

**MARCUM-ILLINOIS UNION SCHOOL DISTRICT  
REGULAR BOARD MEETING**

**AGENDA**

**Monday, January 9, 2023  
6:00 pm Open Session  
Library**

**2452 El Centro Blvd.  
East Nicolaus, CA 95659**

Meeting facilities are accessible to persons with disabilities. Anyone who is planning to attend the board meeting and is visually or hearing impaired or has any disability that needs special assistance should call the Superintendent/Principal at the District Office at least 48 hours in advance of the meeting to make arrangements.

**1. CALL TO ORDER, PLEDGE OF ALLEGIANCE**

**2. ROLL CALL**

Jeff Moore, President  
Jill Bramhill, Clerk  
Emily Daddow  
Keith Turner  
Josh Wanner

<b>Present</b>	<b>Absent</b>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**3. APPROVAL OF THE AGENDA**

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

\_\_\_\_\_  
\_\_\_\_\_  
Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**4. SOUTH SUTTER CHARTER SCHOOL**

Cynthia Rachel will present the monthly report for South Sutter Charter School. Patrick Ratcliff also provided an updated year to date actuals financial report for South Sutter Charter School for the Board’s review.

**5. STUDENT COUNCIL PRESIDENT’S REPORT**

**6. SUPERINTENDENT’S REPORT**

**7. CONSENT AGENDA**

Any item on the Consent Agenda may be considered separately at the request of a board member.

- 7.1 Approval of Minutes: December 12, 2022**
- 7.2 Approval of Monthly Warrants: 7844, 7896, 7935**
- 7.3 Williams Act Quarterly Report (October-December): 0 Complaints**

**7.4 Enrollment Report:**

*Marcum-Illinois Elementary School Enrollment*

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
10	19	16	20	21	19	22	24	20	21	192

*Marcum-Illinois Preschool Enrollment*

**Full Time 18**

**Part Time 5**

*\*As of 1-4-23*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION**

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**9. INFORMATION ITEMS**

**9.1 Dashboard Data Presentation**

*Mrs. Brazil will update the MIUSD Board on the newly released Dashboard Data.*

**9.2 2023-2024 School Calendar**

*Please review the two options for the 2023-2024 School Calendar. This will be brought back in February for Action.*

**9.3 700 Forms**

*Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest Form, also known as the Form 700. The Form 700 provides transparency and ensures accountability.*

**9.4 South Sutter Charter School Annual Audit**

*South Sutter Charter School's Annual Audit for 2021-2022 is provided as information for the MIUSD Board.*

**10. ACTION ITEMS**

**10.1 BP 5141.21 Administering Medications and Monitoring Health Conditions**

*Update Board policy regarding administering medications and monitoring health conditions.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**10.2 2021-2022 School Accountability Report Card (SARC)**

*School Districts are required to post the School Accountability Report Card to their website and submit it to CDE by February 1<sup>st</sup> each year. At this time, CDE has not provided the data required in the SARC and is expected to provide the appropriate data sometime in January. The information currently included is what we have at this point; we will add state provided data once it is provided and will post to the school website and submit it to CDE prior to February 1<sup>st</sup>. Updated SARC will be brought back to Board as an information item as well.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**10.3 Update to Safe Return to In-Person Instruction and Continuity of Services Plan (“Reopening Plan”)**

*As required by CDE, the Safe Return to In-Person Instruction and Continuity of Services Plan has been reviewed and updated. There were two changes to the plan in this update: 1) remove section on contact tracing as it is no longer recommended, 2) remove section on weekly testing for non-vaccinated staff members as it is no longer required. This plan will continue to be reviewed and updated at least every 6 months as required by CDE until September 2023.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**10.4 Update to Covid-19 Prevention Program (CPP)**

*As required by law, MIUSD must update the CPP every 6 months. The only changes to this plan were to remove references of required facial coverings and required regular testing of non-vaccinated employees, as these are no longer required, and to remove references to report all cases of Covid-19 to the local health department, as this is no longer required.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**11. COMMENTS FROM THE PUBLIC**

“No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president’s discretion, agenda items may be considered in other than numerical order.” Board Policy (Bylaws) 9323

**12. NEXT BOARD MEETING**

- February 13, 2023 6:00pm

**13. CLOSED SESSION**

- *Government Code 54957* – Public Employee Discipline/Dismissal/Release/Complaint

**14. REPORT OUT FROM CLOSED SESSION**

\_\_\_\_\_  
\_\_\_\_\_  
Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**15. ADJOURNMENT**

South Sutter Charter School and  
 Marcum-Illinois Union Elementary School District  
**Monthly Report to Authorizer**  
**January 2023**



**Month End Enrollment Information: December 31, 2022**

Total Active Enrollment	2297
Prospective Students	462

Enrollment by County	
Butte	173
Colusa	15
Placer	611
Sacramento	1163
Sutter	86
Yolo	115
Yuba	134

*\*The total enrollment number, enrollment by grade, and enrollment by the county do not include the prospective student count.*

Enrollment by Grade Level	
TK/K	221
1st	189
2nd	184
3rd	197
4th	186
5th	193
6th	164
7th	185
8th	176
9th	153
10th	161
11th	158
12th	131

**Enrollment Trends/Comments**

Second semester enrollment is underway. Enrollment for this school year will close on February 17th. Open Enrollment timeline and the Lottery process will be published this month.

## Educational Program Updates

We have heard concerns about the increased costs of textbooks and classes in the current economic climate. To help support the continued academic success of our students, we will be increasing Instructional Funds for students in 1st through 12th grades.

	Current Annual Funding	New Annual Funding Amount
<b>1-8 Grade</b>	\$2700	\$3000
<b>9-12 Grade</b>	\$3000	\$3500

**\*TK-K funding remains at \$2200**

Instructional Funding should first and foremost be spent on supporting the educational growth of our students in the core academic areas (Math, ELA, science, and history). As a public school, we must demonstrate that our students are learning and making continual progress in ELA and Math. We know our personalized learning model provides unique and powerful opportunities for students to explore their interests by getting learning opportunities they may not find elsewhere. We continue to support this flexibility.

The 22/23 Academic Support Survey for families has been sent to gather feedback that will guide strategic planning for the 23-24 school year. This is part of our Local Control Accountability Plan (LCAP) process and has guided decision-making related to the support we provide students. Last year, this feedback resulted in the addition of several new intervention Online Curriculum Licenses, increased mental health and social-emotional services, as well as the continuation of small group tutoring. We will be holding strategic planning meetings in the coming weeks to review academic and survey data to begin updating our planned actions for the next school year.

## Assessment & Accountability

The updated 21-22 School Accountability Report Card will be posted to the school's websites this month, reflecting current information.

## Recent & Upcoming Events

### Graduation/Promotion

8th Grade Promotion will be at 4:00pm and 12th Grade Graduation at 7:00pm at the [Roebbelen Center](#) @theGrounds in Roseville on Wednesday, May 24, 2023.

### Parent Opportunities

This month features office hours with our Mental Health Coordinator and Reading Specialist, and information sessions for prospective new families.

### Student Engagement

Clubs, social/emotional wellness hours, and a variety of field trips are occurring this month. Our Family Science Day last semester had around 300 participants join in person.

### Library

Parents are now able to volunteer at South Sutter Learning Center! There are a few steps to be approved to volunteer in any public school in CA that South Sutter adheres to and apply to anyone over the age of 18.

All parent volunteers need to be Live Scanned and TB tested:

- Live Scan: The Live Scan form can be requested by emailing [sslc@ieminc.org](mailto:sslc@ieminc.org). The volunteer will pay the Live Scan fees to the police department or local Live Scan agency. Live Scans must be completed for each school or entity you work or volunteer for that requires this. It does not transfer from one to another.
- TB Test: Your doctor's office can provide a copy of a current clear TB test; a current TB Risk Assessment will also be accepted. TB certification is required every 4 years.

Once these steps are completed, you will be added to the list of approved South Sutter volunteers and be able to volunteer! The library always has a need for extra hands!

Student Volunteers are also welcome. Students under the age of 16 will need to be accompanied by an approved adult. This is a great opportunity for those needing service hours for scouts, Community Service class, resume and college applications, etc.

	7/1/2022 - 7/31/2022	8/1/2022 - 8/31/2022	9/1/2022 - 9/30/2022	10/1/2022 - 10/31/2022	11/1/2022 - 11/30/2022	Total	
<b>Revenue</b>							
8011	LCFF Revenue	0.00	0.00	1,574,622.00	1,417,161.00	1,417,161.00	4,408,944.00
8012	EPA Revenue	0.00	0.00	0.00	1,737,171.00	0.00	1,737,171.00
8182	Federal Mental Health	256,131.00	0.00	0.00	0.00	0.00	256,131.00
8290	Federal Title Revenue	642,146.00	0.00	0.00	0.00	0.00	642,146.00
8311	Special Ed Revenue	0.00	0.00	184,714.00	166,243.00	166,243.00	517,200.00
8590	Other State Revenue	530,400.00	106,237.00	0.00	460.00	0.00	637,097.00
8660	Interest Revenue	896.00	1,612.00	1,330.00	0.00	0.00	3,838.00
8699	Local Revenue Other	244,689.00	0.00	428,538.00	132,540.00	0.00	805,767.00
	<b>Total Revenue</b>	<b>1,674,262.00</b>	<b>107,849.00</b>	<b>2,189,205.00</b>	<b>3,453,575.00</b>	<b>1,583,404.00</b>	<b>9,008,294.00</b>
<b>Expenditures</b>							
1100	Certificated Instruction	0.00	649,243.00	578,914.00	584,136.00	12,296.00	1,824,589.00
1110	AESS (A & B)	0.00	15,631.00	25,093.00	26,698.00	497.00	67,918.00
1120	HSST	0.00	3,271.00	5,032.00	4,727.00	0.00	13,030.00
1130	ESi	0.00	0.00	0.00	125.00	0.00	125.00
1150	Special Instruction	76,873.00	76,022.00	76,873.00	75,233.00	78,500.00	383,499.00
1160	Tech Allowance Cert	7,026.00	10,969.00	126,391.00	23,998.00	22,053.00	190,436.00
1190	Stipend Certificated	2,975.00	759.00	1,447.00	759.00	0.00	5,940.00
1200	Certificated Student	75,721.00	77,109.00	87,250.00	88,720.00	91,721.00	420,520.00
1230	Certificated Support	0.00	1,683.00	2,304.00	1,019.00	2,857.00	7,863.00
1300	Director Advisors	70,560.00	59,002.00	59,002.00	57,202.00	59,002.00	304,767.00
1900	Other Certificated Staff	3,612.00	3,612.00	3,612.00	3,612.00	3,612.00	18,062.00
2200	Student Support	13,083.00	20,628.00	20,628.00	14,707.00	20,628.00	89,674.00
2230	Classified Support	1,310.00	1,889.00	6,233.00	613.00	161.00	10,205.00
2300	Director Classified	16,014.00	27,573.00	27,573.00	27,573.00	27,573.00	126,306.00
2400	Clerical Classified	64,272.00	66,194.00	66,034.00	74,274.00	64,622.00	335,397.00
2430	Clerical Hourly Classified	19,350.00	11,742.00	12,383.00	13,518.00	17,084.00	74,077.00
2450	Tech Allowance Class	0.00	0.00	9,450.00	0.00	0.00	9,450.00
3101	STRS Employer	40,576.00	165,431.00	161,796.00	162,585.00	(61,547.00)	468,842.00
3102	STRS Classified	0.00	0.00	0.00	2,208.00	0.00	4,415.00
3201	PERS Employer	0.00	2,330.00	3,308.00	3,191.00	583.00	9,412.00
3202	PERS Employer	25,835.00	27,265.00	29,373.00	28,675.00	28,494.00	139,643.00
3302	SS/Medicare Employer	12,976.00	22,679.00	25,430.00	21,237.00	11,818.00	94,140.00
3401	VSP Employer Cert	32,347.00	114,187.00	115,004.00	114,484.00	31,611.00	407,632.00
3402	VSP Employer Class	18,795.00	18,059.00	18,059.00	19,180.00	19,133.00	93,226.00
3501	SUI Certificated	0.00	3.00	0.00	3.00	0.00	6.00
3502	SUI Classified	4,077.00	12,142.00	13,209.00	11,788.00	4,673.00	45,889.00
3601	WC Cert	449.00	3,236.00	3,512.00	3,164.00	991.00	11,351.00
3602	WC Class	397.00	411.00	544.00	422.00	416.00	2,190.00
3901	Other ER Benefits - Cert	3,969.00	21,166.00	19,592.00	19,592.00	4,422.00	68,741.00
3902	Other ER Benefits -	1,299.00	961.00	961.00	961.00	1,310.00	5,491.00
4200	Library Materials	0.00	11,098.00	11,761.00	1,047.00	0.00	23,906.00
4300	Instructional Funds -	80,021.00	164,113.00	259,245.00	145,634.00	38,386.00	687,400.00
<b>Materials and Supplies</b>							
4310	IEM Office Materials &	13,799.00	17,177.00	29,719.00	3,586.00	3,283.00	67,563.00
4315	Materials & Supplies	0.00	1,072.00	0.00	423.00	0.00	1,494.00
4400	Non-Capitalized	1,458.00	13,961.00	(6,950.00)	(2,500.00)	(700.00)	5,270.00
5200	Travel & Conference	29,483.00	11,279.00	6,303.00	10,410.00	2,493.00	59,967.00
5202	SE Travel	375.00	0.00	0.00	0.00	0.00	375.00
5215	Professional	0.00	0.00	0.00	517.00	0.00	517.00
5300	Dues and Memberships	18,766.00	0.00	0.00	0.00	138.00	18,904.00
5400	Other Insurance	16,541.00	0.00	16,541.00	0.00	0.00	33,082.00
5510	Operations &	1,728.00	2,461.00	3,253.00	2,570.00	2,074.00	12,086.00
5605	Rents Non-Instructional	788.00	0.00	0.00	87.00	0.00	875.00
5610	Rents, Leases, Repairs	845.00	212.00	126,581.00	7,984.00	210.00	135,832.00
5800	Instructional Funds -	0.00	0.00	0.00	10,500.00	0.00	10,500.00
5810	Contracted Instruction	159,389.00	138,171.00	175,608.00	341,760.00	202,594.00	1,017,523.00
5811	Guidance & Parent	6,108.00	30,923.00	20,372.00	0.00	0.00	57,403.00
5812	Student Records	8,146.00	11,082.00	6,278.00	0.00	0.00	25,507.00
5813	Testing Services	4,248.00	10,103.00	9,153.00	0.00	0.00	23,505.00
5814	Inst Supe, Curr Devl,Stf	15,054.00	28,445.00	19,879.00	0.00	0.00	63,379.00
5815	IT(Media, Tech)	20,113.00	5,651.00	8,447.00	2,410.00	1,737.00	38,358.00
5816	School Admin	6,515.00	28,131.00	17,017.00	0.00	0.00	51,663.00
5820	Sped Admin Cert	5,357.00	12,816.00	9,576.00	0.00	0.00	27,749.00
5825	Sped Admin Class	0.00	3,687.00	2,115.00	0.00	0.00	5,802.00
5830	IEM Instructional	55,623.00	61,504.00	58,273.00	58,564.00	58,564.00	292,527.00
5835	Advertising, Newsletter	0.00	0.00	45.00	600.00	1,098.00	1,743.00
5840	IEM Non-Instructional	129,787.00	143,510.00	(57,821.00)	136,648.00	136,648.00	488,773.00
5841	Annual Audit	10,500.00	0.00	3,095.00	0.00	0.00	13,595.00
5860	SE Contracted	27,261.00	143,835.00	148,646.00	98,615.00	87,255.00	505,611.00
5865	Special Ed Expenses	1,201.00	5,727.00	906.00	83.00	1,285.00	9,202.00
5875	Development	0.00	0.00	25,000.00	0.00	0.00	25,000.00
5880	Legal Fees	0.00	2,834.00	2,330.00	5,418.00	463.00	11,044.00
5890	Service Charges	1,730.00	1,730.00	1,730.00	1,730.00	4,715.00	11,633.00
5899	Authorizer Oversight	0.00	0.00	63,447.00	0.00	0.00	63,447.00
5902	Postage	1,039.00	1,815.00	4,335.00	4,814.00	2,134.00	14,136.00
5910	Communications-	7,060.00	1,087.00	738.00	1,345.00	1,169.00	11,399.00
7438	Debt Service-Interest	3,419.00	3,511.00	3,489.00	3,355.00	3,445.00	17,219.00
	<b>Total Expenditures</b>	<b>1,117,871.00</b>	<b>2,269,129.00</b>	<b>2,468,115.00</b>	<b>2,220,001.00</b>	<b>991,709.00</b>	<b>9,066,824.00</b>



Deficit/Surplus	<u>556,392.00</u>	<u>(2,161,280.00)</u>	<u>(278,910.00)</u>	<u>1,233,574.00</u>	<u>591,695.00</u>	<u>(58,530.00)</u>
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**MARCUM-ILLINOIS UNION SCHOOL DISTRICT  
REGULAR BOARD MEETING**

**MINUTES  
Monday, December 12, 2022**

**1. CALL TO ORDER, PLEDGE OF ALLEGIANCE**

Meeting was called to order at 7:20pm.

**2. OATH OF OFFICE, EMILY DADDOW & KEITH TURNER  
NEW BOARD MEMBER HOUSE SELECTION**

Emily Daddow and Keith Turner took the oath of office. Emily Daddow will be a member of the Gold House.

**3. ROLL CALL**

PRESENT: Jeff Moore, Jill Bramhill, Josh Wanner, Keith Turner, Emily Daddow.

Absent: None.

**4. APPROVAL OF THE AGENDA**

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

Keith Turner moved to approve the agenda as proposed. Jill Bramhill seconded. Roll call vote 5-0.

**5. Wildcat Contributor, Alan Menigoz**

*Award was presented to recipient at prior reception honoring Alan Menigoz's 17 years of service on the Board and countless contributions to the school and community.*

**6. SOUTH SUTTER CHARTER SCHOOL**

Patrick Ratcliff provided an updated year to date actuals financial report for South Sutter Charter School for the Board's review.

Cynthia Rachel shared that South Sutter is continuing to enroll for the current school year. There are some students coming in for second semester.

Planning of the timeline for next year's open enrollment has begun. There will be a two-week enrollment window, the lottery will be held one week later, and then open on a first come first served basis.

This has been year 2 of the High School Academy program, which is a single cohort of students that share an online homeroom class with the same teacher for all 4 years. This model offers a more traditional high school opportunity in addition to focused collaboration. As the program expands, South Sutter is seeking a designated principal for the High School Academy.

Some California School Dashboard data has been posted. South Sutter did not exceed the state achievement level for English Language Learners but did exceed the state achievement level for graduation rate.

The live class selection period is active. Teachers have been very excited about this different style of teaching and the program is moving forward positively.

There is a need to relocate the Knox Box installed for building access by emergency personnel. The door glass has broken and been replaced multiple times as a result of winds and the Knox Box's placement.

Jeff Moore inquired about the reserve indicated in the provided financial report. Jodie Jones, the CEO for IEM, shared that the net operations reserve is a healthy monetary balance. Some of it comes from restricted one-time monies, like the ESSER III funds, which will roll over to next year.

#### **7. STUDENT COUNCIL PRESIDENT'S REPORT**

Katie Benson, student council President, shared that student council is hard at work on several holiday activities such as selling winter-grams and secret popcorn cones, and coordinating cookies and cocoa for the student body on the last day before break.

Student council has begun discussion of new ideas for 2023, and Katie asked the council to consider ideas for taking on a student council sponsored community service project in the spring.

#### **8. SUPERINTENDENT'S REPORT**

Maggie Irby shared that last week Marcum hosted a parent information night for digital citizenship presented by Sutter County Probation. All 4 South Sutter schools were invited. This was an informative event with timely information that could benefit our families, but the event was not well attended. We will keep trying to offer these opportunities and find topics that are valuable to families.

Winter program is coming up. This year preschool is joining the program and we are excited to be hosting it in person again. There will be a song from each class and various fundraisers for 8<sup>th</sup> grade, 6<sup>th</sup> grade, and Parents Club. Some amazing prizes have been collected by ambitious parent club parents, and there will be classroom raffle baskets too.

Several community service field trips are taking place this week. GATE is going to a local senior citizen community to play bingo, do a craft, and deliver grippy socks collected from their sock drive. Mrs. Brazil is taking CJSF students to the Yuba Sutter Food Bank to help sort donations. Jeff Moore asked about the entry requirements for CJSF, and Mrs. Brazil described the application and entrance requirements.

Mrs. Irby reminded everyone that winter break is coming at the end of the week, and that there will be no DEN Friday with a minimum day.

## 9. CONSENT AGENDA

Any item on the Consent Agenda may be considered separately at the request of a board member.

**9.1 Approval of Minutes: November 14, 2022**

**9.2 Approval of Monthly Warrants: 7690, 7710, 7727, 7755, 7801**

**9.3 Williams Act Report: 0 Complaints**

**9.4 Enrollment Report:**

### *Marcum-Illinois Elementary School Enrollment*

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
10	20	16	19	20	19	22	23	20	21	190

### *Marcum-Illinois Preschool Enrollment*

**Full Time 17**

**Part Time 5**

*\*As of 12-6-22*

*Jeff Moore motioned to approve the consent agenda. Josh Wanner seconded.  
Roll call vote 5-0.*

## 10. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

*None.*

## 11. INFORMATION ITEMS

### **11.1 BP 5141.21 Administering Medications and Monitoring Health Conditions**

*First read of recommended updated policy.*

Maggie Irby shared that this recommendation comes from our local law enforcement organizations. The proposed change would allow the school to maintain supply and administer Narcan to individuals on campus who may be experiencing fentanyl overdose. This is an update to the policy that also includes things like administration of Epi Pens and doctor-approved medications to students, which has already been board approved.

Jeff Moore asked Board member Josh Wanner, who works in law enforcement, for input. Josh shared about the unfortunate prevalence and risk associated. He said the recommendation would likely mean keeping 2-3 Narcan on campus, and he shared that Narcan is very safe and has no side effects, even if used unnecessarily.

Maggie shared that if the Board policy is approved, training will be offered to any staff interested in addition to the few staff members that would be required to train.

### **11.2 Fund 25 Capital Facilities Fund (Developer Fees) Report**

*The District will report transactions from Fund 25 to the Board and for public record.*

Maggie presented that the developer fees remain in the designated account, but the funds are available and could be used for a capital purchase. The current developer fee justification study is in progress and results should be brought to the board in the spring.

## **12. ACTION ITEMS**

### **12.1 Annual MIUSD Board Reorganization**

*The Marcum-Illinois Board of Trustees will elect a President, Clerk, and set meeting dates and times for the 2023 calendar year. Ed Code 35143 and Ed Code 35023*

Keith Turner moved to nominate Jeff More for Board President. Jeff Moore accepted the nomination. Josh Wanner seconded. No additional nominations. Roll call vote 5-0.

Jeff Moore moved to nominate Jill Bramhill for Board Clerk. Jill Bramhill accepted the nomination. Keith Turner seconded. No additional nominations. Roll call vote 5-0.

Jeff Moore moved to establish the second Monday of each month at 6pm as the regular Board meeting time. Emily Daddow seconded. Roll call vote 5-0.

### **12.2 2021-2022 Audit**

*In accordance with Assembly Bill 3627, Chapter 1002, as it pertains to Education Code section 41020, the Governing Board must review and accept the prior year's Financial Report/Audit at a public meeting.*

Keith Turner moved to accept the 2021-2022 Audit Report. Jill Bramhill seconded. Roll call vote 5-0.

### **12.3 First Interim Report BR 2022-2023-5**

*The FEMAC state accounting system requires the Superintendent to advise the Board, the Public and other interested agencies of the district's financial condition at periodic intervals during the fiscal year. This report includes revisions to the original budget and shows a Positive Certification by Sutter County Superintendent of Schools.*

Maggie Irby reviewed the income sources and anticipated expenditures shared in the first interim report.

Emily Daddow moved to approve the First Interim Report BR 2022-2023-5. Jill Bramhill seconded. Roll call vote 5-0.

### **12.4 School Board Authorization**

*The Marcum-Illinois School Board of Trustees is asked to approve the authorization of Maggie Irby and Courtney Brazil to sign warrant orders, cash transfers, and payroll authorization.*

Jeff Moore moved to approve the authorized signers. Keith Turner seconded. Roll call vote 5-0.

### **12.5 Authorized Signers for CSPP for CSPP BR 2022-2023-6**

*The Marcum-Illinois School Board of Trustees is asked to approve the authorization of Maggie Irby and Courtney Brazil to sign documents necessary for continued participation/funding related to the CSPP (California State Preschool Program).*

Jeff Moore moved to approve the authorized signers. Emily Daddow seconded. Roll call vote 5-0.

**12.6 Reinstatement of Special Reserve Fund 40 for Capital Outlay Projects BR 2022-2023-7**

*It is recommended that the Marcum-Illinois School Board reinstate the Special Reserve Fund 40 to allow for proper accounting of any future Board Approved Capital Outlay Projects.*

Jeff Moore moved to approve the reinstatement of Special Reserve Fund 40 for Capital Outlay Projects. Jill Bramhill seconded. Roll call vote 5-0.

**13. COMMENTS FROM THE PUBLIC**

“No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president’s discretion, agenda items may be considered in other than numerical order.” Board Policy (Bylaws) 9323

Keith Turner thanked Mrs. Lucas and Mrs. Brazil for pushing community service opportunities with the students. He greatly values these experiences for the students.

Jennifer Akins thanked Mrs. Brazil for coordinating the CJSF trip to the food bank. This trip is what inspired her daughter, Katie, to bring a community service focus to student council.

Emily Campouris shared that Parents Club’s Polar Express movie night event was a great success. They were able to pay for the goodies, craft, and Santa visit, and still profited from the event.

Robin Kyle expressed appreciation for the Board members and the time they commit to serving our school. She also welcomed Emily Daddow.

Staci Lucas shared that she intends to bring student council fund financial details to the Board in January. She reminded everyone that there is still time to purchase a secret popcorn delivery.

Courtney Brazil congratulated Jeff Moore and Jill Bramhill on their reelection to President and Clerk.

Jeff Moore shared he is excited to have Emily Daddow joining the Board, and he congratulated both Emily and Keith for winning the recent Board election.

**14. NEXT BOARD MEETING**

- January 9, 2023 at 6pm

**15. CLOSED SESSION**

- *Government Code 54957* – Public Employee Discipline/Dismissal/Release/Complaint

**16. REPORT OUT FROM CLOSED SESSION**

None.

**17. ADJOURNMENT**

Meeting adjourned at 9:33pm.

Approval Batch 007844										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		AT&T CALNET (003812/2) P.O. BOX 9011 CAROL STREAM, IL 60197-9011									
2022/23	11/24/22		BAN#702	000019109034	12/06/22	Paid	Printed	26.86		26.86	
			10/24-11/23	(999815)							
		2023 01-0000-0-5900-00-0000-2700-000-000-0000-00									
Check #	00582323					Check Date	12/08/22	PO#		Register # 000224	
2022/23	11/24/22		BAN#040	000019110592	12/06/22	Paid	Printed	48.88		48.88	
			10/24-11/23	(999815)							
		2023 01-0000-0-5900-00-0000-2700-000-000-0000-00									
Check #	00582323					Check Date	12/08/22	PO#		Register # 000224	
<b>Total Invoice Amount</b>								<b>75.74</b>			
Direct Vendor		DOMINO'S (000031/2) 1545 N TEXAS ST SUITE 306 FAIRFIELD, CA 94533									
2022/23	12/01/22		PIZZA LUNCH 11/4	246	(999815)	12/06/22	Paid	Printed	239.50	239.50	
		2023 13-5310-0-5800-00-0000-3700-000-000-0000-00									
Check #	00582324					Check Date	12/08/22	PO#		Register # 000224	
2022/23	12/01/22		PIZZA LUNCH 11/18	252	(999815)	12/06/22	Paid	Printed	209.50	209.50	
		2023 13-5310-0-5800-00-0000-3700-000-000-0000-00									
Check #	00582324					Check Date	12/08/22	PO#		Register # 000224	
<b>Total Invoice Amount</b>								<b>449.00</b>			
Direct Vendor		GOLD STAR FOODS (009670/1) P.O. BOX 4328 ONTARIO, CA 91761-1558									
2022/23	11/30/22		CREDIT	1476905	(999815)	12/06/22	Paid	Printed	47.07-	47.07-	
		2023 13-5310-0-4700-00-0000-3700-000-000-0000-00									
Check #	00582325					Check Date	12/08/22	PO#		Register # 000224	
2022/23	11/30/22		CAFETERIA FOOD	5579338	(999815)	12/06/22	Paid	Printed	122.20	122.20	
		2023 13-5310-0-4700-00-0000-3700-000-000-0000-00									
Check #	00582325					Check Date	12/08/22	PO#		Register # 000224	
2022/23	11/30/22		CAFETERIA FOOD	5591963	(999815)	12/06/22	Paid	Printed	3,792.60	3,792.60	
		2023 13-5310-0-4700-00-0000-3700-000-000-0000-00									
Check #	00582325					Check Date	12/08/22	PO#		Register # 000224	
2022/23	11/30/22		CAFETERIA FOOD	5606560	(999815)	12/06/22	Paid	Printed	575.57	575.57	
		2023 13-5310-0-4700-00-0000-3700-000-000-0000-00									

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE



Approval Batch 007844 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		GOLD STAR FOODS (009670/1)			(continued)						
Check #	00582325			Check Date	12/08/22	PO#	Register #		000224		
<b>Total Invoice Amount</b>								<b>4,443.30</b>			
Direct Vendor		HARVEY & SONGER CUSTOM WHEEL & BRAKE SERVICE (002088/1) 5887 LINDHURST AVENUE MARYSVILLE, CA 95901									
2022/23	12/02/22		2 BUS TIRES	1188 (999815)	12/06/22	Paid	Printed	1,203.73		1,203.73	
	2023	01-0000-0-5800-00-0000-3600-000-000-0000-00									
Check #	00582326			Check Date	12/08/22	PO#	Register #		000224		
<b>Total Invoice Amount</b>								<b>1,203.73</b>			
Direct Vendor		HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484 (004490/1) P.O. BOX 9001030 LOUISVILLE, KY 40290-1030									
2022/23	11/03/22		SUB KEYS	621247 (999815)	12/06/22	Paid	Printed	8.52		8.52	
	2023	01-0000-0-4300-00-0000-2700-000-000-0000-00									
Check #	00582327			Check Date	12/08/22	PO#	Register #		000224		
<b>Total Invoice Amount</b>								<b>8.52</b>			
Direct Vendor		J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953									
2022/23	12/01/22		ICE MACHINE FILTER INSTALL	11222038 (999815)	12/06/22	Paid	Printed	485.13		485.13	
	2023	01-0000-0-5800-00-0000-8100-000-000-0000-00									
Check #	00582328			Check Date	12/08/22	PO#	Register #		000224		
<b>Total Invoice Amount</b>								<b>485.13</b>			
Direct Vendor		MCCLELLAN AG REPAIR (000054/2) 166 PLEASANT GROVE RD RIO OSO, CA 95674									
2022/23	11/29/22		BUS#1 WATER/COOLANT LEAK	2213 (999815)	12/06/22	Paid	Printed	1,136.23		1,136.23	
	2023	01-0000-0-5600-00-0000-3600-000-000-0000-00									
Check #	00582329			Check Date	12/08/22	PO#	Register #		000224		
2022/23	12/02/22		BUS #2 BODY BOLTS	2218 (999815)	12/06/22	Paid	Printed	55.00		55.00	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 007844 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		MCCLELLAN AG REPAIR (000054/2)			(continued)		(continued)				
2022/23	12/02/22		BUS #2 BODY BOLTS	2218 (999815)	12/06/22	Paid	Printed	(continued)			
Check #	2023 01-0000-0-5600-00-0000-3600-000-000-0000-00	00582329				Check Date 12/08/22	PO#		Register # 000224		
<b>Total Invoice Amount</b>								<b>1,191.23</b>			
Direct Vendor		OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448									
2022/23	11/26/22		COPIER LEASE	488128315 (999815)	12/06/22	Paid	Printed	981.78		981.78	
Check #	2023 01-0000-0-5600-00-1110-1000-000-000-0000-00	00582330				Check Date 12/08/22	PO#		Register # 000224		
2022/23	11/26/22		LATE FEE	488128315-1 (999815)	12/06/22	Paid	Printed	91.04		91.04	
Check #	2023 01-0000-0-5800-00-0000-2700-000-000-0000-00	00582330				Check Date 12/08/22	PO#		Register # 000224		
<b>Total Invoice Amount</b>								<b>1,072.82</b>			
Direct Vendor		PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056									
2022/23	11/30/22		WATER TESTING	2212162-28 (999815)	12/06/22	Paid	Printed	96.00		96.00	
Check #	2023 01-0000-0-5800-00-0000-8100-000-000-0000-00	00582331				Check Date 12/08/22	PO#		Register # 000224		
<b>Total Invoice Amount</b>								<b>96.00</b>			
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938									
2022/23	11/28/22		CAFETERIA FOOD	6973306 (999815)	12/06/22	Paid	Printed	955.41		955.41	
Check #	2023 13-5310-0-4700-00-0000-3700-000-000-0000-00	00582332				Check Date 12/08/22	PO#		Register # 000224		
2022/23	11/28/22		CAFETERIA MILK	6973306-1 (999815)	12/06/22	Paid	Printed	382.17		382.17	
Check #	2023 13-5310-0-4712-00-0000-3700-000-000-0000-00	00582332				Check Date 12/08/22	PO#		Register # 000224		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 007844 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		PROPACIFIC FRESH (014752/1)			(continued)			(continued)		
2022/23	11/28/22		CAFETERIA SUPPLIES	6973306-2 (999815)	12/06/22	Paid	Printed	29.24		29.24
Check #	2023 00582332	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/08/22	PO#		Register # 000224	
2022/23	12/05/22		CAFETERIA FOOD	6974931 (999815)	12/06/22	Paid	Printed	902.72		902.72
Check #	2023 00582332	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/08/22	PO#		Register # 000224	
2022/23	12/05/22		CAFETERIA MILK	6974931-1 (999815)	12/06/22	Paid	Printed	362.73		362.73
Check #	2023 00582332	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/08/22	PO#		Register # 000224	
<b>Total Invoice Amount</b>								<b>2,632.27</b>		
Direct Vendor		SUTTER BUTTES COMMUNICATION (004604/1) 445 PALORA AVE. YUBA CITY, CA 95991								
2022/23	11/30/22		REPEATER FEE JAN-MAR 23	44414 (999815)	12/06/22	Paid	Printed	46.50		46.50
Check #	2023 00582333	01- 0000- 0- 5900- 00- 0000- 8100- 000- 000- 0000- 00				Check Date 12/08/22	PO#		Register # 000224	
<b>Total Invoice Amount</b>								<b>46.50</b>		
Direct Vendor		SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993								
2022/23	11/16/22		OB TCIP YR 2	AR23-00352 (999815)	12/06/22	Paid	Printed	1,155.00		1,155.00
Check #	2023 00582334	01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00				Check Date 12/08/22	PO#		Register # 000224	
<b>Total Invoice Amount</b>								<b>1,155.00</b>		
Direct Vendor		SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007								
2022/23	12/05/22		TACO SAUCE	431068842 (999815)	12/06/22	Paid	Printed	66.38		66.38
	2023	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 007844 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		SYSCO FOOD SVCS OF SACRAMENTO (000043/2) (continued)								
Check #	00582335					Check Date	12/08/22	PO#		Register # 000224
<b>Total Invoice Amount</b>								<b>66.38</b>		
Direct Vendor		THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622								
2022/23	11/30/22		BUS PROPANE 11/2	131339 (999815)	12/06/22	Paid	Printed	96.26		96.26
	2023	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00582336					Check Date	12/08/22	PO#		Register # 000224
2022/23	11/30/22		BUS PROPANE 11/17	131494 (999815)	12/06/22	Paid	Printed	130.96		130.96
	2023	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00582336					Check Date	12/08/22	PO#		Register # 000224
2022/23	11/30/22		SCHOOL PROPANE 11/22	131546 (999815)	12/06/22	Paid	Printed	2,065.35		2,065.35
	2023	01- 0000- 0- 5503- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00582336					Check Date	12/08/22	PO#		Register # 000224
2022/23	11/30/22		BUS PROPANE 11/22	131547 (999815)	12/06/22	Paid	Printed	116.85		116.85
	2023	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00582336					Check Date	12/08/22	PO#		Register # 000224
2022/23	11/30/22		BUS PROPANE 11/7	1572 (999815)	12/06/22	Paid	Printed	94.01		94.01
	2023	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00582336					Check Date	12/08/22	PO#		Register # 000224
2022/23	11/30/22		BUS PROPANE 11/14	505053 (999815)	12/06/22	Paid	Printed	117.14		117.14
	2023	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00582336					Check Date	12/08/22	PO#		Register # 000224
<b>Total Invoice Amount</b>								<b>2,620.57</b>		
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) PO BOX 790428 ST. LOUIS, MO 63179-0428								
2022/23	10/10/22		BOARD DINNER OCT 22	00091 (999612)	12/06/22	Paid	Printed	58.28		58.28
	2023	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00582337					Check Date	12/08/22	PO#		Register # 000224

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 007844 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)			(continued)		(continued)			
2022/23	10/10/22		STAFF PD LUNCH	55692 (999612)	12/06/22	Paid	Printed	220.48		220.48
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/11/22		5 IPADS/CASES KINDER	44891 (999612)	12/06/22	Paid	Printed	1,687.65		1,687.65
Check #	2023 01-5807-0-4300-00-1110-1000-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/12/22		KEY CABINET	00492 (999612)	12/06/22	Paid	Printed	64.56		64.56
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/12/22		WHISTLES	27232 (999612)	12/06/22	Paid	Printed	13.93		13.93
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/12/22		PE/RECESS EQUIPMENT	47570 (999612)	12/06/22	Paid	Printed	95.16		95.16
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/13/22		PE/RECESS EQUIPMENT	06924 (999612)	12/06/22	Paid	Printed	34.52		34.52
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/13/22		K SUPPLIES	15043 (999612)	12/06/22	Paid	Printed	28.30		28.30
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/13/22		K SUPPLIES	20160 (999612)	12/06/22	Paid	Printed	30.43		30.43
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/13/22		PE/RECESS EQUIPMENT	26797 (999612)	12/06/22	Paid	Printed	136.73		136.73
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/13/22		22-23 SEESAW PREK	58693 (999612)	12/06/22	Paid	Printed	180.00		180.00
Check #	2023 12-6105-0-5800-00-0001-1000-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/14/22		INTEGRATED 1 TE	08801 (999612)	12/06/22	Paid	Printed	75.00		75.00

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 007844 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)			(continued)	(continued)				
2022/23	10/14/22		INTEGRATED 1 TE	08801 (999612)	12/06/22	Paid	Printed	(continued)		
Check #	2023 01-0000-0-4100-00-1110-1000-000-0000-00	00582337		(continued)		Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/14/22		ASES PENCIL SHARPENER	48280 (999612)	12/06/22	Paid	Printed	25.74		25.74
Check #	2023 01-6010-0-4300-00-1110-1000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/14/22		CAFETERIA FOOD	98166 (999612)	12/06/22	Paid	Printed	67.35		67.35
Check #	2023 13-5310-0-4700-00-0000-3700-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/16/22		ASES GOOGLY EYES	04823 (999612)	12/06/22	Paid	Printed	6.96		6.96
Check #	2023 01-6010-0-4300-00-1110-1000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/16/22		ASES WATERCOLORS	31128 (999612)	12/06/22	Paid	Printed	106.11		106.11
Check #	2023 01-6010-0-4300-00-1110-1000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/17/22		STAMPS	47402 (999612)	12/06/22	Paid	Printed	242.10		242.10
Check #	2023 01-0000-0-5902-00-0000-2700-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/18/22		GR 1 PAINT	11528 (999612)	12/06/22	Paid	Printed	9.65		9.65
Check #	2023 01-0000-0-4300-00-1110-1000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/18/22		CAFETERIA SUPPLIES	51951 (999612)	12/06/22	Paid	Printed	95.62		95.62
Check #	2023 13-5310-0-4300-00-0000-3700-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/18/22		CARDSTOCK	552951 (999612)	12/06/22	Paid	Printed	17.15		17.15
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	10/21/22		STAR TO STAR PHONES	37555 (999612)	12/06/22	Paid	Printed	644.69		644.69
	2023 01-0000-0-5900-00-0000-2700-000-000-0000-00		10/19-11/18							

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 007844 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)							(continued)		
Check #	00582337					Check Date	12/08/22	PO#	Register #	000224	
2022/23	10/21/22		FOOD HANDLER CARDS	84659 (999612)	12/06/22	Paid	Printed	31.80		31.80	
	2023	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00582337					Check Date	12/08/22	PO#	Register #	000224	
2022/23	10/22/22		PE/RECESS EQUIPMENT	57543 (999612)	12/06/22	Paid	Printed	31.80		31.80	
	2023	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00582337					Check Date	12/08/22	PO#	Register #	000224	
2022/23	10/24/22		CLASS INK	70447 (999612)	12/06/22	Paid	Printed	95.21		95.21	
	2023	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00582337					Check Date	12/08/22	PO#	Register #	000224	
2022/23	10/24/22		OFFICE SUPPLIES	870447 (999612)	12/06/22	Paid	Printed	46.20		46.20	
	2023	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00582337					Check Date	12/08/22	PO#	Register #	000224	
2022/23	10/24/22		LIP BALM	90147 (999612)	12/06/22	Paid	Printed	22.56		22.56	
	2023	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00582337					Check Date	12/08/22	PO#	Register #	000224	
2022/23	10/25/22		CONSTRUCTION PAPER	18028 (999612)	12/06/22	Paid	Printed	46.35		46.35	
	2023	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00582337					Check Date	12/08/22	PO#	Register #	000224	
2022/23	10/25/22		COPY PAPER	97731 (999612)	12/06/22	Paid	Printed	338.50		338.50	
	2023	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00582337					Check Date	12/08/22	PO#	Register #	000224	
2022/23	10/28/22		VAN CAR WASH	25601 (999612)	12/06/22	Paid	Printed	34.99		34.99	
	2023	01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00									
Check #	00582337					Check Date	12/08/22	PO#	Register #	000224	
2022/23	10/31/22		SAT. SCHOOL SUPPLIES	25704 (999612)	12/06/22	Paid	Printed	93.12		93.12	
	2023	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00582337					Check Date	12/08/22	PO#	Register #	000224	
2022/23	10/31/22		SAT. SCHOOL SUPPLIES	46124 (999612)	12/06/22	Paid	Printed	18.18		18.18	
	2023	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00582337					Check Date	12/08/22	PO#	Register #	000224	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 007844 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)			(continued)		(continued)			
2022/23	11/02/22		BOARD HOLIDAY CARDS	24591 (999612)	12/06/22	Paid	Printed	19.49		19.49
Check #	2023 01-0000-0-4300-00-0000-7100-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	11/03/22		ELOP CHROMEBOOK CART K/TK	47153 (999612)	12/06/22	Paid	Printed	478.85		478.85
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	11/05/22		OFFICE SUPPLIES	74352 (999612)	12/06/22	Paid	Printed	61.09		61.09
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	11/05/22		SPACE HEATER	76221 (999612)	12/06/22	Paid	Printed	128.69		128.69
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	11/07/22		HOM SUPPLIES	14054 (999612)	12/06/22	Paid	Printed	37.03		37.03
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	11/07/22		HOM SUPPLIES	64809 (999612)	12/06/22	Paid	Printed	32.92		32.92
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	11/08/22		TK SUPPLIES	11527 (999612)	12/06/22	Paid	Printed	103.60		103.60
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	11/08/22		TK SUPPLIES	87278 (999612)	12/06/22	Paid	Printed	10.71		10.71
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
2022/23	11/09/22		BOARD PLAQUE	11024 (999612)	12/06/22	Paid	Printed	117.95	7.46	125.41
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00582337				125.41 Check Date 12/08/22	PO#		Register # 000224	
2022/23	11/09/22		AMERICAN FLAG	42366 (999612)	12/06/22	Paid	Printed	26.48		26.48
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00582337				Check Date 12/08/22	PO#		Register # 000224	
<b>Total Invoice Amount</b>								<b>5,615.93</b>		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 007896							Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		ALHAMBRA & SIERRA SPRINGS (009102/1) P.O. BOX 660579 DALLAS, TX 75266-0579									
2022/23	12/04/22		PREK WATER 11/8 & 11/22	15604920120422 (1002120)	12/13/22	Paid	Printed	24.98		24.98	
Check #	2023 12-6105-0-5800-00-0001-1000-000-000-0000-00	00582745				Check Date 12/15/22	PO#		Register # 000225		
2022/23	12/04/22		OFFICE/STAFF WATER 11/8 & 11/22	15604920120422-1 (1002120)	12/13/22	Paid	Printed	146.41		146.41	
Check #	2023 01-0000-0-5800-00-0000-2700-000-000-0000-00	00582745				Check Date 12/15/22	PO#		Register # 000225		
<b>Total Invoice Amount</b>								<b>171.39</b>			
Direct Vendor		CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942									
2022/23	12/10/22		TEACHER LAPTOPS (3)	13872 (1002120)	12/13/22	Paid	Printed	1,642.99		1,642.99	
Check #	2023 01-5807-0-4400-00-1110-1000-000-000-0000-00	00582746				Check Date 12/15/22	PO#		Register # 000225		
2022/23	12/10/22		OFFICE/ADMIN DESKTOPS (5)	13872-1 (1002120)	12/13/22	Paid	Printed	3,909.26		3,909.26	
Check #	2023 01-5807-0-4400-00-1110-1000-000-000-0000-00	00582746				Check Date 12/15/22	PO#		Register # 000225		
<b>Total Invoice Amount</b>								<b>5,552.25</b>			
Direct Employee		FALES, AUSTIN J (170602)									
2022/23	12/13/22		OCT 22 SUP PAYROLL	EP23-00021 (1002120)	12/13/22	Paid	Printed	48.48		48.48	
Check #	2023 01-2600-0-2100-21-1110-1000-000-000-0000-00	00582747				Check Date 12/15/22	PO#		Register # 000225		
<b>Total Invoice Amount</b>								<b>48.48</b>			
Direct Vendor		J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953									
2022/23	12/12/22		GR 1 HVAC PRESSURE SWITCH	11222048 (1002120)	12/13/22	Paid	Printed	125.00		125.00	
Selection		Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)							ESCAPE ONLINE		Page 10 of 17

Approval Batch 007896 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		J&J HEATING & AIR (002504/2)			(continued)						
2022/23	12/12/22		GR 1 HVAC	11222048	12/13/22	Paid	Printed	(continued)			
			PRESSURE SWITCH	(1002120) (continued)							
		2023 01-0000-0-5600-00-0000-8100-000-000-0000-00									
Check #	00582748					Check Date 12/15/22	PO#		Register # 000225		
<b>Total Invoice Amount</b>								<b>125.00</b>			
Direct Vendor		MCCLELLAN AG REPAIR (000054/2) 166 PLEASANT GROVE RD RIO OSO, CA 95674									
2022/23	12/03/22		BUS#3 WINDOW	2235 (1002120)	12/13/22	Paid	Printed	260.11		260.11	
			SHOCKS/BODY								
			BOLTS								
		2023 01-0000-0-5600-00-0000-3600-000-000-0000-00									
Check #	00582749					Check Date 12/15/22	PO#		Register # 000225		
<b>Total Invoice Amount</b>								<b>260.11</b>			
Direct Vendor		MICHELLE M. HANSON CPA (012019/1)									
2022/23	12/01/22		AUDIT PROGRESS	17-0815	12/13/22	Paid	Printed	6,125.00		6,125.00	
			#2	(1002120)							
		2023 01-0000-0-5806-00-0000-7191-000-000-0000-00									
Check #	00582750					Check Date 12/15/22	PO#		Register # 000225		
<b>Total Invoice Amount</b>								<b>6,125.00</b>			
Direct Vendor		RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901									
2022/23	12/01/22		RECOLOGY DEC 22	72150873	12/13/22	Paid	Printed	520.25		520.25	
				(1002120)							
		2023 01-0000-0-5506-00-0000-8200-000-000-0000-00									
Check #	00582751					Check Date 12/15/22	PO#		Register # 000225		
<b>Total Invoice Amount</b>								<b>520.25</b>			
Direct Vendor		SHADD JANITORIAL SUPPLY (008795/1) 226 BRIDGE ST YUBA CITY, CA 95991									
2022/23	12/05/22		HAND SANITIZER	213925	12/13/22	Paid	Printed	255.26		255.26	
				(1002120)							

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

Approval Batch 007896 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		SHADD JANITORIAL SUPPLY (008795/1)			(continued)					
2022/23	12/05/22		HAND SANITIZER	213925	12/13/22	Paid	Printed	(continued)		
				(1002120) (continued)						
		2023 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00582752					Check Date 12/15/22	PO#	Register # 000225		
<b>Total Invoice Amount</b>								<b>255.26</b>		
Direct Vendor		SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993								
2022/23	12/05/22		22-23 1ST SPED	AR23-00381	12/13/22	Paid	Printed	2,098.00		2,098.00
			EXCESS COST	(1002120)						
		2023 01- 6500- 0- 7142- 00- 5001- 9200- 000- 000- 0000- 00								
Check #	00582753					Check Date 12/15/22	PO#	Register # 000225		
<b>Total Invoice Amount</b>								<b>2,098.00</b>		
Direct Vendor		SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007								
2022/23	12/07/22		CAFETERIA FOOD	431073033	12/13/22	Paid	Printed	695.26		695.26
				(1002120)						
		2023 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00582754					Check Date 12/15/22	PO#	Register # 000225		
2022/23	12/07/22		CAFETERIA SUPPLIES	431073033-1	12/13/22	Paid	Printed	321.63		321.63
				(1002120)						
		2023 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00582754					Check Date 12/15/22	PO#	Register # 000225		
<b>Total Invoice Amount</b>								<b>1,016.89</b>		
Direct Vendor		VERIZON WIRELESS (009718/1) P.O. BOX 660108 DALLAS, TX 75266-0108								
2022/23	12/02/22		CELL SERVICE	9922009295	12/13/22	Paid	Printed	315.25		315.25
			11/3-12/2	(1002120)						
		2023 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00582755					Check Date 12/15/22	PO#	Register # 000225		
<b>Total Invoice Amount</b>								<b>315.25</b>		

**Approval Batch 007896 (continued)** **Bank Account COUNTY - COUNTY**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor			WAXIE'S ENTERPRISES INC (029397/1) PO BOX 748802 LOS ANGELES, CA 90074							
2022/23	12/07/22		OPERATIONS	81366377	12/13/22	Paid	Printed	503.02		503.02
			SUPPLIES	(1002120)						
		2023 01-0000-0-4300-00-0000-8100-000-000-0000-00								
Check #	00582756					Check Date 12/15/22	PO#		Register # 000225	
2022/23	12/08/22		OPERATIONS	81371855	12/13/22	Paid	Printed	188.10		188.10
			SUPPLIES	(1002120)						
		2023 01-0000-0-4300-00-0000-8100-000-000-0000-00								
Check #	00582756					Check Date 12/15/22	PO#		Register # 000225	
<b>Total Invoice Amount</b>								<b>691.12</b>		

Direct Vendor			WING ELECTRICAL (000047/2) 2291 WATERBURY CT YUBA CITY, CA 95991							
2022/23	12/09/22		PHOTO CELL/LED	161	(1002120)	12/13/22	Paid	Printed	800.00	800.00
			FLOODLIGHTS/EME							
			R LIGHT IN GYM							
		2023 01-0000-0-5800-00-0000-8100-000-000-0000-00								
Check #	00582757					Check Date 12/15/22	PO#		Register # 000225	
<b>Total Invoice Amount</b>								<b>800.00</b>		

**Approval Batch 007935** **Bank Account COUNTY - COUNTY**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Direct Vendor		AT&T CALNET (003812/2) P.O. BOX 9011 CAROL STREAM, IL 60197-9011								
2022/23	12/07/22		22-23 FIBER 12/7-1/6	DP23-00041 (1003678)	12/16/22	Paid	Printed	229.86		229.86
Check #		2023 01-0000-0-5900-00-0000-2700-000-000-0000-00				Check Date 12/20/22		PO#	Register # 000226	
00583092										

**Total Invoice Amount 229.86**

Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/1) PO BOX 1480 LODI, CA 95241								
2022/23	12/15/22		PEST SERVICE DEC 22	32458653 (1003678)	12/16/22	Paid	Printed	180.00		180.00
Check #		2023 01-0000-0-5507-00-0000-8200-000-000-0000-00				Check Date 12/20/22		PO#	Register # 000226	
00583093										

**Total Invoice Amount 180.00**

Direct Vendor		ENVOY PLAN SERVICES INC CO TSACONSULTING GROUP INC (004144/2) PO BOX 2799 FORT WALTON BEACH, FL 32549-2799								
2022/23	12/14/22		TPA FEES NOV 22	88677 (1003678)	12/16/22	Paid	Printed	6.00		6.00
Check #		2023 01-0000-0-5800-00-0000-2700-000-000-0000-00				Check Date 12/20/22		PO#	Register # 000226	
00583094										

**Total Invoice Amount 6.00**

Direct Vendor		FLETCHERS PLUMBING & CONTRACTING INC (001777/1) 219 BURNS DR. YUBA CITY, CA 95991								
2022/23	12/14/22		GIRLS TOILET REPAIR	177437 (1003678)	12/16/22	Paid	Printed	194.00		194.00
Check #		2023 01-0000-0-5600-00-0000-8100-000-000-0000-00				Check Date 12/20/22		PO#	Register # 000226	
00583095										

**Total Invoice Amount 194.00**

Direct Vendor		GOLD STAR FOODS (009670/1) P.O. BOX 4328 ONTARIO, CA 91761-1558								
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Approval Batch 007935 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		GOLD STAR FOODS (009670/1)			(continued)						
2022/23	12/14/22		CAFETERIA FOOD	5600601	12/16/22	Paid	Printed	3,709.40		3,709.40	
				(1003678)							
		2023	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00583096					Check Date	12/20/22	PO#		Register # 000226	
<b>Total Invoice Amount</b>								<b>3,709.40</b>			
Direct Vendor		LOZANO SMITH LLP (006607/1)									
		7404 NORTH SPALDING									
		FRESNO, CA 93720-3370									
2022/23	12/13/22		LEGAL 11/30	2177536	12/16/22	Paid	Printed	65.00		65.00	
				(1003678)							
		2023	01- 0000- 0- 5805- 00- 0000- 7110- 000- 000- 0000- 00								
Check #	00583097					Check Date	12/20/22	PO#		Register # 000226	
2022/23	12/13/22		LEGAL 11/30	2177537	12/16/22	Paid	Printed	39.00		39.00	
				(1003678)							
		2023	01- 0000- 0- 5805- 00- 0000- 7110- 000- 000- 0000- 00								
Check #	00583097					Check Date	12/20/22	PO#		Register # 000226	
<b>Total Invoice Amount</b>								<b>104.00</b>			
Direct Vendor		MCCLELLAN AG REPAIR (000054/2)									
		166 PLEASANT GROVE RD									
		RIO OSO, CA 95674									
2022/23	12/13/22		45 DAY	2250	(1003678)	12/16/22	Paid	Printed	966.22	966.22	
			BUS#2/HEATER								
		2023	01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00583098					Check Date	12/20/22	PO#		Register # 000226	
2022/23	12/13/22		45 DAY BUS#3	2251	(1003678)	12/16/22	Paid	Printed	125.00	125.00	
		2023	01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00583098					Check Date	12/20/22	PO#		Register # 000226	
<b>Total Invoice Amount</b>								<b>1,091.22</b>			
Direct Vendor		PACIFIC GAS & ELECTRIC (003433/1)									
		PO BOX 997300									
		SACRAMENTO, CA 95899-7300									
2022/23	12/08/22		ELECTRICITY	DP23-00042	12/16/22	Paid	Printed	931.31		931.31	
			11/4-12/6	(1003678)							
		2023	01- 0000- 0- 5502- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00583099					Check Date	12/20/22	PO#		Register # 000226	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 007935 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount

Total Invoice Amount 931.31

Direct Vendor	STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409									
---------------	--	--	--	--	--	--	--	--	--	--

2022/23	12/10/22		CLASS SUPPLIES	325303603 (1003678)	12/16/22	Paid	Printed	54.53		54.53
---------	----------	--	----------------	------------------------	----------	------	---------	-------	--	-------

2023 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00

Check # 00583100 Check Date 12/20/22 PO# Register # 000226

Total Invoice Amount 54.53

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	32,931.91	1,498,485.92	1,465,554.01
12	204.98	13,133.61	12,928.63
13	12,512.01	105.60-	12,617.61-
<b>Total</b>	<b>45,648.90</b>		

Number of Payments	99	
Number of Checks	37	\$45,648.90
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$45,641.44	
Total Unpaid Sales Tax	\$7.46	
Total Expense Amount	\$45,648.90	
<hr/>		
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	8	
\$100 - \$499	11	
\$500 - \$999	4	
\$1,000 - \$4,999	11	
\$5,000 - \$9,999	3	
\$10,000 - \$14,999		
\$15,000 - \$99,999		
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
<hr/>		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor		
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors		
? denotes check name different than payment name		
F denotes Final Payment		

Report Totals - Payment Count 99 Check Count 37 ACH Count 0 vCard Count 0 Total Check/Advice Amount 45,641.44  
 \$45,641.44

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 007844, 007896,007935, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

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## Checks Dated 12/08/2022 through 12/20/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00582323	12/08/2022	AT&T CALNET	01-5900		75.74
00582324	12/08/2022	DOMINO'S	13-5800		449.00
00582325	12/08/2022	GOLD STAR FOODS	13-4700		4,443.30
00582326	12/08/2022	HARVEY & SONGER CUSTOM WHEEL & BRAKE SERVICE	01-5800		1,203.73
00582327	12/08/2022	HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484	01-4300		8.52
00582328	12/08/2022	J&J HEATING & AIR	01-5800		485.13
00582329	12/08/2022	MCCLELLAN AG REPAIR	01-5600		1,191.23
00582330	12/08/2022	OFFICE EQUIPMENT FINANCE SVCS.	01-5600	981.78	
			01-5800	91.04	1,072.82
00582331	12/08/2022	PACE ANALYTICAL SERVICES LLC	01-5800		96.00
00582332	12/08/2022	PROPACIFIC FRESH	13-4300	29.24	
			13-4700	1,858.13	
			13-4712	744.90	2,632.27
00582333	12/08/2022	SUTTER BUTTES COMMUNICATION	01-5900		46.50
00582334	12/08/2022	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-5800		1,155.00
00582335	12/08/2022	SYSCO FOOD SVCS OF SACRAMENTO	13-4700		66.38
00582336	12/08/2022	THORNTON'S GAS	01-4300	555.22	
			01-5503	2,065.35	2,620.57
00582337	12/08/2022	US BANK CORP. PAYMENT SYSTEM	01-4100	75.00	
			01-4300	4,251.84	
			01-5800	34.99	
			01-5900	644.69	
			01-5902	242.10	
			12-5800	180.00	
			13-4300	127.42	
			13-4700	67.35	
			Unpaid Tax	7.46-	5,615.93
00582745	12/15/2022	ALHAMBRA & SIERRA SPRINGS	01-5800	146.41	
			12-5800	24.98	171.39
00582746	12/15/2022	CENIOM	01-4400		5,552.25
00582747	12/15/2022	FALES, AUSTIN J	01-2100		48.48
00582748	12/15/2022	J&J HEATING & AIR	01-5600		125.00
00582749	12/15/2022	MCCLELLAN AG REPAIR	01-5600		260.11
00582750	12/15/2022	MICHELLE M. HANSON CPA	01-5806		6,125.00
00582751	12/15/2022	RECOLOGY YUBA-SUTTER	01-5506		520.25
00582752	12/15/2022	SHADD JANITORIAL SUPPLY	01-4300		255.26
00582753	12/15/2022	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-7142		2,098.00
00582754	12/15/2022	SYSCO FOOD SVCS OF SACRAMENTO	13-4300	321.63	
			13-4700	695.26	1,016.89

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 1 of 2

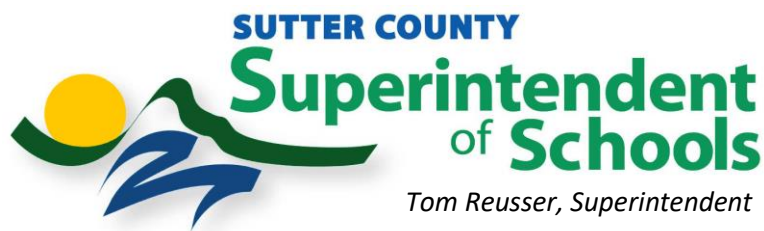
**Checks Dated 12/08/2022 through 12/20/2022**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00582755	12/15/2022	VERIZON WIRELESS	01-5900		315.25
00582756	12/15/2022	WAXIE'S ENTERPRISES INC	01-4300		691.12
00582757	12/15/2022	WING ELECTRICAL	01-5800		800.00
00583092	12/20/2022	AT&T CALNET	01-5900		229.86
00583093	12/20/2022	CLARK PEST CONTROL OF STOCKTON	01-5507		180.00
00583094	12/20/2022	ENVOY PLAN SERVICES INC CO TSA CONSULTING GROUP INC	01-5800		6.00
00583095	12/20/2022	FLETCHERS PLUMBING & CONTRACTING INC	01-5600		194.00
00583096	12/20/2022	GOLD STAR FOODS	13-4700		3,709.40
00583097	12/20/2022	LOZANO SMITH LLP	01-5805		104.00
00583098	12/20/2022	MCCLELLAN AG REPAIR	01-5600		1,091.22
00583099	12/20/2022	PACIFIC GAS & ELECTRIC	01-5502		931.31
00583100	12/20/2022	STAPLES	01-4300		54.53
<b>Total Number of Checks</b>			<b>37</b>		<b>45,641.44</b>

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	31	32,931.91
12	CHILD DEVELOPMENT	2	204.98
13	CAFETERIA	7	12,512.01
Total Number of Checks		<b>37</b>	45,648.90
Less Unpaid Tax Liability			7.46-
<b>Net (Check Amount)</b>			<b>45,641.44</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



970 Klamath Lane  
 Yuba City, CA 95993  
 PHONE: (530) 822-2933  
 FAX: (530) 822-3085

**QUARTERLY REPORT ON WILLIAMS/VALENZUELA UNIFORM COMPLAINTS**  
**(Education Code § 35186)**

District: \_\_\_\_\_  
 Person completing this form: \_\_\_\_\_  
 Title: \_\_\_\_\_

The Quarterly Report will be submitted at the Sutter County Superintendent of School's Board Meeting on February 8, 2023 for the reporting months of October, November and December 2022.

Please indicate the date this information will be reported publicly at your District's governing board meeting: \_\_\_\_\_

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above.
- Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total Number of Complaints	Number Resolved	Number Unresolved
Textbooks & Instructional Materials			
Teacher Vacancies or Misassignments			
Facilities/Conditions			
TOTALS			

\_\_\_\_\_  
**PRINT NAME OF DISTRICT SUPERINTENDENT**

\_\_\_\_\_  
**SIGNATURE OF DISTRICT SUPERINTENDENT**

# Marcum-Illinois | 2023-2024 CALENDAR Version 1

JULY '23						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**4** Independence Day

JANUARY '24						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**01** New Year's Day  
**1-5** Winter Break  
**15** M.L. King Jr Day

AUGUST '23						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

23 First day of school

FEBRUARY '24						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

**16** Lincoln's Bday  
**19** Presidents' Day

SEPTEMBER '23						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**4** Labor Day

MARCH '24						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**15** PT conferences (Min Day)

OCTOBER '23						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**9** Columbus Day Inservice  
**31** Halloween(min Day)

APRIL '24						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

1-5 Spring Break

NOVEMBER '23						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**10** Veterans Day Obs.  
 13-17 PT Conferences  
**20-24** Thanksgiving Break  
**23** Thanksgiving Day

MAY '24						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**27** Memorial Day

DECEMBER '23						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**21** Min day  
**22-29** Winter Break  
**25** Christmas Day

JUNE '24						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

7 Last day of school (min day)

	First/Last Day of School		Minimum Day 12:30 Dismissal
	No School		Teacher Inservice Day

# Marcum-Illinois | 2023-2024 CALENDAR Version 2

JULY '23						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**4** Independence Day

JANUARY '24						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**01** New Year's Day  
**1-5** Winter Break  
**15** M.L. King Jr Day

AUGUST '23						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**23** First day of school

FEBRUARY '24						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

**16** Lincoln's Bday  
**19** Presidents' Day

SEPTEMBER '23						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**4** Labor Day

MARCH '24						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**15** PT conferences (Min Day)

OCTOBER '23						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**9** Columbus Day Inservice  
**31** Halloween(min Day)

APRIL '24						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**1-5** Spring Break

NOVEMBER '23						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**10** Veterans Day Obs.  
**13-17** PT Conferences  
**20-24** Thanksgiving Break  
**23** Thanksgiving Day

MAY '24						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**27** Memorial's Day

DECEMBER '23						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**21** Min day-No Den  
**22-29** Winter Break  
**25** Christmas Day

JUNE '24						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**7** Last day of school (min day-no den)

Instructional Minutes Worksheet																			
Version 1 Calendar																			
	TK-K			1-2			3rd			4-5			6-8						
	Full	Min		Full	Min		Full	Min		Full	Min		Full	Min					
Minutes	320	180		320	180		325	205		325	205		330	190					
Days	164	16		164	16		164	16		164	16		164	16					
Total Minutes	52480	2880		52480	2880		53300	3280		53300	3280		54120	3040					
<b>Total Minutes</b>	<b>55360</b>			<b>55360</b>			<b>56580</b>			<b>56580</b>			<b>57160</b>						
	required	36,000		required	50,400		required	50,400		required	54,000		required	54,000					
Version 2 Calendar																			
	TK-K				1-2				3rd				4-5				6-8		
	Full	Min	Collab		Full	Min	Collab		Full	Min	Collab		Full	Min	Collab		Full	Min	Collab
Minutes	320	180	260		320	180	260		325	205	260		325	205	260		330	190	265
Days	140	9	31		140	9	31		140	9	31		140	9	31		140	9	31
Total Minutes	44800	1620	8060		44800	1620	8060		45500	1845	8060		45500	1845	8060		46200	1710	8215
<b>Total Minutes</b>	<b>54480</b>				<b>54480</b>				<b>55405</b>				<b>55405</b>				<b>56125</b>		
	required	36,000		required	50,400				required	50,400			required	54,000			required	54,000	

# 2022-2023 Statement of Economic Interests



## Form 700

A Public Document

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### ***Helpful Resources***

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

## **California Fair Political Practices Commission**

1102 Q Street, Suite 3000 • Sacramento, CA 95811

Email Advice: [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: [www.fppc.ca.gov](http://www.fppc.ca.gov)

## Quick Start Guide

Detailed instructions begin on page 3.

### WHEN IS THE ANNUAL STATEMENT DUE?

- March 1 – Elected State Officers, Judges and Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

### WHERE DO I FILE?

Most people file the Form 700 with their agency. If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

### ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

### NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, cryptocurrency, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

**Note:** Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

### QUESTIONS?

- [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov)
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

### E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to [form700@fppc.ca.gov](mailto:form700@fppc.ca.gov).



## What's New

### Gift Limit Increase

The gift limit increased to **\$520** for calendar years **2021** and **2022**.

### Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers"). **Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

#### Exception:

- Candidates for a county central committee are not required to file the Form 700
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at [www.fppc.ca.gov](http://www.fppc.ca.gov).

### Where to file:

#### 87200 Filers

State offices	⇒	Your agency
Judicial offices	⇒	The clerk of your court
Retired Judges	⇒	Directly with FPPC
County offices	⇒	Your county filing official
City offices	⇒	Your city clerk
Multi-County offices	⇒	Your agency

#### Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest

**Code:** File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

**Members of Newly Created Boards and Commissions:** File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

**Employees in Newly Created Positions of Existing Agencies:** File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

#### Candidates file as follow:

State offices, Judicial offices and multi-county offices	⇒	County elections official with whom you file your declaration of candidacy
County offices	⇒	County elections official
City offices	⇒	City Clerk
Public Employee's Retirement System (CalPERS)	⇒	CalPERS
State Teacher's Retirement Board (CalSTRS)	⇒	CalSTRS

### How to file:

The Form 700 is available at [www.fppc.ca.gov](http://www.fppc.ca.gov). Form 700 schedules are also available in Excel format. Each Statement must have a handwritten "wet" signature or "secure electronic signature," meaning either (1) a signature submitted using an approved electronic filing system or (2) if permitted by the filing officer, a digital signature submitted via the filer's agency email address. (See Regulations 18104 and 18757.) Companies such as Adobe and DocuSign offer digital signature services. All statements are signed under the penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

### When to file:

#### Annual Statements

##### ⇒ March 1, 2023

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

##### ⇒ April 3, 2023

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their filing official or filing officer.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

#### Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

#### Exception:

If you assumed office between October 1, 2022, and December 31, 2022, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2024, or April 1, 2024, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2023. (See Reference Pamphlet, page 6, for additional exceptions.)

#### Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

#### Late Statements

**There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 19 for information on penalties and fines.)**

#### Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. The amended schedule(s) is attached to your original filed statement. Obtain amendment schedules at [www.fppc.ca.gov](http://www.fppc.ca.gov).

## Types of Statements

### Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions Maria holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

### Annual Statement:

Generally, the period covered is January 1, 2022, through December 31, 2022. If the period covered by the statement is different than January 1, 2022, through December 31, 2022, (for example, you assumed office between October 1, 2021, and December 31, 2021 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2022.

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

### Leaving Office Statement:

Generally, the period covered is January 1, 2022, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2022, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2021, and December 31, 2021, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2022.

### Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

### Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at [www.fppc.ca.gov](http://www.fppc.ca.gov).

**Note:** Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

### Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions on the Form 700 or on an attachment for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.

**STATEMENT OF ECONOMIC INTERESTS**  
**COVER PAGE**  
*A PUBLIC DOCUMENT*

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

**1. Office, Agency, or Court**

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

**2. Jurisdiction of Office (Check at least one box)**

State Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)

Multi-County County of

City of Other

**3. Type of Statement (Check at least one box)**

Annual: The period covered is January 1, 2022, through December 31, 2022.

-or- The period covered is / / , through December 31, 2022.

Assuming Office: Date assumed / /

Candidate: Date of Election and office sought, if different than Part 1:

Leaving Office: Date Left / / (Check one circle.)

The period covered is January 1, 2022, through the date of leaving office.

-or- The period covered is / / , through the date of leaving office.

**4. Schedule Summary (required)**

► Total number of pages including this cover page: \_\_\_\_\_

**Schedules attached**

Schedule A-1 - Investments – schedule attached

Schedule A-2 - Investments – schedule attached

Schedule B - Real Property – schedule attached

Schedule C - Income, Loans, & Business Positions – schedule attached

Schedule D - Income – Gifts – schedule attached

Schedule E - Income – Gifts – Travel Payments – schedule attached

-or- **None - No reportable interests on any schedule**

**5. Verification**

MAILING ADDRESS STREET CITY STATE ZIP CODE  
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS  
( )

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed (month, day, year)

Signature (File the originally signed paper statement with your filing official.)

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

**Part 1. Office, Agency, or Court**

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm’s name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
  - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand their annual filing to include both positions.

**Example:**

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

**Part 2. Jurisdiction of Office**

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

**Example:**

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

<b>1. Office, Agency, or Court</b>	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
▶ If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
<b>2. Jurisdiction of Office (Check at least one box)</b>	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of _____
<input type="checkbox"/> City of _____	<input type="checkbox"/> Other _____

**Part 3. Type of Statement**

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2022 annual statement, **do not** change the pre-printed dates to reflect 2023. Your annual statement is used for reporting the **previous year’s** economic interests. Economic interests for your annual filing covering January 1, 2023, through December 31, 2023, will be disclosed on your statement filed in 2024. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

**Part 4. Schedule Summary**

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

**Part 5. Verification**

Complete the verification by signing the statement and entering the date signed. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

**When you sign your statement, you are stating, under penalty of perjury, that it is true and correct.** Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

# SCHEDULE A-1

## Investments

### Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

Name

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/22      \_\_\_\_/\_\_\_\_\_/22  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/22      \_\_\_\_/\_\_\_\_\_/22  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/22      \_\_\_\_/\_\_\_\_\_/22  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/22      \_\_\_\_/\_\_\_\_\_/22  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/22      \_\_\_\_/\_\_\_\_\_/22  
ACQUIRED                  DISPOSED

▶ NAME OF BUSINESS ENTITY \_\_\_\_\_

GENERAL DESCRIPTION OF THIS BUSINESS \_\_\_\_\_

---

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other \_\_\_\_\_ (Describe)

Partnership Income Received of \$0 - \$499  
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

\_\_\_\_\_/\_\_\_\_\_/22      \_\_\_\_/\_\_\_\_\_/22  
ACQUIRED                  DISPOSED

Comments: \_\_\_\_\_

## Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 13.)

### Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 13.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 8, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 15.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 16, for more information on disclosing trusts.)
- Business trusts

### You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 13.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Cryptocurrency
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

### Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 15.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 16.)

**Use Schedule A-1** to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

**Use Schedule A-2** to report ownership of 10% or greater (e.g., a sole proprietorship).

### To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity. Do not use acronyms for the name of the business entity.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 20 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

### Examples:

Frank Byrd holds a state agency position. Frank’s conflict of interest code requires full disclosure of investments. Frank must disclose stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by Frank’s spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. Alice has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

# SCHEDULE A-2

## Investments, Income, and Assets of Business Entities/Trusts

(Ownership Interest is 10% or Greater)

**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one  
 Trust, go to 2       Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

---

<p><b>FAIR MARKET VALUE</b></p> <p>\$0 - \$1,999</p> <p>\$2,000 - \$10,000</p> <p>\$10,001 - \$100,000</p> <p>\$100,001 - \$1,000,000</p> <p>Over \$1,000,000</p>	<p><b>IF APPLICABLE, LIST DATE:</b></p> <p style="text-align: center;">____/____/22      ____/____/22</p> <p style="text-align: center;">ACQUIRED      DISPOSED</p>
---	---

**NATURE OF INVESTMENT**

Partnership      Sole Proprietorship      \_\_\_\_\_ Other

**YOUR BUSINESS POSITION** \_\_\_\_\_

**▶ 1. BUSINESS ENTITY OR TRUST**

Name \_\_\_\_\_

Address (Business Address Acceptable) \_\_\_\_\_

Check one  
 Trust, go to 2       Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

---

<p><b>FAIR MARKET VALUE</b></p> <p>\$0 - \$1,999</p> <p>\$2,000 - \$10,000</p> <p>\$10,001 - \$100,000</p> <p>\$100,001 - \$1,000,000</p> <p>Over \$1,000,000</p>	<p><b>IF APPLICABLE, LIST DATE:</b></p> <p style="text-align: center;">____/____/22      ____/____/22</p> <p style="text-align: center;">ACQUIRED      DISPOSED</p>
---	---

**NATURE OF INVESTMENT**

Partnership      Sole Proprietorship      \_\_\_\_\_ Other

**YOUR BUSINESS POSITION** \_\_\_\_\_

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

**▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)**

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

None    or    Names listed below \_\_\_\_\_

**▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)**

None    or    Names listed below \_\_\_\_\_

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:

INVESTMENT       REAL PROPERTY

---

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property \_\_\_\_\_

---

Description of Business Activity or City or Other Precise Location of Real Property \_\_\_\_\_

---

<p><b>FAIR MARKET VALUE</b></p> <p>\$2,000 - \$10,000</p> <p>\$10,001 - \$100,000</p> <p>\$100,001 - \$1,000,000</p> <p>Over \$1,000,000</p>	<p><b>IF APPLICABLE, LIST DATE:</b></p> <p style="text-align: center;">____/____/22      ____/____/22</p> <p style="text-align: center;">ACQUIRED      DISPOSED</p>
--	---

**NATURE OF INTEREST**

Property Ownership/Deed of Trust      Stock      Partnership

Leasehold \_\_\_\_\_ Other \_\_\_\_\_

Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

**▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST**

Check one box:

INVESTMENT       REAL PROPERTY

---

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property \_\_\_\_\_

---

Description of Business Activity or City or Other Precise Location of Real Property \_\_\_\_\_

---

<p><b>FAIR MARKET VALUE</b></p> <p>\$2,000 - \$10,000</p> <p>\$10,001 - \$100,000</p> <p>\$100,001 - \$1,000,000</p> <p>Over \$1,000,000</p>	<p><b>IF APPLICABLE, LIST DATE:</b></p> <p style="text-align: center;">____/____/22      ____/____/22</p> <p style="text-align: center;">ACQUIRED      DISPOSED</p>
--	---

**NATURE OF INTEREST**

Property Ownership/Deed of Trust      Stock      Partnership

Leasehold \_\_\_\_\_ Other \_\_\_\_\_

Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

**Comments:** \_\_\_\_\_



## Instructions – Schedule A-2

### Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

#### To Complete Schedule A-2:

**Part 1.** Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

**Part 2.** Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

**Part 3.** Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 11, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 8.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 14, for information on procedures to request an exemption from disclosing privileged information.)

**Part 4.** Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.



**SCHEDULE B**  
**Interests in Real Property**  
 (Including Rental Income)

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/22	____/____/22
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_

---

FAIR MARKET VALUE      IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/22	____/____/22
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED
Over \$1,000,000		

NATURE OF INTEREST

Ownership/Deed of Trust	Easement
Leasehold _____	_____
Yrs. remaining	Other

IF RENTAL PROPERTY, GROSS INCOME RECEIVED

\$0 - \$499	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	

SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.

None

\* You are not required to report loans from a commercial lending institution made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER\* \_\_\_\_\_

ADDRESS (Business Address Acceptable) \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF LENDER \_\_\_\_\_

INTEREST RATE      TERM (Months/Years)

_____%	None	_____
--------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable \_\_\_\_\_

NAME OF LENDER\* \_\_\_\_\_

ADDRESS (Business Address Acceptable) \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF LENDER \_\_\_\_\_

INTEREST RATE      TERM (Months/Years)

_____%	None	_____
--------	------	-------

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

Guarantor, if applicable \_\_\_\_\_

Comments: \_\_\_\_\_

## Instructions – Schedule B Interests in Real Property

Report interests in real property located in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. Real property is also considered to be “within the jurisdiction” of a local government agency if the property or any part of it is located within two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency. (See Reference Pamphlet, page 13.)

**Interests in real property include:**

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 14.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 15.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse’s or registered domestic partner’s interests in real property that are legally held separately by him or her

**You are not required to report:**

- A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)
- Some interests in real property held through a blind trust (See Reference Pamphlet, page 16.)
  - **Please note:** A non-reportable property can still be grounds for a conflict of interest and may be disqualifying.

**To Complete Schedule B:**

- Report the precise location (e.g., an assessor’s parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.
- Identify the nature of your interest. If it is a leasehold,

**Reminders**

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

- disclose the number of years remaining on the lease.
- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the name of each tenant. Otherwise, mark “None.”
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable. **Loans from commercial lending institutions made in the lender’s regular course of business on terms available to members of the public without regard to your official status are not reportable.**

When reporting a loan:

- Provide the name and address of the lender.
- Describe the lender’s business activity.
- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- Check the box indicating the highest balance of the loan during the reporting period.
- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

**Example:**

Allison Gande is a city planning commissioner. During the reporting period, Allison received rental income of \$12,000, from a single tenant who rented property owned in the city’s jurisdiction. If Allison received \$6,000 each from two tenants, the tenants’ names would not be required because no single tenant paid her \$10,000 or more. A married couple is considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS <b>4600 24th Street</b>	
CITY <b>Sacramento</b>	
FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:
<input type="checkbox"/> \$2,000 - \$10,000	<input type="checkbox"/> / / XX / XX
<input type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> ACQUIRED <input type="checkbox"/> DISPOSED
<input checked="" type="checkbox"/> \$100,001 - \$1,000,000	
<input type="checkbox"/> Over \$1,000,000	
NATURE OF INTEREST	
<input type="checkbox"/> Ownership/Deed of Trust	<input type="checkbox"/> Easement
<input type="checkbox"/> Leasehold	<input type="checkbox"/> Other
Yes remaining	
IF RENTAL PROPERTY, GROSS INCOME RECEIVED	
<input type="checkbox"/> \$0 - \$499	<input type="checkbox"/> \$500 - \$1,000
<input type="checkbox"/> \$1,001 - \$10,000	<input type="checkbox"/> \$10,001 - \$10,000
<input checked="" type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> OVER \$100,000
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.	
<input type="checkbox"/> None	
<b>Henry Wells</b>	
NAME OF LENDER*	
<b>Sophia Petroillo</b>	
ADDRESS (Business Address Acceptable)	
<b>2121 Blue Sky Parkway, Sacramento</b>	
BUSINESS ACTIVITY, IF ANY, OF LENDER	
<b>Restaurant Owner</b>	
INTEREST RATE	TERM (Months/Years)
<b>8</b> % <input type="checkbox"/> None	<b>15</b> Years
HIGHEST BALANCE DURING REPORTING PERIOD	
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> \$1,001 - \$10,000
<input checked="" type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> Guarantor, if applicable	
Comments:	

# SCHEDULE C

## Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

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**CALIFORNIA FORM 700**

FAIR POLITICAL PRACTICES COMMISSION

Name \_\_\_\_\_

**▶ 1. INCOME RECEIVED**

**▶ 1. INCOME RECEIVED**

NAME OF SOURCE OF INCOME \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

YOUR BUSINESS POSITION \_\_\_\_\_

GROSS INCOME RECEIVED	No Income - Business Position Only
\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

Salary      Spouse's or registered domestic partner's income  
(For self-employed use Schedule A-2.)

Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)

Sale of \_\_\_\_\_  
*(Real property, car, boat, etc.)*

Loan repayment

Commission or      Rental Income, list each source of \$10,000 or more

\_\_\_\_\_ *(Describe)*

Other \_\_\_\_\_  
*(Describe)*

NAME OF SOURCE OF INCOME \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

YOUR BUSINESS POSITION \_\_\_\_\_

GROSS INCOME RECEIVED	No Income - Business Position Only
\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

Salary      Spouse's or registered domestic partner's income  
(For self-employed use Schedule A-2.)

Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)

Sale of \_\_\_\_\_  
*(Real property, car, boat, etc.)*

Loan repayment

Commission or      Rental Income, list each source of \$10,000 or more

\_\_\_\_\_ *(Describe)*

Other \_\_\_\_\_  
*(Describe)*

**▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD**

\* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

<p>NAME OF LENDER* _____</p> <p>ADDRESS <i>(Business Address Acceptable)</i> _____</p> <p>BUSINESS ACTIVITY, IF ANY, OF LENDER _____</p> <p>HIGHEST BALANCE DURING REPORTING PERIOD</p> <p>\$500 - \$1,000</p> <p>\$1,001 - \$10,000</p> <p>\$10,001 - \$100,000</p> <p>OVER \$100,000</p>	<p>INTEREST RATE      TERM (Months/Years)</p> <p>_____ %      None      _____</p> <p>SECURITY FOR LOAN</p> <p>None      Personal residence</p> <p>Real Property _____ <i>Street address</i></p> <p>_____ <i>City</i></p> <p>Guarantor _____</p> <p>Other _____ <i>(Describe)</i></p>
--	--

**Comments:** \_\_\_\_\_

## Instructions – Schedule C

### Income, Loans, & Business Positions

#### (Income Other Than Gifts and Travel Payments)

#### Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 11.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

#### Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

#### Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 8.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10.)
- Incentive compensation (See Reference Pamphlet, page 12.)

#### Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

#### You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 12.)

#### To Complete Schedule C:

##### Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 8.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

##### Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
  - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
  - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

## SCHEDULE D Income – Gifts

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

\_\_\_\_\_

ADDRESS *(Business Address Acceptable)*

\_\_\_\_\_

BUSINESS ACTIVITY, IF ANY, OF SOURCE

\_\_\_\_\_

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

**Comments:** \_\_\_\_\_

\_\_\_\_\_

## Instructions – Schedule D Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

### Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 16)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 10.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

### Reminders

- Gifts from a single source are subject to a \$520 limit in 2022. (See Reference Pamphlet, page 10.)
- Code filers – you only need to report gifts from reportable sources.

### Gift Tracking Mobile Application

- FPPC has created a gift tracking app for mobile devices that helps filers track gifts and provides a quick and easy way to upload the information to the Form 700. Visit FPPC's website to download the app.

### You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

### To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

**SCHEDULE E**  
**Income – Gifts**  
**Travel Payments, Advances,**  
**and Reimbursements**

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

▶ NAME OF SOURCE *(Not an Acronym)* \_\_\_\_\_

ADDRESS *(Business Address Acceptable)* \_\_\_\_\_

CITY AND STATE \_\_\_\_\_

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE \_\_\_\_\_

DATE(S): \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_ AMT: \$ \_\_\_\_\_  
*(If gift)*

▶ MUST CHECK ONE:      Gift **-or-**      Income

    Made a Speech/Participated in a Panel \_\_\_\_\_

    Other - Provide Description \_\_\_\_\_

▶ If Gift, Provide Travel Destination \_\_\_\_\_

**Comments:** \_\_\_\_\_

## Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

### You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

**Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.**

### To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
  - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

### Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for MaryClaire's travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which they are not providing services are likely considered gifts.

Note that the same payment from a 501(c)(3) would NOT be reportable.

### Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose.

Thus, Mayor Kim must report the gift of travel, but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at [www.fppc.ca.gov](http://www.fppc.ca.gov).)

▶ NAME OF SOURCE (Not an Acronym)	
Health Services Trade Association	
ADDRESS (Business Address Acceptable)	
1230 K Street, Suite 610	
CITY AND STATE	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
DATE(S):	AMT: \$ 550.00
(if gift)	
▶ MUST CHECK ONE: <input type="checkbox"/> Gift -or- <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description Travel reimbursement for board meeting.	
▶ If Gift, Provide Travel Destination	

▶ NAME OF SOURCE (Not an Acronym)	
Chengdu Municipal People's Government	
ADDRESS (Business Address Acceptable)	
2 Caoshi St. CaoShiJie, Qingyang Qu, Chengdu Shi,	
CITY AND STATE	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
DATE(S):	AMT: \$ 3,874.38
(if gift)	
▶ MUST CHECK ONE: <input checked="" type="checkbox"/> Gift -or- <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description Travel reimbursement for trip to China.	
▶ If Gift, Provide Travel Destination	
Sichuan Sheng, China	



## Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the Act's provisions.

### Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2021-2022, the gift limit increased to \$520 from a single source during a calendar year.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 10.

State and local officials and employees should check with their agency to determine if other restrictions apply.

### Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at [www.fppc.ca.gov](http://www.fppc.ca.gov).

### Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 10.)

### Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 14.)

### Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

### Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

**For assistance** concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to [advice@fppc.ca.gov](mailto:advice@fppc.ca.gov).
- Call the FPPC toll-free at (866) 275-3772.

### Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

## Questions and Answers

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### General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

### Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 13.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

## Questions and Answers Continued

- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.
- Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?
- A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.
- Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?
- A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

### Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at [www.fppc.ca.gov](http://www.fppc.ca.gov). (See Reference Pamphlet, page 14.)

## Questions and Answers Continued

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the “comments” section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 8.)

Q. My spouse is a partner in a four-person firm where all of their business is based on their own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your spouse's investment in the firm is 10% or greater, disclose 100% of your spouse's share of the business on Schedule A-2, Part 1 and 50% of your spouse's income on Schedule A-2, Parts 2 and 3. For example, a client of your spouse's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 14.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

### Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an “acquired” date?

A. No, you are not required to show an “acquired” date because you previously owned the property. However, you may want to note in the “comments” section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in that real property.

## Questions and Answers Continued

### Gift Disclosure

- Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2022 the gift limit was \$520, so the Bensons may have given the supervisor artwork valued at no more than \$1,040. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.

**SOUTH SUTTER CHARTER SCHOOL**  
**INDEPENDENT AUDITOR'S REPORT**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2022**

# SOUTH SUTTER CHARTER SCHOOL

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## INDEPENDENT AUDITOR'S REPORT

To the Members of the Governing Board of  
South Sutter Charter School

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of South Sutter Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of South Sutter Charter School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of South Sutter Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about South Sutter Charter School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on 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 South Sutter Charter School'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 South Sutter Charter School'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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplementary information on pages 19 – 24 is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and accompanying supplementary information are fairly stated in all material respects, in relation to the financial statements as a whole.

The Local Education Agency Organization Structure on page 18 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 the schedule.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2022, on our consideration of South Sutter Charter School'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 South Sutter Charter School'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 South Sutter Charter School's internal control over financial reporting and compliance.

*Jeddeusee : Company, LLP*

Agoura Hills, California

November 28, 2022

# SOUTH SUTTER CHARTER SCHOOL

## STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

### ASSETS

#### CURRENT ASSETS

Cash in Bank	\$	11,250,633
Accounts Receivable		11,717,159
Prepaid Expenses		4,643
Total Current Assets		22,972,435

PROPERTY AND EQUIPMENT, NET		4,179,507
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#### OTHER ASSETS

Restricted Cash - Debt Service		171,217
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<b>Total Assets</b>	<b>\$</b>	<b>27,323,159</b>
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### LIABILITIES AND NET ASSETS

#### CURRENT LIABILITIES

Accounts Payable	\$	848,449
Accrued Payroll and Payroll Liabilities		436,042
Due to Grantor Governments		580,558
Deferred Revenues		1,139,203
Current Portion Long-Term Liabilities		85,024
Total Current Liabilities		3,089,276

#### LONG-TERM LIABILITIES

Notes Payable		1,199,542
Less Current Portion Long-Term Liabilities		85,024
Total Long-Term Liabilities		1,114,518

<b>Total Liabilities</b>		<b>4,203,794</b>
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#### NET ASSETS

Without Donor Restriction		
Operating		22,959,076

With Donor Restriction		
By Purpose		160,289

Total Net Assets		23,119,365
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<b>Total Liabilities and Net Assets</b>	<b>\$</b>	<b>27,323,159</b>
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The accompanying notes are an integral part of these financial statements

# SOUTH SUTTER CHARTER SCHOOL

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

### CHANGE IN NET ASSETS:

#### SUPPORT AND REVENUES

##### LCFF Sources:

Principal Apportionment State Aid	\$ 16,510,000
Education Protection Account	11,538,465
In-Lieu of Property Taxes	487,085
Federal Revenue	1,290,437

##### Other State Revenue:

Special Education	1,799,511
Lottery	485,815
All Other	291,361

##### Other Local Revenue:

Interest Income	10,885
Other Local Revenue	2,441,081

#### Total Revenue and Support

34,854,640

#### EXPENSES

##### PROGRAM SERVICES

Education	23,597,714
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##### SUPPORT SERVICES

Management and General	3,825,349
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#### Total Expenses

27,423,063

#### Change in Net Assets Without Donor Restrictions

7,431,577

#### NET ASSETS WITH DONOR RESTRICTIONS

Federal Revenues	160,289
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#### Change in Net Assets With Donor Restrictions

160,289

#### INCREASE IN NET ASSETS

7,591,866

Net Assets, Beginning of Year	<u>15,527,499</u>
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Net Assets, End of Year	<u><u>\$ 23,119,365</u></u>
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The accompanying notes are an integral part of these financial statements

# SOUTH SUTTER CHARTER SCHOOL

## STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2022

	Program Services	Support Services	
	Education	Management and General	Total Services
<b>Compensation and Related Expenses</b>			
Salaries - Certificated	\$ 9,534,008	\$ 127,444	\$ 9,661,452
Salaries - Classified	622,332	681,120	1,303,452
Pension Expense	1,595,737	167,356	1,763,093
Other Employee Benefits	1,672,433	147,447	1,819,880
Payroll Taxes	340,416	61,371	401,787
<b>Total Compensation and Related Expenses</b>	<b>13,764,926</b>	<b>1,184,738</b>	<b>14,949,664</b>
Books and Supplies	2,924,643	17,484	2,942,127
Travel and Conferences	72,857	-	72,857
Dues and Memberships	10,798	-	10,798
Insurance	-	62,861	62,861
Rentals, Leases, Repairs	5,774	389,902	395,676
Contracted Instruction	4,777,227	980	4,778,207
District Oversight	-	240,365	240,365
Other Fees for Services	1,466,450	1,535,521	3,001,971
Other Expenses	575,039	228,684	803,723
Depreciation Expense	-	123,777	123,777
Debt Service - Interest Expense	-	41,037	41,037
<b>Total</b>	<b>\$ 23,597,714</b>	<b>\$ 3,825,349</b>	<b>\$ 27,423,063</b>

The accompanying notes are an integral part of these financial statements

# SOUTH SUTTER CHARTER SCHOOL

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2022

### CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Assets	\$	7,591,866
Adjustments to Reconcile to Net Cash Provided by Operating Activities:		
Depreciation		123,777
(Increase) Decrease in Assets:		
Accounts Receivable		(701,202)
Increase (Decrease) in Liabilities:		
Accounts Payable		(57,206)
Accrued Payroll and Payroll Liabilities		37,353
Due to Grantor Governments		(1,844,057)
Deferred Revenues		444,400
Net Cash Used by Operating Activities		5,594,931

### CASH FLOWS FROM INVESTING ACTIVITIES:

Net Cash Provided (Used) by Investing Activities		-
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### CASH FLOWS FROM FINANCING ACTIVITIES:

Principal Payments on Notes Payable		(232,609)
Net Cash Provided from Financing Activities		(232,609)

Net Decrease in Cash and Cash Equivalents		5,362,322
Cash, Beginning of Year		6,059,528
Cash, End of Year	\$	11,421,850

### SUPPLEMENTARY DISCLOSURES:

Interest Expense	\$	41,037
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### Cash and Restricted Cash Consist of:

Cash in Bank	\$	11,250,633
Restricted Cash - Debt Service		171,217
	\$	11,421,850

The accompanying notes are an integral part of these financial statements

# SOUTH SUTTER CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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### NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

***Organization and Nature of Activities*** - South Sutter Charter School's (the School) original charter petition was approved by the Marcum-Illinois Union Elementary School District on May 17, 2005 for a term of five years. The Charter has since been renewed multiple times, with the most current charter renewed on June 10, 2019, for an additional five years beginning July 1, 2020 through June 30, 2025. South Sutter is an independent study charter school that provides a voluntary public educational choice for families of students who choose to educate their children in the home environment. The School serves students in grades Kindergarten through twelve who reside in the following California counties: Sutter, Butte, Colusa, Yolo, Sacramento, Placer, and Yuba.

South Sutter Charter School is a non-profit agency that is also a part of the State of California Public School System. The School receives most of its funding from both state sources and local taxes through the State of California general-purpose entitlement funding system. Charters may be revoked by the sponsoring district for material violations of the charter, failure to meet student goals identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

For the year ended June 30, 2022, the School contracted with Innovative Education Management, Inc. to provide educational services, management, and operation support to the School.

***Basis of Accounting*** – The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported on the financial statements. The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

***Basis of Presentation*** – The School reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

***Net assets without donor restrictions*** – These net assets generally result from state, federal and local funding that is received without donor restrictions, less expenses incurred in providing program-related services and performing administrative functions.

***Net assets with donor restrictions*** – These net assets result from state, federal and local funding that is received with donor restrictions that limit the use of the funds, either temporarily until the stipulated time restriction ends or the purpose of the restriction is accomplished, or in perpetuity.

# SOUTH SUTTER CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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### NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

***Cash and Cash Equivalents*** - For purposes of the statement of cash flows, cash is defined as cash on hand, amounts held at financial institutions, and short-term highly liquid investments that are readily convertible to known amounts of cash. Investments with an original maturity of three months or less are considered short-term for these purposes.

Restricted cash balances held for debt service are shown as restricted cash on the balance sheet and are excluded from cash and cash equivalents.

***Revenue Recognition*** – The School receives Federal, State and local revenues for their various educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies. Amounts received from the California Department of Education are recognized as revenue by the School based on the average daily attendance of students. Unearned revenue is recorded to the extent cash received on grants exceeds qualified expenses. Some government grants are based on reimbursable costs as defined by the grants. Reimbursements recorded under these grants are subject to audit by the granting agency. Management believes that no material adjustments will result from subsequent audits of costs reflected in the accompanying financial statements. Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Donor-restricted revenues whose restrictions are met in the same reporting period are reported as support without donor restrictions.

***Accounts Receivable*** – Accounts receivable primarily represent amounts due from federal, state and local governments as of June 30, 2022, and are recorded at their net realizable value. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

***Property and Equipment*** – Property and equipment acquisitions are recorded at cost, or if donated, at fair value at date of gift. Purchases and donations with a useful life of more than one year and an acquisition cost of \$5,000 or more are capitalized. Contributions of donated fixed assets are reported as increases to net assets without donor restrictions unless the donor has stipulated that the donation has a specific purpose. Expenses for repairs and maintenance are charged to expense as incurred, whereas renewals and betterments that extend the lives of property are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the assets, generally ten to forty years for improvements and buildings, and three to ten years for equipment. For additional information, see Note 5.

***Deferred Revenue*** – The School recognizes grant revenues in the period the School meets the conditions for revenue recognition, namely as reimbursable program expenses are incurred. Deferred Revenue relates to program receipts from government agencies in advance of program performance.

***Advertising*** – The School expenses advertising costs as incurred. For the year ended June 30, 2022 and 2021, advertising costs totaled \$13,599 and \$5,065, respectively.



# SOUTH SUTTER CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

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### NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*Use of Estimates* – The preparation of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Significant management estimates included in the financial statements are the collectability of the receivables, the estimated useful lives of fixed assets, and the functional allocation of expenses.

*Functional Allocation of Expenses* – The costs of providing educational programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Where practicable, expenses are directly classified to specific program or supporting service categories. Costs that are not specifically identifiable within functional categories are classified using allocation methods.

*Fair Value Measurements* – Generally accepted accounting principles related to fair value measurements (a) define fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, and (b) set out a fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Inputs are broadly defined as assumptions market participants would use in pricing an asset or liability. Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Inputs are unadjusted quoted prices for identical assets and liabilities in active markets to which the School has access.

*Level 2* – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

*Level 3* – Inputs are unobservable and significant to the fair value measurement.

An asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The carrying amounts of cash, receivables, accounts payable, and other accrued liabilities approximate fair value because of the short maturity of these financial instruments.

Valuation techniques used in fair value measurements need to maximize the use of observable inputs and minimize the use of unobservable inputs. A valuation method may produce a fair value measurement that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the School believes its valuation methods are appropriate and consistent with those used by other market participants, the use of different methodologies or assumptions could result in different fair value measurements at the reporting date.

# SOUTH SUTTER CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

***Compensated Absences*** – An accrual for compensated absences has not been made in these financial statements. It is impracticable to estimate the amount of compensation for future absences and accordingly no liability has been recorded in the accompanying financial statements. The School's policy is to recognize the costs of compensated absences when actually paid.

***Income Taxes*** – The School is exempt from federal and state income tax under 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, income from certain activities not directly related to the School's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the School qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2). Accordingly, no provision for income taxes has been reflected in these financial statements. The School has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination; therefore, no accounting adjustment has been made to the financial statements and no disclosures of uncertain income tax positions are required. The School's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

***Evaluation of Subsequent Events*** – The School has evaluated subsequent events through November 28, 2022, the date these financial statements were available to be issued. The School determined no additional disclosures were required.

***Recently Issued Accounting Pronouncements*** - In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842). The new standard establishes a right-of-use ("ROU") model that requires a lessee to record a ROU asset and a lease liability, measured on a discounted basis, on the balance sheet for all leases with terms greater than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statements of income. Since the issuance of ASU 2016-02, the FASB has issued several amendments to the standard including, among other matters, clarifications regarding lease reassessments and application of an optional transition method. The standard is required to be applied either retrospectively to each prior reporting period presented or retrospectively with the cumulative effect of initially applying it recognized at the date of initial application. The Organization has not selected its transition method and is currently in the process of evaluating the potential impact of this new guidance, which is effective for the Organization beginning on July 1, 2022.

### NOTE 2 – CONCENTRATIONS OF CREDIT RISK

Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The School maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The School has not experienced any losses in such accounts. On June 30, 2022, deposits in excess of the FDIC limit amount to approximately \$11,000,000. Management believes the School is not exposed to any significant credit risk related to cash.

# SOUTH SUTTER CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable outstanding on June 30, 2022 consisted of the following:

State Government	\$ 8,290,383
Federal Government	1,394,028
All Other Local	<u>2,032,748</u>
Total Accounts Receivable	<u>\$ 11,717,159</u>

### NOTE 4 – LIQUIDITY AND RESERVES

The School has a policy to manage its liquidity and reserves following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be met. The following reflects the School's financial assets as of June 30, 2021, reduced by amounts not available for general use within one year because of contractual or donor-imposed restrictions or internal board designations.

Cash and cash equivalents	\$ 11,250,633
Accounts receivable, net, collected in one year	<u>11,717,159</u>
Total financial assets	22,967,792
Less those unavailable for general expenditure within one year due to:	
Purpose restrictions	<u>160,289</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 22,807,503</u>

In addition to financial assets available to meet general expenditures over the year, the School operates with a balanced budget and anticipates covering its general expenditures by receiving the state, federal, and local funding apportionments due to the School, and spending within the approved budget and plans.

### NOTE 5 – PROPERTY AND EQUIPMENT

A schedule of changes in property and equipment and accumulated depreciation for the year ended June 30, 2022, is as follows:

<u>SUMMARY OF CHANGES IN PROPERTY AND EQUIPMENT</u>				
	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending</u> <u>Balance</u>
Building	\$ 4,310,478	\$ -	\$ -	\$ 4,310,478
Equipment	<u>184,572</u>	-	-	<u>184,572</u>
Totals	<u>\$ 4,495,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,495,050</u>

## SOUTH SUTTER CHARTER SCHOOL

### NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

#### NOTE 5 – PROPERTY AND EQUIPMENT (CONTINUED)

##### SUMMARY OF CHANGES IN ACCUMULATED DEPRECIATION

	Beginning Balance	Additions	Subtractions	Ending Balance
Building	\$ 90,365	\$ 107,762	\$ -	\$ 198,127
Equipment	101,401	16,015	-	117,416
Totals	\$ 191,766	\$ 123,777	\$ -	\$ 315,543

During the fiscal year ended June 30, 2022, \$123,777 was charged to depreciation expense.

#### NOTE 6 – NOTES PAYABLE

Description	Current Portion	Long-Term Portion	Total
Note payable to River City Bank in the amount of \$2,000,000. The loan is dated March 27, 2020, with a maturity date of April 1, 2035. The loan is secured by deed of trust and a pledge of gross revenues of the Organization and bears an interest rate of 3.42 percent at June 30, 2022. As of the date of this report, the Organization was in substantial compliance with all loan covenants.	\$ 85,024	\$ 1,114,518	\$ 1,199,542
	\$ 85,024	\$ 1,114,518	\$ 1,199,542

Future minimum principal payments on long-term obligations, including current maturities, are as follows at June 30, 2022:

Year Ending June 30,	Minimum Payments
2023	\$ 85,024
2024	87,905
2025	91,117
2026	94,327
2024	97,650
Thereafter	743,519
	\$ 1,199,542

#### NOTE 7 – OPERATING LEASES

The School is a party to the following leases for operational facilities as follows:

1. **Marcum-Illinois Union Elementary School District** – The lease is for a term of 25 years beginning October 10, 2019 expiring October 9, 2044. The annual lease payment is \$361,000. There is an option to extend for an additional 25 years.

# SOUTH SUTTER CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### NOTE 7 – OPERATING LEASES (CONTINUED)

Total rental expenses were \$395,676. Future minimum lease payments under the lease agreements are as follows as of June 30, 2022:

Year Ending <u>June 30,</u>	Minimum <u>Lease Payments</u>
2023	\$ 361,000
2024	361,000
2025	361,000
2026	361,000
2027	361,000
Thereafter	<u>6,227,250</u>
	<u>\$ 8,032,250</u>

### NOTE 8 – EMPLOYEE BENEFIT PLANS

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension 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). All employees who are not members of CalSTRS or CalPERS must contribute to the federal Social Security system.

The risks of participating in these multi-employer plans are different from single-employer plans in the following respects:

- Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers.
- If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- The required member, employer, and State contribution rates are set by the California Legislature.
- If the School chooses to stop participating in the multi-employer plans, it may be required to pay those plans an amount based on the unfunded status of the plan, referred to as a withdrawal liability.

The School has no plans to withdraw from these multi-employer plans.

#### **California State Teachers' Retirement System (CalSTRS)**

Plan Name:	California State Teachers' Retirement System
Plan EIN:	94-6291617
Actuarial value of assets:	\$242,363
Actuarial accrued liability:	\$332,082
Unfunded accrued liability:	\$89,719
Funded status:	65 to 80 percent funded

# SOUTH SUTTER CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### NOTE 8 – EMPLOYEE BENEFIT PLANS (CONTINUED)

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2021, the most recent actuarial valuation date.

#### **Plan Description**

The School contributes to the State Teachers Retirement Plan (STRP), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 100 Waterfront Place, West Sacramento, California 95605, and is also available online at [www.calstrs.com](http://www.calstrs.com).

#### **Benefits Provided**

The benefits are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. The California Public Employees' Pension Reform Act of 2013 (PERPA) made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013.

#### **Contributions**

The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board. School employer contributions will increase from 8.25 percent to a total of 19.1 percent of covered payroll over a seven-year period, effective July 1, 2014. The required employer contribution rate for the fiscal year 2021-22 was 16.92 percent of annual payroll. The School's contribution to CalSTRS for the fiscal years ended June 30, 2022, 2021 and 2020 was \$1,463,103, \$1,246,210, and \$1,061,379, respectively, and equals 100.0 percent of the required contributions for the year. The School's contributions are less than 5 percent of total plan contributions. For the fiscal year 2023, the School is required to contribute 18.813 percent of annual payroll.

#### **California Public Employees' Retirement System (CalPERS)**

Plan Name:	California Public Employees' Retirement System
Plan EIN:	94-6207465
Market value of assets:	\$86,519
Actuarial accrued liability:	\$110,507
Unfunded accrued liability:	\$23,988
Funded status:	65 to 80 percent funded

The market value of assets and the actuarial accrued liability are expressed in millions and are valued as of June 30, 2021, the most recent actuarial valuation date.

# SOUTH SUTTER CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

### NOTE 8 – EMPLOYEE BENEFIT PLANS (CONTINUED)

#### **Plan Description**

The School contributes to the School Employer Pool under the CalPERS, a cost-sharing multiple-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 Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, CA 95811, and is also available online at [www.calpers.ca.gov](http://www.calpers.ca.gov).

#### **Benefits Provided**

The benefits for the CalPERS plan are established by contract, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits 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. PERPA made significant changes to the benefit structure that primarily affect members first hired to perform CalPERS creditable activities on or after January 1, 2013.

#### **Contributions**

Contribution rates for the CalPERS plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7 percent of their salary. New members who joined CalPERS for the first time on or after January 1, 2013 are required to contribute 6.5 percent of their salary. Beginning with the fiscal year 2018-2019, required contributions will increase to 7.0 percent of their salary. The required employer contribution rate for the fiscal year 2021-22 was 22.91 percent of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute. The School's contributions to CalPERS for the fiscal years ended June 30, 2022, 2021, and 2020 was \$299,990, \$124,227, and \$65,597, respectively, and equals 100.0 percent of the required contributions for the year. The School's contributions are less than 5 percent of total plan contributions. For the fiscal year 2023, the School is required to contribute 25.37 percent of annual payroll.

### NOTE 9 – CONTINGENCIES

The School receives a number of grants from various local, state, and federal governmental agencies. These grants are subject to audit by the corresponding oversight agency as to allowable costs paid with governmental funds and as to the share of costs contributed by the School. The School could be liable for as much as the full amount of governmental funds expended for the year if, under audit, the oversight agency was to determine that all costs charged to the program were disallowed.

**SOUTH SUTTER CHARTER SCHOOL**

**SUPPLEMENTARY INFORMATION SECTION**

**FOR THE YEAR ENDED  
JUNE 30, 2022**



**SOUTH SUTTER CHARTER SCHOOL**  
**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE**

**JUNE 30, 2022**

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**ORGANIZATION**

South Sutter Charter School was granted a charter on May 17, 2005 and is sponsored by the Marcum-Illinois Union Elementary School District. The sponsor has renewed the charter through June 30, 2025. The School is non-classroom-based charter school serving students in kindergarten through twelfth grades in the following California counties: Butte, Colusa, Placer, Sacramento, Sutter, Yolo and Yuba. The School's charter number authorized by the state of California is 724.

**GOVERNING BOARD**

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM</u>	<u>TERM EXPIRES</u>
Rebecca Aeschliman-Puno	Member	One Year	June 30, 2022
Scot Bailey	Member	One Year	June 30, 2022
Terryn Middlebrooks	Member	One Year	June 30, 2022
Erica Oglesby	Member	One Year	June 30, 2022
Shandi Virnoche	Member	One Year	June 30, 2022

**CORPORATE OFFICERS**

Jolie Hauck, President  
Kirstine Bowers, Treasurer  
Brenda Christensen, Secretary

**ADMINISTRATION**

Jodi Jones, CEO, Innovative Education Management, Inc.

**BUSINESS MANAGER**

Innovative Education Management, Inc.

See auditor's report and the notes to supplementary information

## SOUTH SUTTER CHARTER SCHOOL

### SCHEDULE OF AVERAGE DAILY ATTENDANCE

**FOR THE YEAR ENDED JUNE 30, 2022**

	Second Period Report		Annual Report	
	Independent Study	Total	Independent Study	Total
Grades TK/K through 3	857.79	857.79	860.79	860.79
Grades 4 through 6	587.43	587.43	585.81	585.81
Grades 7 and 8	382.42	382.42	382.90	382.90
Grades 9 through 12	615.85	615.85	614.51	614.51
<b>ADA Totals</b>	2,443.49	2,443.49	2,444.01	2,444.01

**IMPORTANT NOTES:**

100% of the reported Average Daily Attendance is non-classroom based. South Sutter Charter School did not have classroom-based ADA.

See auditor's report and the notes to supplementary information

# SOUTH SUTTER CHARTER SCHOOL

## SCHEDULE OF INSTRUCTIONAL TIME

**FOR THE YEAR ENDED JUNE 30, 2022**

	2021-22 Minutes		Number of Days	Status
	Requirement	Actual	Traditional Calendar	
Grades TK/Kindergarten	N/A	Not Calculated	175	In Compliance
Grade 1	N/A	Not Calculated	175	In Compliance
Grade 2	N/A	Not Calculated	175	In Compliance
Grade 3	N/A	Not Calculated	175	In Compliance
Grade 4	N/A	Not Calculated	175	In Compliance
Grade 5	N/A	Not Calculated	175	In Compliance
Grade 6	N/A	Not Calculated	175	In Compliance
Grade 7	N/A	Not Calculated	175	In Compliance
Grade 8	N/A	Not Calculated	175	In Compliance
Grade 9	N/A	Not Calculated	175	In Compliance
Grade 10	N/A	Not Calculated	175	In Compliance
Grade 11	N/A	Not Calculated	175	In Compliance
Grade 12	N/A	Not Calculated	175	In Compliance

South Sutter Charter School does not offer site-based instruction, therefore this requirement is not applicable.

## SOUTH SUTTER CHARTER SCHOOL

### RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS

**FOR THE YEAR ENDED JUNE 30, 2022**

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June 30, 2022 Annual Financial and Budget Report Fund Balance (Net Assets)	\$	20,492,020
Adjustments and Reclassifications Increase (Decrease):		
Accounts Receivable / Special Education		17,460
Property and Equipment / Depreciation Expense		(16,990)
Due to Grantor Governments / Principal Apportionment State Aid		2,424,615
Current Liabilities / Other Fees for Services		194,760
Net Assets / Other Fees for Services		7,500
June 30, 2022 Audited Financial Statement Fund Balance (Net Assets)	\$	23,119,365

See auditor's report and the notes to supplementary information

# **SOUTH SUTTER CHARTER SCHOOL**

## **NOTES TO SUPPLEMENTARY INFORMATION**

**JUNE 30, 2022**

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### **NOTE 1 – PURPOSE OF SCHEDULES:**

**A. Local Education Agency Organization Structure**

This schedule provides information about the South Sutter Charter School’s (the School) date and granting authority, members of the governing board, and members of the administration.

**B. Schedule of Average Daily Attendance**

Average daily attendance is a measurement of the number of pupils attending the School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

**C. Schedule of Instructional Time**

The School does not receive funding for classroom-based instruction. If they had, this schedule would present information on the amount of instructional time offered by the School and whether the School complied with the provisions of California Education Code.

**D. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balances (net assets) of the School as reported on the Annual Financial and Budget Report form to the audited financial statements.

## SOUTH SUTTER CHARTER SCHOOL

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Education</b>				
Pass-Through Program from California				
Department of Education:				
Title I Grants to Local Educational Agencies	84.010	14329	\$ -	\$ 496,355
Supporting Effective Instruction State Grants	84.367	14341	-	56,000
COVID-19 - Education Stabilization Fund	84.425D	15547, 15559	-	914,584
Special Education Cluster:				
Special Education - Grants to States (IDEA, Part B)	84.027	13379	-	329,455
IDEA Mental Health ADA Allocation	84.027A	15197	-	30,684
Total Special Education Cluster:			-	360,139
Total U.S. Department of Education			-	1,827,078
<b>Total Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 1,827,078</b>

N/A - Pass-through entity number not readily available or not applicable.

See accompanying notes to the schedule of expenditures of federal awards

**SOUTH SUTTER CHARTER SCHOOL**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of South Sutter Charter School under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of South Sutter Charter School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of South Sutter Charter School.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 – INDIRECT COST RATE**

South Sutter Charter School has elected to use the 10.0 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**SOUTH SUTTER CHARTER SCHOOL**

**OTHER INDEPENDENT AUDITOR'S REPORTS**

**FOR THE YEAR ENDED  
JUNE 30, 2022**





**INDEPENDENT AUDITOR'S 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***

To Members of the Governing Board of  
 South Sutter Charter School

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 South Sutter Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 28, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered South Sutter Charter School'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Sutter Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of South Sutter Charter School'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 South Sutter Charter School'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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Agoura Hills, California  
November 28, 2022



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND  
 ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Members of the Governing Board of  
 South Sutter Charter School

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited South Sutter Charter School's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of South Sutter Charter School's major federal programs for the year ended June 30, 2022. South Sutter Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, South Sutter Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of South Sutter Charter School 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 on compliance for each major federal program. Our audit does not provide a legal determination of South Sutter Charter School'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 laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to South Sutter Charter School's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on South Sutter Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting 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 South Sutter Charter School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding South Sutter Charter School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of South Sutter Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of South Sutter Charter School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Jeddusen & Company, LLP*

Agoura Hills, California  
November 28, 2022



## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

To the Members of the Governing Board of  
 South Sutter Charter School

### Report on State Compliance

We have audited South Sutter Charter School's compliance with the state compliance requirements described in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, for the year ended June 30, 2022. The applicable state compliance requirements are identified in the table below.

### Management's Responsibility

Compliance with the requirements referred to above is the responsibility of South Sutter Charter School's management.

### Auditor's Responsibility

Our responsibility is to express an opinion on South Sutter Charter School's compliance with the state laws and regulations based on our audit.

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 *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on a state program occurred. An audit includes examining, on a test basis, evidence about South Sutter Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of South Sutter Charter School's compliance with those requirements.

### Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine South Sutter Charter School's compliance with the state laws and regulations applicable to the following items:

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
<b>Local Education Agencies:</b>	
Attendance	Not applicable
Teacher Certification and Misassignments	Not applicable
Kindergarten Continuance	Not applicable
Independent Study	Not applicable
Continuation Education	Not applicable

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
Instructional Time	Not applicable
Instructional Materials	Not applicable
Ratio of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive	Not applicable
Gann Limit Calculation	Not applicable
School Accountability Report Card	Not applicable
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Not applicable
District of Choice	Not applicable
<b>School Districts, County Offices of Education, and Charter Schools:</b>	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program	No, see below
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	No, see below
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	No, see below
Career Technical Education Incentive Grant	No, see below
In Person Instruction Grant	No, see below
<b>Charter Schools:</b>	
Attendance	Yes
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

The term “Not applicable” is used above to mean that the program does not apply to South Sutter Charter School as a Local Education Agency.

We did not perform any procedures related to the California Clean Energy Jobs Act because South Sutter Charter School does not have expenditures for this program.

We did not perform any procedures related to the After/Before School Education and Safety Program because South Sutter Charter School does not receive state funding for this program.

We did not perform any procedures related to the Independent Study-Course Based Program because South Sutter Charter School does not receive state funding for this program.

We did not perform any procedures related to the Expanded Learning Opportunities Grant (ELO-G) due to South Sutter Charter School will be returning the funding received and will not have expenditures for this program.

We did not perform any procedures related to the Career Technical Education Incentive Grant because South Sutter Charter School does not receive state funding for this program.

We did not perform any procedures related to the In Person Instruction Grant because South Sutter Charter School does not receive state funding for this program.

We did not perform any procedures related to Mode of Instruction because South Sutter Charter School is 100.0 percent non-classroom based and did not report any site-based attendance.

We did not perform any procedures related to Annual Instructional Minutes – Classroom Based because South Sutter Charter School is 100.0 percent non-classroom based and did not report any site-based attendance.

We did not perform any procedures related to Charter School Facility Grant Program because South Sutter Charter School does not receive state funding for this program.

### **Opinion**

In our opinion, South Sutter Charter School complied, in all material respects, with the compliance requirements referred to above that are applicable to state programs for the year ended June 30, 2022.

A handwritten signature in blue ink that reads "Jeddensen! Company, LLP". The signature is written in a cursive, flowing style.

Agoura Hills, California  
November 28, 2022



**SOUTH SUTTER CHARTER SCHOOL**

**FINDINGS AND RECOMMENDATIONS SECTION**

**FOR THE YEAR ENDED  
JUNE 30, 2022**

**SOUTH SUTTER CHARTER SCHOOL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2022**

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**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s 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>
Noncompliance material to financial statements noted?	<u>No</u>

**Federal Awards**

Internal control over major programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>

Type of auditor’s report issued on compliance for major programs:	<u>Unmodified</u>
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Any audit findings disclosed that are required to be reported in accordance 2 CFR section 200.516(a)?	<u>No</u>
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Major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs:	<u>\$750,000</u>
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Auditee qualified as low-risk auditee?	<u>No</u>
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**State Awards**

Type of auditor’s report issued on compliance for state programs:	<u>Unmodified</u>
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Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

**SOUTH SUTTER CHARTER SCHOOL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2022**

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**Section II – Financial Statement Findings**

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no findings and questioned costs related to the basic financial statements, federal or state awards for the year ended June 30, 2022.

**SOUTH SUTTER CHARTER SCHOOL****SCHEDULE OF PRIOR AUDIT FINDINGS****JUNE 30, 2022**

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<u>Finding</u>	<u>Code</u>	<u>Recommendation</u>	<u>Current Status</u>
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There were no findings and questioned costs related to the basic financial statements, federal awards, or state awards for the prior year ended June 30, 2021.

## **Students**

BP 5141.21

### **ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS**

The Governing Board believes that regular school attendance is critical to student learning and that students who need to take medication prescribed or ordered for them by their authorized health care providers should be able to participate in the educational program.

Any medication prescribed for a student with a disability who is qualified to receive services under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973 shall be administered in accordance with the student's individualized education program or Section 504 services plan, as applicable.

For the administration of medication to other students during school or school-related activities, the Superintendent or designee shall develop protocols which shall include options for allowing parents/guardians to administer medication to their child at school, designate other individuals to do so on their behalf, and, with the student's authorized health care provider's approval, request the district's permission for the student to self-administer a medication or self-monitor and/or self-test for a medical condition. Such processes shall be implemented in a manner that preserves campus security, minimizes instructional interruptions, and promotes student safety and privacy.

The Superintendent or designee shall make epinephrine auto-injectors available at each school for providing emergency medical aid to any person suffering, or reasonably believed to be suffering, from an anaphylactic reaction. (Education Code 49414)

The Board authorizes the Superintendent or designee to make available naloxone hydrochloride or another opioid antagonist for emergency medical aid to any person suffering, or reasonably believed to be suffering, from an opioid overdose. (Education Code 49414.3)

Because of the conflict between state and federal law regarding the legality of medicinal cannabis, the Board prohibits the administration of medicinal cannabis to students on school grounds by parents/guardians or school personnel.

The Superintendent or designee shall collaborate with city and county emergency responders, including local public health administrators, to design procedures or measures for addressing an emergency such as a public disaster or epidemic.

#### **Administration of Medication by School Personnel**

When allowed by law, medication prescribed to a student by an authorized health care provider may be administered by a school nurse or, when a school nurse or other medically licensed person is unavailable and the physician has authorized administration of medication by unlicensed personnel for a particular student, by other designated school personnel with appropriate training. School nurses and other designated school personnel shall administer medications to students in accordance with law, Board policy, administrative regulation, and, as applicable, the written statement provided by the student's parent/guardian and authorized health care provider. Such personnel shall be afforded appropriate liability protection.

The Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel shall be supervised by, and provided with immediate communication access to, a school nurse, physician, or other appropriate individual.

The Superintendent or designee shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

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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 board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
5 CCR 600-611	<u>Administering medication to students</u>
Bus. Code 2700-2837	<u>Nursing</u>
Bus. Code 3500-3546	<u>Physician assistants</u>
Bus. Code 4119.2	<u>Acquisition of epinephrine auto-injectors</u>
Bus. Code 4119.8	<u>Acquisition of naloxone hydrochloride or another opioid antagonist</u>
Ed. Code 48980	<u>Parent/Guardian notifications</u>
Ed. Code 49407	<u>Liability for treatment</u>
Ed. Code 49408	<u>Student emergency information</u>
Ed. Code 49414	<u>Emergency epinephrine auto-injectors</u>
Ed. Code 49414.3	<u>Emergency medical assistance; administration of medication for opioid overdose</u>
Ed. Code 49414.5	<u>Providing school personnel with voluntary emergency training</u>
Ed. Code 49422-49427	<u>Employment of medical personnel</u>
Ed. Code 49423	<u>Administration of prescribed medication for student</u>
Ed. Code 49423.1	<u>Inhaled asthma medication</u>
Ed. Code 49480	<u>Continuing medication regimen; notice</u>
H&S Code 11362.7-11362.85	<u>Medicinal cannabis</u>
Federal	Description

<b>State</b>	<b>Description</b>
20 USC 1232g	<u>Family Educational Rights and Privacy Act (FERPA) of 1974</u>
20 USC 1400-1482	<u>Individuals with Disabilities Education Act</u>
21 USC 812	<u>Schedule of controlled substances</u>
21 USC 844	<u>Penalties for possession of controlled substance</u>
29 USC 794	<u>Rehabilitation Act of 1973; Section 504</u>

### **Management Resources**

<b>Management Resources</b>	<b>Description</b>
American Diabetes Association Publication	<u>Glucagon Training Standards for School Personnel: Providing Emergency Medical Assistance to Pupils with Diabetes, May 2006</u>
American Diabetes Association Publication	<u>Legal Advisory on Rights of Students with Diabetes in California's K-12 Public Schools, August 2007</u>
American Diabetes Association Publication	<u>Program Advisory on Medication Administration, 2005</u>
American Diabetes Association Publication	<u>Training Standards for the Administration of Epinephrine Auto-Injectors, rev. 2015</u>
Court Decision	<u>American Nurses Association v. Torlakson, (2013) 57 Cal.4th 570</u>
National Diabetes Education Program Publication	<u>Helping the Student with Diabetes Succeed: A Guide for School Personnel, June 2003</u>
Website	<u>CSBA District and County Office of Education Legal Services</u>
Website	<u>National Diabetes Education Program</u>
Website	<u>U.S. Department of Health and Human Services, National Institutes of Health, Blood Institute, asthma information</u>
Website	<u>American Diabetes Association</u>
Website	<u>California Department of Education, Health Services and School Nursing</u>
Website	<u>CSBA</u>

### Cross References

<b>Code</b>	<b>Description</b>
4119.43	<u>Universal Precautions</u>
4119.43	<u>Universal Precautions</u>
4131	<u>Staff Development</u>

Code	Description
4219.43	<u>Universal Precautions</u>
4219.43	<u>Universal Precautions</u>
4231	<u>Staff Development</u>
4319.43	<u>Universal Precautions</u>
4319.43	<u>Universal Precautions</u>
5022	<u>Student And Family Privacy Rights</u>
5022	<u>Student And Family Privacy Rights</u>
5113	<u>Absences And Excuses</u>
5113	<u>Absences And Excuses</u>
5113.1	<u>Chronic Absence And Truancy</u>
5113.1	<u>Chronic Absence And Truancy</u>
5125	<u>Student Records</u>
5125	<u>Student Records</u>
5131.62	<u>Tobacco</u>
5131.62	<u>Tobacco</u>
5141	<u>Health Care And Emergencies</u>
5141	<u>Health Care And Emergencies</u>
5141.22	<u>Infectious Diseases</u>
5141.22	<u>Infectious Diseases</u>
5141.23	<u>Asthma Management</u>
5141.23	<u>Asthma Management</u>
5141.24	<u>Specialized Health Care Services</u>
5141.27	<u>Food Allergies/Special Dietary Needs</u>
5141.27	<u>Food Allergies/Special Dietary Needs</u>
5141.6	<u>School Health Services</u>
5141.6	<u>School Health Services</u>
5145.6	<u>Parent/Guardian Notifications</u>
5145.6-E PDF(1)	<u>Parent/Guardian Notifications</u>
5148.2	<u>Before/After School Programs</u>
5148.2	<u>Before/After School Programs</u>
6142.8	<u>Comprehensive Health Education</u>
6142.8	<u>Comprehensive Health Education</u>



<b>Code</b>	<b>Description</b>
6145.2	<u>Athletic Competition</u>
6145.2	<u>Athletic Competition</u>
6163.2	<u>Animals At School</u>
6163.2	<u>Animals At School</u>
6164.6	<u>Identification And Education Under Section 504</u>
6164.6	<u>Identification And Education Under Section 504</u>

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## 2021-2022 School Accountability Report Card (Published During the 2022-2023 School Year)



### General Information about the School Accountability Report Card (SARC)

#### SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>

For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>

For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

## DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

## California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

## Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

## 2022-23 School Contact Information

<b>School Name</b>	Marcum-Illinois Union Elementary School
<b>Street</b>	2452 El Centro Blvd.
<b>City, State, Zip</b>	East Nicolaus, CA 95659
<b>Phone Number</b>	(530) 656-2407
<b>Principal</b>	Maggie Irby
<b>Email Address</b>	<a href="mailto:maggiei@sutter.k12.ca.us">maggiei@sutter.k12.ca.us</a>
<b>School Website</b>	<a href="http://www.marcum-illinois.org">www.marcum-illinois.org</a>
<b>County-District-School (CDS) Code</b>	51 71407

## 2022-23 District Contact Information

<b>District Name</b>	Marcum-Illinois Union School District
<b>Phone Number</b>	530-656-2407
<b>Superintendent</b>	Maggie Irby
<b>Email Address</b>	<a href="mailto:maggiei@sutter.k12.ca.us">maggiei@sutter.k12.ca.us</a>
<b>District Website Address</b>	<a href="http://www.marcum-illinois.org">www.marcum-illinois.org</a>

## 2022-23 School Overview

### Principal's Message

Marcum-Illinois Elementary School is a rural, one-site elementary school district located in East Nicolaus, Sutter County. It is a union of five historic districts. Marcum Elementary serves students in TK through eighth grade as well as 3 and 4 years old in our State preschool. We offer an after-school program called "The Den" that provides literacy, enrichment, and recreational support for students daily from dismissal to 6:00 P.M. We also offer limited before school care between 7:00 A.M. and 8:00

A.M. We are very proud of our student accomplishments, school traditions, and community support. We look forward to sharing this report with you.

School Mission Statement:

Our Mission:

The mission of the Marcum-Illinois Union Elementary School District is to provide a high-quality education for every student in this district.

Our Vision:

All stakeholders of the Marcum-Illinois Union Elementary School District commit to act in collaboration and to openly support our district's students in their pursuit of a quality education.

Impact of LCAP

Our school stakeholders have identified our core values and identified critical areas of focus for our school as represented in our Marcum-Illinois District Strategic Plan. The LCAP is reflective of the local plan that has been put into place by our stakeholders. The district goals were designed to meet the needs of all students, in particular those who are Low Income (LI), English Learner (EL), and Foster Youth (FY). While many of the goals address multiple areas of the state's priorities, they also correspond well to the LCAP's three broad categories: Conditions of Learning, Pupil Outcomes, and Engagement.

## About this School

### 2021-22 Student Enrollment by Grade Level

Grade Level	Number of Students
-------------	--------------------

### 2021-22 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
---------------	-----------------------------

## A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

## 2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
<b>Total Teaching Positions</b>						

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## 2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)						
Intern Credential Holders Properly Assigned						
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)						
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)						
Unknown						
<b>Total Teaching Positions</b>						

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

## Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers		
Misassignments		
Vacant Positions		
<b>Total Teachers Without Credentials and Misassignments</b>		

## Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver		
Local Assignment Options		
<b>Total Out-of-Field Teachers</b>		

## 2021-22 Class Assignments

Indicator	2020-21	2021-22
<b>Misassignments for English Learners</b> (a percentage of all the classes with English learners taught by teachers that are misassigned)		
<b>No credential, permit or authorization to teach</b> (a percentage of all the classes taught by teachers with no record of an authorization to teach)		

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

## 2022-23 Quality, Currency, Availability of Textbooks and Other Instructional Materials

The teaching staff selects adoptions from the California State Board of Educations’ approved instructional materials lists. Our textbooks are aligned with the State adoptions. The Technology Plan was rewritten and approved by the State in 2013. We have a 20- student Chromebook lab and Chromebook class sets in grades TK through 8th.

Marcum-Illinois ES provides each pupil (including English Learners) with their own copy of the Standards-aligned textbooks (approved by State Board of Education) and instructional materials in the core curriculum areas of reading/language arts, math, science, history/social and science.

All students in visual and performing arts classes have access to the appropriate instructional materials. Marcum-Illinois Elementary School offers visual and performing arts classes to all grade levels . Marcum-Illinois also provides art and drama that is embedded in the Standards-based, self-contained classrooms.

<b>Year and month in which the data were collected</b>	October, 2022
--	---------------

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent	Percent Students Lacking Own

		Adoption ?	Assigned Copy
<b>Reading/Language Arts</b>	McGraw Hill: Studysync (6-8)  McGraw Hill: Wonders (K-5) Adopted in 2016	Yes	0%
<b>Mathematics</b>	Go Math (K-5) Adopted in 2015  College Preparatory Mathematics Core Connection (6-8) Adopted in 2013	Yes	0%
<b>Science</b>	TCI (K-5) Adopted in 2021  IQWST (6-8) Adopted in 2021	Yes	0%
<b>History-Social Science</b>	(K-5) Studies Weekly Adopted in 2019  (6-8) Cengage, National Geographic Adopted in 2019	Yes	0%
<b>Foreign Language</b>	N/A	No	N/A
<b>Health</b>	Health Glencoe (6-8) Adopted 2009	Yes	0%
<b>Visual and Performing Arts</b>	N/A	No	0%
<b>Science Laboratory Equipment (grades 9-12)</b>	N/A		N/A

## School Facility Conditions and Planned Improvements

Marcum-Illinois School was established nearly 100 years ago, the current school site was built in 1960. The 2006 modernization included all ten classrooms, kitchen, bathrooms, administration offices, media center classroom, sewer and parking lot. Marcum-Illinois School has a reputation as a safe, clean, well cared for campus. The grounds/custodial staff keeps the restrooms, buildings, and grounds clean and neat.

We provide a safe, clean learning environment in the permanent structures, housing ten classrooms, the main office, multipurpose room, computer lab, library, and kitchen. Portables provide three additional classrooms.

**Year and month of the most recent FIT report**

October 2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
<b>Systems:</b> Gas Leaks, Mechanical/HVAC, Sewer	X			none needed
<b>Interior:</b> Interior Surfaces	X			none needed
<b>Cleanliness:</b>	X			none needed

## School Facility Conditions and Planned Improvements

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Overall Cleanliness, Pest/Vermin Infestation			
<b>Electrical</b>	X		none needed
<b>Restrooms/Fountains:</b> Restrooms, Sinks/ Fountains	X		none needed
<b>Safety:</b> Fire Safety, Hazardous Materials	X		none needed
<b>Structural:</b> Structural Damage, Roofs	X		non needed
<b>External:</b> Playground/School Grounds, Windows/ Doors/Gates/Fences	X		Fence on field has deficiencies

## Overall Facility Rate

Exemplary	Good	Fair	Poor
X			



The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

### Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
4. **College and Career Ready**  
The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

### SARC Reporting in the 2020-2021 School Year Only

Where the most viable option, LEAs were required to administer the statewide summative assessment in ELA and mathematics. Where a statewide summative assessment was not the most viable option for the LEA (or for one or more grade-level[s] within the LEA) due to the pandemic, LEAs were allowed to report results from a different assessment that met the criteria established by the State Board of Education (SBE) on March 16, 2021. The assessments were required to be:

- Aligned with CA CCSS for ELA and mathematics;
- Available to students in grades 3 through 8, and grade 11; and
- Uniformly administered across a grade, grade span, school, or district to all eligible students.

### Options

Note that the CAAs could only be administered in-person following health and safety requirements. If it was not viable for the LEA to administer the CAAs in person with health and safety guidelines in place, the LEA was directed to not administer the tests. There were no other assessment options available for the CAAs. Schools administered the Smarter Balanced Summative Assessments for ELA and mathematics, other assessments that meet the SBE criteria, or a combination of both, and they could only choose one of the following:

- Smarter Balanced ELA and mathematics summative assessments;
- Other assessments meeting the SBE criteria; or
- Combination of Smarter Balanced ELA and mathematics summative assessments and other assessments.

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

## Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

The 2020-21 data cells have N/A values because these data are not comparable to other year data due to the COVID-19 pandemic during the 2020-21 school year. Where the CAASPP assessments in ELA and/or mathematics is not the most viable option, the LEAs were allowed to administer local assessments. Therefore, the 2020-21 data between school years for the school, district, state are not an accurate comparison. As such, it is inappropriate to compare results of the 2020-21 school year to other school years.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>English Language Arts/Literacy</b> (grades 3-8 and 11)	N/A		N/A		N/A	
<b>Mathematics</b> (grades 3-8 and 11)	N/A		N/A		N/A	

## 2021-22 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

## 2021-22 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

## CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

For any 2020–21 data cells with N/T values indicate that this school did not test students using the CAASPP for Science.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>Science</b> (grades 5, 8 and high school)						

## 2021-22 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
<b>All Students</b>					
<b>Female</b>					
<b>Male</b>					
<b>American Indian or Alaska Native</b>					
<b>Asian</b>					
<b>Black or African American</b>					
<b>Filipino</b>					
<b>Hispanic or Latino</b>					
<b>Native Hawaiian or Pacific Islander</b>					
<b>Two or More Races</b>					
<b>White</b>					
<b>English Learners</b>					
<b>Foster Youth</b>					
<b>Homeless</b>					
<b>Military</b>					
<b>Socioeconomically Disadvantaged</b>					
<b>Students Receiving Migrant Education Services</b>					
<b>Students with Disabilities</b>					

## B. Pupil Outcomes

### State Priority: Other Pupil Outcomes

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The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

#### 2021-22 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. Due to changes to the 2021-22 PFT administration, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	100	100	100	100	100
Grade 7	100	100	100	100	100

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

#### 2022-23 Opportunities for Parental Involvement

Marcum-Illinois School welcomes parent involvement in each child's education. There are many opportunities for parent participation, including:

- Parents' Club
- School Site Council /Parent Advisory
- Fundraising and special events

Parents' Club meetings are held monthly on the first Tuesday of the month at 6:00 P.M.

Board Meetings are held the second Monday of the month at 6:00 P.M.

## 2021-22 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students				
Female				
Male				
American Indian or Alaska Native				
Asian				
Black or African American				
Filipino				
Hispanic or Latino				
Native Hawaiian or Pacific Islander				
Two or More Races				
White				
English Learners				
Foster Youth				
Homeless				
Socioeconomically Disadvantaged				
Students Receiving Migrant Education Services				
Students with Disabilities				

### C. Engagement

#### State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

## Suspensions and Expulsions

This table displays suspensions and expulsions data collected between July through February, partial school year due to the COVID-19 pandemic. The 2019-20 suspensions and expulsions rate data are not comparable to other year data because the 2019-20 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-20 school year compared to other school years.

Subject	School 2019-20	District 2019-20	State 2019-20
<b>Suspensions</b>			
<b>Expulsions</b>			

This table displays suspensions and expulsions data collected between July through June, each full school year respectively. Data collected during the 2020-21 school year may not be comparable to earlier years of this collection due to differences in learning mode instruction in response to the COVID-19 pandemic.

Subject	School 2020-21	School 2021-22	District 2020-21	District 2021-22	State 2020-21	State 2021-22
<b>Suspensions</b>						
<b>Expulsions</b>						

## 2021-22 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
<b>All Students</b>		
<b>Female</b>		
<b>Male</b>		
<b>American Indian or Alaska Native</b>		
<b>Asian</b>		
<b>Black or African American</b>		
<b>Filipino</b>		
<b>Hispanic or Latino</b>		
<b>Native Hawaiian or Pacific Islander</b>		
<b>Two or More Races</b>		
<b>White</b>		
<b>English Learners</b>		
<b>Foster Youth</b>		
<b>Homeless</b>		
<b>Socioeconomically Disadvantaged</b>		
<b>Students Receiving Migrant Education Services</b>		
<b>Students with Disabilities</b>		



## 2022-23 School Safety Plan

We believe that nothing should get in the way of the academic achievement of our students. Our District is committed to providing a safe, secure environment for learning. Our staff members work together closely to ensure student safety.

An Emergency Handbook is kept in the school office, and outlines a plan of action for emergencies such as earthquakes, fires, floods, and chemical spills. In addition, every classroom has an Emergency Procedures folder for the teacher's use.

The School Safety Plan was last reviewed, updated, and discussed with the school faculty in August 2022. Key elements of the plan include monthly safety drills, crisis intervention plans, and emergency response procedures.

## D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

## 2019-20 Elementary Average Class Size and Class Size Distribution

This table displays the 2019-20 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K				
1				
2				
3				
4				
5				
6				

## 2021-22 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	

## 2021-22 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
<b>Counselor (Academic, Social/Behavioral or Career Development)</b>	
<b>Library Media Teacher (Librarian)</b>	
<b>Library Media Services Staff (Paraprofessional)</b>	
<b>Psychologist</b>	
<b>Social Worker</b>	
<b>Speech/Language/Hearing Specialist</b>	
<b>Resource Specialist (non-teaching)</b>	

## 2020-21 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2020-21 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
<b>School Site</b>	16,699.38	2,640.62	14,058.76	59,184.02
<b>District</b>	N/A	N/A	14,058.76	59,184.02
<b>Percent Difference - School Site and District</b>	N/A	N/A	0.0	0.0
<b>State</b>	N/A	N/A		
<b>Percent Difference - School Site and State</b>	N/A	N/A		

## 2021-22 Types of Services Funded

These programs and Supplemental Educational Services (SES) are provided at the school that support and assist students:

Title I, Basic Grant  
 Title II, Teacher Quality  
 After School Program ASES  
 Special Education  
 National Lunch Program  
 State Preschool  
 REAP  
 Title IV

## 2020-21 Teacher and Administrative Salaries

This table displays the 2020-21 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
<b>Beginning Teacher Salary</b>		
<b>Mid-Range Teacher Salary</b>		
<b>Highest Teacher Salary</b>		
<b>Average Principal Salary (Elementary)</b>		
<b>Average Principal Salary (Middle)</b>		
<b>Average Principal Salary (High)</b>		
<b>Superintendent Salary</b>		
<b>Percent of Budget for Teacher Salaries</b>		
<b>Percent of Budget for Administrative Salaries</b>		

## Professional Development

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2020-21	2021-22	2022-23
<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	7 full days	4 full days; 7 minimum days	4 full days; 7 minimum days

## **Safe Return to In-Person Instruction and Continuity of Services Plan ("Reopening Plan")**

As Marcum-Illinois School returns to being fully open, protocols and information have been updated. These protocols, address CDC and California Department of Public Health (CDPH) recommendations and will be revisited every 6 months to address any changes.

### **Maintaining Health and Safety**

#### **Masks**

CDPH strongly recommends that all individuals wear masks in K-12 indoor settings, however masks are not required. MIUSD will provide a mask to any person requesting one. No person will be prevented from wearing a mask at school.

#### **Healthy Hygiene Practices**

Staff and parents will teach and reinforce [washing hands](#), avoiding [contact with one's eyes](#), nose, and mouth, and [covering coughs and sneezes](#) following CDPH and CDC recommendations. Teachers will develop routines enabling students and staff to regularly wash their hands. All classrooms, offices, and meeting rooms are equipped with adequate hand washing facilities and hand sanitizer.

#### **Cleaning and Disinfection**

Marcum-Illinois School has established routine schedules and ensures there are adequate supplies to clean and disinfect common surfaces and objects in the workplace. The process of disinfecting includes providing disinfecting products that are EPA approved for use against the virus that causes COVID-19 and following the manufacturer's instructions for all cleaning and disinfection products (e.g., safety requirements, PPE, concentration, contact time). Each classroom, office, bathroom, and staff area shall be cleaned daily. Should there be a COVID-19 case in the workplace, the district will clean and disinfect all areas used by the sick person, such as offices, bathrooms, common areas, shared equipment.

#### **Ventilation**

For indoor locations, the district has evaluated how to maximize the quantity of outdoor air and whether it is possible to increase filtration efficiency to the highest level compatible with the existing ventilation system. Marcum-Illinois School services the ventilation systems regularly replacing all filters and servicing any needed repairs.

#### **Campus Management & Access**

Volunteers may be permitted indoors on campus and/or be permitted to attend field trips if they are symptom free. All volunteers/visitors must check into the office before entering the campus and may have other requirements including, but not limited to, fingerprinting and background clearance as required by the district.

## **Staying Home When Sick**

Staying home when sick can lower the risk of spreading infectious diseases, including COVID-19 to other people. Anyone who expresses symptoms related to Covid-19 are expected to stay home and follow CDC, CDPH and Sutter County Public Health Guidelines. Students will not be penalized for poor attendance due to health-related absences. Parents are asked to refrain from giving their child fever reducing medicine and then sending them to school. If they have symptoms, they should stay home, for their health and the health of others.

- Symptoms at School: The district has identified an isolation area to separate anyone who exhibits 1 or more symptoms of COVID-19 while at school.
- Return to School After Exclusion for Symptoms: Staff members and students with symptoms of COVID-19 infection are advised not to return for in-person instruction until they have met the most current CDPH and Sutter County Public Health criteria to discontinue home isolation.

## **Identification and Tracing of COVID-19 Cases**

Staff members and parents of students shall contact Mrs. Irby to report a confirmed positive and/or suspected case of Covid-19. Reporting of confirmed positive and suspected cases in students and staff will follow CDPH guidance and Sutter County Public Health guidelines. The school will communicate with staff/families in the case of a student or staff member with a positive test for COVID-19, in accordance with the privacy requirements of FERPA/HIPPA and the communication guidance as required from County Public Health.

## **Testing of Students and Staff**

If testing supplies are available, MIUSD may have rapid antigen tests available to give to families to test at home. In addition, if testing supplies are available, MIUSD may provide testing to students with parent consent.

## **Quarantine and Isolation**

The district will follow the most current California Department of Public Health (CDPH) guidance regarding quarantine and isolation for people with COVID-19.

## **Efforts to Provide Vaccinations to the School Community and Vaccination Verification**

Marcum-Illinois will direct those interested in getting a vaccination to the Sutter County Health Department and will adhere to the CDC vaccine verification recommendations.

## **Appropriate Accommodations for Children with Disabilities (Health and Safety)**

The recommended procedures will be applied to all classroom settings, including special education services locations when possible and appropriate. Individual student needs will be addressed on a case-by-case basis.

## **Coordination with State and Local Health Officials**

The district will continue to follow recommendations from the California Department of Public Health (CDPH) and the Sutter County Health Department.

## **Communication Plan**

Marcum-Illinois will maintain communication systems that allow staff and families to self-report COVID-19 symptoms and receive immediate notifications of exposures and closures. Communication will maintain confidentiality as required by FERPA and state law related to privacy of educational records and other privacy laws.

The administration and teachers will communicate clearly, consistently, and often with stakeholder groups (students, parents/guardians, staff and community) with the most up to date information available through a variety of platforms (i.e. email, website posts, newsletter, text messages, phone calls). This Reopening Plan will be posted on the district's website and reviewed every six months for possible revisions.

### **Continuity of Services**

*The LEA will ensure continuity of services, including but not limited to services to address students' academic needs and students' and staff social, emotional, mental health and other needs, which may include student health and food services. Describe how the LEA will ensure continuity of services in case isolation, quarantine, or future school closures are required, including how the LEA will meet the needs of students with disabilities and English learners.*

Our goal is to provide in-person learning to all students, addressing their academic, social, emotional, and mental health via the many programs in place within our school. Services in place include intervention to support students' academic needs, staff to support students' well-being, food services, and transportation.

Broad disruptions to in-person learning, such as temporary school or classroom closures, due to COVID-19 will be a last resort and considered only after all available resources have been exhausted, and only after conferring with local health officials. If classroom/school closure is deemed necessary, staff and students will revert to Independent Study for a temporary period. During this period, MIUSD will continue use of the same standards aligned, currently adopted curriculum as used during classroom-based instruction. This alignment supports expedient transition between independent study and classroom-based instruction. The district has invested in the technology and staff training to support independent study should it become necessary.

### **Stakeholder Engagement**

*The LEA sought public comments in the development of its plan and took those comments into account in the development of its plan. Describe the LEA's policy or practice that provided the public with an opportunity to provide comments and feedback and the collection process. Describe how any feedback was incorporated into the development of the plan.*

This Reopening Plan reflects current mandates and recommendations. Staff, parents, and community members were provided opportunities to provide input. The draft Reopening Plan was presented at the August 9, 2021 meeting of the Board of Trustees for discussion. The plan was posted on our website and stakeholders were informed of the opportunity to provide feedback. Feedback received was considered in development of the final draft. The plan was approved at the September 12, 2021 board meeting.

Revisions: February 14, 2022, March 14, 2022, August 10, 2022, January 12, 2023

Date of next review: June 2023

# **COVID-19 PREVENTION PROGRAM (CPP)**

## **MARCUM-ILLINOIS UNION SCHOOL DISTRICT**

**Maggie Irby, Superintendent**

*Updated, September 2021, February 2022, August 2022*



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## Introduction

The COVID-19 Prevention Program (CPP) addendum to the Injury and Illness Prevention Program (IIPP) has been developed and implemented pursuant to Emergency Temporary Standard in place for COVID-19 (California Code of Regulations (CCR), Title 8, section [3205\(c\)](#)). This CPP is designed to control exposures to the SARS-CoV-2 virus that may occur in the workplace.

## Authority and Responsibility

The Marcum-Illinois Union Elementary School District Superintendent has overall authority and responsibility for implementing the provisions of this CPP in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment.

## System for Communicating

It is the district's goal to have effective two-way communication with employees, in a form they can readily understand. All employees of the district are to, without fear of reprisal, report to the Superintendent or designee any of the following:

Personal Symptoms or Exposure:

- To Whom: Employees are to report personal symptoms, exposures, and positive COVID-19 tests to Maggie Irby, Contact Tracer.
- How: Employees should report this information immediately by email or phone call.
- When: Immediately

Possible COVID-19 hazards at the workplace:

- To Whom: Hazards should be reported to the Superintendent or designee.
- How: Hazards can be reported in person, by email, or phone call.
- When: Immediately

Employees who are at a higher risk for complications as a result of COVID-19, can request a meeting with the Superintendent.

Employees wishing to access COVID-19 testing, where testing is not required, will be offered a self-test, be tested onsite, or will be directed to their health care provider or county health department. In the event the district is required to provide testing because of a workplace exposure or outbreak, the district will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test.

The district will follow the procedures in Section, *Identification and Evaluation of COVID-19 Hazards*, to identify and evaluate COVID-19 hazards. Employees will be notified of potential hazards, what is being done to control those hazards, and the district's COVID-19 policies and procedures through training and this CPP.

## Identification and Evaluation of COVID-19 Hazards

The following procedures will be put in place to identify and evaluate COVID-19 hazards:

- Conduct workplace-specific evaluations using the *Appendix A: Identification of COVID-19 Hazards form*.
- Evaluate employees' potential workplace exposures to all persons at, or who may enter, this workplace.
- Develop COVID-19 policies and procedures to respond effectively and immediately to individuals at the workplace who are a COVID-19 case to prevent or reduce the risk of transmission in the workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls and the need for different or additional controls.
- Conduct periodic inspections using the *Appendix B: COVID-19 Inspections form* as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with COVID-19

policies and procedures.

The district will monitor and review applicable orders and guidance from the State of California and the local health department related to COVID-19 hazards and prevention. Maggie Irby, Superintendent, receives updates on COVID cases, trends, updates to guidance, and other COVID-19 health impacts to schools.

### **Employee Participation**

Employees and their authorized employees' representatives are encouraged to participate in the identification and evaluation of COVID-19 hazards by notifying the Superintendent of any concerns of potential hazards so they can be addressed.

### **Correction of COVID-19 Hazards**

Unsafe or unhealthy work conditions, practices or procedures will be documented on the *Appendix B: COVID-19 Inspections* form and corrected in a timely manner based on the severity of the hazards, as follows: The Superintendent will ensure that hazards identified on the inspection forms are addressed within one business day.

### **Control of COVID-19 Hazards**

#### **Engineering Controls**

The district will evaluate whether it is necessary to implement barriers during an outbreak (3 or more cases in an exposed group of employees). The district will implement barriers during a major outbreak (20 or more cases in an exposed group of employees).

For indoor locations, the district has evaluated how to maximize the quantity of outdoor air and whether it is possible to increase filtration efficiency to the highest level compatible with the existing ventilation system. Marcum-Illinois offers air purifying machines for workspaces and classrooms and maintains the ventilation systems by regularly replacing all filters and servicing any needed repairs.

#### **Face Coverings**

The district provides clean, undamaged face coverings upon request.

The district will not prevent any employee from wearing a face covering when not required, unless it would create a safety hazard, such as interfering with the safe operation of equipment. The district will not retaliate against employees for wearing face coverings.

#### **Hand Sanitizing**

In order to implement effective hand sanitizing procedures, we:

- Evaluated handwashing facilities.
- Added additional handwashing facilities.
- Encourage and allow time for employee handwashing.
- Provide employees with an effective hand sanitizer, and prohibit hand sanitizers that contain methanol (i.e., methyl alcohol).
- Encourage employees to wash their hands for at least 20 seconds each time.

#### **Personal Protective Equipment (PPE) Used to Control Employees' Exposure to COVID-19**

The district will evaluate the need for PPE (such as glove, goggles, and face shields) as required by section 3380, and provide and ensure use of such PPE as needed. If the district identifies COVID-19 as a workplace hazard, it will select and provide exposed employees with properly fitting PPE that will effectively protect employees.

Employees will be provided approved respirators ("*respirator*" means a respiratory protection device approved by the National Institute for Occupational Safety and Health (NIOSH) to protect the wearer from particulate matter, such as an N95 mask) for voluntary use when working indoors or in a vehicle with others upon request to the superintendent. If there is a

major outbreak, the district will provide any employee that requests one in the exposed group with approved respirators for voluntary use. Once requested, respirators will be provided as soon as possible and will be the appropriate size. We provide and ensure use of respirators in compliance with section 5144 when deemed necessary by Cal/OSHA.

### **Investigating and Responding to COVID-19 Cases**

Procedure to investigate COVID-19 cases in the workplace:

- The contact tracer will:
  - Determine the day and time the COVID-19 case was last present and, to the extent possible, the date of the positive COVID-19 test(s), diagnosis, and/or the date the onset of COVID-19 symptoms, if any were experienced.
  - Evaluate the activities of the COVID-19 case and all locations at the workplace which may have been visited during the high-risk exposure period, to determine potential exposures.
  - Receive information regarding COVID-19 test results and identify and record COVID-19 cases

Response to a COVID-19 case in the workplace:

- Maggie Irby, Superintendent, conducts interviews and completes required reporting.
- The district gives written notice of the potential COVID-19 exposure, within one business day, in a way that does not reveal any personal identifying information of the COVID-19 case, to the following:
  - All employees who may have had COVID-19 exposure and when appropriate, their authorized representatives.
  - Independent contractors and other employers present at the workplace during the high-risk exposure period.
- The district offers COVID-19 testing at no cost to employees during their working hours to:
  - Symptomatic employees, regardless of whether there is a known exposure
  - All employees, regardless of vaccination status, who have had close contact with a COVID-19 case, except for recently recovered employees.
  - All employees except for recently recovered employees, regardless of vaccination status, in an outbreak (weekly) or a major outbreak (twice a week).
- After each incident, the leadership team, investigates whether any workplace conditions could have contributed to the risk of COVID-19 exposure and what could be done to reduce exposure to COVID-19 hazards.

All personally identifying information regarding COVID-19 cases or persons with COVID-19 symptoms shall be kept confidential. All COVID-19 testing, or related medical services provided by the employer shall be provided in a manner that ensures the confidentiality of employees. All Employee medical records are kept confidential and are not disclosed or reported without the employee's express written consent to any person within or outside the workplace.

### **Exclusion of COVID-19 Cases and Employees who had a Close Contact**

The district will follow the latest CDPH, Sutter County Public Health, and Cal/OSHA guidance. At the time of exclusion, the district shall provide the employee with information on available benefits.

### **Return-to-Work Criteria**

The district will follow the latest CDPH, Sutter County Public Health, and Cal/OSHA guidance.

### **Reporting, Recordkeeping, and Access**

It is district policy to:

- Report information about COVID-19 cases at the workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
- Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death, as defined under CCR Title 8 section 330(h), of an employee occurring in our place of employment or in connection with any employment.

- Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
- Make the written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
- Keep a record of and track all COVID-19 cases. The information will be made available to employees, authorized employee representatives, or as otherwise required by law, with personal identifying information removed.

### Training and Instruction

The district training may consist of reviewing written documentation, online video trainings and/or acknowledge receipt of the District's COVID-19 Prevention Plan (CPP). Training and instruction will include:

- The district's COVID-19 policies and procedures to protect employees from COVID-19 hazards, and how to participate in the identification and evaluation of COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- The fact that:
  - COVID-19 is an infectious disease that can be spread through the air.
  - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
  - An infectious person may have no symptoms.
- The right of employees to request a respirator (N95) for voluntary use, without fear of retaliation, and our policies for providing the respirators. Employees voluntarily using respirators will be trained according to section 5144(c)(2) requirements:
  - How to properly wear them.
  - How to perform a seal check according to the manufacturer's instructions each time a respirator is worn, and the fact that facial hair can interfere with a seal.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment.
  - Employees can request face coverings and can wear them at work regardless of vaccination status and without fear of retaliation.
- COVID-19 symptoms, and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.
- Information on our COVID-19 policies and how to access COVID-19 testing and vaccination, and the fact that vaccination is effective at preventing COVID-19, protecting against both transmission and serious illness or death.

*Appendix D: COVID-19 Training Roster* will be used to document this training.

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Maggie Irby, Superintendent/Principal

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Date

## Appendix A: Identification of COVID-19 Hazards

*All persons, regardless of symptoms or negative COVID-19 test results, will be considered potentially infectious. Particular attention will be paid to areas where people may congregate or come in contact with one another, regardless of whether employees are performing an assigned work task or not. For example: meetings, entrances, bathrooms, hallways, aisles, walkways, elevators, break or eating areas, cool-down areas, and waiting areas.*

*Evaluation of potential workplace exposure will be to all persons at the workplace or who may enter the workplace, including coworkers, employees of other entities, members of the public, customers or clients, and independent contractors. We will consider how employees and other persons enter, leave, and travel through the workplace, in addition to addressing fixed work locations.*

**Person conducting the evaluation:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Name(s) of employee and authorized employee representative that participated:** \_\_\_\_\_

Interaction, area, activity, work task, process, equipment and material that potentially exposes employees to COVID-19 hazards	Places and times	Potential for COVID-19 exposures and employees affected, including members of the public and employees of other employers	Existing and/or additional COVID-19 prevention controls, including barriers, partitions and ventilation

*Make copies as needed*

## Appendix B: COVID-19 Inspections

Date: \_\_\_\_\_ Work location evaluated: \_\_\_\_\_

Name of person conducting the inspection: \_\_\_\_\_

Exposure Controls	Status	Notes	Person Assigned to Correct	Date Corrected
<b>Engineering</b>				
Barriers/partitions				
Ventilation (amount of fresh air and filtration maximized)				
<b>Administrative</b>				
Physical distancing				
Surface cleaning and disinfection (frequently enough and adequate supplies)				
Hand washing facilities (adequate numbers and supplies)				
Disinfecting and hand sanitizing solutions being used according to manufacturer instructions				
Face coverings (cleaned sufficiently often)				
Gloves				
Face shields/goggles				

*Make copies as needed*

### Appendix C: Investigating COVID-19 Cases

All personal identifying information of COVID-19 cases or symptoms will be kept confidential. All COVID-19 testing or related medical services provided by us will be provided in a manner that ensures the confidentiality of employees, with the exception of unredacted information on COVID-19 cases that will be provided immediately upon request to the local health department, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law.

All employees' medical records will also be kept confidential and not disclosed or reported without the employee's express written consent to any person within or outside the workplace, with the following exceptions: (1) Unredacted medical records provided to the local health department, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request; and (2) Records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

Staff involved in investigation:		Date investigation initiated:	
Employee name:		Was COVID-19 test offered?	
Date of the positive or negative test and/or diagnosis:		Occupation/Location employee worked:	
Date and time the COVID-19 case was last present in the workplace:		Workplace locations that may have been visited by the COVID-19 case during the high-risk exposure period	
Who may have been exposed			



Notice given (within one business day, in a way that does not reveal any personal identifying information of the COVID-19 case) of the potential COVID-19 exposure to:			
All employees who may have had COVID-19 exposure and their authorized representatives.	Date:		
	Names of employees that were notified:		
Independent contractors and other employers present at the workplace during the high-risk exposure period.	Date:		
	Names of individuals that were notified:		
What were the workplace conditions that could have contributed to the risk of COVID-19 exposure?		What could be done to reduce exposure to COVID-19?	
Was local health department notified?		Date:	

**Appendix D: COVID-19 Training Roster**

Date: \_\_\_\_\_

Person that conducted the training: \_\_\_\_\_

Employee Name	Signature



## Appendix F: Multiple COVID-19 Infections and COVID-19 Outbreaks

*Appendix E applies only if the workplace is identified by a local health department as the location of a COVID-19 outbreak, or there are three or more COVID-19 cases in the workplace within a 14-day period (see [3205.1](#) for details).*

This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

### COVID-19 Testing

The district will follow all CDPH and Cal/OSHA guidelines regarding testing, masking, and physical distancing.

### Exclusion of COVID-19 Cases

Marcum-Illinois will ensure COVID-19 cases and employees who had COVID-19 exposure are excluded from the workplace in accordance with CDPH guidelines and local health officer orders if applicable.

### Investigation of Workplace COVID-19 Illness

The district will immediately investigate and determine possible workplace-related factors that contributed to the COVID-19 outbreak in accordance with our CPP *Investigating and Responding to COVID-19 Cases*.

### COVID-19 Investigation, Review, and Hazard Correction

In addition to our CPP *Identification and Evaluation of COVID-19 Hazards and Correction of COVID-19 Hazards*, we will immediately perform a review of potentially relevant COVID-19 policies, procedures, and controls and implement changes as needed to prevent further spread of COVID-19.

The investigation and review will be documented and include:

- Investigation of new or unabated COVID-19 hazards including:
  - Leave policies and practices and whether employees are discouraged from remaining home when sick.
  - COVID-19 testing policies.
  - Insufficient outdoor air.
  - Insufficient air filtration.
  - Lack of physical distancing.
- Updating the review:
  - Every thirty days that the outbreak continues.
  - In response to new information or to new or previously unrecognized COVID-19 hazards.
  - When otherwise necessary.
- Implementing changes to reduce the transmission of COVID-19 based on the investigation and review. We will consider:
  - Moving indoor tasks outdoors or having them performed remotely.
  - Increasing outdoor air supply when work is done indoors.
  - Improving air filtration.
  - Increasing physical distancing as much as possible.
  - Requiring respiratory protection in compliance with section 5144.

### Buildings or Structures with Mechanical Ventilation

The district will filter recirculated air with Minimum Efficiency Reporting Value (MERV) 13 or higher efficiency filters, if compatible with the ventilation system. If MERV-13 or higher filters are not compatible, filters with the highest compatible filtering efficiency will be used. We will also evaluate whether portable or mounted High Efficiency Particulate Air (HEPA) filtration units or other air cleaning systems would reduce the risk of transmission and, if so, implement their use to the degree feasible.