, Fiscal Oversight and Support Office, [HThomson@cde.ca.gov](mailto:HThomson@cde.ca.gov), 916-323-0765

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

**\*\*\*Warning\*\*\***

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## **2024-25 Financial Audit Report and Findings**

*Submitted by: Meg Kailikole, Business Manager*

*Regular Board Meeting, January 15, 2026*

### Background:

On December 15, 2025, MUSD's 2024-25 Financial Audit report was finalized in accordance with Education Code 41020.

It is the opinion of the auditors that as of June 30, 2025, MUSD's financial statements present fairly, and the changes in financial position and cash flow are in accordance with accounting principles generally accepted in the United States of America.

As part of the audit, auditors test MUSD's internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. While the auditors determined there was no identified material weakness or significant deficiency of internal control in the test areas of Financial Statements, Federal Awards programs, and State Awards programs, they did identify one finding in the area of State Awards programs.

### Audit Finding – Fiscal Impact, Cause, and Correction:

During testing of the Expanded Learning Opportunities Program (ELOP) it was determined that MUSD did not offer access or provide access to the ELOP on 30 non-school days, for no fewer than nine hours per day, as required by Education Code 46120. As a result of not offering/providing access on 30 non-school days, MUSD must return that portion of funding associated with those days. The fiscal impact as calculated per code is \$32,019, or 14.4% of the 2024-25 apportionment of \$222,357.

This is a repeat finding that we anticipated, as funding levels were not sufficient to support the required inter-sessional day and hour requirement. The fiscal impact in 2023-24 was \$23,906, also 14.4% of that year's apportionment.

Beginning in 2025-26, MUSD moved to the higher Rate 1 category of funding. At this higher funding level, we anticipate being able to meet the 30 non-school days, for no fewer than nine hours per day requirement.

December 15, 2025

Board of Education  
Mendocino Unified School District  
Mendocino, CA

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mendocino Unified School District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 14, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Mendocino Unified School District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, Mendocino Unified School District changed accounting policies related to compensated absences by adopting Governmental Accounting Standards (GASB) Statement No. 101, *Compensated Absences*, in 2025. We noted no transactions entered into by Mendocino Unified School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of compensated absences is based on an analysis of past leave usage to determine which portion is more likely than not to be used for time off. We evaluated the calculation prepared in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

### **Significant Audit Matters (continued)**

Management's estimate of total other postemployment benefits (OPEB) obligation is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the total OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of capital assets in the notes to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of compensated absences in the notes to the financial statements represents management's estimates based on a calculation prepared by management. Actual results could differ depending on the actual leave balances earned and used.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in the notes to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

The disclosure of other postemployment benefits and the total OPEB obligation in the notes to the financial statements represents management's estimate based on an actuarial valuation. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

The financial statement disclosures are neutral, consistent, and clear.

### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### ***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated December 15, 2025.

### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Mendocino Unified School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Significant Audit Matters (continued)****Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Mendocino Unified School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to management's discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information section, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Local Education Agency Organization Structure, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Restriction on Use**

This information is intended solely for the information and use of the Board of Education and management of Mendocino Unified School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Christy White, Inc." The signature is written in a cursive, flowing style.

Christy White, Inc.

# MENDOCINO UNIFIED SCHOOL DISTRICT

AUDIT REPORT  
JUNE 30, 2025



**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**TABLE OF CONTENTS**  
**JUNE 30, 2025**

---

**FINANCIAL SECTION**

Report on the Audit of the Financial Statements .....	1
Management's Discussion and Analysis.....	4
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position.....	11
Statement of Activities .....	12
Fund Financial Statements	
Governmental Funds – Balance Sheet.....	13
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	14
Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances .....	15
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities .....	16
Proprietary Funds – Statement of Net Position .....	18
Proprietary Funds – Statement of Revenues, Expenses, and Changes in Net Position .....	19
Proprietary Funds – Statement of Cash Flows .....	20
Notes to Financial Statements.....	21

**REQUIRED SUPPLEMENTARY INFORMATION**

General Fund – Budgetary Comparison Schedule .....	54
Schedule of Changes in Total OPEB Liability and Related Ratios .....	55
Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS .....	56
Schedule of the District's Proportionate Share of the Net Pension Liability - CalPERS .....	57
Schedule of District Contributions - CalSTRS .....	58
Schedule of District Contributions - CalPERS .....	59
Notes to Required Supplementary Information .....	60

**SUPPLEMENTARY INFORMATION**

Schedule of Average Daily Attendance (ADA) .....	62
Schedule of Instructional Time .....	63
Schedule of Financial Trends and Analysis .....	64
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements .....	65
Schedule of Charter Schools .....	66
Combining Statements – Non-Major Governmental Funds	
Combining Balance Sheet .....	67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	68
Notes to Supplementary Information .....	69

**OTHER INFORMATION**

Local Education Agency Organization Structure .....	70
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MENDOCINO UNIFIED SCHOOL DISTRICT  
TABLE OF CONTENTS  
JUNE 30, 2025

---

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*.....71  
Report on State Compliance and on Internal Control over Compliance for State Programs.....73

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditors' Results.....77  
Financial Statement Findings .....78  
State Award Findings and Questioned Costs .....79  
Summary Schedule of Prior Audit Findings.....81



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## **FINANCIAL SECTION**

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**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**Independent Auditors' Report

Governing Board  
Mendocino Unified School District  
Mendocino, California

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Mendocino Unified School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Mendocino Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Mendocino Unified School District, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Mendocino Unified School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Emphasis of Matter****Change in Accounting Principle*

As described in Note 1 to the financial statements, the Mendocino Unified School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. 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.

### ***Responsibilities of Management for the Financial Statements (continued)***

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mendocino Unified School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mendocino Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mendocino Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of district contributions for pensions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mendocino Unified School District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Mendocino Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mendocino Unified School District's internal control over financial reporting and compliance.

*Christy White, Inc.*

San Diego, California  
December 15, 2025

# MENDOCINO UNIFIED SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

## INTRODUCTION

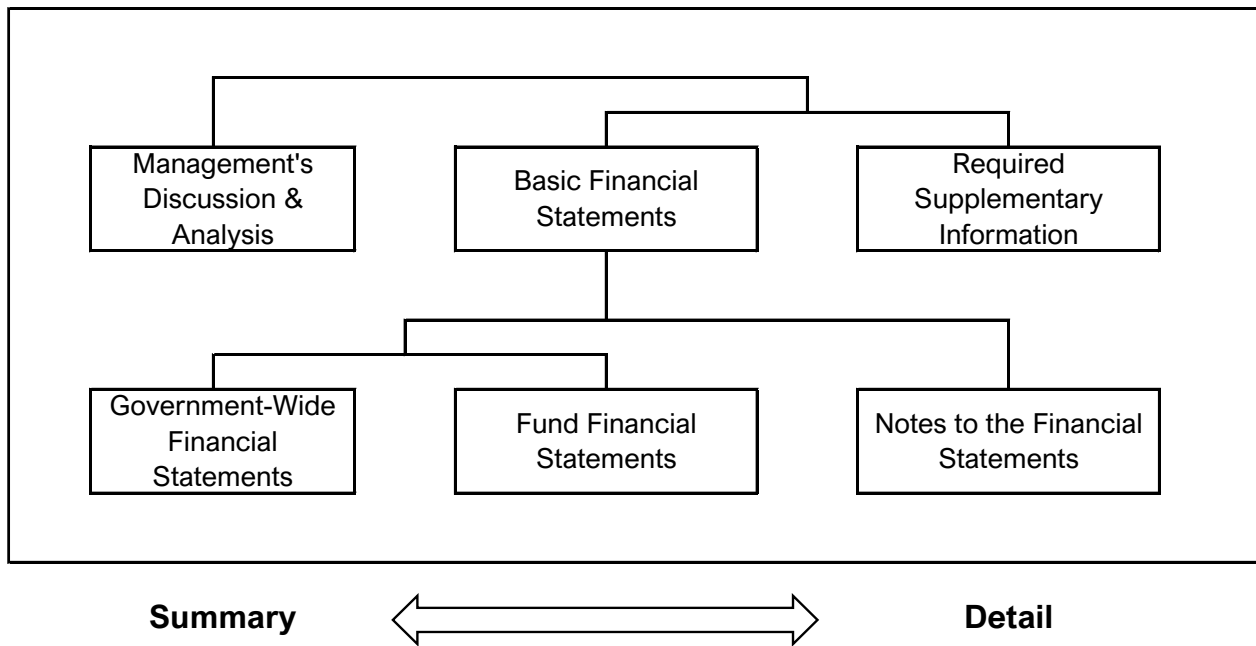
Our discussion and analysis of Mendocino Unified School District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2025. It should be read in conjunction with the District's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

- The District's combined net position was \$17,446,745 at June 30, 2025. This was an increase of \$3,064,737 from the prior year, after restatement.
- Overall revenues were \$17,274,651 which exceeded expenses of \$14,509,914. Special items for the year were \$300,000.

## OVERVIEW OF FINANCIAL STATEMENTS

### Components of the Financials Section



**MENDOCINO UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

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**OVERVIEW OF FINANCIAL STATEMENTS (continued)**

**Components of the Financials Section (continued)**

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
  - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.
  - ▶ **Proprietary Funds** report services for which the District charges customers a fee. Like the government-wide statements, they provide both long- and short-term financial information.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

**Government-Wide Statements**

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Property taxes and federal and state grants finance most of these activities.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Net Position**

The District's net position was \$17,436,441 for governmental activities and \$10,304 for business-type activities at June 30, 2025, as reflected in the table below. Of this amount, \$(10,356,508) was unrestricted for governmental activities and \$10,304 was unrestricted for business-type activities. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limits the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities			Business-Type Activities		
	2025	2024	Net Change	2025	2024	Net Change
<b>ASSETS</b>						
Current and other assets	\$ 9,362,243	\$ 11,267,182	\$ (1,904,939)	\$ 308,480	\$ 151,177	\$ 157,303
Capital assets	57,940,594	55,593,739	2,346,855	-	81,963	(81,963)
<b>Total Assets</b>	<b>67,302,837</b>	<b>66,860,921</b>	<b>441,916</b>	<b>308,480</b>	<b>233,140</b>	<b>75,340</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>3,051,858</b>	<b>3,182,879</b>	<b>(131,021)</b>	<b>-</b>	<b>331,604</b>	<b>(331,604)</b>
<b>LIABILITIES</b>						
Current liabilities	1,982,463	2,563,711	(581,248)	298,176	109,287	188,889
Long-term liabilities	49,305,805	51,113,286	(1,807,481)	-	1,207,710	(1,207,710)
<b>Total Liabilities</b>	<b>51,288,268</b>	<b>53,676,997</b>	<b>(2,388,729)</b>	<b>298,176</b>	<b>1,316,997</b>	<b>(1,018,821)</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>1,629,986</b>	<b>893,412</b>	<b>736,574</b>	<b>-</b>	<b>125,811</b>	<b>(125,811)</b>
<b>NET POSITION</b>						
Net investment in capital assets	24,723,617	23,325,352	1,398,265	-	81,963	(81,963)
Restricted	3,069,332	3,263,854	(194,522)	-	-	-
Unrestricted	(10,356,508)	(11,115,815)	759,307	10,304	(960,027)	970,331
<b>Total Net Position</b>	<b>\$ 17,436,441</b>	<b>\$ 15,473,391</b>	<b>\$ 1,963,050</b>	<b>\$ 10,304</b>	<b>\$ (878,064)</b>	<b>\$ 888,368</b>

**MENDOCINO UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position**

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges slightly, so you can see our total revenues, expenses, transfers, and special items for the year.

	Governmental Activities			Business-Type Activities		
	2025	2024	Net Change	2025	2024	Net Change
<b>REVENUES</b>						
Program revenues						
Charges for services	\$ 166,852	\$ 147,870	\$ 18,982	\$ 2,205,000	\$ 2,153,148	\$ 51,852
Operating grants and contributions	3,123,375	3,174,692	(51,317)	-	-	-
General revenues						
Property taxes	9,587,114	9,196,897	390,217	-	-	-
Unrestricted federal and state aid	1,890,572	1,911,260	(20,688)	-	-	-
Other	307,574	308,071	(497)	(5,836)	2,990	(8,826)
<b>Total Revenues</b>	<b>15,075,487</b>	<b>14,738,790</b>	<b>336,697</b>	<b>2,199,164</b>	<b>2,156,138</b>	<b>43,026</b>
<b>EXPENSES</b>						
Instruction	5,387,951	6,370,094	(982,143)	-	-	-
Instruction-related services	975,643	1,126,174	(150,531)	-	-	-
Pupil services	1,759,925	1,738,316	21,609	-	-	-
General administration	888,723	762,374	126,349	-	-	-
Plant services	1,270,560	955,366	315,194	-	-	-
Ancillary and community services	483,189	506,219	(23,030)	-	-	-
Debt service	1,427,263	1,444,671	(17,408)	-	-	-
Enterprise activities	-	-	-	2,316,660	2,275,542	41,118
<b>Total Expenses</b>	<b>12,193,254</b>	<b>12,903,214</b>	<b>(709,960)</b>	<b>2,316,660</b>	<b>2,275,542</b>	<b>41,118</b>
Transfers & special items	233,545	30,981	202,564	66,455	(30,981)	97,436
<b>Change in net position</b>	<b>3,115,778</b>	<b>1,866,557</b>	<b>1,249,221</b>	<b>(51,041)</b>	<b>(150,385)</b>	<b>99,344</b>
<b>Net Position - Beginning, as Restated*</b>	<b>14,320,663</b>	<b>13,606,834</b>	<b>713,829</b>	<b>61,345</b>	<b>(727,679)</b>	<b>789,024</b>
<b>Net Position - Ending</b>	<b>\$ 17,436,441</b>	<b>\$ 15,473,391</b>	<b>\$ 1,963,050</b>	<b>\$ 10,304</b>	<b>\$ (878,064)</b>	<b>\$ 888,368</b>

\*Beginning net position was restated for the 2025 year only.

The cost of all our governmental activities this year was \$12,193,254 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was \$9,587,114, the remaining portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions. The cost of all our business-type activities this year was \$2,316,660.



**MENDOCINO UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position (continued)**

In the table below, we have presented the net cost of each of the District's governmental functions. Net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	<b>Net Cost of Services</b>	
	<b>2025</b>	<b>2024</b>
Instruction	\$ 3,646,965	\$ 4,208,732
Instruction-related services	920,175	1,043,679
Pupil services	849,493	1,065,009
General administration	855,497	710,741
Plant services	1,067,123	910,074
Ancillary and community services	136,511	197,746
Debt service	1,427,263	1,444,671
<b>Total</b>	<b>\$ 8,903,027</b>	<b>\$ 9,580,652</b>

**FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$8,345,893, which is less than last year's ending fund balance of \$9,767,483. The District's General Fund had \$512,488 more in operating revenues than expenditures for the year ended June 30, 2025. The District's Building Fund had \$1,794,822 less in operating revenues than expenditures for the year ended June 30, 2025. The District's Bond Interest and Redemption Fund had \$8,478 more in operating revenues than expenditures for the year ended June 30, 2025.

**CURRENT YEAR BUDGET 2024-2025**

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

**CAPITAL ASSETS AND LONG-TERM LIABILITIES**

**Capital Assets**

By the end of 2024-2025 the District had invested \$57,940,594 in capital assets, net of accumulated depreciation for governmental activities. The capital assets for business-type activities were removed due to the sale of Mendocino Community Network.

	Governmental Activities		
	2025	2024	Net Change
<b>CAPITAL ASSETS</b>			
Land	\$ 3,109,699	\$ 3,109,699	\$ -
Construction in progress	31,604,252	29,217,882	2,386,370
Land improvements	756,368	756,368	-
Buildings & improvements	37,489,494	37,489,494	-
Furniture & equipment	3,672,738	2,553,165	1,119,573
Less: Accumulated depreciation	(18,691,957)	(17,532,869)	(1,159,088)
<b>Total</b>	<b>\$ 57,940,594</b>	<b>\$ 55,593,739</b>	<b>\$ 2,346,855</b>

**Long-Term Liabilities**

At year-end, the District had \$49,305,805 in long-term liabilities for governmental activities, a decrease of 6% from last year's restated balance – as shown in the table below. The long-term liabilities for business-type activities were removed due to the sale of Mendocino Community Network. More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.

	Governmental Activities		
	2025	2024	Net Change
<b>LONG-TERM LIABILITIES</b>			
Total general obligation bonds	\$ 40,643,313	\$ 41,678,554	\$ (1,035,241)
Compensated absences*	274,695	346,686	(71,991)
Total OPEB liability	1,046,422	960,660	85,762
Net pension liability	8,287,677	10,332,139	(2,044,462)
Less: current portion of long-term liabilities	(946,302)	(846,232)	(100,070)
<b>Total</b>	<b>\$ 49,305,805</b>	<b>\$ 52,471,807</b>	<b>\$ (3,166,002)</b>

*\*Compensated Absences for 2024 was restated in order to record the District's compensated absences in accordance with GASB Statement No. 101 which supersedes GASB Statement No. 16 for the year ended June 30, 2025.*

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Several economic and fiscal factors could influence the District's financial condition in the coming year, including uncertain Federal and State revenues, high pension obligations, and a cooling California economy.

**Long-Term Declining Enrollment**

California's K–12 system continues to experience enrollment decline. Statewide enrollment fell another 0.5% in 2024–25 to about 5.8 million students, roughly 420,000 fewer than a decade ago. The Department of Finance projects an additional 586,000-student decline by 2033–34. Lower birth rates, high housing costs, and out-migration are key drivers, along with growing competition from charter and private schools. Because many costs—such as staffing and facilities—cannot easily adjust, revenue loss from declining Average Daily Attendance (ADA) creates structural fiscal challenges that require multi-year planning.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)**

**Revenue Uncertainties**

- **Status of Proposition 98:** The 2025–26 State Budget sets the Proposition 98 guarantee at \$114.6 billion, slightly below earlier projections. To maintain K–12 funding commitments amid weaker tax receipts, the State relied on reserve drawdowns, internal borrowing, and limited deferrals. The outlook remains fragile since Proposition 98 revenues are highly sensitive to income-tax and capital-gains fluctuations. A market slowdown could trigger future adjustments. The Legislative Analyst's Office urges districts to budget cautiously and preserve flexibility given ongoing volatility.
- **Federal Funding Uncertainties:** Federal funding for K–12 education remains uncertain heading into 2025–26. Several large federal programs—including Title I, Title II, IDEA, and after-school and enrichment grants—face potential reductions or delays under current federal budget proposals and continuing appropriations negotiations. The U.S. Department of Education has also paused or delayed disbursement of certain previously approved formula and competitive grants, creating short-term cash-flow and planning challenges for districts. Analyses by nonpartisan agencies such as the Congressional Budget Office and the Learning Policy Institute note that up to \$5–6 billion in K-12 formula funds nationwide remain at risk of reduction or deferral if congressional appropriations are not finalized. While districts are expected to continue receiving baseline allocations during temporary funding resolutions, long-term federal support levels for education could decline modestly in real terms, requiring districts to plan for possible funding interruptions or reductions in future years.

**Pension Liabilities and Employer Rates**

The District participates in CalSTRS and CalPERS, both of which remain underfunded and continue to exert upward pressure on budgets. For 2025–26, the CalSTRS employer rate is 19.10%, and the CalPERS Schools Pool rate is 26.81%. These elevated rates—well above pre-2014 levels—will likely persist through the decade as both systems address unfunded liabilities. Districts must continue to account for escalating pension costs in long-range projections.

**Economic and Market Conditions**

California's economy has cooled following its post-pandemic rebound. High interest rates, weaker venture investment, and commercial-real-estate softness have slowed growth, especially in tech-dependent regions. The UCLA Anderson Forecast (Fall 2025) expects subdued growth into 2026, with unemployment near 5%. Inflation has eased, but interest-rate uncertainty continues to constrain housing and business investment.

Because the State's tax base depends heavily on capital-gains income, stock-market volatility remains a major risk to General Fund and Proposition 98 revenues. Fiscal advisors therefore recommend that districts maintain prudent reserves and avoid long-term commitments based on one-time revenue gains.

**Summary**

Volatile revenues, persistent pension costs, and broader economic uncertainty all contribute to a challenging fiscal environment for California school districts. The District's 2025–26 budget reflects these conditions through conservative revenue assumptions, strong reserves, and continued monitoring of State fiscal trends.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Meg Kailikole, Business Manager, Mendocino Unified School District, P.O. Box 1154, Mendocino, CA 95460.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2025**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 8,602,916	\$ -	\$ 8,602,916
Accounts receivable	529,240	308,380	837,620
Inventory	16,772	-	16,772
Prepaid expenses	13,315	100	13,415
Note receivable	200,000	-	200,000
Capital assets:			
Capital assets, not depreciated	34,713,951	-	34,713,951
Capital assets, net of accumulated depreciation	23,226,643	-	23,226,643
<b>Total Assets</b>	<b>67,302,837</b>	<b>308,480</b>	<b>67,611,317</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions	2,745,358	-	2,745,358
Deferred outflows related to OPEB	306,500	-	306,500
<b>Total Deferred Outflows of Resources</b>	<b>3,051,858</b>	<b>-</b>	<b>3,051,858</b>
<b>LIABILITIES</b>			
Deficit cash	43,543	253,261	296,804
Accrued liabilities	969,241	44,915	1,014,156
Unearned revenue	23,377	-	23,377
Long-term liabilities, current portion	946,302	-	946,302
Long-term liabilities, non-current portion	49,305,805	-	49,305,805
<b>Total Liabilities</b>	<b>51,288,268</b>	<b>298,176</b>	<b>51,586,444</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows related to pensions	1,251,542	-	1,251,542
Deferred inflows related to OPEB	378,444	-	378,444
<b>Total Deferred Inflows of Resources</b>	<b>1,629,986</b>	<b>-</b>	<b>1,629,986</b>
<b>NET POSITION</b>			
Net investment in capital assets	24,723,617	-	24,723,617
Restricted:			
Capital projects	372,145	-	372,145
Debt service	1,827,657	-	1,827,657
Educational programs	715,615	-	715,615
Food service	8,163	-	8,163
Associated student body	144,952	-	144,952
All others	800	-	800
Unrestricted	(10,356,508)	10,304	(10,346,204)
<b>Total Net Position</b>	<b>\$ 17,436,441</b>	<b>\$ 10,304</b>	<b>\$ 17,446,745</b>

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

**MENDOCINO UNIFIED SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities
<b>GOVERNMENTAL ACTIVITIES</b>					<b>Total</b>
Instruction	\$ 5,387,951	\$ 97,541	\$ 1,643,445	\$ (3,646,965)	
Instruction-related services					
Instructional supervision and administration	81,410	-	27,484	(53,926)	
Instructional library, media, and technology	206,985	-	22,661	(184,324)	
School site administration	687,248	5,323	-	(681,925)	
Pupil services					
Home-to-school transportation	752,529	20,554	412,416	(319,559)	
Food services	426,078	22,355	275,293	(128,430)	
All other pupil services	581,318	4,931	174,883	(401,504)	
General administration					
Centralized data processing	34,489	-	-	(34,489)	
All other general administration	854,234	350	32,876	(821,008)	
Plant services	1,270,560	15,685	187,752	(1,067,123)	
Ancillary services	466,750	98	346,273	(120,379)	
Community services	16,439	15	292	(16,132)	
Interest on long-term debt	1,427,263	-	-	(1,427,263)	
<b>Total Governmental Activities</b>	<b>\$ 12,193,254</b>	<b>\$ 166,852</b>	<b>\$ 3,123,375</b>	<b>(8,903,027)</b>	
<b>BUSINESS-TYPE ACTIVITIES</b>					
Enterprise activities	\$ 2,316,660	\$ 2,205,000	\$ -		\$ (111,660)
<b>Total Business-Type Activities</b>	<b>2,316,660</b>	<b>2,205,000</b>	<b>-</b>		<b>(111,660)</b>
<b>Total School District</b>	<b>\$ 14,509,914</b>	<b>\$ 2,371,852</b>	<b>\$ 3,123,375</b>		<b>\$ (9,014,687)</b>
General revenues					
Taxes and subventions					
Property taxes, levied for general purposes				7,040,442	- 7,040,442
Property taxes, levied for debt service				2,454,077	- 2,454,077
Property taxes, levied for other specific purposes				92,595	- 92,595
Federal and state aid not restricted for specific purposes				1,890,572	- 1,890,572
Interest and investment earnings				123,509	(5,836) 117,673
Interagency revenues				465	- 465
Miscellaneous				183,600	- 183,600
<b>Subtotal, General Revenue</b>				<b>11,785,260</b>	<b>(5,836) 11,779,424</b>
<b>Change in net position before transfers &amp; special items</b>				<b>2,882,233</b>	<b>(117,496) 2,764,737</b>
Special item				200,000	100,000 300,000
Internal transfers				33,545	(33,545) -
<b>Total Transfers &amp; Special Items</b>				<b>233,545</b>	<b>66,455 300,000</b>
<b>CHANGE IN NET POSITION</b>				<b>3,115,778</b>	<b>(51,041) 3,064,737</b>
<b>Net Position - Beginning, as Restated</b>				<b>14,320,663</b>	<b>61,345 14,382,008</b>
<b>Net Position - Ending</b>				<b>\$ 17,436,441</b>	<b>\$ 10,304 \$ 17,446,745</b>

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

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2025**

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 3,942,665	\$ 1,537,260	\$ 2,252,234	\$ 657,972	\$ 8,390,131
Accounts receivable	473,833	-	-	55,407	529,240
Due from other funds	-	-	-	2,891	2,891
Stores inventory	-	-	-	16,772	16,772
Prepaid expenditures	13,315	-	-	-	13,315
<b>Total Assets</b>	<b>\$ 4,429,813</b>	<b>\$ 1,537,260</b>	<b>\$ 2,252,234</b>	<b>\$ 733,042</b>	<b>\$ 8,952,349</b>
<b>LIABILITIES</b>					
Deficit cash	\$ -	\$ -	\$ -	\$ 43,543	\$ 43,543
Accrued liabilities	473,064	54,275	-	9,306	536,645
Due to other funds	2,612	-	-	279	2,891
Unearned revenue	23,377	-	-	-	23,377
<b>Total Liabilities</b>	<b>499,053</b>	<b>54,275</b>	<b>-</b>	<b>53,128</b>	<b>606,456</b>
<b>FUND BALANCES</b>					
Nonspendable	23,315	-	-	16,772	40,087
Restricted	713,464	1,482,985	2,252,234	528,211	4,976,894
Committed	-	-	-	134,931	134,931
Assigned	70,592	-	-	-	70,592
Unassigned	3,123,389	-	-	-	3,123,389
<b>Total Fund Balances</b>	<b>3,930,760</b>	<b>1,482,985</b>	<b>2,252,234</b>	<b>679,914</b>	<b>8,345,893</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,429,813</b>	<b>\$ 1,537,260</b>	<b>\$ 2,252,234</b>	<b>\$ 733,042</b>	<b>\$ 8,952,349</b>

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

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET**  
**POSITION**  
**JUNE 30, 2025**

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**Total Fund Balance - Governmental Funds** \$ 8,345,893

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

**Capital assets:**

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 76,632,551	
Accumulated depreciation	<u>(18,691,957)</u>	57,940,594

**Unmatured interest on long-term debt:**

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:

(424,577)

**Note receivable:**

In governmental funds, receivables are recognized only to the extent that they are "available", meaning it will be collected in one year. In the government-wide statements, long-term receivables are recognized. The amount of receivables that were not recognized in governmental funds, but are recognized in the government-wide statements, is:

200,000

**Long-term liabilities:**

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Total general obligation bonds	\$ 40,643,313	
Compensated absences	274,695	
Total OPEB liability	1,046,422	
Net pension liability	<u>8,287,677</u>	(50,252,107)

**Deferred outflows and inflows of resources relating to pensions:**

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 2,745,358	
Deferred inflows of resources related to pensions	<u>(1,251,542)</u>	1,493,816

**Deferred outflows and inflows of resources relating to OPEB:**

In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources related to OPEB	\$ 306,500	
Deferred inflows of resources related to OPEB	<u>(378,444)</u>	(71,944)

**Internal service funds:**

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

204,766

<b>Total Net Position - Governmental Activities</b>	<b>\$ <u>17,436,441</u></b>
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The accompanying notes are an integral part of these financial statements.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2025**

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
LCFF sources	\$ 8,730,599	\$ -	\$ -	\$ 50,000	\$ 8,780,599
Federal sources	398,692	-	-	174,210	572,902
Other state sources	1,004,445	-	8,778	1,547,631	2,560,854
Other local sources	836,228	70,264	2,467,200	280,443	3,654,135
<b>Total Revenues</b>	<b>10,969,964</b>	<b>70,264</b>	<b>2,475,978</b>	<b>2,052,284</b>	<b>15,568,490</b>
<b>EXPENDITURES</b>					
Current					
Instruction	5,399,066	-	-	81,040	5,480,106
Instruction-related services					
Instructional supervision and administration	98,528	-	-	-	98,528
Instructional library, media, and technology	220,548	-	-	-	220,548
School site administration	785,477	-	-	-	785,477
Pupil services					
Home-to-school transportation	475,679	-	-	1,036,425	1,512,104
Food services	120,129	-	-	430,756	550,885
All other pupil services	668,589	-	-	-	668,589
General administration					
Centralized data processing	34,489	-	-	-	34,489
All other general administration	914,845	-	-	6,000	920,845
Plant services	1,354,523	109,298	-	30,644	1,494,465
Facilities acquisition and construction	1,000	1,755,788	-	555,430	2,312,218
Ancillary services	383,911	-	-	93,268	477,179
Community services	692	-	-	-	692
Debt service					
Principal	-	-	1,530,000	-	1,530,000
Interest and other	-	-	937,500	-	937,500
<b>Total Expenditures</b>	<b>10,457,476</b>	<b>1,865,086</b>	<b>2,467,500</b>	<b>2,233,563</b>	<b>17,023,625</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>512,488</b>	<b>(1,794,822)</b>	<b>8,478</b>	<b>(181,279)</b>	<b>(1,455,135)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	42,500	-	-	197,349	239,849
Transfers out	(206,304)	-	-	-	(206,304)
<b>Net Financing Sources (Uses)</b>	<b>(163,804)</b>	<b>-</b>	<b>-</b>	<b>197,349</b>	<b>33,545</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>348,684</b>	<b>(1,794,822)</b>	<b>8,478</b>	<b>16,070</b>	<b>(1,421,590)</b>
<b>Fund Balance - Beginning</b>	<b>3,582,076</b>	<b>3,277,807</b>	<b>2,243,756</b>	<b>663,844</b>	<b>9,767,483</b>
<b>Fund Balance - Ending</b>	<b>\$ 3,930,760</b>	<b>\$ 1,482,985</b>	<b>\$ 2,252,234</b>	<b>\$ 679,914</b>	<b>\$ 8,345,893</b>

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



**MENDOCINO UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025**

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**Net Change in Fund Balances - Governmental Funds** \$ (1,421,590)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

**Capital outlay:**

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$	3,505,943	
Depreciation expense:		(1,159,088)	2,346,855

**Debt service:**

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

1,530,000

**Revenue associated with sale:**

In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period is:

200,000

**Unmatured interest on long-term debt:**

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

4,996

**Accreted interest on long-term debt:**

In governmental funds, accreted interest on capital appreciation bonds is not recorded as an expenditure from current sources. In the government-wide statement of activities, however, this is recorded as interest expense for the period.

(576,621)

**Compensated absences:**

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

71,991

(continued on following page)

**MENDOCINO UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

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Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was: (61,846)

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was: 947,158

Amortization of debt issuance premium or discount:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is: 81,862

Internal Service Funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: (7,027)

**Change in Net Position of Governmental Activities**

<b>\$</b>	<b>3,115,778</b>
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**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2025**

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	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Mendocino Community Network</b>	<b>Internal Service Fund</b>
<b>ASSETS</b>		
Current assets		
Cash and investments	\$ -	\$ 212,785
Accounts receivable	308,380	-
Prepaid expenses	100	-
Total current assets	308,480	212,785
<b>Total Assets</b>	308,480	212,785
<b>LIABILITIES</b>		
Current liabilities		
Deficit cash	253,261	-
Accrued liabilities	44,915	8,019
Total current liabilities	298,176	8,019
<b>Total Liabilities</b>	298,176	8,019
<b>NET POSITION</b>		
Unrestricted	10,304	204,766
<b>Total Net Position</b>	\$ 10,304	\$ 204,766

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

**MENDOCINO UNIFIED SCHOOL DISTRICT  
 PROPRIETARY FUNDS  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Mendocino Community Network</b>	<b>Internal Service Fund</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 2,205,000	\$ 101,535
<b>Total operating revenues</b>	<u>2,205,000</u>	<u>101,535</u>
<b>OPERATING EXPENSES</b>		
Salaries and benefits	809,733	-
Supplies and materials	100,655	-
Professional services	1,406,272	113,895
<b>Total operating expenses</b>	<u>2,316,660</u>	<u>113,895</u>
<b>Operating income/(loss)</b>	<u>(111,660)</u>	<u>(12,360)</u>
<b>NON-OPERATING REVENUES/(EXPENSES)</b>		
Interest income	(5,836)	5,333
Transfers in	8,955	-
Transfers out	(42,500)	-
<b>Total non-operating revenues/(expenses)</b>	<u>(39,381)</u>	<u>5,333</u>
<b>CHANGE IN NET POSITION BEFORE SPECIAL ITEM</b>	<u>(151,041)</u>	<u>(7,027)</u>
Special item	100,000	-
<b>CHANGE IN NET POSITION</b>		
<b>Net Position - Beginning, as Restated*</b>	61,345	211,793
<b>Net Position - Ending</b>	<u>\$ 10,304</u>	<u>\$ 204,766</u>

\*Beginning net position was restated for Mendocino Community Network only.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
PROPRIETARY FUNDS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Mendocino Community Network</b>	<b>Internal Service Fund</b>
<b>Cash flows from operating activities</b>		
Cash received from user charges	\$ 1,908,597	\$ 101,535
Cash payments for payroll, insurance, and operating costs	(2,357,958)	(110,645)
Net cash provided by (used for) operating activities	(449,361)	(9,110)
<b>Cash flows from non-capital financing activities</b>		
Interfund transfers in (out)	(33,545)	-
Net cash provided by (used for) non-capital financing activities	(33,545)	-
<b>Cash flows from investing activities</b>		
Interest received	(5,836)	5,333
Sale of Mendocino Community Network	100,000	-
Net cash provided by (used for) investing activities	94,164	5,333
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(388,742)</b>	<b>(3,777)</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of year	135,481	216,562
End of year (net of deficit cash)	\$ (253,261)	\$ 212,785
<b>Reconciliation of operating income (loss) to cash provided by (used for) operating activities</b>		
Operating income/(loss)	\$ (111,660)	\$ (12,360)
Changes in assets and liabilities:		
(Increase) decrease in accounts receivables	(296,403)	-
(Increase) decrease in prepaid expenses	3,619	-
Increase (decrease) in accrued liabilities	10,175	3,250
Increase (decrease) in unearned revenue	(55,092)	-
<b>Net cash provided by (used for) operating activities</b>	<b>\$ (449,361)</b>	<b>\$ (9,110)</b>

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

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

The Mendocino Unified School District (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

**B. Component Units**

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

**C. Basis of Presentation**

**Government-Wide Statements.** The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

**Fund Financial Statements.** The fund financial statements provide information about the District's funds, including its proprietary funds. Separate statements for each fund category – governmental and proprietary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

**Fund Financial Statements. (continued)** Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the District, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting.

**Major Governmental Funds**

**General Fund:** The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

**Building Fund:** This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code Section 15146*) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code Section 17462*) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code Section 41003*).

**Bond Interest and Redemption Fund:** This fund is used for the repayment of bonds issued for the District (*Education Code Sections 15125–15262*). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

**Non-Major Governmental Funds**

**Special Revenue Funds:** Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

**Student Activity Fund:** This fund may be used to account for student body activities that do not meet the fiduciary criteria established in GASB Statement No. 84.

**Child Development Fund:** This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code Section 8200 et seq.*) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code Section 8328*).

MENDOCINO UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2025

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

**Special Revenue Funds: (continued)**

**Cafeteria Fund:** This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

**Deferred Maintenance Fund:** This fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes (*Education Code Sections 17582–17587*). In addition, whenever the state funds provided pursuant to *Education Code Sections 17584 and 17585* (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the District (*Education Code Sections 17582 and 17583*).

**Pupil Transportation Equipment Fund:** This fund is used to account separately for state and local revenues specifically for the acquisition, rehabilitation, or replacement of equipment used to transport students (*Education Code Section 41852[b]*).

**Capital Project Funds:** Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Capital Facilities Fund:** This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

**Special Reserve Fund for Capital Outlay Projects:** This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (*Education Code Section 42840*).

Proprietary Funds

**Enterprise Funds:** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services.

**Mendocino Community Network:** This fund is used to account for revenue and expenses for self-supporting entities. The Mendocino Community Network (MCN) provides internet access and related services to users on a cost-recovery basis.

**Internal Service Funds:** Internal service funds are created principally to render services to other organizational units of the District on a cost-reimbursement basis. These funds are designed to be self-supporting with the intent of full recovery of costs, including some measure of the cost of capital assets, through user fees and charges.

**Self-Insurance Fund:** Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of the District.



**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus**

**Government-Wide and Proprietary Fund Financial Statements**

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Proprietary funds distinguish operating revenues and expenses from non operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund are charges to other funds for self insurance costs. Operating expenses for internal service funds include the costs of insurance premiums and claims related to self-insurance. The principal operating revenues and expenses for Mendocino Community Network relate to providing internet access and related services to users on a cost-recovery basis.

**Governmental Funds**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

**Revenues – Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus (continued)**

**Unearned Revenue**

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position**

**Cash and Cash Equivalents**

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

**Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

**Inventories**

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

**Capital Assets**

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position**

**Capital Assets (continued)**

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over an estimated useful life of 5 to 50 years depending on the asset class.

**Interfund Balances**

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

**Compensated Absences**

In accordance with GASB Statement No. 101, *Compensated Absences*, accumulated unpaid employee vacation and sick leave benefits are accrued as a liability in the government-wide financial statements as the benefits are earned, provided they accumulate and are more likely than not to be used or paid. The measurement of this liability includes estimated salary amounts and the employer's share of related taxes and benefits, as applicable, that are directly related to these compensated absences.

For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are recorded in the fund from which the employees who have accumulated leave are paid. For accumulated sick leave benefits, a liability is recognized for the portion that employees have earned and that are more likely than not to be used or paid. The District's policy for sick leave recognition aligns with this criterion, accruing the liability based on historical usage patterns and other relevant factors.

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

**Postemployment Benefits Other Than Pensions (OPEB)**

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary using the Alternative Measurement Method. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Postemployment Benefits Other Than Pensions (OPEB) (continued)**

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 through June 30, 2024

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

**Premiums and Discounts**

In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

**Deferred Outflows/Deferred Inflows of Resources**

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

*Restricted* - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

*Committed* - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

*Assigned* - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

*Unassigned* - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

**G. Estimates**

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**H. Budgetary Data**

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

**H. Budgetary Data (continued)**

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

**I. Property Tax**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. New Accounting Pronouncements**

**GASB Statement No. 101** – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The District has implemented this Statement as of June 30, 2025.

**GASB Statement No. 102** – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This statement is effective for periods beginning after June 15, 2024. The District has implemented this Statement as of June 30, 2025.

**GASB Statement No. 103** – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The statement is effective for periods beginning after June 15, 2025. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 104** – In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. The statement is effective for periods beginning after June 15, 2025. The District has not yet determined the impact on the financial statements.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 2 – CASH AND INVESTMENTS**

**A. Summary of Cash and Investments**

	<b>Governmental Funds</b>	<b>Internal Service Fund</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Investment in county treasury*	\$ 8,156,826	\$ 211,543	\$ 8,368,369	\$ (253,261)
Fair value adjustment	34,485	1,242	35,727	-
Cash on hand and in banks	145,277	-	145,277	-
Cash in revolving fund	10,000	-	10,000	-
<b>Total</b>	<b>\$ 8,346,588</b>	<b>\$ 212,785</b>	<b>\$ 8,559,373</b>	<b>\$ (253,261)</b>

\*Net of deficit cash

**B. Policies and Practices**

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

**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.



**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**C. General Authorizations**

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$8,150,835. The average weighted maturity for this pool is 456 days.

**E. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**F. Custodial Credit Risk – Deposits**

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2025, the District's bank balance was not exposed to custodial credit risk.

**G. Fair Value**

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Mendocino County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2025 were as follows:

	<b><u>Uncategorized</u></b>
Investment in county treasury	<b>\$ 8,150,835</b>
<b>Total</b>	<b><u>\$ 8,150,835</u></b>

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

**NOTE 3 – RECEIVABLES**

**A. Accounts Receivable**

Accounts receivable at June 30, 2025 consisted of the following:

	<b>General Fund</b>	<b>Non-Major Governmental Funds</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Federal Government				
Categorical aid	\$ 69,310	\$ 37,198	\$ 106,508	\$ -
State Government				
Categorical aid	108,845	17,369	126,214	-
Lottery	56,234	-	56,234	-
Local Government				
Other local sources	239,444	840	240,284	308,380
<b>Total</b>	<b>\$ 473,833</b>	<b>\$ 55,407</b>	<b>\$ 529,240</b>	<b>\$ 308,380</b>

**B. Note Receivable**

The District had a note receivable outstanding at June 30, 2025 in the amount of \$200,000 related to the sale of Mendocino Community Network to the City of Fort Bragg (see Note 15). The note is interest-free and is payable in annual installments of \$50,000 for the next four fiscal years beginning in 2025-26. The District recognized \$0 in current year principal payments on the note. At June 30, 2025, the principal balance expected to be collected in less than a year was \$50,000 and the non-current portion of the note receivable was \$150,000.

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2025 was as follows:

	<b>Balance July 01, 2024</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2025</b>
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 3,109,699	\$ -	\$ -	\$ 3,109,699
Construction in progress	29,217,882	2,386,370	-	31,604,252
Total capital assets not being depreciated	32,327,581	2,386,370	-	34,713,951
Capital assets being depreciated				
Land improvements	756,368	-	-	756,368
Buildings & improvements	37,489,494	-	-	37,489,494
Furniture & equipment	2,553,165	1,119,573	-	3,672,738
Total capital assets being depreciated	40,799,027	1,119,573	-	41,918,600
Less: Accumulated depreciation				
Land improvements	549,041	34,555	-	583,596
Buildings & improvements	15,519,584	829,250	-	16,348,834
Furniture & equipment	1,464,244	295,283	-	1,759,527
Total accumulated depreciation	17,532,869	1,159,088	-	18,691,957
Total capital assets being depreciated, net	23,266,158	(39,515)	-	23,226,643
<b>Governmental Activities</b>				
<b>Capital Assets, net</b>	<b>\$ 55,593,739</b>	<b>\$ 2,346,855</b>	<b>\$ -</b>	<b>\$ 57,940,594</b>

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

**NOTE 4 – CAPITAL ASSETS (continued)**

Depreciation expense was charged to governmental activities as follows:

Instruction	\$	834,962
School site administration		11,950
Home-to-school transportation		259,437
Food services		7,739
All other general administration		27,291
Plant services		1,962
Community services		15,747
<b>Total</b>	<b>\$</b>	<b>1,159,088</b>

**NOTE 5 – INTERFUND TRANSACTIONS**

**A. Interfund Receivables/Payables (Due From/Due To)**

Individual interfund receivable and payable balances at June 30, 2025 consisted of the following:

	<u>Due From Other Funds</u>	
	<b>Non-Major Governmental Funds</b>	<b>Total</b>
<u>Due To Other Funds</u>		
General Fund	\$ 2,612	\$ 2,612
Non-Major Governmental Funds	279	279
<b>Total</b>	<b>\$ 2,891</b>	<b>\$ 2,891</b>

Due from the General Fund to the Cafeteria Fund for contribution to fund.	\$ 2,612
Due from the Child Development Fund to the Cafeteria Fund for contribution to fund.	279
<b>Total</b>	<b>\$ 2,891</b>

**B. Operating Transfers**

Interfund transfers for the year ended June 30, 2025 consisted of the following:

	<u>Interfund Transfers In</u>			
	<b>General Fund</b>	<b>Non-Major Governmental Funds</b>	<b>Enterprise Fund - Mendocino Community Network</b>	<b>Total</b>
<u>Interfund Transfers Out</u>				
General Fund	\$ -	\$ 197,349	\$ 8,955	\$ 206,304
Enterprise Fund - Mendocino Community Network	42,500	-	-	42,500
<b>Total</b>	<b>\$ 42,500</b>	<b>\$ 197,349</b>	<b>\$ 8,955</b>	<b>\$ 248,804</b>

Transfer from the General Fund to the Child Development Fund to support program expenditures.	\$ 45,113
Transfer from the General Fund to the Cafeteria Fund to support program expenditures.	109,587
Transfer from the General Fund to the Pupil Transportation Equipment Fund to cover the costs of electric bus charging stations.	16,998
Transfer from the General Fund to the Special Reserve Fund for Capital Outlay Projects for contribution to fund.	25,651
Transfer from the General Fund to the Enterprise Fund - Mendocino Community Network for phone services.	8,955
Transfer from the Enterprise Fund - Mendocino Community Network to the General Fund for year-end contribution.	42,500
<b>Total</b>	<b>\$ 248,804</b>

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

**NOTE 6 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2025 consisted of the following:

	General Fund	Building Fund	Non-Major Governmental Funds	Internal Service Fund	District-Wide	Governmental Activities	Business-Type Activities
Payroll	\$ 310,592	\$ -	\$ 7,423	\$ -	\$ -	\$ 318,015	\$ -
Construction	-	54,275	-	-	-	54,275	-
Vendors payable	162,472	-	1,883	8,019	-	172,374	44,915
Unmatured interest	-	-	-	-	424,577	424,577	-
<b>Total</b>	<b>\$ 473,064</b>	<b>\$ 54,275</b>	<b>\$ 9,306</b>	<b>\$ 8,019</b>	<b>\$ 424,577</b>	<b>\$ 969,241</b>	<b>\$ 44,915</b>

**NOTE 7 – UNEARNED REVENUE**

Unearned revenue at June 30, 2025 consisted of the following:

	General Fund
Federal sources	\$ 9,741
State categorical sources	13,636
<b>Total</b>	<b>\$ 23,377</b>

**NOTE 8 – LONG-TERM LIABILITIES**

A schedule of changes in long-term liabilities for the year ended June 30, 2025 consisted of the following:

	Restated Balance July 01, 2024	Additions	Deductions	Balance June 30, 2025	Balance Due In One Year
<b>Governmental Activities</b>					
General obligation bonds	\$ 39,609,008	\$ 576,621	\$ 1,530,000	\$ 38,655,629	\$ 809,274
Unamortized premium	2,069,546	-	81,862	1,987,684	81,862
Total general obligation bonds	41,678,554	576,621	1,611,862	40,643,313	891,136
Compensated absences*	346,686	-	71,991	274,695	55,166
Total OPEB liability	960,660	85,762	-	1,046,422	-
Net pension liability	10,332,139	-	2,044,462	8,287,677	-
<b>Total</b>	<b>\$ 53,318,039</b>	<b>\$ 662,383</b>	<b>\$ 3,728,315</b>	<b>\$ 50,252,107</b>	<b>\$ 946,302</b>

\*The change in the compensated absences liability is presented as a net change.

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 8 – LONG-TERM LIABILITIES (continued)**

**A. Compensated Absences**

Restated beginning total unpaid employee compensated absences was \$346,686 and decreased by a net amount of \$71,991 during the year ended June 30, 2025. The ending compensated absences at June 30, 2025 amounted to \$274,695. This amount is included as part of long-term liabilities in the government-wide financial statements.

**B. General Obligation Bonds**

On April 5, 2007, the District issued \$15,499,521 of General Obligation Bonds, which were authorized at an election held in the District on November 7, 2006. The issue was comprised of \$10,325,000 Current Interest Bonds and \$5,174,521 of Capital Appreciation Bonds. The proceeds of the bonds were used for construction and modernization projects at the Little Lake Campus, the downtown grammar school and to qualify for \$4 million in State aid.

On May 20, 2020, the District issued \$17,000,000 of General Obligation Bonds, which were authorized at an election held in the District on March 3, 2020. The proceeds of the bonds will be used for the purpose of financing the renovation, construction and improvement of school facilities.

On February 24, 2022, the District issued \$13,997,127 of General Obligation Bonds, which were authorized at an election held in the District on March 3, 2020. The proceeds of the bonds will be used for the purpose of financing the renovation, construction and improvement of school facilities.

The outstanding bonded debt of Mendocino Unified School District at June 30, 2025, including accreted interest is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds	
				Outstanding July 01, 2024	Additions	Deductions	Outstanding June 30, 2025	
2007	8/1/2031	4.5 - 7.0%	\$ 15,499,521	\$ 11,147,285	\$ 488,105	\$ 1,410,000	\$ 10,225,390	
2020	8/1/2049	2.0 - 4.0%	17,000,000	14,630,000	-	50,000	14,580,000	
2022	8/1/2051	3.1 - 4.0%	13,997,127	13,831,723	88,516	70,000	13,850,239	
<b>Total</b>				<b>\$ 39,609,008</b>	<b>\$ 576,621</b>	<b>\$ 1,530,000</b>	<b>\$ 38,655,629</b>	

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 8 – LONG-TERM LIABILITIES (continued)**

**B. General Obligation Bonds (continued)**

The following table summarizes the annual debt service requirements:

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 809,274	\$ 1,768,676	\$ 2,577,950
2027	855,776	1,835,574	2,691,350
2028	902,525	1,905,425	2,807,950
2029	952,601	1,975,149	2,927,750
2030	1,007,928	2,047,622	3,055,550
2031 - 2035	4,047,047	6,806,553	10,853,600
2036 - 2040	4,464,630	3,830,643	8,295,273
2041 - 2045	5,529,096	4,319,055	9,848,151
2046 - 2050	9,098,401	2,601,209	11,699,610
2051 - 2052	5,045,000	229,500	5,274,500
Accretion	5,943,351	(5,943,351)	-
<b>Total</b>	<b>\$ 38,655,629</b>	<b>\$ 21,376,055</b>	<b>\$ 60,031,684</b>

**C. Other Postemployment Benefits**

The District's beginning total OPEB liability was \$960,660 and increased by \$85,762 during the year ended June 30, 2025. The ending total OPEB liability at June 30, 2025 was \$1,046,422. See Note 10 for additional information regarding the total OPEB liability.

**D. Net Pension Liability**

The District's beginning net pension liability was \$10,332,139 and decreased by \$2,044,462 during the year ended June 30, 2025. The ending net pension liability at June 30, 2025 was \$8,287,677. See Note 11 for additional information regarding the net pension liability.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 9 – FUND BALANCES**

Fund balances were composed of the following elements at June 30, 2025:

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Stores inventory	-	-	-	16,772	16,772
Prepaid expenditures	13,315	-	-	-	13,315
Total non-spendable	23,315	-	-	16,772	40,087
Restricted					
Educational programs	713,464	-	-	2,151	715,615
Food service	-	-	-	8,163	8,163
Associated student body	-	-	-	144,952	144,952
Capital projects	-	1,482,985	-	372,145	1,855,130
Debt service	-	-	2,252,234	-	2,252,234
All others	-	-	-	800	800
Total restricted	713,464	1,482,985	2,252,234	528,211	4,976,894
Committed					
Deferred maintenance	-	-	-	134,931	134,931
Total committed	-	-	-	134,931	134,931
Assigned					
Other assignments	70,592	-	-	-	70,592
Total assigned	70,592	-	-	-	70,592
Unassigned	3,123,389	-	-	-	3,123,389
<b>Total</b>	<b>\$ 3,930,760</b>	<b>\$ 1,482,985</b>	<b>\$ 2,252,234</b>	<b>\$ 679,914</b>	<b>\$ 8,345,893</b>

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than 4 percent of General Fund expenditures and other financing uses.



**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**A. Plan Description and Benefits Provided**

The Mendocino Unified School District’s defined benefit OPEB plan, the Mendocino Unified School District’s Retiree Benefit Plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Certificated, Certificated Management, and Classified Management employees are eligible to retire and receive District-paid health benefits after attaining age 55, completing at least 5 years of full-time service, and retiring under CalSTRS. All retirees are subject to the limit on District-paid premiums effective in the first year of retirement. The cap is currently \$5,200 per year for retiree coverage and \$8,320 per year with a dependent. This limit is not expected to increase in future years. At age 65, full benefits stop, and a supplemental benefit is provided. The monthly supplemental amount of \$100 per month will be provided to these retirees at age 65 for a maximum of five years. Employees with full time employment status (FTE) less than 50% are not eligible for District-paid healthcare benefits, either before or after retirement. Benefits are prorated for employees working between 50% FTE and less than 75% FTE. Employees working 75% FTE or greater are treated as full time employees. Classified employees may continue on any of the District health plans at their own expense. While the District does not directly contribute towards the cost of premiums for these retirees, the ability to obtain coverage at the active employee rate constitutes a significant economic benefit to the retirees, called an “implicit subsidy” under GASB 75. The inclusion of the retirees increases the District’s overall health insurance rates, therefore is included in this valuation.

**B. Contributions**

For the measurement period, the District contributed \$31,450 to the Plan, all of which was used for current premiums. There is no actuarially determined contribution, nor any contribution requirement established by statute or contract. The District’s contribution is currently based on a projected pay as-you-go funding method, that is, benefits are payable when due.

**C. Plan Membership**

Membership of the Plan consisted of the following:

	<b><u>Number of participants</u></b>
Inactive employees receiving benefits	8
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	<u>107</u>
<b>Total number of participants**</b>	<b><u>115</u></b>

\*Information not provided

\*\*As of the June 30, 2023 valuation date

**D. Total OPEB Liability**

The Mendocino Unified School District’s total OPEB liability of \$1,046,422 was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2023. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**E. Actuarial Assumptions and Other Inputs**

The total OPEB liability was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2023 and was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

**Economic assumptions:**

Salary increases	3.00%
Inflation rate	2.50%
Discount rate	3.97%
2024 trend rate	5.50%

Pre-retirement mortality rates were based on the CalSTRS Active Member Mortality (2015-2018) and the CalPERS Pre-Retirement Mortality Miscellaneous and School (2000-2019). Post-retirement mortality rates were based on the CalSTRS Retired Member Mortality (2015-2018) and the CalPERS Pre-Retirement Mortality Miscellaneous and School (2000-2019). Actuarial assumptions used in the June 30, 2023 valuation were based on a review of plan experience during the period July 1, 2021 to June 30, 2023. The discount rate was based on a yield or index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The actuary assumed contributions would be sufficient to fully fund the obligation over a period not to exceed thirty years.

**F. Changes in Total OPEB Liability**

	<u>June 30, 2025</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 86,386
Interest on total OPEB liability	39,815
Changes of assumptions	(8,989)
Benefits payments	(31,450)
Net change in total OPEB liability	85,762
Total OPEB liability - beginning	960,660
Total OPEB liability - ending	<u>\$ 1,046,422</u>
 Covered-employee payroll	 \$ 6,540,787
 District's total OPEB liability as a percentage of covered-employee payroll	  16.00%

**G. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the Mendocino Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<b>1% Decrease</b>	<b>Valuation Discount Rate</b>	<b>1% Increase</b>
	<b>(2.97%)</b>	<b>(3.97%)</b>	<b>(4.97%)</b>
Total OPEB liability	\$ 1,129,572	\$ 1,046,422	\$ 966,793

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**H. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate**

The following presents the total OPEB liability of the Mendocino Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	<b>1% Decrease (4.50%)</b>	<b>Healthcare Cost Trend Rate (5.50%)</b>	<b>1% Increase (6.50%)</b>
Total OPEB liability	\$ 934,937	\$ 1,046,422	\$ 1,179,697

**I. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2025, the Mendocino Unified School District recognized OPEB expense of \$102,807. At June 30, 2025, the Mendocino Unified School District reported deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 185,219	\$ 91,497
Changes in assumptions	80,320	286,947
District contributions subsequent to the measurement date	40,961	-
<b>Total</b>	<b>\$ 306,500</b>	<b>\$ 378,444</b>

The \$40,961 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Year Ended June 30,</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
2026	\$ 39,767	\$ 63,161
2027	39,767	63,161
2028	39,767	63,161
2029	35,992	52,864
2030	29,374	39,261
Thereafter	80,872	96,836
<b>Total</b>	<b>\$ 265,539</b>	<b>\$ 378,444</b>

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS**

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

	<b>Net pension liability</b>	<b>Deferred outflows related to pensions</b>	<b>Deferred inflows related to pensions</b>	<b>Pension expense</b>
CalSTRS Pension	\$ 3,612,425	\$ 1,365,320	\$ 813,222	\$ 296,286
CalPERS Pension	4,675,252	1,380,038	438,320	142,681
<b>Total</b>	<b>\$ 8,287,677</b>	<b>\$ 2,745,358</b>	<b>\$ 1,251,542</b>	<b>\$ 438,967</b>

**A. California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, P.O. Box 15275, Sacramento, CA 95851-0275.

**Benefits Provided**

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Contributions**

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2025, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2025 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$675,106 for the year ended June 30, 2025.

**On-Behalf Payments**

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$334,647 to CalSTRS.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2025, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$	3,612,425
State's proportionate share of the net pension liability associated with the District		1,657,419
<b>Total</b>	<b>\$</b>	<b>5,269,844</b>

The net pension liability was measured as of June 30, 2024, 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, 2023 and rolling forward the total pension liability to June 30, 2024. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2024, the District's proportion was 0.005 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2023.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2025, the District recognized pension expense of \$296,286. In addition, the District recognized pension expense and revenue of \$(158,356) for support provided by the State. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 14,576
Differences between expected and actual experience	408,612	157,969
Changes in assumptions	15,813	246,716
Changes in proportion and differences between District contributions and proportionate share of contributions	265,789	393,961
District contributions subsequent to the measurement date	675,106	-
<b>Total</b>	<u>\$ 1,365,320</u>	<u>\$ 813,222</u>

The \$675,106 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. 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>
2026	\$ 169,485	\$ 409,579
2027	160,961	(138,661)
2028	130,616	169,636
2029	128,840	159,560
2030	76,914	171,852
2031	23,398	41,256
<b>Total</b>	<u>\$ 690,214</u>	<u>\$ 813,222</u>

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Growth	3.50%

\* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2021 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2024 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2024, are summarized in the following table:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
Public Equity	38%	5.25%
Real Estate	15%	4.05%
Private Equity	14%	6.75%
Fixed Income	14%	2.45%
Risk Mitigating Strategies	10%	2.25%
Inflation Sensitive	7%	3.65%
Cash/Liquidity	2%	0.05%
	<hr/> 100% <hr/>	

\*Real return is net of assumed 2.75% inflation.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<b>1% Decrease (6.10%)</b>	<b>Current Discount Rate (7.10%)</b>	<b>1% Increase (8.10%)</b>
District's proportionate share of the net pension liability	\$ 6,425,322	\$ 3,612,425	\$ 1,263,539

**Pension Plan Fiduciary Net Position**

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



**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS)**

**Plan Description**

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate annual comprehensive 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 Q Street, Sacramento, CA 95811.

**Benefits Provided**

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

**Contributions**

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 8.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2025 was 27.05% of annual payroll. Contributions to the plan from the District were \$689,744 for the year ended June 30, 2025.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2025, the District reported a liability of \$4,675,252 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2023 and rolling forward the total pension liability to June 30, 2024. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2024, the District's proportion was 0.013 percent, which was a decrease of 0.003 percent from its proportion measured as of June 30, 2023.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2025, the District recognized pension expense of \$142,681. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 181,607	\$ -
Differences between expected and actual experience	391,952	33,461
Changes in assumptions	103,339	-
Changes in proportion and differences between District contributions and proportionate share of contributions	13,396	404,859
District contributions subsequent to the measurement date	689,744	-
<b>Total</b>	<u>\$ 1,380,038</u>	<u>\$ 438,320</u>

The \$689,744 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. 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>
2026	\$ 273,539	\$ 269,526
2027	428,487	168,794
2028	45,730	-
2029	(57,462)	-
<b>Total</b>	<u>\$ 690,294</u>	<u>\$ 438,320</u>

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS) (continued)**

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Discount Rate	6.90%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS' membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020.

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from 2000 through 2019.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Actuarial Assumptions (continued)**

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1 – 10*</b>
Global Equity – cap-weighted	30.0%	4.54%
Global Equity – non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%
	<u>100.0%</u>	

\*An expected inflation of 2.30% used for this period. Figures are based on the 2021-22 CalPERS Asset Liability Management Study

**Discount Rate**

The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

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

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	<b>1% Decrease (5.90%)</b>	<b>Current Discount Rate (6.90%)</b>	<b>1% Increase (7.90%)</b>
District's proportionate share of the net pension liability	\$ 6,945,126	\$ 4,675,252	\$ 2,800,156

**Pension Plan Fiduciary Net Position**

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

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 12 – COMMITMENTS AND CONTINGENCIES**

**A. Grants**

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2025.

**B. Litigation**

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2025.

**C. Construction Commitments**

As of June 30, 2025, the District had commitments with respect to unfinished capital projects of \$337,691.

**NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES**

The District participates in four joint ventures under joint powers authorities (JPAs), the Northern California Schools Insurance Group, the Schools Insurance Group Northern Alliance, the Schools Excess Liability Fund, and the Mendocino County Youth Project. The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

**NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

**A. Pension Plans**

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2025, total deferred outflows related to pensions was \$2,745,358 and total deferred inflows related to pensions was \$1,251,542.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2025**

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**NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (continued)**

**B. Other Postemployment Benefits**

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the District recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2025, total deferred outflows related to other postemployment benefits was \$306,500 and total deferred inflows related to other postemployment benefits was \$378,444.

**NOTE 15 – SALE OF MENDOCINO COMMUNITY NETWORK/SPECIAL ITEM**

On May 23, 2025, the District signed an agreement to sell Mendocino Community Network to the City Of Fort Bragg. The sale closed on June 30, 2025 with a purchase price of \$300,000. \$100,000 was part of closing and is recorded as an accounts receivable and special item in the District's Mendocino Community Network fund. The remaining \$200,000 is an interest-free note receivable that is payable in annual installments of \$50,000 for the next four fiscal years beginning in 2025-26. This amount is recorded as a note receivable and special item on the District's government-wide financial statements.

**NOTE 16 – RESTATEMENT OF NET POSITION**

The beginning net position of the Governmental Activities has been restated due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. GASB 101 establishes recognition and measurement guidance for liabilities related to compensated absences, requiring that the liability be recognized when leave is attributable to services already rendered and it is probable that the leave will be used or paid. This standard supersedes certain provisions of GASB Statement No. 16. Additionally, the beginning net position for Governmental Activities and Business-Type Activities has been restated for items that were no longer applicable due to the sale of Mendocino Community Network.

The effect of these restatements of the beginning net position are as follows:

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Net Position - Beginning, as Previously Reported	\$ 15,473,391	\$ (878,064)
Restatement	(1,152,728)	939,409
Net Position - Beginning, as Restated	<u>\$ 14,320,663</u>	<u>\$ 61,345</u>

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## **REQUIRED SUPPLEMENTARY INFORMATION**

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**MENDOCINO UNIFIED SCHOOL DISTRICT  
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
LCFF sources	\$ 8,121,078	\$ 8,333,457	\$ 8,730,599	\$ 397,142
Federal sources	376,920	376,989	398,692	21,703
Other state sources	815,085	967,927	1,004,445	36,518
Other local sources	454,921	523,213	805,526	282,313
Total Revenues	9,768,004	10,201,585	10,939,262	737,677
EXPENDITURES				
Certificated salaries	3,735,993	3,833,192	3,779,786	53,406
Classified salaries	1,892,628	1,914,322	1,953,612	(39,290)
Employee benefits	2,836,085	2,818,881	2,644,223	174,658
Books and supplies	416,088	546,032	450,417	95,615
Services and other operating expenditures	1,226,270	1,391,269	1,527,644	(136,375)
Capital outlay	100,000	115,881	107,794	8,087
Other outgo				
Transfers of indirect costs	(6,000)	-	(6,000)	6,000
Total Expenditures	10,201,064	10,619,577	10,457,476	162,101
Excess (Deficiency) of Revenues				
Over Expenditures	(433,060)	(417,992)	481,786	899,778
Other Financing Sources (Uses)				
Transfers in	42,500	42,500	42,500	-
Transfers out	(168,304)	(215,728)	(206,304)	9,424
Net Financing Sources (Uses)	(125,804)	(173,228)	(163,804)	9,424
NET CHANGE IN FUND BALANCE				
	(558,864)	(591,220)	317,982	909,202
Fund Balance - Beginning	2,666,540	2,666,540	2,666,540	-
Fund Balance - Ending	\$ 2,107,676	\$ 2,075,320	\$ 2,984,522	\$ 909,202

\* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- The amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects with the fund type definitions promulgated by GASB Statement No. 54.



**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
<b>Total OPEB Liability</b>								
Service cost	\$ 86,386	\$ 118,113	\$ 100,913	\$ 89,793	\$ 93,507	\$ 71,923	\$ 64,096	\$ 62,151
Interest on total OPEB liability	39,815	34,327	19,517	23,924	28,656	33,809	26,697	25,369
Changes of benefit terms	-	-	-	-	-	50,967	-	-
Difference between expected and actual experience	-	227,797	-	(38,811)	-	(187,834)	-	-
Changes of assumptions	(8,989)	(201,108)	(145,670)	49,285	53,971	71,765	(44,997)	-
Benefits payments	(31,450)	(60,711)	(95,747)	(94,750)	(127,737)	(34,214)	(39,190)	(50,934)
Net change in total OPEB liability	85,762	118,418	(120,987)	29,441	48,397	6,416	6,606	36,586
Total OPEB liability - beginning	960,660	842,242	963,229	933,788	885,391	878,975	872,369	835,783
Total OPEB liability - ending	<u>\$ 1,046,422</u>	<u>\$ 960,660</u>	<u>\$ 842,242</u>	<u>\$ 963,229</u>	<u>\$ 933,788</u>	<u>\$ 885,391</u>	<u>\$ 878,975</u>	<u>\$ 872,369</u>
 Covered-employee payroll	 \$ 6,540,787	 \$ 6,764,344	 \$ 6,401,261	 \$ 5,850,239	 \$ 5,994,605	 \$ 5,770,884	 \$ 5,470,137	 \$ 3,215,612
 District's total OPEB liability as a percentage of covered-employee payroll	 16.00%	 14.20%	 13.16%	 16.46%	 15.58%	 15.34%	 16.07%	 27.13%

See accompanying notes to required supplementary information.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2025**

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
District's proportion of the net pension liability	0.005%	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%
District's proportionate share of the net pension liability	\$ 3,612,425	\$ 4,689,264	\$ 4,178,422	\$ 2,821,041	\$ 5,940,296	\$ 5,345,552	\$ 5,361,321	\$ 5,493,330	\$ 5,120,771	\$ 4,536,357
State's proportionate share of the net pension liability associated with the District	1,657,419	2,246,799	2,092,566	1,419,468	3,062,198	2,916,380	3,069,621	3,249,834	2,915,593	2,399,226
<b>Total</b>	<b>\$ 5,269,844</b>	<b>\$ 6,936,063</b>	<b>\$ 6,270,988</b>	<b>\$ 4,240,509</b>	<b>\$ 9,002,494</b>	<b>\$ 8,261,932</b>	<b>\$ 8,430,942</b>	<b>\$ 8,743,164</b>	<b>\$ 8,036,364</b>	<b>\$ 6,935,583</b>
District's covered payroll	\$ 3,579,402	\$ 3,732,520	\$ 3,485,913	\$ 3,350,746	\$ 3,321,128	\$ 3,193,217	\$ 3,145,267	\$ 3,159,346	\$ 3,174,056	\$ 2,742,880
District's proportionate share of the net pension liability as a percentage of its covered payroll	100.92%	125.63%	119.87%	84.19%	178.86%	167.40%	170.46%	173.88%	161.33%	165.39%
Plan fiduciary net position as a percentage of the total pension liability	83.55%	80.62%	81.20%	87.21%	71.82%	72.56%	70.99%	69.46%	70.04%	74.02%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>
District's proportion of the net pension liability	0.013%	0.016%	0.017%	0.016%	0.017%	0.016%	0.016%	0.017%	0.019%	0.019%
District's proportionate share of the net pension liability	\$ 4,675,252	\$ 5,621,600	\$ 5,736,533	\$ 3,254,783	\$ 5,239,825	\$ 4,795,147	\$ 4,370,373	\$ 4,167,306	\$ 3,682,090	\$ 2,803,902
District's covered payroll	\$ 2,580,745	\$ 2,686,101	\$ 2,556,210	\$ 2,297,891	\$ 2,459,327	\$ 2,279,850	\$ 2,163,202	\$ 2,226,041	\$ 2,154,416	\$ 2,242,514
District's proportionate share of the net pension liability as a percentage of its covered payroll	181.16%	209.28%	224.42%	141.64%	213.06%	210.33%	202.03%	187.21%	170.91%	125.03%
Plan fiduciary net position as a percentage of the total pension liability	72.29%	69.96%	69.76%	80.97%	70.00%	70.05%	70.85%	71.87%	73.90%	79.43%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Contractually required contribution	\$ 675,106	\$ 678,940	\$ 714,215	\$ 586,782	\$ 539,928	\$ 553,964	\$ 507,461	\$ 444,563	\$ 390,777	\$ 340,205
Contributions in relation to the contractually required contribution*	(675,106)	(678,940)	(714,215)	(586,782)	(539,928)	(553,964)	(507,461)	(444,563)	(390,777)	(340,205)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 3,568,970	\$ 3,579,402	\$ 3,732,520	\$ 3,485,913	\$ 3,350,746	\$ 3,321,128	\$ 3,193,217	\$ 3,145,267	\$ 3,159,346	\$ 3,174,056
Contributions as a percentage of covered payroll	18.92%	18.97%	19.13%	16.83%	16.11%	16.68%	15.89%	14.13%	12.37%	10.72%

\*Amounts do not include on-behalf contributions

**MENDOCINO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Contractually required contribution	\$ 689,744	\$ 688,456	\$ 562,976	\$ 459,959	\$ 475,349	\$ 389,222	\$ 328,863	\$ 267,326	\$ 240,545	\$ 263,301
Contributions in relation to the contractually required contribution*	(689,744)	(688,456)	(562,976)	(459,959)	(475,349)	(389,222)	(328,863)	(267,326)	(240,545)	(263,301)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 2,549,860	\$ 2,580,745	\$ 2,686,101	\$ 2,556,210	\$ 2,297,891	\$ 2,459,327	\$ 2,279,850	\$ 2,163,202	\$ 2,226,041	\$ 2,154,416
Contributions as a percentage of covered payroll	27.05%	26.68%	20.96%	17.99%	20.69%	15.83%	14.42%	12.36%	10.81%	12.22%

\*Amounts do not include on-behalf contributions

**MENDOCINO UNIFIED SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedule**

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

**Schedule of Changes in Total OPEB Liability and Related Ratios**

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuation.

**Changes in Assumptions**

The discount rate was changed from 3.86% to 3.97% and the initial healthcare cost trend rate changed from 6.00% to 5.50% since the previous measurement.

**Schedule of the District's Proportionate Share of the Net Pension Liability**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuations for CalSTRS or CalPERS.

**Changes in Assumptions**

There were no changes in economic assumptions since the previous valuation for CalSTRS or CalPERS.

**Schedule of District Contributions**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued**  
**FOR THE YEAR ENDED JUNE 30, 2025**

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**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2025, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	<b>Expenditures and Other Uses</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Excess</b>
General Fund			
Classified salaries	\$ 1,914,322	\$ 1,953,612	\$ 39,290
Services and other operating expenditures	\$ 1,391,269	\$ 1,527,644	\$ 136,375

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## **SUPPLEMENTARY INFORMATION**

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**MENDOCINO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)  
FOR THE YEAR ENDED JUNE 30, 2025**

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	<b>Second Period Report</b>	<b>Annual Report</b>
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	92.39	91.47
Total TK/K through Third	92.39	91.47
Fourth through Sixth		
Regular ADA	73.17	72.33
Total Fourth through Sixth	73.17	72.33
Seventh through Eighth		
Regular ADA	58.47	57.62
Total Seventh through Eighth	58.47	57.62
Ninth through Twelfth		
Regular ADA	127.32	126.03
Total Ninth through Twelfth	127.32	126.03
TOTAL SCHOOL DISTRICT	351.35	347.45

**MENDOCINO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR ENDED JUNE 30, 2025**

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<b>Grade Level</b>	<b>Minutes Requirement</b>	<b>Actual Instructional Minutes</b>	<b>Number of Days</b>	<b>Status</b>
Kindergarten	36,000	45,900	180	Complied
Grade 1	50,400	51,100	180	Complied
Grade 2	50,400	51,100	180	Complied
Grade 3	50,400	51,100	180	Complied
Grade 4	54,000	57,440	180	Complied
Grade 5	54,000	59,425	180	Complied
Grade 6	54,000	59,425	180	Complied
Grade 7	54,000	60,029	180	Complied
Grade 8	54,000	60,029	180	Complied
Grade 9	64,800	64,920	180	Complied
Grade 10	64,800	64,920	180	Complied
Grade 11	64,800	64,920	180	Complied
Grade 12	64,800	64,920	180	Complied

**MENDOCINO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

	2026 (Budget)	2025	2024	2023
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 10,401,294	\$ 10,981,762	\$ 10,975,603	\$ 10,709,480
Expenditures And Other Financing Uses	10,932,625	10,663,780	10,662,353	11,028,167
Net change in Fund Balance	<u>\$ (531,331)</u>	<u>\$ 317,982</u>	<u>\$ 313,250</u>	<u>\$ (318,687)</u>
Ending Fund Balance	<u>\$ 2,453,191</u>	<u>\$ 2,984,522</u>	<u>\$ 2,666,540</u>	<u>\$ 2,353,290</u>
Available Reserves*	<u>\$ 2,830,935</u>	<u>\$ 3,123,389</u>	<u>\$ 2,466,893</u>	<u>\$ 2,192,889</u>
Available Reserves As A Percentage Of Outgo	<u>25.89%</u>	<u>29.29%</u>	<u>23.14%</u>	<u>19.88%</u>
Long-term Liabilities	<u>\$ 49,305,805</u>	<u>\$ 50,252,107</u>	<u>\$ 51,959,518</u>	<u>\$ 53,353,731</u>
Average Daily Attendance At P-2	<u>341</u>	<u>351</u>	<u>358</u>	<u>357</u>

The General Fund balance has increased by \$631,232 over the past two years. However, the fiscal year 2025-26 budget projects a decrease of \$531,331. For a District this size, the State recommends available reserves of 4% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2025-26 fiscal year. Total long-term obligations have decreased by \$3,101,624 over the past two years.

Average daily attendance has decreased by 6 ADA over the past two years. A further decrease of 10 ADA is anticipated during the 2025-26 fiscal year.

\*Available reserves consist of all unassigned fund balance within the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects.

\*\*The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

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	<b>General Fund</b>	<b>Special Reserve Fund for Other Than Capital Outlay Projects</b>
June 30, 2025, annual financial and budget report fund balance	\$ 2,984,522	\$ 946,238
Adjustments and reclassifications:		
Increase (decrease) in total fund balances:		
Fund balance transfer (GASB 54)	946,238	(946,238)
Net adjustments and reclassifications	946,238	(946,238)
June 30, 2025, audited financial statement fund balance	\$ 3,930,760	\$ -

**MENDOCINO UNIFIED SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOLS  
FOR THE YEAR ENDED JUNE 30, 2025**

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There were no charter schools sponsored by the District for the year ended June 30, 2025.

**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2025**

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
<b>ASSETS</b>								
Cash and investments	\$ 144,952	\$ 4,819	\$ 325	\$ 135,721	\$ 10	\$ 371,220	\$ 925	\$ 657,972
Accounts receivable	-	840	54,567	-	-	-	-	55,407
Due from other funds	-	-	2,891	-	-	-	-	2,891
Stores inventory	-	-	16,772	-	-	-	-	16,772
<b>Total Assets</b>	<b>\$ 144,952</b>	<b>\$ 5,659</b>	<b>\$ 74,555</b>	<b>\$ 135,721</b>	<b>\$ 10</b>	<b>\$ 371,220</b>	<b>\$ 925</b>	<b>\$ 733,042</b>
<b>LIABILITIES</b>								
Deficit cash	\$ -	\$ -	\$ 43,543	\$ -	\$ -	\$ -	\$ -	\$ 43,543
Accrued liabilities	-	3,229	6,077	-	-	-	-	9,306
Due to other funds	-	279	-	-	-	-	-	279
<b>Total Liabilities</b>	<b>-</b>	<b>3,508</b>	<b>49,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,128</b>
<b>FUND BALANCES</b>								
Non-spendable	-	-	16,772	-	-	-	-	16,772
Restricted	144,952	2,151	8,163	790	10	371,220	925	528,211
Committed	-	-	-	134,931	-	-	-	134,931
<b>Total Fund Balances</b>	<b>144,952</b>	<b>2,151</b>	<b>24,935</b>	<b>135,721</b>	<b>10</b>	<b>371,220</b>	<b>925</b>	<b>679,914</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 144,952</b>	<b>\$ 5,659</b>	<b>\$ 74,555</b>	<b>\$ 135,721</b>	<b>\$ 10</b>	<b>\$ 371,220</b>	<b>\$ 925</b>	<b>\$ 733,042</b>

See accompanying note to supplementary information.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2025**

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Pupil Transportation Equipment Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
<b>REVENUES</b>								
LCFF sources	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Federal sources	-	-	174,210	-	-	-	-	174,210
Other state sources	-	-	101,716	-	1,019,426	-	426,489	1,547,631
Other local sources	136,962	55,664	22,631	5,309	11	56,775	3,091	280,443
<b>Total Revenues</b>	<u>136,962</u>	<u>55,664</u>	<u>298,557</u>	<u>55,309</u>	<u>1,019,437</u>	<u>56,775</u>	<u>429,580</u>	<u>2,052,284</u>
<b>EXPENDITURES</b>								
Current								
Instruction	-	81,040	-	-	-	-	-	81,040
Pupil services								
Home-to-school transportation	-	-	-	-	1,036,425	-	-	1,036,425
Food services	-	-	430,756	-	-	-	-	430,756
General administration								
All other general administration	-	-	6,000	-	-	-	-	6,000
Plant services	-	19,186	-	11,458	-	-	-	30,644
Facilities acquisition and construction	-	-	-	100,365	-	-	455,065	555,430
Ancillary services	93,268	-	-	-	-	-	-	93,268
<b>Total Expenditures</b>	<u>93,268</u>	<u>100,226</u>	<u>436,756</u>	<u>111,823</u>	<u>1,036,425</u>	<u>-</u>	<u>455,065</u>	<u>2,233,563</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>43,694</u>	<u>(44,562)</u>	<u>(138,199)</u>	<u>(56,514)</u>	<u>(16,988)</u>	<u>56,775</u>	<u>(25,485)</u>	<u>(181,279)</u>
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	45,113	109,587	-	16,998	-	25,651	197,349
<b>Net Financing Sources (Uses)</b>	<u>-</u>	<u>45,113</u>	<u>109,587</u>	<u>-</u>	<u>16,998</u>	<u>-</u>	<u>25,651</u>	<u>197,349</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>43,694</u>	<u>551</u>	<u>(28,612)</u>	<u>(56,514)</u>	<u>10</u>	<u>56,775</u>	<u>166</u>	<u>16,070</u>
<b>Fund Balance - Beginning</b>	<u>101,258</u>	<u>1,600</u>	<u>53,547</u>	<u>192,235</u>	<u>-</u>	<u>314,445</u>	<u>759</u>	<u>663,844</u>
<b>Fund Balance - Ending</b>	<u>\$ 144,952</u>	<u>\$ 2,151</u>	<u>\$ 24,935</u>	<u>\$ 135,721</u>	<u>\$ 10</u>	<u>\$ 371,220</u>	<u>\$ 925</u>	<u>\$ 679,914</u>

See accompanying note to supplementary information.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2025**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

**Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

**Schedule of Charter Schools**

This schedule lists all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

**Combining Statements – Non-Major Funds**

These statements provide information on the District's non-major funds.



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## **OTHER INFORMATION**

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**MENDOCINO UNIFIED SCHOOL DISTRICT  
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
JUNE 30, 2025**

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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 preschool and one alternative education K-12.

**GOVERNING BOARD**

<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
Windspirit Aum	President	November 2026
Mark Morton	Clerk	November 2028
Mea Bloyd	Member	November 2026
Emily Griffen	Member	November 2026
Michael Schaeffer	Member	November 2028

**DISTRICT ADMINISTRATORS**

Jason Morse  
*Superintendent/Secretary to the Board*

Meg Kailikole  
*Business Manager*

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## **OTHER INDEPENDENT AUDITORS' REPORTS**

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**Independent Auditors' Report

Governing Board  
Mendocino Unified School District  
Mendocino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mendocino Unified School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Mendocino Unified School District's basic financial statements, and have issued our report thereon dated December 15, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Mendocino Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mendocino Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Mendocino Unified School District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Mendocino Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Christy White, Inc.*

San Diego, California  
December 15, 2025

**REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER  
COMPLIANCE FOR STATE PROGRAMS**Independent Auditors' Report

Governing Board  
Mendocino Unified School District  
Mendocino, California

**Report on State Compliance*****Opinion on State Compliance***

We have audited Mendocino Unified School District's compliance with the requirements specified in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to Mendocino Unified School District's state program requirements as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report for the year ended June 30, 2025.

In our opinion, Mendocino Unified School District complied, in all material respects, with the laws and regulations of the applicable laws and regulations of the applicable state programs for the year ended June 30, 2025.

***Basis for Opinion on State Compliance***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Mendocino Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Mendocino Unified School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Mendocino Unified School District's state programs.

### ***Auditor's Responsibilities for the Audit of State Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mendocino Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Mendocino Unified School District's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Mendocino Unified School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of Mendocino Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Mendocino Unified School District's internal control over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine Mendocino Unified School District's compliance with the state laws and regulations applicable to the following items:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>Local Education Agencies Other Than Charter Schools</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Independent Study	No
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools or Programs	Not Applicable
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Yes
Home to School Transportation Reimbursement	Yes

**Auditor's Responsibilities for the Audit of State Compliance (continued)**

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>School Districts, County Offices of Education, and Charter Schools</b>	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
<b>Charter Schools</b>	
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform testing for Independent Study because the ADA reported was not material.

The term "Not Applicable" is used above to mean either the District did not offer the program during the current fiscal year, the District did not participate in the program during the current fiscal year, or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as Finding #2025-001. Our opinion on state compliance is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on Mendocino Unified School District's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Mendocino Unified School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



### ***Report on Internal Control Over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

*Christy White, Inc.*

San Diego, California  
December 15, 2025

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## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**MENDOCINO UNIFIED SCHOOL DISTRICT  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

*The District was not subject to Uniform Guidance Single Audit for the year ended June 30, 2025 because federal award expenditures did not exceed \$750,000.*

**STATE AWARDS**

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2024-25 Guide for Annual Audits of California K-12 Local Education Agencies ?	<u>Yes</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**MENDOCINO UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FIVE DIGIT CODE**

20000  
30000

**AB 3627 FINDING TYPE**

Inventory of Equipment  
Internal Control

There were no financial statement findings for the year ended June 30, 2025.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FIVE DIGIT CODE**

10000  
40000  
42000  
43000  
60000  
61000  
62000  
70000  
71000  
72000

**AB 3627 FINDING TYPE**

Attendance  
State Compliance  
Charter School Facilities Programs  
Apprenticeship: Related and Supplemental Instruction  
Miscellaneous  
Classroom Teacher Salaries  
Local Control Accountability Plan  
Instructional Materials  
Teacher Misassignments  
School Accountability Report Card

**FINDING #2025-001: EXPANDED LEARNING OPPORTUNITIES PROGRAM (40000)**

**Criteria:** Pursuant to Education Code Section 46120(c)(2) & 46120(c)(3)(A) & (B) local educational agencies that receive funds pursuant to subdivision (d) shall offer to at least all unduplicated pupils in classroom-based instructional programs in kindergarten and grades 1 to 6, access to expanded learning opportunity programs. On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 180-instructional-day offering as described in Section 46208 for school districts and the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations for charter schools, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, recess, and meals, are no fewer than nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day. Per Education Code Section 46120 (B) 30 nonschool days are required inclusive of extended school year days provided pursuant to paragraph (3) of subdivision (b) of Section 56345, no fewer than nine hours of in-person expanded learning opportunities per day.

**Condition:** In testing of Expanded Learning Opportunities requirements, it was noted that Mendocino Unified School District did not either “offer access” or “provide access” to the ELOP on 30 nonschool days.

**Cause:** The District was not able to offer or operate the Expanded Learning Opportunities Program on non school days due to staffing.

**Effect:** The District did not adhere to the mandate of either “offering access” or “providing access” to the expanded opportunities program on the 30 nonschool days and consequently was not in compliance with Education Code Section 46120.

**Questioned Costs:** \$32,019, as calculated on the following page:

**MENDOCINO UNIFIED SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FINDING #2025-001: EXPANDED LEARNING OPPORTUNITIES PROGRAM (40000) (continued)**

**Questioned Costs: (continued)**

Item Number	Calculating the Cost of ELO-P Audit Finding	Instructions	District Data Input and Calculated
1	LEA Funding Rate	Select Rate 1, Rate 2, or N/A under the applicable column for a school district or a charter school from the LEA's ELO-	Rate 2
2	ELO-P Entitlement Calculation based on Rate 1 or Rate	Enter entitlement amount from the LEA's ELO-P P-2 funding	\$222,357
9	<b>Section B - Days</b> Instructional Days	<b>Section B - Days</b> Enter the number of instructional days	180
10	ELO-P offered on instructional days totaling 9 hours [EC 46120(b)(1)(A)]	Enter the number of instructional days in which ELO-P was operated to meet the 9 hours requirement pursuant to EC 46120(b)(1)(A) or (C)	180
11	Required Intersession ELO-P days	Preload	30
12	Actual ELO-P intersession days totaling 9 hours	Enter the number of actual ELO-P intersession days totaling 9 hours pursuant to EC 46120(b)(1)(B) or (C)	0
13	ELO-P days short	Calculated field	30
14	Penalty Factor	Preload [EC 46120(c)(3)]	0.0048
15	Penalty Calculation	Calculated field	\$32,019
16	<b>Total Penalty</b> Total penalty	Calculated field	<b>\$32,019</b>

**Repeat Finding:** Yes, this is a repeat of Finding #2024-001.

**Recommendation:** We recommend that the District offer the Expanded Learning Opportunities Program on the 30 nonschool days.

**Corrective Action Plan:** For the 2024-25 school year, the District was unable to offer and/or provide the ELO Program for the required 30 nonschool days and expects to be penalized. The District has looked for ways to meet this requirement in future years and will offer and/or provide the service in the future if we are able.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FINDING #2024-001: EXPANDED LEARNING OPPORTUNITIES PROGRAM (40000)**

**Criteria:** Pursuant to Education Code Section 46120(c)(2) & 46120(c)(3)(A) & (B) local educational agencies that receive funds pursuant to subdivision (d) shall offer to at least all unduplicated pupils in classroom-based instructional programs in kindergarten and grades 1 to 6, access to expanded learning opportunity programs. On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 180-instructional-day offering as described in Section 46208 for school districts and the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations for charter schools, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, recess, and meals, are no fewer than nine hours of combined instructional time, recess, meals, and expanded learning opportunities per instructional day. Per Education Code Section 46120 (B) 30 nonschool days are required inclusive of extended school year days provided pursuant to paragraph (3) of subdivision (b) of Section 56345, no fewer than nine hours of in-person expanded learning opportunities per day.

**Condition:** In testing of Expanded Learning Opportunities requirements, it was noted that Mendocino Unified School District did not either “offer access” or “provide access” to the ELOP on 30 nonschool days.

**Cause:** The District was not able to offer or operate the Expanded Learning Opportunities Program on non school days due to staffing.

**Effect:** The District did not adhere to the mandate of either “offering access” or “providing access” to the expanded opportunities program on the 30 nonschool days and consequently was not in compliance with Education Code Section 46120.

**Questioned Costs:** \$23,906, as calculated on the following page.

**MENDOCINO UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued  
FOR THE YEAR ENDED JUNE 30, 2025**

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**FINDING #2024-001: EXPANDED LEARNING OPPORTUNITIES PROGRAM (40000) (continued)**

**Questioned Costs: (continued)**

Item Number	Calculating the Cost of ELO-P Audit Finding	Instructions	School District Data Input and Calculated Fields
1	LEA Funding Rate	Select Rate 1, Rate 2, or N/A under the applicable column for a school district or a charter school from the LEA's ELO-P P-2 funding exhibit, Line C-4.	Rate 2
2	ELO-P Entitlement Calculation based on Rate 1 or Rate 2	Enter entitlement amount from the LEA's ELO-P P-2 funding exhibit, Line C-8.	\$166,012
9	<b>Section B - Days</b> Instructional Days	<b>Section B - Days</b> Enter the number of instructional days	180
10	ELO-P offered on instructional days totaling 9 hours [EC 46120(b)(1)(A)]	Enter the number of instructional days in which ELO-P was operated to meet the 9 hours requirement pursuant to EC 46120(b)(1)(A) or (C)	180
11	Required Intersession ELO-P days	Preload	30
12	Actual ELO-P intersession days totaling 9 hours	Enter the number of actual ELO-P intersession days totaling 9 hours pursuant to EC 46120(b)(1)(B) or (C)	0
13	ELO-P days short	Calculated field	30
14	Penalty Factor	Preload [EC 46120(c)(3)]	0.0048
15	Penalty Calculation	Calculated field	\$23,906
16	<b>Total Penalty</b> Total penalty	Calculated field	<b>\$23,906</b>

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend that the District offer the Expanded Learning Opportunities Program on the 30 nonschool days.

**Corrective Action Plan:** For the 2023-24 school year, we were unable to offer and/or provide the ELO Program for the required 30 nonschool days, and expected to be penalized. We will continue to look for ways to meet this requirement in future years, and will offer and/or provide the service if we are able.

**Current Status:** Not implemented, see Finding #2025-001.



## **Administration**

### **Business Manager:**

Under the supervision of the Superintendent, is responsible for the fiscal management of the District, including but not limited to Accounts Payable, Accounts Receivable, Budget, Data Processing, Financial Reporting, Payroll, Purchasing, & Risk Management. Is a confidential employee confidential employee as defined by SB 160 and a member of the Management Team. Under joint supervision with Executive Assistant to Superintendent manages District Office staff.

### **Representative Duties:**

#### **Fiscal:**

(Accounts Payable, Accounts Receivable, Budget, Financial Reporting, Payroll)

- Provide ongoing and timely information to the Superintendent specific to budget-related items.
- Responsible for the formulation, monitoring, and reporting of the District's budget.
- Responsible for the preparation of all necessary and required financial reports.
- Provide for the proper receipt, disbursement, and accounting of all funds of the District.
- Responsible for preparation of material and information for annual audit.
- Provide timely budget information to department heads and program managers.
- Provide direction for all financial activities.

#### **Business:**

(Data Processing, Purchasing, Risk Management)

- Manage the District's property and liability insurance programs.
- Manage the budget and payroll aspects of the employee benefit insurance programs.
- Coordinate the purchasing and warehousing activities of the District.
- Responsible for the maintenance of consumable and capital assets inventory.
- Monitor leases, lease purchases, and other long-term financial commitments of the District.
- Monitor the computerized systems linked with the County Office of Education.

#### **General:**

- Maintain current knowledge of and keep Superintendent informed of legislation affecting the District's financial picture.
- Facilitate the work of Board and District committees as requested by the Superintendent.
- Attend Board meetings and present reports as requested by the Superintendent.
- Attend County-wide meetings regarding insurance, budget, and finances.
- Sustain a program of professional growth/development to assure ongoing growth in his/her profession.
- Supervise participation in the school nutrition program's Community Eligibility Provision (CEP).
- Supervise the Accounts Payable/Receivable staff and the Payroll/Technician.
- Provide technical assistance to persons maintaining student body accounts, as needed.
- Perform other duties as needed and directed by the Superintendent.

### **Qualifications:**

Experience in school budget/accounting procedure, preparation and analysis of fiscal operating and budget data, preparation of state-required fiscal reports, supervising and leading others, and any combination of training or experience, which is likely to provide the desired knowledge and abilities. Commitment and ability to problem-solve from a positive District-wide perspective, and to deal effectively with a wide variety of personalities and situations requiring friendliness, tact, poise, and good judgment.

**Chad Pricolo**

Senior Project Manager  
Centrica Business Solutions Inc.  
3479 Taylor Road  
Loomis, CA 95650

**Date:** January 9, 2026

**Ref:** Update: Mendocino H.S. Solar and EV Project

**Current Status**

The jobsite is fully established and prepared for construction. All underground utilities have been cleared through 811, and a third-party subsurface scan has been completed to identify and avoid potential obstructions.

All required materials are either onsite or staged at Centrica's Loomis warehouse and are ready for delivery once construction resumes.

**Cause Of Delay**

A fabrication error was identified in ten (10) structural columns, which were manufactured at an incorrect length. The approved corrective approach is to extend each column by two (2) feet using onsite welding.

A Construction Change Document (CCD) addressing this correction was submitted to the Division of the State Architect (DSA) on January 6, 2026. This CCD requires review and approval by the DSA Field Engineer only (no internal DSA review). Approval is expected within 3–5 business days, subject to potential holiday-related backlogs.

Once approved, IOR will be onsite to verify welder qualifications and oversee all welding operations to ensure full compliance in accordance with the approved Method of Procedure (MOP).

**Schedule and Risk Mitigation**

To minimize schedule impacts, the project team is implementing an accelerated recovery plan that may include extended work hours, weekend work if necessary, and additional staffing. Coordination is underway with district representatives to align construction activities with the school schedule.

Planned mobilization is January 20, 2026, allowing time for CCD approval. Columns will be welded and approved prior to excavation so that excavation, column placement, and concrete pouring can occur in a continuous operation. This approach reduces the risk of excavation instability, water intrusion, and weather-related delays.

Once columns are installed, overall construction is expected to progress more rapidly with reduced weather sensitivity.

### **Quality and Oversight**

Quality assurance will be maintained through continuous inspector presence during welding, along with direct oversight by Centrica Field Leadership to ensure compliant and high-quality construction.

### **Next Steps**

- Receive DSA Field Engineer approval of the CCD (estimated January 15<sup>th</sup>, 2026)
- Begin column welding upon approval (estimated January 20<sup>th</sup>, 2026)
- Begin excavation followed by column placement and concrete pours (estimated 20<sup>th</sup>, 2026)
- Conclude excavation, column placement, and concrete pour for all three structures (estimated January 30<sup>th</sup>, 2026).
- Continue coordinated efforts to recover schedule and meet project milestones (updated schedule to be provided after all columns are in place).

### **Commitment**

The project team remains fully committed to maintaining transparency while addressing this unforeseen issue and delivering the project in accordance with Board expectations. We understand the urgency of the situation with a looming NEM 2.0 deadline of April 15, 2026, and are deploying all available resources required to ensure we achieve this milestone, without sacrificing quality or safety.

# Technical Memorandum

January 08, 2026

<b>To</b>	Jason Morse	<b>Contact No.</b>	+1 707-540-3376
<b>Copy to</b>	file	<b>Email</b>	matt.kennedy@ghd.com
<b>From</b>	Matt Kennedy, PE	<b>Project No.</b>	11136611
<b>Project Name</b>	MUSD Water Supply and Storage Project		
<b>Subject</b>	Project Status Update		

## 1. Project Status

The project continues moving forward with active construction, but it is behind schedule. Current activities are construction of the control building and excavation of the tank foundation. The most significant delay to the project was caused by the multiple unsuccessful Coastal Development Permit (CDP) appeals, which delayed construction by about 1.5 years and is the primary reason we are in a funding deadline situation. The other series of delays were due to a protracted approval process by the Division of the State Architect (DSA) and California Geological Survey (CGS), however this delay was not as significant as the CDP appeal. The latest delay was in obtaining CGS approval of the Rammed Aggregate Pier (RAP) installation work that was completed in early November. The tank foundation work could not move forward without that CGS approval. The CGS review and approval process took about 7 weeks, which was most of November and December, and we missed the clear weather window to complete the foundation work. Approval was finally obtained on December 26, 2025. The schedule intent was to have the foundation completed by the end of December so the tank construction could begin in early January. This schedule was not met. The tank materials are scheduled to be delivered next week. Based on the latest construction schedule the tank foundation is expected to be completed in the first or second week of February with the tank erection beginning shortly thereafter. The tank erection work is expected to take about 2.5 to 3 months, finishing in early May. The remainder of the project continues to move forward with an overall expected construction completion date of June 25, 2026.

### 1.1 Funding Challenge

The Department of Water Resources (DWR) Urban Multibenefit Drout Relief (UMBDR) grant program ended December 31, 2026. This was the grant obtained by MCCSD. We obtained an extension until March 31, 2026, with the final reimbursement request due by April 1, 2026. The key challenge is that DWR holds a 10% retention on the total reimbursements until the completion of the project. With the UMBDR grant program sunseting, any un-disbursed funds go back into the State General fund. The 10% retention on this grant amounts to \$493,200. I have been keeping DWR closely apprised of the numerous unexpected delays the project has experienced. They are sympathetic to the issues we have faced and are seeking a solution. MCCSD is currently in touch with Senator Mike McGuire's office to request their assistance to see if it would be possible for the Senator to include an "extension of liquidation" on the remaining / unused UMBDR grant funds for the project through a trailer bill or budget bill ahead of the end of the year budget so it goes into effect in the spring of 2026 and gets processed with the new budget. This would allow MCCSD to still claim reimbursement of the remaining 10% retention on the grant funds so we can finish paying the Contractor and CM/inspection team. DWR understands that the project will finish construction and is also looking internally to see what options they have to make sure the funding remains available.

# Compare Results

Old File:

**BB 9270.0 Final.pdf**

**5 pages (195 KB)**

2/15/2024 3:11:34 PM

versus

New File:

**BB 9270.0 DRAFTdoc.pdf**

**7 pages (163 KB)**

12/12/2025 9:43:42 AM

## Total Changes

346

## Content

78 Replacements  
78 Insertions  
13 Deletions

## Styling and Annotations

116 Styling  
61 Annotations

[Go to First Change \(page 1\)](#)

**Bylaws of the Board**

**Conflict of Interest**

*The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. Accordingly, no "District Official," defined as a Board member or position designated in the district's conflict of interest code, shall participate in the making of any decision for the district when the decision will or may be affected by the District Official's financial, family, or other personal interest or consideration, as defined by law.*

*Additionally, a Board member shall abstain from voting on personnel matters that uniquely affect the Board member's relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which the Board member's relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)*

*A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner, unless the individual is widowed or divorced.*

**Conflict of Interest Code**

*The Board shall adopt a conflict of interest code for the district that incorporates the provisions of 2 CCR 18730 by reference, delineates the District Officials, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body.*

*Upon direction by the code reviewing body, the Board shall review its conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that effect. (Government Code 87306.5)*

*When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new District Officials or changes to the duties of District Officials, the Board shall amend the code, which shall then be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code 87306)*

*When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)*

**Conflict of Interest under the Political Reform Act**

*A District Official shall not make, participate in making, or in any way use or attempt to use an official position to influence a governmental decision in which the District Official knows or has reason to know that there is a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the District Official's immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18707)*

*A District Official makes a governmental decision when, acting within the authority of the office or position, the District Official authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before other District Officials for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.*

*However, a District Official is not prohibited from participating in the making of a contract in which the District Official has a financial interest if such participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.*

### ***Conflict of Interest from Campaign Contributions***

*Prior to the district rendering a decision in a proceeding before the district involving a contract, license, permit, or other entitlement for use, as defined by Government Code 84308, a Board member whose campaign committee received a contribution of more than \$500 from any party or participant to the proceeding, or from an agent of such a party or participant, in the prior 12 months, and the party who made such a contribution, shall both publicly disclose that fact on the record of the proceeding. Additionally, if a Board member willfully or knowingly received a contribution to the Board member's campaign committee of more than \$500 from any party or participant to such a proceeding, or from an agent of a party or participant, in the prior 12 months, and knows or has reason to know that the participant has a financial interest in the district's decision, the Board member shall not make, participate in making, or in any way attempt to use the Board member's official position to influence the district's decision in the proceeding. However, a Board member may make, participate in making, or attempt to use the Board member's official position to influence the decision if the contribution is returned within 30 days after the decision was made or after the Board member knows or should have known about the contribution and the proceeding, whichever is later.*

*All Board members and the Superintendent are prohibited from accepting, soliciting, or directing a contribution of more than \$500 to a candidate or ballot measure campaign committee from any party or participant to a proceeding before the district involving a contract, license, permit, or other entitlement for use, as defined by Government Code 84308, or from an agent of a party or participant, while the proceeding is pending before the district and for 12 months following the date the district renders a final decision in the proceeding, if the Board member or Superintendent knows or has reason to know that the participant has a financial interest in the district's decision. However, if a Board member or the Superintendent does accept, solicit, or direct such a contribution during those 12 months but did not do so knowingly or willingly, the Board member or the Superintendent may cure the violation by ensuring that the contribution, or the portion exceeding \$500, is returned within 30 days of accepting, soliciting, or directing the contribution. The Board member or Superintendent shall maintain records of curing the violation. (Government Code 84308)*

*For a Board member or the Superintendent, a proceeding becomes "pending" when an item involving the contract, license, permit, or other entitlement for use, as defined by Government Code 84308, is placed on a Board agenda for discussion or decision or when it is reasonably foreseeable that the proceeding will come before the district for a decision. For a party or participant, and the agent of a party or participant, a proceeding becomes "pending" when an application is filed with the district, or, if the proceeding process does not require an application, when the proceeding is before the district for a decision or other action. (Government Code 84308)*

*The contributions disclosure requirements and restrictions above do not apply to contracts that are required to be competitively bid, labor contracts, personal employment contracts, contracts valued under \$50,000, contracts where no party receives financial compensation, or contracts with another governmental agency. (Government Code 84308)*



## **Form 700**

*Each District Official shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. An individual who ceases to be a District Official shall, within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date the individual ceased to be a District Official. (Government Code 87302)*

### **Additional Requirements for Boards that Manage Public Investments**

*Any Board member, district employee, or district consultant who manages public investments, as defined by Government Code 87200, and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)*

- 1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required*
- 2. Not discuss or vote on the matter, or otherwise act in violation of Government Code 87100*

*For a Board member, the Board member shall not be counted toward achieving a quorum while the item is discussed.*

- 3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded*

*However, the Board member, district employee, or district consultant who manages public investments, as defined by Government Code 87200, may speak on the issue during the time that the general public speaks on it. Additionally, for a Board member, if the matter has been placed on the consent calendar, the Board member shall abstain from voting on the consent calendar or, if the Board removes the item from the consent calendar, the Board member shall abstain from voting on the item. In any event, the Board member shall refrain from discussing or voting on the item. However, the Board member is not required to leave the room during consideration of the consent calendar.*

- 4. If a decision is made during closed session, disclose the interest orally during the open session preceding the closed session*

*This disclosure shall be limited to a declaration that the recusal is because of a conflict of interest pursuant to Government Code 87100. The Board member, district employee, or district consultant who manages public investments, as defined by Government Code 87200, shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the decision.*

### **Conflict of Interest under Government Code 1090 - Financial Interest in a Contract**

*A District Official shall not be financially interested in any contract made by the district, including in the development, internal discussions, negotiations, modifications, planning, deliberation of issues, and specifications and solicitations for bids. If a District Official has such a financial interest in a contract made by the district, the contract is void. (Government Code 1090)*



### ***Remote Interest Exception to Government Code 1090***

*A Board member shall not be considered to be financially interested in a contract in which there is only a "remote interest," as specified in Government Code 1091, if the interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. (Government Code 1091)*

### ***Noninterest Exception to Government Code 1090***

*A District Official shall not be considered to be financially interested in a contract if the interest is reimbursement for actual and necessary expenses incurred in the performance of official duties, in the employment of a spouse/registered domestic partner who has been a district employee for at least one year prior to the Board member's election or appointment, or in any other "noninterest" specified in Government Code 1091.5.*

### ***Common Law Doctrine Against Conflict of Interest***

*A District Official shall abstain from any official action in which the District Official's private or personal interest may conflict with official duties pursuant to the common law doctrine against conflict of interest.*

### ***Incompatible Offices and Activities***

*Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)*

### ***Gifts***

*District Officials may accept gifts only under the conditions and limitations specified in law including, but not limited to, Government Code 89503 and 2 CCR 18730.*

*Gifts of travel and related lodging and subsistence shall be subject to the current gift conditions and limitations, except when: (Government Code 89506)*

- 1. The travel is in connection with a speech given by a District Official, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States*
- 2. The travel is provided by a person or agency specified in Government Code 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code*

*Gifts of travel exempted from the gift limitation, as described in Items #1 and 2 above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.*

*A gift of travel does not include travel provided by the district for District Officials. (Government Code 89506)*

### ***Honoraria***

*District Officials shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)*

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession, unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

### Advice

Any District Official, who, in good faith, believes that they may be subject to the requirements of this Bylaw and has questions, is unclear, or is unsure regarding the application of the requirements of this Bylaw to any particular instance or situation, may seek advice from the district's legal counsel with the permission of the Superintendent, Board President, or majority of the Board.

### Training

Unless a Board member's term expires prior to January 1, 2026, each Board member shall complete ethics training in accordance with Government Code 53234-53235.2 by January 1, 2026, and at least once every two years thereafter as specified in Board Bylaw 9240 - Board Training.

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### Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

### State

2 CCR 18110-18997

2 CCR 18438.1-18438.8

2 CCR 18700-18760

2 CCR 18722-18740

2 CCR 18753-18756

2 CCR 18940.2

Ed. Code 1006

Ed. Code 35107

Ed. Code 35230-35240

Ed. Code 35233

Ed. Code 41000-41003

Ed. Code 41015

Fam. Code 297.5

### Description

Regulations of the Fair Political Practices Commission

[Campaign contribution-based conflicts of interest](#)

[Conflicts of Interest](#)

[Disclosure of interests](#)

[Conflict of interest codes](#)

[Gift limit amount](#)

[Prohibition against school district employees serving on county board of education](#)

[School district employees](#)

[Corrupt practices](#)

[Prohibitions applicable to members of governing boards](#)

[Moneys received by school districts](#)

[Investments](#)

[Rights, protections, and benefits of registered domestic partners](#)

<a href="#"><i>Gov. Code 1090-1099</i></a>	<a href="#"><i>Prohibitions applicable to specified officers</i></a>
<a href="#"><i>Gov. Code 1125-1129</i></a>	<a href="#"><i>Incompatible activities</i></a>
<a href="#"><i>Gov. Code 53234-53235.2</i></a>	<a href="#"><i>Ethics training</i></a>
<a href="#"><i>Gov. Code 81000-91014</i></a>	<a href="#"><i>Political Reform Act</i></a>
<a href="#"><i>Gov. Code 82011</i></a>	<a href="#"><i>Code reviewing body</i></a>
<a href="#"><i>Gov. Code 82019</i></a>	<a href="#"><i>Definition; designated employee</i></a>
<a href="#"><i>Gov. Code 82028</i></a>	<a href="#"><i>Definition; gift</i></a>
<a href="#"><i>Gov. Code 82030</i></a>	<a href="#"><i>Definition; income</i></a>
<a href="#"><i>Gov. Code 82033</i></a>	<a href="#"><i>Definition; interest in real property</i></a>
<a href="#"><i>Gov. Code 82034</i></a>	<a href="#"><i>Definition; investment</i></a>
<a href="#"><i>Gov. Code 84308</i></a>	<a href="#"><i>Campaign disclosure</i></a>
<a href="#"><i>Gov. Code 87100-87505</i></a>	<a href="#"><i>Political Reform Act; conflict of interest</i></a>
<a href="#"><i>Gov. Code 89501-89503</i></a>	<a href="#"><i>Honoraria and gifts</i></a>
<a href="#"><i>Gov. Code 89506</i></a>	<a href="#"><i>Ethics; travel</i></a>
<a href="#"><i>Gov. Code 91000-91014</i></a>	<a href="#"><i>Enforcement</i></a>
<a href="#"><i>Pen. Code 85-88</i></a>	<a href="#"><i>Bribes</i></a>
<a href="#"><i>Pub. Cont. Code 6102</i></a>	<a href="#"><i>Bribery of public official; voidable contract</i></a>
<a href="#"><i>Rev. &amp; Tax Code 203</i></a>	<a href="#"><i>Taxable and exempt property - colleges</i></a>
<b><a href="#"><i>Management Resources</i></a></b>	<b><a href="#"><i>Description</i></a></b>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>105 Ops.Cal.Atty.Gen.69 (2022)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>63 Ops.Cal.Atty.Gen. 868 (1980)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>65 Ops.Cal.Atty.Gen. 606 (1982)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>68 Ops.Cal.Atty.Gen. 171 (1985)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>69 Ops.Cal.Atty.Gen. 255 (1986)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>80 Ops.Cal.Atty.Gen. 320 (1997)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>81 Ops.Cal.Atty.Gen. 327 (1998)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>82 Ops.Cal.Atty.Gen. 83 (1999)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>85 Ops.Cal.Atty.Gen. 60 (2002)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>86 Ops.Cal.Atty.Gen. 138(2003)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>89 Ops.Cal.Atty.Gen. 217 (2006)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>92 Ops.Cal.Atty.Gen. 19 (2009)</i></a>
<a href="#"><i>Attorney General Opinion</i></a>	<a href="#"><i>92 Ops.Cal.Atty.Gen. 26 (2009)</i></a>
<a href="#"><i>Court Decision</i></a>	<a href="#"><i>Davis v. Fresno Unified School District (2015) 237 Cal.App.4th</i></a>

<i>Court Decision</i>	<a href="#"><u>Klistoff v. Superior Court (2007) 157 Cal.App.4th 469</u></a>
<i>Court Decision</i>	<a href="#"><u>Kunec v. Brea Redevelopment Agency (1997) 55 Cal.App.4th 511</u></a>
<i>Court Decision</i>	<a href="#"><u>McGee v. Balfour Beatty Construction, LLC, et al. (2016) 247 Cal. App. 4th 235</u></a>
<i>Court Decision</i>	<a href="#"><u>Thorpe v. Long Beach Community College District (2000) 83 Cal.App.4th 655</u></a>
<i>CSBA Publication</i>	<a href="#"><u>Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010</u></a>
<i>Fair Political Practices Commission Publication</i>	<a href="#"><u>Advice Letter: A-96-314 (December 18, 1996)</u></a>
<i>Fair Political Practices Commission Publication</i>	<a href="#"><u>Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005</u></a>
<i>Institute For Local Government Publication</i>	<a href="#"><u>Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009</u></a>
<i>Institute for Local Government Publication</i>	<a href="#"><u>Understanding the Basics of Public Service Ethics: Transparency Laws, 2009</u></a>
<i>Website</i>	<a href="#"><u>CSBA District and County Office of Education Legal Services</u></a>
<i>Website</i>	<a href="#"><u>Institute for Local Government</u></a>
<i>Website</i>	<a href="#"><u>Fair Political Practices Commission</u></a>
<i>Website</i>	<a href="#"><u>CSBA</u></a>

### **Bids**

The District has adopted the Uniform Public Construction Cost Accounting Act (Public Contract Code 22000) and therefore shall utilize informal bidding procedures for contracts involving an expenditure between \$60,000 to \$200,000 for a public project, and will utilize formal bidding procedures for a public project involving an expenditure of \$200,000 or more. "Public project" includes construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition, and repair work involving a District owned, leased, or operated facility.

The amount by which contracts other than those for public projects shall be competitively bid shall escalate automatically based upon the annual adjustment by the Superintendent of Public Instruction.

Competitive bids shall be sought through advertisement for contracts exceeding ~~the bid threshold as set forth by the Superintendent of Public Instruction for the following: (PCC 20111).~~ **\$119,100 (technical revision) for the following: (PCC 20111)**

- 1) The purchase, rent, or lease of equipment, material, or supplies
- 2) Services excluding construction services, professional services or advice, and insurance services
- 3) Repairs, including maintenance that is not a public project

"Maintenance work" means routine, recurring, and usual work for preserving, protecting, and keeping a District facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired. "Maintenance" includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. This definition does not include, among other types of work, janitorial or custodial services and protection provided by security forces, nor does it include painting, repainting, or decorating other than touchup. (PCC 20115)

Unless otherwise authorized by law, contracts shall be let to the lowest responsible bidder who shall give such security as the Governing Board requires, or else all bids shall be rejected. (PCC 20111, 20112)

When letting a contract for the procurement and/or maintenance of electronic data processing systems and supporting software, the Board may contract with any one of the three lowest responsible bidders. (PCC 20118.1)

The Board shall secure bids for any transportation service expenditure of more than \$10,000 when contemplating that such a contract may be made with a person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of students who are to be transported. The Board may let this contract to other than the lowest bidder. (Ed Code 39802)

No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading the legal requirements of Public Contract Code 20110-20116 for contracting after competitive bidding. (PCC 20116)

### **Instructions and Procedures for Bids:**

In order to facilitate the informal bidding process, the District shall maintain a list of qualified contractors. The list of contractors is established each November, by mailing a notice to the North Coast and Humboldt Builder's Exchange trade journals as well as to the North Bay Building and Construction Trades Council inviting all licensed contractors to submit certain information to the District for inclusion on the list. This information includes the following:

- 1) The name and address to which a notice or proposal should be mailed or emailed;
- 2) A telephone number at which they can be reached;
- 3) The type of work in which the contractor is interested and for which they are currently licensed; and
- 4) The class of license(s) they currently possess.

*In addition, the District may include any contractor it desires and must include any contractor who requests to be added to the list during the year, so long as the contractor provides the required information.*

*In order to request bids utilizing the **informal** process, the Superintendent or designee shall call for bids by contacting qualified contractors engaged in the appropriate trades two weeks prior to the bid date. The bid request may also be advertised at the option of the Superintendent or designee.*

*In order to request bids utilizing the **formal** process, The Superintendent or designee shall call for bids by advertising in a local newspaper at least once a week for two weeks. The notice shall state the work to be done or materials or supplies to be furnished and the time and place where bids will be opened. The Superintendent shall also provide the North Coast and Humboldt Builder's Exchange trade journals with the Notice Inviting Formal Bids for the Large Contract at least fifteen (15) calendar days before the date of opening the bids. (PCC 22037) The informal or formal notice shall contain the time, date and location of any mandatory pre-bid conference, site visit or meeting. The notice shall also detail when and where project documents, including final plan and specifications, are available. Any such mandatory visit or meeting shall not occur within a minimum of five calendar days of the publication of the initial notice. (PCC 6610)*

*Bid instructions and specifications shall include the following requirements and information:*

- 1) All bidders, including bidders for printing contracts, shall specify the minimum, if not exact, percentage of recycled product in the products offered, and both the postconsumer and secondary waste content. (PCC 12169, 12213)*
  - 2) All bids for construction work shall be presented under sealed cover and shall be accompanied by one of the following forms of bidder's security: (PCC 20107, 20111)*
    - a) Cash*
    - b) A cashier's check made payable to the district*
    - c) A certified check made payable to the District*
    - d) A bidder's bond executed by an admitted surety insurer and made payable to the District*
- The security of unsuccessful bidders shall be returned in a reasonable period of time, in no event any later than 60 days after the bid is awarded. (PCC 20111)*
- 3) Under no condition shall bids be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (PCC 20112)*
  - 4) When two or more identical bids are received, the Board may determine by lot which bid shall be accepted (PCC 20117)*
  - 5). If the district requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, depending on the availability of funds, the bid solicitation shall specify which one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in item #a, below, will be used: (PCC 20103.8)*
    - a. The lowest bid shall be the lowest bid price on the base contract without consideration of the prices on the additive or deductive items.*
    - b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.*
    - c. The lowest bid shall the lowest total of the bid prices on the base contract and those additive or deductive items taken in order from a specifically identified list of those items, depending on available funds as identified in the solicitation.*



*d. The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders from being revealed to the public entity before the ranking of all bidders from lowest to highest has been determined.*

- 6) Any subsequent change or alteration of a contract shall be governed by the provisions of Public Contract Code 20118.4.*
- 7) After being opened, all advertised bids shall be made available for review by all interested parties. (Gov Code 6252)*

*Bids Not Required:* *Upon a case-by-case determination that it is in the best interests of the District and to the extent permitted by law, the Board may authorize the purchase, lease, or contract for equipment and supplies through a public corporation or agency without advertised bids. (PCC 20118) For projects between \$1000 and \$59,999, the District will attempt to secure 3 quotes for the project and choose the quote that best fits the needs of the District. For projects under \$1000, the District may contact a trusted and proven contractor to complete the job.*

*Supplementary textbooks, library books, periodicals, educational films, audiovisual materials, test materials, workbooks, and instructional computer software packages may be purchased without taking estimates or advertising for bids. (PCC 20118.3)*

*Perishable commodities such as foodstuffs may be purchased through bid or on the open market, depending on District preference (EC 39873)*

*In an emergency when repairs, alterations, work, or improvement is necessary for the continuance of existing school classes or to avoid danger to life or property, the Board, by unanimous vote and with the approval of the County Superintendent of Schools, may contract for labor and materials or supplies without advertising for or inviting bids. (PCC 20113)*

*Bids shall also not be required for day labor under circumstances specified in law. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis. (PCC 20114)*

*Whenever the total number of hours on the job does not exceed 350 hours, day labor may be used to erect new buildings and for the following purposes: (PCC 20114)*

- 1) School building repairs, alterations, additions*
- 2) Painting, repainting, or decorating of school buildings*
- 3) Repair or building of apparatus or equipment*
- 4) Improvements on school grounds*
- 5) Maintenance work as defined above*

*Sole Sourcing:* *Specifications for contracts for construction, alteration, or repair of school facilities may not limit bidding to any one product or supplier. Specifications designating a particular brand name shall list at least two brands of comparable quality and follow the description with the words "or equal." (PCC 3400)*

*Specifications for contracts may designate a product by brand or trade name (sole sourcing) when one or more of the following conditions apply: (PCC 3400)*

- 1) The product is designated to match others in use on a particular public improvement that has been completed or is in the course of completion.*
- 2) One product has a unique application required to be used in the public interest.*
- 3) Only one brand name is known, or*
- 4) Upon resolution of the Board, the Board makes a finding that the item sought is the subject of a field test to determine its suitability for future use.*

*Prequalification Procedure:* *For any contract for which bids are legally required, the Board may require that each prospective bidder complete and submit a standardized questionnaire and financial statement. For this purpose, the Superintendent or designee shall supply a form which requires a*

complete statement of the bidder's financial ability and experience in performing public works. Prospective bidders shall submit the questionnaire and financial statement at least five days before the date fixed for public opening of sealed bids. The information shall be verified as prescribed by law, and bidders must be deemed prequalified by the District at least one day before the fixed bid-opening date. The questionnaires and financial statement shall not be public records and shall not be open to public inspection. (PCC 20111.5)

The Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. Bidders must be deemed prequalified by the district at least one day before the fixed bid-opening date. (PCC 20111.5) The Superintendent or designee shall furnish each qualified bidder with a standardized proposal form. Bids not presented on the standard form shall be disregarded. (PCC 20111.5)

The district may establish a procedure for prequalifying bidders on a quarterly basis and may authorize that prequalification be considered valid for up to one calendar year following the date of the initial prequalification. (PCC 20111.5)

#### Protests by Bidders

A bidder may protest a bid award if he/she believes that the award was inconsistent with Board policy or the bid's specifications or was not in compliance with law.

A protest must be filed in writing with the Superintendent or designee within five working days after receipt of notification of the contract award. The bidder shall submit all documents supporting or justifying the protest. A bidder's failure to timely file a protest shall constitute a waiver of his/her right to protest the award of the contract.

The Superintendent or designee shall review the documents submitted with the bidder's claims and render a decision in writing within 30 days. The Superintendent or designee also may convene a meeting with the bidder in order to attempt to resolve the problem.

The bidder may appeal the Superintendent or designee's decision to the Board. The Superintendent or designee shall provide reasonable notice to the bidder of the time for Board consideration of the contract award. The Board's decision shall be final.

(10/22) (3/23)



## **Bids**

The District has adopted the Uniform Public Construction Cost Accounting Act (Public Contract Code 22000) and therefore shall utilize informal bidding procedures for contracts involving an expenditure between \$60,000 to \$200,000 for a public project, and will utilize formal bidding procedures for a public project involving an expenditure of \$200,000 or more. "Public project" includes construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition, and repair work involving a District owned, leased, or operated facility.

The amount by which contracts other than those for public projects shall be competitively bid shall escalate automatically based upon the annual adjustment by the Superintendent of Public Instruction.

Competitive bids shall be sought through advertisement for contracts exceeding the bid threshold as set forth by the Superintendent of Public Instruction for the following: (PCC 20111)

- 1) The purchase, rent, or lease of equipment, material, or supplies
- 2) Services excluding construction services, professional services or advice, and insurance services
- 3) Repairs, including maintenance that is not a public project

"Maintenance work" means routine, recurring, and usual work for preserving, protecting, and keeping a District facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired. "Maintenance" includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. This definition does not include, among other types of work, janitorial or custodial services and protection provided by security forces, nor does it include painting, repainting, or decorating other than touchup. (PCC 20115)

Unless otherwise authorized by law, contracts shall be let to the lowest responsible bidder who shall give such security as the Governing Board requires, or else all bids shall be rejected. (PCC 20111, 20112)

When letting a contract for the procurement and/or maintenance of electronic data processing systems and supporting software, the Board may contract with any one of the three lowest responsible bidders. (PCC 20118.1)

The Board shall secure bids for any transportation service expenditure of more than \$10,000 when contemplating that such a contract may be made with a person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of students who are to be transported. The Board may let this contract to other than the lowest bidder. (Ed Code 39802)

No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading the legal requirements of Public Contract Code 20110-20116 for contracting after competitive bidding. (PCC 20116)

## **Instructions and Procedures for Bids:**

In order to facilitate the informal bidding process, the District shall maintain a list of qualified contractors. The list of contractors is established each November, by mailing a notice to the North Coast and Humboldt Builder's Exchange trade journals as well as to the North Bay Building and Construction Trades Council inviting all licensed contractors to submit certain information to the District for inclusion on the list. This information includes the following:

- 1) The name and address to which a notice or proposal should be mailed or emailed;
- 2) A telephone number at which they can be reached;
- 3) The type of work in which the contractor is interested and for which they are currently licensed; and
- 4) The class of license(s) they currently possess.

In addition, the District may include any contractor it desires and must include any contractor who requests to be added to the list during the year, so long as the contractor provides the required information.

In order to request bids utilizing the **informal** process, the Superintendent or designee shall call for bids by contacting qualified contractors engaged in the appropriate trades two weeks prior to the bid date. The bid request may also be advertised at the option of the Superintendent or designee.

In order to request bids utilizing the **formal** process, The Superintendent or designee shall call for bids by advertising in a local newspaper at least once a week for two weeks. The notice shall state the work to be done or materials or supplies to be furnished and the time and place where bids will be opened. The Superintendent shall also provide the North Coast and Humboldt Builder's Exchange trade journals with the Notice Inviting Formal Bids for the Large Contract at least fifteen (15) calendar days before the date of opening the bids. (PCC 22037) The informal or formal notice shall contain the time, date and location of any mandatory pre-bid conference, site visit or meeting. The notice shall also detail when and where project documents, including final plan and specifications, are available. Any such mandatory visit or meeting shall not occur within a minimum of five calendar days of the publication of the initial notice. (PCC 6610)

Bid instructions and specifications shall include the following requirements and information:

- 1) All bidders, including bidders for printing contracts, shall specify the minimum, if not exact, percentage of recycled product in the products offered, and both the postconsumer and secondary waste content. (PCC 12169, 12213)
- 2) All bids for construction work shall be presented under sealed cover and shall be accompanied by one of the following forms of bidder's security: (PCC 20107, 20111)
  - a) Cash
  - b) A cashier's check made payable to the district
  - c) A certified check made payable to the District
  - d) A bidder's bond executed by an admitted surety insurer and made payable to the District

The security of unsuccessful bidders shall be returned in a reasonable period of time, in no event any later than 60 days after the bid is awarded. (PCC 20111)

- 3) Under no condition shall bids be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (PCC 20112)
- 4) When two or more identical bids are received, the Board may determine by lot which bid shall be accepted (PCC 20117)
- 5). If the district requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, depending on the availability of funds, the bid solicitation shall specify which one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in item #a, below, will be used: (PCC 20103.8)
  - a. The lowest bid shall be the lowest bid price on the base contract without consideration of the prices on the additive or deductive items.
  - b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.
  - c. The lowest bid shall the lowest total of the bid prices on the base contract and those additive or deductive items taken in order from a specifically identified list of those items, depending on available funds as identified in the solicitation.
  - d. The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders from being revealed to the public entity before the ranking of all bidders from lowest to highest has been determined.

- 6) Any subsequent change or alteration of a contract shall be governed by the provisions of Public Contract Code 20118.4.
- 7) After being opened, all advertised bids shall be made available for review by all interested parties. (Gov Code 6252)

**Bids Not Required:** Upon a case-by-case determination that it is in the best interests of the District and to the extent permitted by law, the Board may authorize the purchase, lease, or contract for equipment and supplies through a public corporation or agency without advertised bids. (PCC 20118) For projects between \$1000 and \$59,999, the District will attempt to secure 3 quotes for the project and choose the quote that best fits the needs of the District. For projects under \$1000, the District may contact a trusted and proven contractor to complete the job.

Supplementary textbooks, library books, periodicals, educational films, audiovisual materials, test materials, workbooks, and instructional computer software packages may be purchased without taking estimates or advertising for bids. (PCC 20118.3)

Perishable commodities such as foodstuffs may be purchased through bid or on the open market, depending on District preference (EC 39873)

In an emergency when repairs, alterations, work, or improvement is necessary for the continuance of existing school classes or to avoid danger to life or property, the Board, by unanimous vote and with the approval of the County Superintendent of Schools, may contract for labor and materials or supplies without advertising for or inviting bids. (PCC 20113)

Bids shall also not be required for day labor under circumstances specified in law. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis. (PCC 20114)

Whenever the total number of hours on the job does not exceed 350 hours, day labor may be used to erect new buildings and for the following purposes: (PCC 20114)

- 1) School building repairs, alterations, additions
- 2) Painting, repainting, or decorating of school buildings
- 3) Repair or building of apparatus or equipment
- 4) Improvements on school grounds
- 5) Maintenance work as defined above

**Sole Sourcing:** Specifications for contracts for construction, alteration, or repair of school facilities may not limit bidding to any one product or supplier. Specifications designating a particular brand name shall list at least two brands of comparable quality and follow the description with the words "or equal." (PCC 3400)

Specifications for contracts may designate a product by brand or trade name (sole sourcing) when one or more of the following conditions apply: (PCC 3400)

- 1) The product is designated to match others in use on a particular public improvement that has been completed or is in the course of completion.
- 2) One product has a unique application required to be used in the public interest.
- 3) Only one brand name is known, or
- 4) Upon resolution of the Board, the Board makes a finding that the item sought is the subject of a field test to determine its suitability for future use.

**Prequalification Procedure:** For any contract for which bids are legally required, the Board may require that each prospective bidder complete and submit a standardized questionnaire and financial statement. For this purpose, the Superintendent or designee shall supply a form which requires a complete statement of the bidder's financial ability and experience in performing public works. Prospective bidders shall submit the questionnaire and financial statement at least five days before the date fixed for public opening of sealed bids. The information shall be verified as prescribed by law, and bidders must

be deemed prequalified by the District at least one day before the fixed bid-opening date. The questionnaires and financial statement shall not be public records and shall not be open to public inspection. (PCC 20111.5)

The Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. Bidders must be deemed prequalified by the district at least one day before the fixed bid-opening date. (PCC 20111.5) The Superintendent or designee shall furnish each qualified bidder with a standardized proposal form. Bids not presented on the standard form shall be disregarded. (PCC 20111.5)

The district may establish a procedure for prequalifying bidders on a quarterly basis and may authorize that prequalification be considered valid for up to one calendar year following the date of the initial prequalification. (PCC 20111.5)

#### Protests by Bidders

A bidder may protest a bid award if he/she believes that the award was inconsistent with Board policy or the bid's specifications or was not in compliance with law.

A protest must be filed in writing with the Superintendent or designee within five working days after receipt of notification of the contract award. The bidder shall submit all documents supporting or justifying the protest. A bidder's failure to timely file a protest shall constitute a waiver of his/her right to protest the award of the contract.

The Superintendent or designee shall review the documents submitted with the bidder's claims and render a decision in writing within 30 days. The Superintendent or designee also may convene a meeting with the bidder in order to attempt to resolve the problem.

The bidder may appeal the Superintendent or designee's decision to the Board. The Superintendent or designee shall provide reasonable notice to the bidder of the time for Board consideration of the contract award. The Board's decision shall be final.

(10/22)