

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

AGENDA

**Wednesday, January 10, 2024
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

Present

Absent

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

5. SUPERINTENDENT’S REPORT

6. CONSENT AGENDA

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

- 6.1 Approval of Minutes: December 11, 2023**
- 6.2 Approval of Monthly Warrants: 10527, 10592, 10640**
- 6.3 Quarterly Williams Act Report (October – December): 0 Complaints**
- 6.4 Enrollment Report:**

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
8	21	19	16	20	18	17	20	23	18	180

Marcum-Illinois Preschool Enrollment
Full Time 17
Part Time 1

Motion _____ Second _____ Vote _____

7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

Motion _____ Second _____ Vote _____

8. INFORMATION ITEMS

8.1 700 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.

8.2 2024-2025 School Calendar

Please review the first option for the 2024-2025 School Calendar. This will be brought back in February for Action with other options presented at that time based on Board request.

8.3 South Sutter Charter School Annual Audit

South Sutter Charter School's Annual Audit for 2022-2023 is provided as information for the MIUSD Board.

8.4 South Sutter Charter School First Interim Report

South Sutter Charter School's First Interim Report for 2023-2024 is provided as information for the MIUSD Board.

9. ACTION ITEMS

9.1 2022-2023 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 1st 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 1st. Updated SARC will be brought back to the Board as an information item as well once additional data is released.

Motion _____ Second _____ Vote _____

10. 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

11. NEXT BOARD MEETING

- **February 14th, 2024 Library, 6:00pm**

12. CLOSED SESSION

- Public Employee Discipline/Dismissal/Release/Complaint

13. REPORT OUT FROM CLOSED SESSION

Motion _____ Second _____ Vote _____

14. ADJOURNMENT

	<u>7/1/2023 - 7/31/2023</u>	<u>8/1/2023 - 8/31/2023</u>	<u>9/1/2023 - 9/30/2023</u>	<u>10/1/2023 - 10/31/2023</u>	<u>11/1/2023 - 11/30/2023</u>	<u>Total</u>	
Revenue							
8011	LCCFF Revenue	2,681,411.00	960,812.00	960,812.00	1,729,461.00	1,402,693.00	7,735,189.00
8096	In-Lieu Revenue	0.00	0.00	62,631.00	0.00	0.00	62,631.00
8290	Federal Title Revenue	0.00	0.00	0.00	4,710.00	225,838.00	230,548.00
8311	Special Ed Revenue	0.00	0.00	187,260.00	0.00	337,066.00	524,326.00
8560	Lottery Revenue	0.00	0.00	0.00	203,259.00	0.00	203,259.00
8590	Other State Revenue	45,761.00	0.00	0.00	0.00	0.00	45,761.00
8660	Interest Revenue	788.00	958.00	42,723.00	0.00	0.00	44,469.00
8699	Local Revenue Other	<u>203,881.00</u>	<u>346,623.00</u>	<u>340,139.00</u>	<u>334,184.00</u>	<u>320,905.00</u>	<u>1,545,731.00</u>
	Total Revenue	<u>2,931,841.00</u>	<u>1,308,393.00</u>	<u>1,593,565.00</u>	<u>2,271,614.00</u>	<u>2,286,502.00</u>	<u>10,391,914.00</u>
Expenditures							
1100	Certificated Instruction	7,816.00	767,385.00	763,151.00	767,709.00	765,663.00	3,071,724.00
1110	AESS (A & B)	0.00	4,024.00	27,768.00	33,809.00	38,277.00	103,878.00
1120	HSST	0.00	1,912.00	1,912.00	1,912.00	1,912.00	7,649.00
1130	ESi	0.00	0.00	0.00	220.00	330.00	549.00
1150	Special Instruction	9,903.00	112,277.00	139,085.00	137,018.00	138,187.00	536,471.00
1160	Tech Allowance Cert	2,550.00	26,596.00	19,261.00	19,186.00	18,999.00	86,592.00
1180	Substitute Certificated	0.00	0.00	0.00	1,761.00	1,050.00	2,811.00
1190	Stipend Certificated Teacher	0.00	159.00	2,127.00	1,518.00	2,118.00	5,923.00
1200	Certificated Student Support	84,127.00	104,876.00	99,797.00	96,188.00	96,188.00	481,177.00
1230	Certificated Support Hourly	5,676.00	3,522.00	2,621.00	1,731.00	1,682.00	15,232.00
1300	Director Advisors	63,513.00	59,773.00	57,773.00	57,773.00	57,773.00	296,606.00
1900	Other Certificated Staff	2,175.00	14,080.00	3,974.00	3,974.00	4,384.00	28,587.00
2200	Student Support	22,807.00	21,182.00	19,378.00	22,986.00	22,986.00	109,340.00
2230	Classified Support Hourly OT	360.00	2,917.00	1,515.00	162.00	312.00	5,266.00
2300	Director Classified	30,521.00	30,521.00	30,521.00	30,521.00	30,521.00	152,604.00
2400	Clerical Classified	59,831.00	58,485.00	60,356.00	59,033.00	54,546.00	292,251.00
2430	Clerical Hourly Classified	22,090.00	24,974.00	32,451.00	17,369.00	23,062.00	119,945.00
2450	Tech Allowance Class	1,350.00	1,950.00	4,200.00	1,800.00	1,800.00	11,100.00
3101	STRS Employer Certificated	33,554.00	205,219.00	208,822.00	210,465.00	211,867.00	869,928.00
3102	STRS Classified	2,465.00	2,465.00	2,465.00	2,465.00	2,465.00	12,325.00
3201	PERS Employer Certificated	0.00	2,586.00	2,670.00	2,164.00	2,164.00	9,584.00
3202	PERS Employer Classified	30,783.00	31,137.00	31,999.00	29,450.00	28,488.00	151,857.00
3302	SS/Medicare Employer Class	11,785.00	25,833.00	26,817.00	24,614.00	24,669.00	113,717.00
3401	VSP Employer Cert	22,601.00	133,169.00	133,164.00	133,164.00	135,101.00	557,199.00
3402	VSP Employer Class	16,942.00	16,381.00	15,660.00	14,939.00	13,947.00	77,868.00
3501	SUI Certificated	7.00	17.00	56.00	0.00	53.00	133.00
3502	SUI Classified	3,521.00	14,850.00	15,245.00	15,092.00	15,139.00	63,846.00
3601	WC Cert	620.00	3,899.00	4,135.00	4,142.00	4,154.00	16,950.00
3602	WC Class	424.00	482.00	480.00	419.00	402.00	2,208.00
3901	Other ER Benefits - Cert (Aflac)	1,320.00	23,363.00	24,491.00	26,248.00	26,248.00	101,670.00
3902	Other ER Benefits - Class (Aflac)	1,846.00	1,846.00	1,846.00	1,846.00	1,837.00	9,220.00
4200	Library Materials	236.00	0.00	0.00	0.00	0.00	236.00
4300	Instructional Funds - Materials and Supplies	63,134.00	198,011.00	346,686.00	211,736.00	102,519.00	922,087.00
4305	COVID Shipping	0.00	67.00	407.00	222.00	273.00	969.00
4310	Materials & Supplies	29,381.00	110,337.00	34,308.00	8,549.00	951.00	183,526.00
4400	Non-Capitalized Equipment	(500.00)	0.00	0.00	0.00	0.00	(500.00)

5200	Travel & Conference Instructional	6,263.00	27,840.00	2,763.00	5,075.00	1,156.00	43,095.00
5300	Dues and Memberships	1,499.00	10,670.00	0.00	0.00	0.00	12,169.00
5400	Other Insurance	17,593.00	0.00	17,593.00	0.00	500.00	35,686.00
5510	Operations & Housekeeping	2,836.00	3,586.00	4,185.00	4,797.00	7,239.00	22,644.00
5605	Rents Non-Instructional	0.00	1,380.00	0.00	0.00	0.00	1,380.00
5610	Rents, Leases, Repairs	451.00	936.00	113,023.00	340.00	340.00	115,090.00
5800	Instructional Funds - Services	0.00	0.00	5,040.00	0.00	0.00	5,040.00
5810	Contracted Instruction	339,689.00	282,808.00	356,048.00	416,054.00	380,346.00	1,774,946.00
5811	Guidance & Parent Inservice	13,779.00	28,585.00	25,812.00	25,693.00	0.00	93,869.00
5812	Student Records	1,399.00	236.00	1,097.00	0.00	0.00	2,731.00
5813	Testing Services	9,263.00	6,140.00	6,110.00	6,105.00	0.00	27,617.00
5814	Inst Supe, Curr Devl,Stf	11,846.00	14,830.00	12,102.00	12,098.00	0.00	50,876.00
5815	IT(Media, Tech)	17,337.00	4,979.00	5,236.00	4,977.00	5,716.00	38,244.00
5816	School Admin	13,995.00	10,422.00	8,184.00	8,043.00	32.00	40,676.00
5820	Sped Admin Cert	9,336.00	15,991.00	16,034.00	16,584.00	0.00	57,945.00
5825	Sped Admin Class	892.00	39.00	1,038.00	1,863.00	0.00	3,833.00
5830	IEM Instructional	29,402.00	54,116.00	54,116.00	54,116.00	54,116.00	245,866.00
5835	Advertising, Newsletter	4,480.00	0.00	2,550.00	18,785.00	2,980.00	28,794.00
5840	IEM Non-Instructional	68,606.00	126,271.00	126,271.00	126,271.00	126,271.00	573,688.00
5841	Annual Audit	0.00	0.00	0.00	0.00	15,220.00	15,220.00
5860	SE Contracted Instruction	31,769.00	130,009.00	186,966.00	228,525.00	127,387.00	704,657.00
5865	Special Ed Expenses	0.00	1,925.00	10,107.00	1,170.00	1,075.00	14,277.00
5875	Development	0.00	0.00	25,000.00	0.00	0.00	25,000.00
5880	Legal Fees	98.00	0.00	4,606.00	0.00	5,110.00	9,813.00
5890	Service Charges	0.00	13,147.00	0.00	5,575.00	10,106.00	28,828.00
5899	Authorizer Oversight Fees	0.00	0.00	63,447.00	0.00	0.00	63,447.00
5902	Postage	1,840.00	2,240.00	5,829.00	3,357.00	799.00	14,066.00
5910	Communications-Instructional	9,982.00	1,050.00	549.00	1,603.00	556.00	13,740.00
7438	Debt Service-Interest	2,830.00	2,901.00	2,877.00	2,761.00	2,830.00	14,198.00
	Total Expenditures	<u>1,126,020.00</u>	<u>2,744,397.00</u>	<u>3,171,723.00</u>	<u>2,883,977.00</u>	<u>2,571,847.00</u>	<u>12,497,964.00</u>
	Deficit/Surplus	<u>1,805,821.00</u>	<u>(1,436,004.00)</u>	<u>(1,578,158.00)</u>	<u>(612,363.00)</u>	<u>(285,345.00)</u>	<u>(2,106,050.00)</u>

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

MINUTES

Monday, December 11, 2023

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

Called to order at 6:01pm.

2. ROLL CALL

Present: Jeff Moore, Jill Bramhill, Emily Daddow, Josh Wanner, Kieth Turner

Absent: None.

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.

Jill Bramhill moved to approve the agenda as written. Emily Daddow seconded. Roll call vote 5-0.

4. SOUTH SUTTER CHARTER SCHOOL

Cynthia Rachel provided an update on South Sutter Charter School. She reported on enrollment, and shared that they are still accepting new students, but enrollment for this year will close in mid-February. The enrollment goal for next school year is to grow by 150-200 students, which will require the hiring of additional teaching staff.

Cynthia provided an update of assessment results, career/technical education programs, intervention programs, and recent webinars offered (focus on communicating A-G requirements to high school families).

South Sutter Charter has re-wrapped the truck and trailers.

Cynthia shared about recent field trip opportunities, ongoing professional learning for the leadership team through the Transformational Leadership Experience, and that staff member Chantel Touryan-Schaeffer was awarded the Outstanding Contribution to Literacy award.

5. SUPERINTENDENT'S REPORT

Maggie Irby shared that we had successful first trimester conferences and sent out report cards. Trimester reviews for Inter-district students will be sent home to families soon.

The DSA inspections for 4 open projects are still in progress. We are keeping South Sutter Charter informed of the progress, so they know we are still interested in upcoming improvement projects.

Our annual Winter Program will take place Wednesday, 12/20 at 6:30pm. Dinner was presale only, and will be served starting at 5. We are excited for class performances, raffles, the silent auction, and dessert sales. Parents Club coordinated a light to be brought out to the main street to support parking and safety for families.

Thursday the 21st, our last day of school before break, will be a minimum day with no Den. Communication has been sent to families so they can prepare. There will be no school on Friday the 22nd. Students will return to school on Monday, January 8th.

6. CONSENT AGENDA

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

6.1 Approval of Minutes: November 13, 2023

6.2 Approval of Monthly Warrants: 10348, 10399, 10433, 10434, 10475

6.3 Williams Act Report: 0 Complaints

6.4 Enrollment Report:

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
8	21	19	16	20	18	17	20	23	18	180

Marcum-Illinois Preschool Enrollment

Full Time 17

Part Time 1

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

7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

None.

8. INFORMATION ITEMS

8.1 Fund 25 Capital Facilities Fund (Developer Fees) Report

The District reported transactions from Fund 25 to the Board and for public record.

9. ACTION ITEMS

9.1 Annual MIUSD Board Reorganization

The Marcum-Illinois Board of Trustees will elect a President, Clerk, and set meeting dates and times for the 2024 calendar year. Ed Code 35143 and Ed Code 35023

Josh Wanner nominated Jeff Moore for Board President. Keith Turner seconded. Roll call vote 5-0.

Jeff Moore nominated Jill Bramhill for Board Clerk. Emily Daddow seconded. Roll call vote 5-0.

Josh Wanner moved to set meeting dates and times for the 2024 calendar year as the second Wednesday of each month at 6pm. Jeff Moore seconded. Roll call vote 5-0.

9.2 Marcum-Illinois Union Elementary School District 2022-2023 Fiscal 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.

Maggie Irby shared that only one finding was reported in the annual fiscal audit regarding transportation expenditures. Marcum will continue to have this finding annually until the identified comparison year is changed.

Jeff Moore moved to accept the Marcum-Illinois Union Elementary School District 2022-2023 Fiscal Audit. Jill Bramhill seconded. Roll call vote 5-0.

9.3 First Interim Report BR 2023-2024-6

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 presented the first interim report. The Board reflected that we are in a good place financially at this time, but that we should not take that for granted. Jeff Moore shared an article piece on the state of California's budget and the potential for changes in coming years which may charge the Board to make challenging decisions about larger projects. The Board supported continuing to focus on stability and continuing to put kids first.

Keith Turner moved to approve the First Interim Report BR 2023-2024-6. Emily Daddow seconded. Roll call vote 5-0.

9.4 School Board Authorization of Signers

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 Maggie Irby and Courtney Brazil as authorized signers of warrant orders, cash transfers, and payroll authorization. Josh Wanner seconded. Roll call vote 5-0.

10. 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 Maggie Irby for her response to his daughter, Evelyn, after her presentation at the last school board meeting.

Courtney Brazil shared about CJSF's service field trip to the Yuba Sutter Food Bank today.

11. NEXT BOARD MEETING

- **Wednesday, January 10, 2024, Library, 6:00pm**

12. CLOSED SESSION

- Public Employee Discipline/Dismissal/Release/Complaint

13. REPORT OUT FROM CLOSED SESSION

No report.

14. ADJOURNMENT

Meeting adjourned at 7:25pm.

Approval Batch 010527							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		ARTHUR ROCHA (002334/2) 5778 FAIR OAKS BLVD CARMICHAEL, CA 95608								
2023/24	12/01/23		23-24 VB/FB TOURNAMENT	156 (1173935)	12/05/23	Paid	Printed	480.00		480.00
Check #		2024 01-0000-0-5800-00-1110-1000-000-0000-00 00603633				Check Date 12/07/23		PO#	Register # 000281	
Total Invoice Amount								480.00		
Direct Vendor		AT&T CALNET (003812/2) P.O. BOX 9011 CAROL STREAM, IL 60197-9011								
2023/24	11/24/23		BAN#702 10/24-11/23	000020863951 (1173935)	12/05/23	Paid	Printed	31.02		31.02
Check #		2024 01-0000-0-5900-00-0000-2700-000-000-0000-00 00603634				Check Date 12/07/23		PO#	Register # 000281	
Total Invoice Amount								90.50		
Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/2) PO BOX 6015 WHITTIER, CA 90607-6015								
2023/24	11/28/23		QRTLTY LOT WEED SPRAY	34385148 (1173935)	12/05/23	Paid	Printed	700.00		700.00
Check #		2024 01-0000-0-5800-00-0000-8100-000-000-0000-00 00603635				Check Date 12/07/23		PO#	Register # 000281	
Total Invoice Amount								700.00		
Direct Employee		LUCAS, STACI (170545)								
2023/24	11/17/23		11/4 SATURDAY SCHOOL SUPPLIES	EP24-00036 (1173935)	12/05/23	Paid	Printed	45.72		45.72
Check #		2024 01-0000-0-4300-00-1110-1000-000-000-0000-00 00603636				Check Date 12/07/23		PO#	Register # 000281	
Total Invoice Amount								45.72		

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010527 (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) 166 PLEASANT GROVE RD RIO OSO, CA 95674								
2023/24	10/23/23		BUS #1 LOOSE WIRES	2872 (1173935)	12/05/23	Paid	Printed	187.50		187.50
Check #	2024 01-0000-0-5600-00-0000-3600-000-000-0000-00	00603637				Check Date 12/07/23	PO#		Register # 000281	
2023/24	11/16/23		BUS #1 HEATER ISSUE	2899 (1173935)	12/05/23	Paid	Printed	125.00		125.00
Check #	2024 01-0000-0-5600-00-0000-3600-000-000-0000-00	00603637				Check Date 12/07/23	PO#		Register # 000281	
Total Invoice Amount								312.50		
Direct Employee		O.S. BUTLER, SHANNON (170054)								
2023/24	11/30/23		CAMP MARCUM FOOD	EP24-00037 (1173935)	12/05/23	Paid	Printed	14.13		14.13
Check #	2024 01-0000-0-4300-00-1110-1000-000-000-0000-00	00603638				Check Date 12/07/23	PO#		Register # 000281	
Total Invoice Amount								14.13		
Direct Vendor		OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448								
2023/24	11/26/23		COPIER LEASE 11/20-12/20	516414786 (1173935)	12/05/23	Paid	Printed	981.78		981.78
Check #	2024 01-0000-0-5600-00-1110-1000-000-000-0000-00	00603639				Check Date 12/07/23	PO#		Register # 000281	
Total Invoice Amount								981.78		
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938								
2023/24	11/27/23		CAFETERIA FOOD	7048823 (1173935)	12/05/23	Paid	Printed	1,268.76		1,268.76
Check #	2024 13-5310-0-4700-00-0000-3700-000-000-0000-00	00603640				Check Date 12/07/23	PO#		Register # 000281	
2023/24	11/27/23		CAFETERIA MILK	7048823-1 (1173935)	12/05/23	Paid	Printed	360.30		360.30
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)										

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010527 (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)			
2023/24	11/27/23		CAFETERIA MILK	7048823-1 (1173935) (continued)	12/05/23	Paid	Printed	(continued)			
Check #	2024 00603640	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/07/23	PO#		Register # 000281		
2023/24	11/27/23		CAFETERIA SUPPLIES	7048823-2 (1173935)	12/05/23	Paid	Printed	32.80		32.80	
Check #	2024 00603640	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/07/23	PO#		Register # 000281		
2023/24	12/04/23		CAFETERIA FOOD	7050546 (1173935)	12/05/23	Paid	Printed	1,054.92		1,054.92	
Check #	2024 00603640	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/07/23	PO#		Register # 000281		
2023/24	12/04/23		CAFETERIA MILK	7050546-1 (1173935)	12/05/23	Paid	Printed	421.33		421.33	
Check #	2024 00603640	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/07/23	PO#		Register # 000281		
2023/24	12/04/23		CAFETERIA SUPPLIES	7050546-2 (1173935)	12/05/23	Paid	Printed	52.97		52.97	
Check #	2024 00603640	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/07/23	PO#		Register # 000281		
Total Invoice Amount								3,191.08			
Direct Vendor		RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901									
2023/24	12/01/23		RECOLOGY NOV 23	74526617 (1173935)	12/05/23	Paid	Printed	535.60		535.60	
Check #	2024 00603641	01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00				Check Date 12/07/23	PO#		Register # 000281		
Total Invoice Amount								535.60			
Direct Vendor		TCSIG (004372/2) 400 PLUMAS BLVD STE 210 YUBA CITY, CA 95991									
2023/24	11/28/23		HEALTH DEC 23	DP24-00061 (1173935)	12/05/23	Paid	Printed	19,191.00		19,191.00	
Check #	2024 00603642	01- 0000- 0- 9514- - - - -				Check Date 12/07/23	PO#		Register # 000281		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)											

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010527 (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	19,191.00		
Direct Vendor TIREHUB LLC (000013/2) 29778 NETWORK PLACE CHICAGO, IL 60673-1297										
2023/24	10/03/23		BUS TIRES (2)	37428207 (1173935)	12/05/23	Paid	Printed	920.21		920.21
Check #	2024 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00	00603643				Check Date 12/07/23	PO#			Register # 000281
							Total Invoice Amount	920.21		
Direct Vendor US BANK CORP. PAYMENT SYSTEM (004687/1) PO BOX 790428 ST. LOUIS, MO 63179-0428										
2023/24	10/10/23		MP ROOM PROJECTOR	7962 (1173935)	12/05/23	Paid	Printed	107.24		107.24
Check #	2024 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00	00603644				Check Date 12/07/23	PO#			Register # 000281
2023/24	10/11/23		STUDENT RECORD POSTAGE	8984 (1173935)	12/05/23	Paid	Printed	17.10		17.10
Check #	2024 01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00	00603644				Check Date 12/07/23	PO#			Register # 000281
2023/24	10/12/23		PREK SUPPLIES	4126 (1173935)	12/05/23	Paid	Printed	64.98		64.98
Check #	2024 12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00	00603644				Check Date 12/07/23	PO#			Register # 000281
2023/24	10/12/23		SPORTS UNIFORMS	89861 (1173935)	12/05/23	Paid	Printed	2,766.96		2,766.96
Check #	2024 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00	00603644				Check Date 12/07/23	PO#			Register # 000281
2023/24	10/13/23		PREK SUPPLIES	3221 (1173935)	12/05/23	Paid	Printed	42.84		42.84
Check #	2024 12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00	00603644				Check Date 12/07/23	PO#			Register # 000281
2023/24	10/13/23		PREK DOLLS	4090 (1173935)	12/05/23	Paid	Printed	39.67		39.67
Check #	2024 12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00	00603644				Check Date 12/07/23	PO#			Register # 000281
2023/24	10/13/23		PREK WATER DISPENSER/SUPPLIES	4654 (1173935)	12/05/23	Paid	Printed	48.04		48.04
	2024 12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00									

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010527 (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 #	00603644					Check Date	12/07/23	PO#	Register #	000281	
2023/24	10/13/23		PREK TOOTHBRUSHES	5919 (1173935)	12/05/23	Paid	Printed	61.08		61.08	
2024	12-6105-0-4300-00-0001-1000-000-0000-00										
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281	
2023/24	10/13/23		PREK SEESAW (1 YR)	7767 (1173935)	12/05/23	Paid	Printed	180.00		180.00	
2024	12-6105-0-5800-00-0001-1000-000-0000-00										
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281	
2023/24	10/13/23		PREK SUPPLIES	9860 (1173935)	12/05/23	Paid	Printed	50.50		50.50	
2024	12-6105-0-4300-00-0001-1000-000-0000-00										
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281	
2023/24	10/16/23		ICE MACHINE	3824 (1173935)	12/05/23	Paid	Printed	428.99		428.99	
2024	01-0000-0-4300-00-0000-2700-000-0000-00										
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281	
2023/24	10/16/23		STAFF PD LUNCH	8531 (1173935)	12/05/23	Paid	Printed	223.04		223.04	
2024	01-0000-0-4300-00-0000-2700-000-0000-00										
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281	
2023/24	10/16/23		BISHOPS FUN TIX	9391 (1173935)	12/05/23	Paid	Printed	83.99		83.99	
2024	01-0000-0-4300-00-0000-2700-000-0000-00										
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281	
2023/24	10/17/23		STUDENT RECORD POSTAGE	2031 (1173935)	12/05/23	Paid	Printed	17.10		17.10	
2024	01-0000-0-5902-00-0000-2700-000-0000-00										
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281	
2023/24	10/17/23		STAFF PD BREAKFAST	6195 (1173935)	12/05/23	Paid	Printed	281.40		281.40	
2024	01-0000-0-4300-00-0000-2700-000-0000-00										
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281	
2023/24	10/18/23		STUDENT RECORD POSTAGE	6628 (1173935)	12/05/23	Paid	Printed	14.75		14.75	
2024	01-0000-0-5902-00-0000-2700-000-0000-00										
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281	
2023/24	10/19/23		OFFICE BINDERS	0965 (1173935)	12/05/23	Paid	Printed	51.77		51.77	
2024	01-0000-0-4300-00-0000-2700-000-0000-00										
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010527 (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)		
2023/24	10/23/23		STAR2STAR PHONES 10/19-11/18	9137 (1173935)	12/05/23	Paid	Printed	663.82		663.82	
Check #	2024 01-0000-0-5900-00-0000-2700-000-000-0000-00	00603644				Check Date 12/07/23	PO#		Register # 000281		
2023/24	10/24/23		WASP TRAPS	6981 (1173935)	12/05/23	Paid	Printed	78.15		78.15	
Check #	2024 01-0000-0-4300-00-0000-8100-000-000-0000-00	00603644				Check Date 12/07/23	PO#		Register # 000281		
2023/24	10/25/23		INSPIRATIONAL PENCILS	36583 (1173935)	12/05/23	Paid	Printed	31.24		31.24	
Check #	2024 01-0000-0-4300-00-1110-1000-000-000-0000-00	00603644				Check Date 12/07/23	PO#		Register # 000281		
2023/24	10/25/23		ASES SUPPLIES	5038 (1173935)	12/05/23	Paid	Printed	32.62		32.62	
Check #	2024 01-6010-0-4300-00-1110-1000-000-000-0000-00	00603644				Check Date 12/07/23	PO#		Register # 000281		
2023/24	10/25/23		CHOOSE LOVE BRACELETS/STICKERS	9317 (1173935)	12/05/23	Paid	Printed	108.15	7.18	115.33	
Check #	2024 01-0000-0-4300-00-1110-1000-000-000-0000-00	00603644				115.33 Check Date 12/07/23	PO#		Register # 000281		
2023/24	10/26/23		ASES SUPPLIES	2337 (1173935)	12/05/23	Paid	Printed	90.78		90.78	
Check #	2024 01-6010-0-4300-00-1110-1000-000-000-0000-00	00603644				Check Date 12/07/23	PO#		Register # 000281		
2023/24	10/26/23		OPERATIONS SUPPLIES	2620 (1173935)	12/05/23	Paid	Printed	314.93		314.93	
Check #	2024 01-0000-0-4300-00-0000-8100-000-000-0000-00	00603644				Check Date 12/07/23	PO#		Register # 000281		
2023/24	10/26/23		HOSE	3436 (1173935)	12/05/23	Paid	Printed	76.24		76.24	
Check #	2024 01-0000-0-4300-00-0000-8100-000-000-0000-00	00603644				Check Date 12/07/23	PO#		Register # 000281		
2023/24	10/26/23		SENSORY SUPPLIES	3853 (1173935)	12/05/23	Paid	Printed	10.50		10.50	
Check #	2024 01-0000-0-4300-00-1110-1000-000-000-0000-00	00603644				Check Date 12/07/23	PO#		Register # 000281		
2023/24	10/26/23		ASES SUPPLIES	7405 (1173935)	12/05/23	Paid	Printed	17.66		17.66	
	2024 01-6010-0-4300-00-1110-1000-000-000-0000-00										

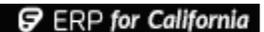
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010527 (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)				
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281
2023/24	10/26/23		KICKBANDS	7611 (1173935)	12/05/23	Paid	Printed	32.16		32.16
	2024	01-0000-0-4300-00-1110-1000-000-000-0000-00								
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281
2023/24	10/27/23		GR 5 MAP	9375 (1173935)	12/05/23	Paid	Printed	295.00	21.39	316.39
	2024	01-0000-0-4300-00-1110-1000-000-000-0000-00						316.39		
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281
2023/24	10/28/23		MONTHLY VAN CAR WASH	0709 (1173935)	12/05/23	Paid	Printed	34.99		34.99
	2024	01-0000-0-5800-00-0000-3600-000-000-0000-00								
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281
2023/24	10/28/23		GR K STOOLS	0772 (1173935)	12/05/23	Paid	Printed	68.04		68.04
	2024	01-0000-0-4300-00-1110-1000-000-000-0000-00								
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281
2023/24	10/30/23		COMPUTER MONITOR CORD	0400 (1173935)	12/05/23	Paid	Printed	9.12		9.12
	2024	01-0000-0-4300-00-1110-1000-000-000-0000-00								
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281
2023/24	10/30/23		CELL PHONE AUX CORD	2263 (1173935)	12/05/23	Paid	Printed	12.84		12.84
	2024	01-0000-0-4300-00-0000-2700-000-000-0000-00								
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281
2023/24	10/30/23		GR K HEADPHONES/DIVERS	7993 (1173935)	12/05/23	Paid	Printed	93.03		93.03
	2024	01-0000-0-4300-00-1110-1000-000-000-0000-00								
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281
2023/24	11/01/23		GR 5 TIMERS	8874 (1173935)	12/05/23	Paid	Printed	24.66		24.66
	2024	01-0000-0-4300-00-1110-1000-000-000-0000-00								
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281
2023/24	11/08/23		PREK TOOTHBRUSHES/T OOTHPASTE	0796 (1173935)	12/05/23	Paid	Printed	44.47		44.47
	2024	12-6105-0-4300-00-0001-1000-000-000-0000-00								
Check #	00603644					Check Date	12/07/23	PO#	Register #	000281
2023/24	11/08/23		GR 1 FLASHCARDS	24198 (1173935)	12/05/23	Paid	Printed	10.16		10.16

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)



Approval Batch 010527 (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)			
2023/24	11/08/23		GR 1 FLASHCARDS	24198 (1173935)	12/05/23	Paid	Printed	(continued)		
Check #	2024 01-0000-0-4300-00-1110-1000-000-0000-00	00603644				Check Date 12/07/23	PO#		Register # 000281	
2023/24	11/08/23		DOOR MATS (2)	7251 (1173935)	12/05/23	Paid	Printed	291.89		291.89
Check #	2024 01-0000-0-4300-00-0000-8100-000-000-0000-00	00603644				Check Date 12/07/23	PO#		Register # 000281	
2023/24	11/09/23		CAFETERIA FOOD	6060 (1173935)	12/05/23	Paid	Printed	143.93		143.93
Check #	2024 13-5310-0-4700-00-0000-3700-000-000-0000-00	00603644				Check Date 12/07/23	PO#		Register # 000281	
Total Invoice Amount								6,963.83		
Direct Vendor		WAXIE'S ENTERPRISES INC (029397/1)								
		PO BOX 748802								
		LOS ANGELES, CA 90074								
2023/24	11/29/23		OPERATIONS	82135437 (1173935)	12/05/23	Paid	Printed	684.06		684.06
Check #	2024 01-0000-0-4300-00-0000-8100-000-000-0000-00	00603645				Check Date 12/07/23	PO#		Register # 000281	
Total Invoice Amount								684.06		

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010592						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								
2023/24	12/03/23		OFFICE/STAFF WATER 11/7 & 11/21	15604920120323 (1176308)	12/12/23	Paid	Printed	191.88		191.88
Check #	00604154	2024 01-0000-0-5800-00-0000-2700-000-000-0000-00				Check Date 12/14/23	PO#		Register # 000282	
2023/24	12/03/23		CAFETERIA WATER 11/7 & 11/21	15604920120323-1 (1176308)	12/12/23	Paid	Printed	49.96		49.96
Check #	00604154	2024 13-5310-0-5800-00-0000-3700-000-000-0000-00				Check Date 12/14/23	PO#		Register # 000282	
Total Invoice Amount								241.84		
Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/2) PO BOX 6015 WHITTIER, CA 90607-6015								
2023/24	12/07/23		PEST SERVICE DEC 23	34547897 (1176308)	12/12/23	Paid	Printed	195.00		195.00
Check #	00604155	2024 01-0000-0-5507-00-0000-8200-000-000-0000-00				Check Date 12/14/23	PO#		Register # 000282	
Total Invoice Amount								195.00		
AP Vendor		DISCOUNT TWO-WAY RADIO (012328/1) 555 W VICTORIA ST RANCHO DOMINGUEZ, CA 90220								
2023/24	12/06/23	R24-00008	RADIO CHARGERS	S1209382 (1176308)	12/12/23	Paid	Printed	451.33		451.33
Check #	00604156	2024 01-0000-0-4300-00-0000-8300-000-000-0000-00				Check Date 12/14/23	PO# P24-00008		Register # 000282	
Total Invoice Amount								451.33		
Direct Vendor		HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484 (004490/1) P.O. BOX 9001030 LOUISVILLE, KY 40290-1030								
2023/24	11/27/23		SUB KEYS	1542410 (1176308)	12/12/23	Paid	Printed	12.77		12.77
Check #	00604157	2024 01-0000-0-4300-00-0000-2700-000-000-0000-00				Check Date 12/14/23	PO#		Register # 000282	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010592 (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										HOME DEPOT CREDIT SERVICES (continued)	
DEPT. 32 2001278484 (004490/1) (continued)											
2023/24	11/27/23		PREK HOSE	4493963	12/12/23	Paid	Printed	64.33		64.33	
			STORAGE BOX	(1176308)							
	2024	12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00									
Check #	00604157					Check Date	12/14/23	PO#		Register # 000282	
2023/24	11/27/23		FOOTBALL FIELD	7624279	12/12/23	Paid	Printed	64.22		64.22	
			PAINT	(1176308)							
	2024	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00604157					Check Date	12/14/23	PO#		Register # 000282	
2023/24	11/27/23		BUS HOSE REEL	8805118	12/12/23	Paid	Printed	105.09		105.09	
				(1176308)							
	2024	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00									
Check #	00604157					Check Date	12/14/23	PO#		Register # 000282	
Total Invoice Amount								246.41			
Direct Vendor										HOUGHTON MIFFLIN CO (007014/1)	
14046 COLLECTIONS CENTER DRIVE										CHICAGO, IL 60693	
2023/24	12/07/23		NWEA MAP	105518	12/12/23	Paid	Printed	96.25		96.25	
			GROWTH SCIENCE	(1176308)							
			ADD ON								
	2024	01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00604158					Check Date	12/14/23	PO#		Register # 000282	
2023/24	12/07/23		NWEA MAP	105539	12/12/23	Paid	Printed	141.75		141.75	
			GROWTH SCIENCE	(1176308)							
			ADD ON (PARTIAL								
			YR)								
	2024	01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00604158					Check Date	12/14/23	PO#		Register # 000282	
Total Invoice Amount								238.00			
Direct Employee										LONG, CAROL (170381)	
2023/24	12/08/23		FIELD TRIP/LUNCH	EP24-00038	12/12/23	Paid	Printed	44.65		44.65	
			FOOD	(1176308)							
	2024	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00604159					Check Date	12/14/23	PO#		Register # 000282	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010592 (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 Employee		LONG, CAROL (170381) (continued)									(continued)
2023/24	12/08/23		BREAKFAST MILK	EP24-00039 (1176308)	12/12/23	Paid	Printed	6.40		6.40	
Check #	2024 00604159	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/14/23	PO#			Register # 000282	
Total Invoice Amount								51.05			
Direct Vendor		MARCUM-ILLINOIS REVOLVING (002903/1) 2452 ELCENTRO BLVD EAST NICOLAUS, CA 95659									
2023/24	11/17/23		REIMB. CK#3250	DP24-00062 (1176308)	12/12/23	Paid	Printed	564.71		564.71	
Check #	2024 00604160	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00	BOOK FAIR GOLDEN TIX			Check Date 12/14/23	PO#			Register # 000282	
2023/24	11/30/23		REIMB. MAIN FEE	DP24-00063 (1176308)	12/12/23	Paid	Printed	12.50		12.50	
Check #	2024 00604160	01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00	NOV 23			Check Date 12/14/23	PO#			Register # 000282	
Total Invoice Amount								577.21			
Direct Vendor		PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056									
2023/24	12/08/23		WATER TESTING	2310716-28 (1176308)	12/12/23	Paid	Printed	133.92		133.92	
Check #	2024 00604161	01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00	12/7/23			Check Date 12/14/23	PO#			Register # 000282	
Total Invoice Amount								133.92			
Direct Vendor		RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901									
2023/24	12/01/23		RECOLOGY DEC 23	74569559 (1176308)	12/12/23	Paid	Printed	535.60		535.60	
Check #	2024 00604162	01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00				Check Date 12/14/23	PO#			Register # 000282	
Total Invoice Amount								535.60			

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010592 (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		SIERRA WATER UTILITY (000005/1) 1380 EAST AVE, STE 124 #313 CHICO, CA 95926								
2023/24	08/29/23		REISSUE	6214-1R	12/12/23	Paid	Printed	88.81		88.81
			CK#597634	(1176308)						
	2024	01-0000-0-4300-00-0000-8100-000-000-0000-00								
Check #	00604163					Check Date	12/14/23	PO#		Register # 000282
2023/24	08/29/23		REISSUE	6214-R	12/12/23	Paid	Printed	157.50		157.50
			CK#597634	(1176308)						
	2024	01-0000-0-5800-00-0000-8100-000-000-0000-00								
Check #	00604163					Check Date	12/14/23	PO#		Register # 000282
Total Invoice Amount								246.31		
Direct Vendor		SOUTH SUTTER CHARTER SCHOOL (000215/1) P.O. BOX 1012 PLACERVILLE, CA 95667								
2023/24	12/11/23		PROPERTY TAX IN	DP24-00064	12/12/23	Paid	Printed	37,007.00		37,007.00
			LIEU AUG 23	(1176308)						
	2024	01-0000-0-8096-00-0000-0000-000-000-0000-00								
Check #	00604164					Check Date	12/14/23	PO#		Register # 000282
2023/24	12/11/23		PROPERTY TAX IN	DP24-00065	12/12/23	Paid	Printed	74,015.00		74,015.00
			LIEU SEPT 23	(1176308)						
	2024	01-0000-0-8096-00-0000-0000-000-000-0000-00								
Check #	00604164					Check Date	12/14/23	PO#		Register # 000282
2023/24	12/11/23		PROPERTY TAX IN	DP24-00066	12/12/23	Paid	Printed	49,343.00		49,343.00
			LIEU OCT 23	(1176308)						
	2024	01-0000-0-8096-00-0000-0000-000-000-0000-00								
Check #	00604164					Check Date	12/14/23	PO#		Register # 000282
2023/24	12/11/23		PROPERTY TAX IN	DP24-00067	12/12/23	Paid	Printed	49,343.00		49,343.00
			LIEU NOV 23	(1176308)						
	2024	01-0000-0-8096-00-0000-0000-000-000-0000-00								
Check #	00604164					Check Date	12/14/23	PO#		Register # 000282
2023/24	12/11/23		PROPERTY TAX IN	DP24-00068	12/12/23	Paid	Printed	49,343.00		49,343.00
			LIEU DEC 23	(1176308)						
	2024	01-0000-0-8096-00-0000-0000-000-000-0000-00								
Check #	00604164					Check Date	12/14/23	PO#		Register # 000282
Total Invoice Amount								259,051.00		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05g

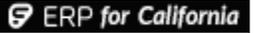
Payment Register by Approval BatchId

Approval Batch 010592 (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 SUTTER BUTTES COMMUNICATION (004604/1) 445 PALORA AVE. YUBA CITY, CA 95991											
2023/24	12/05/23		REPEATER FEE JAN-MAR 24	45617 (1176308)	12/12/23	Paid	Printed	46.50		46.50	
Check #		2024 01-0000-0-5900-00-0000-8100-000-000-0000-00				Check Date 12/14/23		PO#	Register # 000282		
Total Invoice Amount								46.50			
Direct Vendor SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993											
2023/24	12/07/23		23-24 1ST SPED EXCESS COST	AR24-00372 (1176308)	12/12/23	Paid	Printed	30,316.00		30,316.00	
Check #		2024 01-6500-0-7142-00-5001-9200-000-000-0000-00				Check Date 12/14/23		PO#	Register # 000282		
2023/24	12/11/23		23-24 JULY-DEC STATE MENTAL HEALTH	AR24-00386 (1176308)	12/12/23	Paid	Printed	6,792.00		6,792.00	
Check #		2024 01-6546-0-7212-00-5760-9200-000-000-0000-00				Check Date 12/14/23		PO#	Register # 000282		
2023/24	12/12/23		DUO/SENTINEL ONE	AR24-00397 (1176308)	12/12/23	Paid	Printed	1,091.92		1,091.92	
Check #		2024 01-0000-0-5400-00-0000-7200-000-000-0000-00				Check Date 12/14/23		PO#	Register # 000282		
Total Invoice Amount								38,199.92			
Direct Vendor SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007											
2023/24	12/06/23		CAFETERIA FOOD	43164147-1 (1176308)	12/12/23	Paid	Printed	104.82		104.82	
Check #		2024 13-5310-0-4700-00-0000-3700-000-000-0000-00				Check Date 12/14/23		PO#	Register # 000282		
2023/24	12/06/23		CAFETERIA MILK	431764147 (1176308)	12/12/23	Paid	Printed	50.92		50.92	
Check #		2024 13-5310-0-4712-00-0000-3700-000-000-0000-00				Check Date 12/14/23		PO#	Register # 000282		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010592 (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)						(continued)			
2023/24	12/06/23		CAFETERIA SUPPLIES	431764147-2 (1176308)	12/12/23	Paid	Printed	728.35		728.35	
Check #	2024 00604167	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/14/23	PO#		Register # 000282		
Total Invoice Amount								884.09			
Direct Vendor		THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622									
2023/24	11/30/23		BUS PROPANE 11/3	134254 (1176308)	12/12/23	Paid	Printed	104.37		104.37	
Check #	2024 00604168	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 12/14/23	PO#		Register # 000282		
2023/24	11/30/23		BUS PROPANE 11/7	134281 (1176308)	12/12/23	Paid	Printed	121.99		121.99	
Check #	2024 00604168	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 12/14/23	PO#		Register # 000282		
2023/24	11/30/23		BUS PROPANE 11/13	134337 (1176308)	12/12/23	Paid	Printed	121.24		121.24	
Check #	2024 00604168	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 12/14/23	PO#		Register # 000282		
2023/24	11/30/23		BUS PROPANE 11/20	134404 (1176308)	12/12/23	Paid	Printed	146.29		146.29	
Check #	2024 00604168	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 12/14/23	PO#		Register # 000282		
2023/24	11/30/23		SCHOOL PROPANE 11/20	134405 (1176308)	12/12/23	Paid	Printed	1,497.98		1,497.98	
Check #	2024 00604168	01- 0000- 0- 5503- 00- 0000- 8200- 000- 000- 0000- 00				Check Date 12/14/23	PO#		Register # 000282		
2023/24	11/30/23		BUS PROPANE 11/29	134478 (1176308)	12/12/23	Paid	Printed	79.10		79.10	
Check #	2024 00604168	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 12/14/23	PO#		Register # 000282		
Total Invoice Amount								2,070.97			
Direct Vendor		VERIZON WIRELESS (009718/1) P.O. BOX 660108 DALLAS, TX 75266-0108									
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)										

Approval Batch 010592 (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		VERIZON WIRELESS (009718/1)			(continued)					
2023/24	12/02/23		CELL SERVICE	9950781790	12/12/23	Paid	Printed	343.63		343.63
			11/3-12/2	(1176308)						
	2024	01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00604169					Check Date	12/14/23	PO#		Register # 000282
Total Invoice Amount								343.63		

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 010640							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 (003812/1) PO BOX 5025 CAROL STREAM, IL 60197-5025								
2023/24	12/07/23		23-24 FIBER 12/7-1/6	DP24-00069 (1178234)	12/19/23	Paid	Printed	159.81		159.81
Check #	2024 01-0000-0-5900-00-0000-2700-000-000-0000-00					Check Date 12/21/23	PO#	Register # 000283		
Total Invoice Amount								159.81		
Direct Employee		BRAZIL, COURTNEY (170533)								
2023/24	12/18/23		STAFF SEL GINGERBREAD HOUSE SUPPLIES	EP24-00045 (1178234)	12/19/23	Paid	Printed	103.47		103.47
Check #	2024 01-0000-0-4300-00-0000-2700-000-000-0000-00					Check Date 12/21/23	PO#	Register # 000283		
2023/24	12/18/23		STAFF SEL GINGERBREAD HOUSES	EP24-00046 (1178234)	12/19/23	Paid	Printed	50.96		50.96
Check #	2024 01-0000-0-4300-00-0000-2700-000-000-0000-00					Check Date 12/21/23	PO#	Register # 000283		
Total Invoice Amount								154.43		
Direct Employee		BROWN, LORI M (170044)								
2023/24	12/11/23		BUS PHYSICAL REIMB	EP24-00042 (1178234)	12/19/23	Paid	Printed	60.00		60.00
Check #	2024 01-0000-0-5800-00-0000-3600-000-000-0000-00					Check Date 12/21/23	PO#	Register # 000283		
Total Invoice Amount								60.00		
Direct Vendor		CALIFORNIA'S VALUED TRUST (010974/2) P.O BOX 26300 FRESNO, CA 93729-6300								
2023/24	12/18/23		VISION/DENTAL DEC 24	DP24-00071 (1178234)	12/19/23	Paid	Printed	3,519.58		3,519.58
Check #	2024 01-0000-0-9514- - - - -					Check Date 12/21/23	PO#	Register # 000283		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 010640 (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	3,519.58		
Direct Vendor GOLD STAR FOODS (009670/1) P.O. BOX 4328 ONTARIO, CA 91761-1558											
2023/24	11/29/23		CAFETERIA FOOD	6791499 (1178234)	12/19/23	Paid	Printed	2,445.19		2,445.19	
Check #	2024 00604595	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/21/23	PO#			Register # 000283	
2023/24	11/29/23		CAFETERIA FOOD	6800347 (1178234)	12/19/23	Paid	Printed	117.10		117.10	
Check #	2024 00604595	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/21/23	PO#			Register # 000283	
2023/24	12/13/23		CAFETERIA FOOD	6837322 (1178234)	12/19/23	Paid	Printed	2,878.53		2,878.53	
Check #	2024 00604595	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/21/23	PO#			Register # 000283	
								Total Invoice Amount	5,440.82		
Direct Employee IRBY, MARGARET K (170371)											
2023/24	12/18/23		MI OFFICE SNACKS- ACCT BALANCE	EP24-00043 (1178234)	12/19/23	Paid	Printed	213.93		213.93	
Check #	2024 00604596	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date 12/21/23	PO#			Register # 000283	
2023/24	12/18/23		DEC BOARD DINNER- ACCT BALANCE \$3,069.01	EP24-00044 (1178234)	12/19/23	Paid	Printed	84.73		84.73	
Check #	2024 00604596	01- 0000- 0- 4300- 00- 0000- 7100- 000- 000- 0000- 00				Check Date 12/21/23	PO#			Register # 000283	
								Total Invoice Amount	298.66		
Direct Vendor J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953											
2023/24	10/05/23		PREK HVAC REPAIR (BLOWER MOTOR)	11222342 (1178234)	12/19/23	Paid	Printed	785.00		785.00	
Check #	2024 00604596	01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00				Check Date 12/21/23	PO#			Register # 000283	

Approval Batch 010640 (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)						
Check #	00604597					Check Date 12/21/23	PO#		Register # 000283		
Total Invoice Amount								785.00			
Direct Employee		LUCAS, STACI (170545)									
2023/24	12/12/23		6TH-8TH GR SCIENCE PROJECT SUPPLIES	EP24-00040 (1178234)	12/19/23	Paid	Printed	72.87		72.87	
Check #	00604598	2024 01-0000-0-4300-00-1110-1000-000-000-0000-00				Check Date 12/21/23	PO#		Register # 000283		
2023/24	12/14/23		DEC SAT SCHOOL SUPPLIES	EP24-00041 (1178234)	12/19/23	Paid	Printed	97.30		97.30	
Check #	00604598	2024 01-0000-0-4300-00-1110-1000-000-000-0000-00				Check Date 12/21/23	PO#		Register # 000283		
Total Invoice Amount								170.17			
Direct Vendor		PACIFIC GAS & ELECTRIC (003433/1) PO BOX 997300 SACRAMENTO, CA 95899-7300									
2023/24	12/08/23		ELECTRICITY 11/6-12/8	DP24-00070 (1178234)	12/19/23	Paid	Printed	1,001.03		1,001.03	
Check #	00604599	2024 01-0000-0-5502-00-0000-8200-000-000-0000-00				Check Date 12/21/23	PO#		Register # 000283		
Total Invoice Amount								1,001.03			
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938									
2023/24	12/11/23		CAFETERIA FOOD	7052169 (1178234)	12/19/23	Paid	Printed	1,109.71		1,109.71	
Check #	00604600	2024 13-5310-0-4700-00-0000-3700-000-000-0000-00				Check Date 12/21/23	PO#		Register # 000283		
2023/24	12/11/23		CAFETERIA MILK	7052169-1 (1178234)	12/19/23	Paid	Printed	184.53		184.53	
Check #	00604600	2024 13-5310-0-4712-00-0000-3700-000-000-0000-00				Check Date 12/21/23	PO#		Register # 000283		

Approval Batch 010640 (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	1,294.24		
Direct Vendor STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409										
2023/24	11/25/23		COPY PAPER	3553153678	12/19/23	Paid	Printed	46.11-		46.11-
			REFUND	(1178234)						
Check #	2024 01-0000-0-4300-00-1110-1000-000-0000-00	00604601				Check Date 12/21/23	PO#		Register # 000283	
2023/24	12/09/23		GR1/SUPPLY ROOM	3554443562	12/19/23	Paid	Printed	111.58		111.58
				(1178234)						
Check #	2024 01-0000-0-4300-00-1110-1000-000-0000-00	00604601				Check Date 12/21/23	PO#		Register # 000283	
							Total Invoice Amount	65.47		

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	338,949.89	2,115,081.10	1,776,131.21
12	595.91	26,964.49	26,368.58
13	11,055.17	10,422.87	632.30-
Total	350,600.97		

Number of Payments	113	
Number of Checks	40	\$350,572.40
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$350,572.40	
Total Unpaid Sales Tax	\$28.57	
Total Expense Amount	\$350,600.97	
<hr/>		
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	7	
\$100 - \$499	14	
\$500 - \$999	9	
\$1,000 - \$4,999	5	
\$5,000 - \$9,999	2	
\$10,000 - \$14,999		
\$15,000 - \$99,999	2	
\$100,000 - \$199,999		
\$200,000 - \$499,999	1	
\$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 113 Check Count 40 ACH Count 0 vCard Count 0 Total Check/Advice Amount 350,572.40
 \$350,572.40

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 12/1/2023, Ending Check/Advice Date = 12/31/2023, Page Break by Check/Advice? = N, Zero? = Y)

Checks Dated 12/01/2023 through 12/30/2023				Board Meeting Date 1/10/24	
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00603633	12/07/2023	ARTHUR ROCHA	01-5800		480.00
00603634	12/07/2023	AT&T CALNET	01-5900		90.50
00603635	12/07/2023	CLARK PEST CONTROL OF STOCKTON	01-5800		700.00
00603636	12/07/2023	LUCAS, STACI	01-4300		45.72
00603637	12/07/2023	MCCLELLAN AG REPAIR	01-5600		312.50
00603638	12/07/2023	O.S. BUTLER, SHANNON	01-4300		14.13
00603639	12/07/2023	OFFICE EQUIPMENT FINANCE SVCS.	01-5600		981.78
00603640	12/07/2023	PROPACIFIC FRESH	13-4300	85.77	
			13-4700	2,323.68	
			13-4712	781.63	3,191.08
00603641	12/07/2023	RECOLOGY YUBA-SUTTER	01-5506		535.60
00603642	12/07/2023	TCSIG	01-9514		19,191.00
00603643	12/07/2023	TIREHUB LLC	01-4300		920.21
00603644	12/07/2023	US BANK CORP. PAYMENT SYSTEM	01-4300	5,569.13	
			01-5800	34.99	
			01-5900	663.82	
			01-5902	48.95	
			12-4300	351.58	
			12-5800	180.00	
			13-4700	143.93	
			Unpaid Tax	28.57-	6,963.83
00603645	12/07/2023	WAXIE'S ENTERPRISES INC	01-4300		684.06
00604154	12/14/2023	ALHAMBRA & SIERRA SPRINGS	01-5800	191.88	
			13-5800	49.96	241.84
00604155	12/14/2023	CLARK PEST CONTROL OF STOCKTON	01-5507		195.00
00604156	12/14/2023	DISCOUNT TWO-WAY RADIO	01-4300		451.33
00604157	12/14/2023	HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484	01-4300	182.08	
			12-4300	64.33	246.41
00604158	12/14/2023	HOUGHTON MIFFLIN CO	01-5800		238.00
00604159	12/14/2023	LONG, CAROL	13-4700	44.65	
			13-4712	6.40	51.05
00604160	12/14/2023	MARCUM-ILLINOIS REVOLVING	01-4300	564.71	
			01-5800	12.50	577.21
00604161	12/14/2023	PACE ANALYTICAL SERVICES LLC	01-5800		133.92
00604162	12/14/2023	RECOLOGY YUBA-SUTTER	01-5506		535.60
00604163	12/14/2023	SIERRA WATER UTILITY	01-4300	88.81	
			01-5800	157.50	246.31
00604164	12/14/2023	SOUTH SUTTER CHARTER SCHOOL	01-8096		259,051.00
00604165	12/14/2023	SUTTER BUTTES COMMUNICATION	01-5900		46.50
00604166	12/14/2023	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-5400	1,091.92	
			01-7142	30,316.00	

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.

Checks Dated 12/01/2023 through 12/30/2023				Board Meeting Date 1/10/24	
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00604166	12/14/2023	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-7212	6,792.00	38,199.92
00604167	12/14/2023	SYSCO FOOD SVCS OF SACRAMENTO	13-4300	728.35	
			13-4700	104.82	
			13-4712	50.92	884.09
00604168	12/14/2023	THORNTON'S GAS	01-4300	572.99	
			01-5503	1,497.98	2,070.97
00604169	12/14/2023	VERIZON WIRELESS	01-5900		343.63
00604591	12/21/2023	AT&T	01-5900		159.81
00604592	12/21/2023	BRAZIL, COURTNEY	01-4300		154.43
00604593	12/21/2023	BROWN, LORI M	01-5800		60.00
00604594	12/21/2023	CALIFORNIA'S VALUED TRUST	01-9514		3,519.58
00604595	12/21/2023	GOLD STAR FOODS	13-4700		5,440.82
00604596	12/21/2023	IRBY, MARGARET K	01-4300		298.66
00604597	12/21/2023	J&J HEATING & AIR	01-5600		785.00
00604598	12/21/2023	LUCAS, STACI	01-4300		170.17
00604599	12/21/2023	PACIFIC GAS & ELECTRIC	01-5502		1,001.03
00604600	12/21/2023	PROPACIFIC FRESH	13-4700	1,109.71	
			13-4712	184.53	1,294.24
00604601	12/21/2023	STAPLES	01-4300		65.47
Total Number of Checks			40		350,572.40

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	35	338,949.89
12	CHILD DEVELOPMENT	2	595.91
13	CAFETERIA	7	11,055.17
Total Number of Checks		40	350,600.97
Less Unpaid Tax Liability			28.57-
Net (Check Amount)			350,572.40

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: Marcum-Illinois Union Elementary School District
 Person completing this form: Maggie Irby
 Title: Superintendent/Principal

The Quarterly Report will be submitted at the Sutter County Superintendent of School's Board Meeting on February 14, 2024 for the reporting months of October, November and December 2023.

Please indicate the date this information will be reported publicly at your District's governing board meeting: 1/10/24

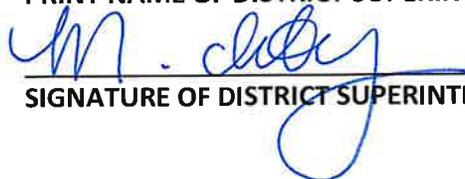
Please check the box that applies:

- 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	0		
Teacher Vacancies or Misassignments	0		
Facilities/Conditions	0		
TOTALS	0		

Maggie Irby _____

PRINT NAME OF DISTRICT SUPERINTENDENT

 _____
SIGNATURE OF DISTRICT SUPERINTENDENT

2023-2024 Statement of Economic Interests



Form 700

A Public Document

Table of Contents

Quick Start Guide	p.2
Who? Where? How? When?	p.3
Types of Statements.....	p.4
Cover Page and Schedules	
Cover Page	p.5
Schedule A-1 (<i>Investments</i>).....	p.7
Schedule A-2 (<i>Business Entities/Trusts</i>)	p.9
Schedule B (<i>Real Property</i>)	p.11
Schedule C (<i>Income</i>)	p.13
Schedule D (<i>Gifts</i>).....	p.15
Schedule E (<i>Travel Payments</i>).....	p.17
Restrictions and Prohibitions.....	p.19
Q & A.....	p.20

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 3050 • Sacramento, CA 95811

Email Advice: 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

December 2023

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 2 – 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
- (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.

What's New

Gift Limit Increase

The gift limit increased to **\$590** for calendar years **2023** and **2024**. The gift limit was \$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.

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. 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, 2024

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

⇒ April 2, 2024

- 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, 2023, and December 31, 2023, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2025, or April 1, 2025, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2024. (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.

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, 2023, through December 31, 2023. If the period covered by the statement is different than January 1, 2023, through December 31, 2023, (for example, you assumed office between October 1, 2022, and December 31, 2022 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 2023.

- 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, 2023, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2023, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2022, and December 31, 2022, 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 2023.

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.

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, 2023, through December 31, 2023.

-or- The period covered is / / , through December 31, 2023.

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, 2023, 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.)

Instructions Cover Page

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.

1. Office, Agency, or Court	
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:
2. Jurisdiction of Office (Check at least one box)	
<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 2023 annual statement, **do not** change the pre-printed dates to reflect 2024. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2024, through December 31, 2024, will be disclosed on your statement filed in 2025. 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:

_____/_____/23 ____/_____/23
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:

_____/_____/23 ____/_____/23
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:

_____/_____/23 ____/_____/23
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:

_____/_____/23 ____/_____/23
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:

_____/_____/23 ____/_____/23
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:

_____/_____/23 ____/_____/23
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, unless it is one that is commonly understood by the public.
- 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

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/23	____/____/23	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

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

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/23	____/____/23	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

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 _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/23	____/____/23	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

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 _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/23	____/____/23	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

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)

Name _____

▶ ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS _____

CITY _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000		
\$10,001 - \$100,000	____/____/23	____/____/23
\$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	____/____/23	____/____/23
\$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 first and last 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 4600 24th Street	
CITY Sacramento	
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
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	
Henry Wells	
NAME OF LENDER*	
Sophia Petroillo	
ADDRESS (Business Address Acceptable)	
2121 Blue Sky Parkway, Sacramento	
BUSINESS ACTIVITY, IF ANY, OF LENDER	
Restaurant Owner	
INTEREST RATE	TERM (Months/Years)
8 % <input type="checkbox"/> None	15 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)

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. INCOME RECEIVED		▶ 1. INCOME RECEIVED	
NAME OF SOURCE OF INCOME _____		NAME OF SOURCE OF INCOME _____	
ADDRESS <i>(Business Address Acceptable)</i> _____		ADDRESS <i>(Business Address Acceptable)</i> _____	
BUSINESS ACTIVITY, IF ANY, OF SOURCE _____		BUSINESS ACTIVITY, IF ANY, OF SOURCE _____	
YOUR BUSINESS POSITION _____		YOUR BUSINESS POSITION _____	
GROSS INCOME RECEIVED	No Income - Business Position Only	GROSS INCOME RECEIVED	No Income - Business Position Only
\$500 - \$1,000	\$1,001 - \$10,000	\$500 - \$1,000	\$1,001 - \$10,000
\$10,001 - \$100,000	OVER \$100,000	\$10,001 - \$100,000	OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED		CONSIDERATION FOR WHICH INCOME WAS RECEIVED	
Salary	Spouse's or registered domestic partner's income <i>(For self-employed use Schedule A-2.)</i>	Salary	Spouse's or registered domestic partner's income <i>(For self-employed use Schedule A-2.)</i>
Partnership <i>(Less than 10% ownership. For 10% or greater use Schedule A-2.)</i>		Partnership <i>(Less than 10% ownership. For 10% or greater use Schedule A-2.)</i>	
Sale of _____	<i>(Real property, car, boat, etc.)</i>	Sale of _____	<i>(Real property, car, boat, etc.)</i>
Loan repayment		Loan repayment	
Commission or _____	Rental Income, <i>list each source of \$10,000 or more</i>	Commission or _____	Rental Income, <i>list each source of \$10,000 or more</i>
_____ <i>(Describe)</i>		_____ <i>(Describe)</i>	
Other _____ <i>(Describe)</i>		Other _____ <i>(Describe)</i>	

▶ 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:

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

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 _____

▶ 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 \$590 limit in 2023. (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

Name _____

- 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.

▶ 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 <u>Travel reimbursement for board meeting.</u>	
▶ If Gift, Provide Travel Destination _____	

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.

▶ 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 <u>Travel reimbursement for trip to China.</u>	
▶ If Gift, Provide Travel Destination <u>Sichuan Sheng, China</u>	

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.)

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 2023-2024, the gift limit increased to \$590 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.

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.
- 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

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. (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 2023 the gift limit was \$590, so the Bensons may have given the supervisor artwork valued at no more than \$1,080. 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.



MARCUM-ILLINOIS SCHOOL

2452 El Centro Blvd., East Nicolaus, CA 95659
530.656.2407 www.marcum-illinois.org



2024-2025

180 Day Student Attendance Calendar

First/Last Day of School
 Student Non-Attendance Day
 Minimum Day 12:30 Dismissal
 Early Release 1:45 Dismissal
 Teacher In-Service Day

	July 2024	August 2024	September 2024
8/19-8/20	Teacher In-Service Days		
8/21	First Day of School		
9/2	Labor Day		
10/14	Teacher In-Service/No School		
10/31	Minimum Day/Prof. Dev.		
11/8	End of 1 st Trimester		
11/11	Veteran's Day		
11/18-11/22	Minimum Days/Parent Conferences		
11/25-11/29	Thanksgiving Break		
12/19	Minimum Day		
12/20-1/3	Winter Break		
1/20	Martin Luther King Day		
2/14	Lincoln's Birthday Observed		
2/17	President's Day		
3/7	End of 2 nd Trimester		
3/14	Parent Conferences/Minimum Day		
4/18	Minimum Day/Prof. Dev.		
4/21-4/25	Spring Break		
5/26	Memorial Day		
6/6	Last Day of School/Minimum Day/No DEN		
6/9	Teacher In-Service Day		

SOUTH SUTTER CHARTER SCHOOL
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2023

SOUTH SUTTER CHARTER SCHOOL

TABLE OF CONTENTS JUNE 30, 2023

	<u>PAGE</u>
INTRODUCTORY SECTION	
Table of Contents.....	i
FINANCIAL SECTION	
Independent Auditor's Report.....	1 – 3
Statement of Financial Position.....	4
Statement of Activities.....	5
Statement of Functional Expenses.....	6
Statement of Cash Flows.....	7
Notes to the Financial Statements.....	8 – 18
SUPPLEMENTARY INFORMATION SECTION	
Local Education Agency Organization Structure.....	20
Schedule of Average Daily Attendance.....	21
Schedule of Instructional Time.....	22
Reconciliation of Annual Financial and Budget Report With Audited Financial Statements.....	23
Notes to Supplementary Information.....	24
Schedule of Expenditures of Federal Awards.....	25
Notes to Schedule of Expenditures of Federal Awards.....	26
OTHER INDEPENDENT AUDITOR'S REPORTS	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	28 – 29
Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	30 – 32
Report on State Compliance.....	33 – 36
FINDINGS AND RECOMMENDATIONS SECTION	
Schedule of Findings and Questioned Costs.....	38 – 39
Schedule of Prior Audit Findings.....	40



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, 2023, 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, 2023, 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 21 – 26 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 20 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 December 5, 2023, 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.

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

Agoura Hills, California
December 5, 2023

SOUTH SUTTER CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

ASSETS	
CURRENT ASSETS	
Cash in Bank	\$ 12,527,365
Accounts Receivable	5,555,015
Total Current Assets	<u>18,082,380</u>
INVESTMENTS	7,084,306
PROPERTY AND EQUIPMENT, NET	4,055,730
OTHER ASSETS	
Restricted Cash - Debt Service	171,217
Operating Lease Right of Use Asset	6,012,417
Total Other Assets	<u>6,183,634</u>
Total Assets	<u><u>\$ 35,406,050</u></u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts Payable	\$ 1,586,468
Accrued Payroll and Payroll Liabilities	510,812
Due to Grantor Governments	775,318
Deferred Revenues	4,345,828
Current Portion Long-Term Liabilities	87,905
Total Current Liabilities	<u>7,306,331</u>
LONG-TERM LIABILITIES	
Notes Payable	992,936
Less Current Portion Long-Term Liabilities	87,905
Total Long-Term Liabilities	<u>905,031</u>
OTHER LIABILITIES	
Operating Lease Liability	6,012,417
Total Liabilities	14,223,779
NET ASSETS	
Without Donor Restriction	
Operating	21,175,675
With Donor Restriction	
By Purpose	6,596
Total Net Assets	<u>21,182,271</u>
Total Liabilities and Net Assets	<u><u>\$ 35,406,050</u></u>

The accompanying notes are an integral part of these financial statements

SOUTH SUTTER CHARTER SCHOOL

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2023

CHANGE IN NET ASSETS:

SUPPORT AND REVENUES

LCFF Sources:

Principal Apportionment State Aid \$ 17,899,161

Education Protection Account 1,944,454

In-Lieu of Property Taxes 551,905

Federal Revenue 1,290,867

Other State Revenue:

Special Education 1,699,313

Lottery 941,904

All Other 315,490

Other Local Revenue:

Interest Income 101,834

Other Local Revenue 3,418,271

Net Assets Released from Restrictions 153,693

Total Revenue and Support 28,316,892

EXPENSES

PROGRAM SERVICES

Education 27,124,481

SUPPORT SERVICES

Management and General 2,975,812

Total Expenses 30,100,293

Change in Net Assets Without Donor Restrictions (1,783,401)

NET ASSETS WITH DONOR RESTRICTIONS

Net Assets Released from Restrictions (153,693)

Change in Net Assets With Donor Restrictions (153,693)

DECREASE IN NET ASSETS (1,937,094)

Net Assets, Beginning of Year 23,119,365

Net Assets, End of Year \$ 21,182,271

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, 2023

	Program Services	Support Services	
	Education	Management and General	Total Services
Compensation and Related Expenses			
Salaries - Certificated	\$ 10,716,869	\$ 53,667	\$ 10,770,536
Salaries - Classified	1,208,213	477,758	1,685,971
Pension Expense	1,999,029	118,830	2,117,859
Other Employee Benefits	1,643,304	80,262	1,723,566
Payroll Taxes	425,760	40,716	466,476
Total Compensation and Related Expenses	15,993,175	771,233	16,764,408
Books and Supplies	3,102,823	-	3,102,823
Travel and Conferences	207,622	450	208,072
Dues and Memberships	26,228	188	26,416
Insurance	-	66,662	66,662
Rentals, Leases, Repairs	57,721	392,769	450,490
Contracted Instruction	5,887,467	10,689	5,898,156
District Oversight	-	250,471	250,471
Other Fees for Services	1,466,400	1,295,388	2,761,788
Other Expenses	255,849	152,001	407,850
Depreciation Expense	123,777	-	123,777
Debt Service - Interest Expense	3,419	35,961	39,380
Total	\$ 27,124,481	\$ 2,975,812	\$ 30,100,293

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, 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Assets	\$	(1,937,094)
Adjustments to Reconcile to Net Cash Provided by Operating Activities:		
Depreciation		123,777
Interest on Certificates of Deposit		(84,306)
(Increase) Decrease in Assets:		
Accounts Receivable		6,162,144
Prepaid Expenses		4,643
Operating Lease Right of Use Asset		(6,012,417)
Increase (Decrease) in Liabilities:		
Accounts Payable		738,019
Accrued Payroll and Payroll Liabilities		74,770
Due to Grantor Governments		194,760
Deferred Revenues		3,206,625
Operating Lease Liability		6,012,417
Net Cash Provided from Operating Activities		<u>8,483,338</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchases of Certificates of Deposit		<u>(7,000,000)</u>
Net Cash Used by Investing Activities		<u>(7,000,000)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Principal Payments on Notes Payable		<u>(206,606)</u>
Net Cash Used by Financing Activities		<u>(206,606)</u>

Net Increase in Cash and Cash Equivalents		1,276,732
---	--	-----------

Cash, Beginning of Year		<u>11,421,850</u>
-------------------------	--	-------------------

Cash, End of Year	\$	<u><u>12,698,582</u></u>
-------------------	----	--------------------------

SUPPLEMENTARY DISCLOSURES:

Interest Expense	\$	<u><u>39,380</u></u>
------------------	----	----------------------

Cash and Restricted Cash Consist of:

Cash in Bank	\$	12,527,365
Restricted Cash - Debt Service		171,217
	\$	<u><u>12,698,582</u></u>

The accompanying notes are an integral part of these financial statements

SOUTH SUTTER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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, 2023, 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, 2023

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, 2023, 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, 2023 and 2022, advertising costs totaled \$16,789 and \$13,599, respectively.

SOUTH SUTTER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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. Other expenses that are common to several functions are allocated based upon time and effort of personnel supporting those functions.

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. Certificates of deposit are recorded based on their carrying value, which approximates fair value. 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, 2023

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 December 5, 2023, the date these financial statements were available to be issued. The School determined no additional disclosures were required.

New Accounting Standards – In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*, which supersedes existing guidance for accounting for leases under *Topic 840, Leases*. The FASB also subsequently issued the following additional ASUs, which amend and clarify Topic 842: ASU 2018-01, *Land Easement Practical expedient for Transition to Topic 842*; ASU 2018-10, *Codification Improvements to Topic 842, Leases*; ASU 2018-11, *Leases (Topic 842): Targeted Improvements*; ASU 2018-20, *Narrow-scope Improvements for Lessors*; and ASU 2109-01, *Leases (Topic 842): Codification Improvements*; ASU 2020-05, *Leases (Topic 842): Lessors-Certain Leases with Variable Lease Payments*; and ASU 2021-09, *Leases (Topic 842): Discount Rate for Lessees That are Not Public Business Entities*. The most significant change in the new leasing guidance is the requirement to recognize right-to-use (ROU) assets and lease liabilities for operating leases on the statement of financial position.

The School elected to adopt these ASUs effective July 1, 2022 and utilized all of the available practical expedients. The adoption had a material impact on the Organization's statement of financial position but did not have a material impact on the statement of activities. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases. The accounting for finance leases remained substantially unchanged. Adoption of the standard required the School to restate amounts as of July 1, 2022, resulting in an increase in operating ROU assets of \$6,039,054, and an increase in other current and long-term liabilities of \$6,039,054.

SOUTH SUTTER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

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, 2023, deposits in excess of the FDIC limit amount to approximately \$12,300,000. Management believes the School is not exposed to any significant credit risk related to cash.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable outstanding on June 30, 2023 consisted of the following:

State Government	\$ 3,286,387
Federal Government	1,208,694
All Other Local	<u>1,059,934</u>
Total Accounts Receivable	<u>\$ 5,555,015</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, 2023, 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	\$ 12,527,365
Accounts receivable, net, collected in one year	<u>5,555,015</u>
Total financial assets	18,082,380
Less those unavailable for general expenditure within one year due to:	
Purpose restrictions	<u>6,596</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 18,075,784</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.

SOUTH SUTTER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 5 – PROPERTY AND EQUIPMENT

A schedule of changes in property and equipment and accumulated depreciation for the year ended June 30, 2023, is as follows:

SUMMARY OF CHANGES IN PROPERTY AND EQUIPMENT

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Building	\$ 4,310,478	\$ -	\$ -	\$ 4,310,478
Equipment	184,572	-	-	184,572
Totals	<u>\$ 4,495,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,495,050</u>

SUMMARY OF CHANGES IN ACCUMULATED DEPRECIATION

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Subtractions</u>	<u>Ending Balance</u>
Building	\$ 198,127	\$ 107,762	\$ -	\$ 305,889
Equipment	117,416	16,015	-	133,431
Totals	<u>\$ 315,543</u>	<u>\$ 123,777</u>	<u>\$ -</u>	<u>\$ 439,320</u>

During the fiscal year ended June 30, 2023, \$123,777 was charged to depreciation expense.

NOTE 6 – INVESTMENTS

The School's investments consist entirely of certificates of deposit through financial institutions that generally mature within three years. Certificates of deposit are priced using a market value pricing model. The following table summarizes the valuation of the Organization's financial assets at June 30, 2023:

<u>Financial Assets</u>	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Certificates of Deposit	<u>\$ 7,084,306</u>	<u>\$ -</u>	<u>\$ 7,084,306</u>	<u>\$ -</u>
Total Investments	<u>\$ 7,084,306</u>	<u>\$ -</u>	<u>\$ 7,084,306</u>	<u>\$ -</u>

Total investment income, costs, and unrealized gains and losses from cash in banks and investment accounts consist of:

Interest Income	<u>\$ 101,834</u>
-----------------	-------------------

SOUTH SUTTER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 7 – 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, 2023. As of the date of this report, the Organization was in substantial compliance with all loan covenants.	\$ 87,905	\$ 905,031	\$ 992,936
	\$ 87,905	\$ 905,031	\$ 992,936

Future minimum principal payments on long-term obligations, including current maturities, are as follows at June 30, 2023:

Year Ending June 30,	Minimum Payments
2024	\$ 87,905
2025	91,117
2026	94,327
2027	97,650
2028	101,012
Thereafter	520,925
	\$ 992,936

NOTE 8 – LEASES

The School evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets represent the School’s right to use underlying assets for the lease term, and the lease liabilities represent the School’s obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The School has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments. The weighted-average discount rate applied to calculate lease liabilities as of June 30, 2023 was 5.75%.

The School’s operating leases consist of one real estate lease for a building for operational purposes. For the year ended June 30, 2023, total operating lease cost was \$361,000. As of June 30, 2023, the weighted-average remaining lease terms for the School’s operating leases was approximately forty-five years.

There were no noncash investing and financial transactions related to leasing other than the transition entry described in Note 1.

SOUTH SUTTER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 8 – LEASES (CONTINUED)

Future maturities of lease liabilities are presented in the following table, for the fiscal years ending June 30, 2023:

Year Ending <u>June 30,</u>	Minimum <u>Lease Payments</u>
2024	\$ 28,169
2025	29,788
2026	31,501
2027	33,313
2028	35,228
Thereafter	<u>5,854,418</u>
	<u>\$ 6,012,417</u>

NOTE 9 – 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.

SOUTH SUTTER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 9 – EMPLOYEE BENEFIT PLANS (CONTINUED)

California State Teachers' Retirement System (CalSTRS)

Plan Name:	California State Teachers' Retirement System
Plan EIN:	94-6291617
Actuarial value of assets:	\$257,537
Actuarial accrued liability:	\$346,089
Unfunded accrued liability:	\$88,552
Funded status:	65 to 80 percent funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2022, 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.

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. The required employer contribution rate for the fiscal year 2022-23 was 19.10 percent of annual payroll. The School's contribution to CalSTRS for the fiscal years ended June 30, 2023, 2022, and 2021 was \$1,747,930, \$1,463,103, and \$1,246,210, 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 2024, the School is required to contribute 19.10 percent of annual payroll.

SOUTH SUTTER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 9 – EMPLOYEE BENEFIT PLANS (CONTINUED)

California Public Employees' Retirement System (CalPERS)

Plan Name:	California Public Employees' Retirement System
Plan EIN:	94-6207465
Market value of assets:	\$79,386
Actuarial accrued liability:	\$116,982
Unfunded accrued liability:	\$37,596
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, 2022, the most recent actuarial valuation date.

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.

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 2022-23 was 25.37 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, 2023, 2022, and 2021 was \$369,929, \$299,990, and \$124,227, 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 2024, the School is required to contribute 26.68 percent of annual payroll.

SOUTH SUTTER CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 10 – 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.

Litigation

There is a special education due process case currently pending before the Office of Administrative Hearings. The case is alleging that the School denied a student a free and appropriate public education during the 2022-23 and 2023-24 school years. This matter is scheduled to proceed to hearing at the end of 2023. This case is in its very early stages and the School has retained counsel to defend their position. There is no estimate of potential loss available at this time.

SOUTH SUTTER CHARTER SCHOOL

SUPPLEMENTARY INFORMATION SECTION

**FOR THE YEAR ENDED
JUNE 30, 2023**

SOUTH SUTTER CHARTER SCHOOL

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE

JUNE 30, 2023

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, 2023
Scot Bailey	Member	One Year	June 30, 2023
Andrea Luttringer	Member	One Year	June 30, 2023
Marisela Morales	Member	One Year	June 30, 2023
Liz Oller	Member	One Year	June 30, 2023

CORPORATE OFFICERS

Cynthia Rachel, 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, 2023

	<u>Second Period Report</u>		<u>Annual Report</u>	
	<u>Independent Study</u>	<u>Total</u>	<u>Independent Study</u>	<u>Total</u>
Grades TK/K through 3	778.90	778.90	779.04	779.04
Grades 4 through 6	537.50	537.50	537.39	537.39
Grades 7 and 8	359.01	359.01	361.01	361.01
Grades 9 through 12	<u>585.74</u>	<u>585.74</u>	<u>582.87</u>	<u>582.87</u>
ADA Totals	<u><u>2,261.15</u></u>	<u><u>2,261.15</u></u>	<u><u>2,260.31</u></u>	<u><u>2,260.31</u></u>

IMPORTANT NOTES:

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

SOUTH SUTTER CHARTER SCHOOL

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE YEAR ENDED JUNE 30, 2023

	2022-23 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.

See auditor's report and the notes to supplementary information

SOUTH SUTTER CHARTER SCHOOL

RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2023

June 30, 2023 Annual Financial and Budget Report Fund Balance (Net Assets)	\$	21,311,515
Adjustments and Reclassifications Increase (Decrease):		
Property and Equipment / Depreciation Expense		(123,777)
Prepaid Expenses / Other Fees for Services		<u>(5,467)</u>
June 30, 2023 Audited Financial Statement Fund Balance (Net Assets)	\$	<u><u>21,182,271</u></u>

See auditor's report and the notes to supplementary information

SOUTH SUTTER CHARTER SCHOOL

NOTES TO SUPPLEMENTARY INFORMATION

JUNE 30, 2023

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, 2023

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
Pass-Through Program from California				
Department of Education:				
Title I Grants to Local Educational Agencies	84.010	14329	\$ -	\$ 753,308
Supporting Effective Instruction State Grants	84.367	14341	-	116,919
Student Support and Academic Enrichment Program	84.424	15396	-	43,511
Education Stabilization Fund	84.425D	15559	-	369,851
Special Education Cluster:				
Special Education - Grants to States (IDEA, Part B)	84.027	13379, 15197, 15638	-	768,930
Total Special Education Cluster:			-	768,930
Total U.S. Department of Education			-	2,052,519
Total Expenditures of Federal Awards			\$ -	\$ 2,052,519

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, 2023

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, 2023. 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 not to use the 10.00 percent de minimis indirect cost rate allowed under the Uniform Guidance. The indirect cost rate used by South Sutter Charter School is 5.35 percent, the rate approved by the California Department of Education.

SOUTH SUTTER CHARTER SCHOOL

OTHER INDEPENDENT AUDITOR'S REPORTS

**FOR THE YEAR ENDED
JUNE 30, 2023**



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, 2023, 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 December 5, 2023.

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.

Jeddusen & Company, LLP

Agoura Hills, California
December 5, 2023



**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, 2023. 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, 2023.

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.

Addusen: Company, LLP

Agoura Hills, California

December 5, 2023



INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

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

Report on Compliance

Opinion

We have audited South Sutter Charter School's compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to South Sutter Charter School's state program requirements identified below for the year ended June 30, 2023.

In our opinion, South Sutter Charter School complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards 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 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 opinion. 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 state 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 GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about South Sutter Charter School’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 consider 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 *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of South Sutter Charter School’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine South Sutter Charter School’s compliance with the state laws and regulations applicable to the following items:

<u>2022-23 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
Local Education Agencies Other than Charter Schools:	
A. Attendance	Not applicable
B. Teacher Certification and Misassignments	Not applicable
C. Kindergarten Continuance	Not applicable
D. Independent Study	Not applicable
E. Continuation Education	Not applicable
F. Instructional Time	Not applicable
G. Instructional Materials	Not applicable
H. Ratio of Administrative Employees to Teachers	Not applicable
I. Classroom Teacher Salaries	Not applicable
J. Early Retirement Incentive	Not applicable
K. GANN Limit Calculation	Not applicable
L. School Accountability Report Card	Not applicable
M. Juvenile Court Schools	Not applicable
N. Middle or Early College High Schools	Not applicable
O. K-3 Grade Span Adjustment	Not applicable

2022-23 -12 Audit Guide Procedures

Procedures
Performed

Local Education Agencies Other than Charter Schools:

P. Transportation Maintenance of Effort	Not applicable
Q. Apprenticeship: Related and Supplemental Instruction	Not applicable
R. Comprehensive School Safety Plan	Not applicable
S. District of Choice	Not applicable
TT. Home to School Transportation Reimbursement	Not applicable
UU. Independent Study Certification for ADA Loss Mitigation	Not applicable

School Districts, County Offices of Education, and Charter Schools:

T. California Clean Energy Jobs Act	No, see below
U. After/Before School Education and Safety Program	No, see below
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study-Course Based	No, see below
Z. Immunizations	Yes
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	No, see below
CZ. Career Technical Education Incentive Grant	No, see below
EZ. Transitional Kindergarten	Yes

Charter Schools:

AA. Attendance	Yes
BB. Mode of Instruction	No, see below
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination of Funding for Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes – Classroom Based	No, see below
FF. 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 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.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of 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 *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Jeddeisen & Company, LLP

Agoura Hills, California
December 5, 2023

SOUTH SUTTER CHARTER SCHOOL

FINDINGS AND RECOMMENDATIONS SECTION

**FOR THE YEAR ENDED
JUNE 30, 2023**

SOUTH SUTTER CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:
Material weakness(es) identified? No
Significant deficiency(ies) identified? None reported
Noncompliance material to financial statements noted? No

Federal Awards

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

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance 2 CFR section 200.516(a)? No

Major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
84.010	Title I Grants to Local Educational Agencies
84.027	Special Education Grants to States

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? No

State Awards

Type of auditor’s report issued on compliance for state programs: Unmodified

Internal control over state programs:
Material weakness(es) identified? No
Significant deficiency(ies) identified? None reported
Noncompliance material to financial statements noted? No

SOUTH SUTTER CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

JUNE 30, 2023

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:

Five Digit Code	Finding Types
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, 2023.

SOUTH SUTTER CHARTER SCHOOL

SCHEDULE OF PRIOR AUDIT FINDINGS

JUNE 30, 2023

Finding	Code	Recommendation	Current Status
---------	------	----------------	----------------

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, 2022.

CHARTER SCHOOL INTERIM REPORT
1st Interim as of October 31
2nd Interim as of January 31

Charter School Name: South Sutter Charter School
CDS #: 51-71407-0109793
Charter Authorizer: Marcum Illinois
County: Sutter
Charter #: 724

Form Revised 4/25/2023

CHARTER SCHOOL CERTIFICATION

To the authorizing/oversight district:
2023-24 CHARTER SCHOOL INTERIM REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed:  Date 12-13-2023
Charter School Official
(Original signature required)
Printed Name: Jodi Jones Title CEO

CERTIFICATION OF FINANCIAL CONDITION:

- | | | |
|---|--|--|
| <input checked="" type="checkbox"/> POSITIVE
As the Charter School Official, I certify that this Charter will be able to meet its financial obligations for the current fiscal year and two subsequent fiscal years. | <input type="checkbox"/> QUALIFIED
As the Charter School Official, I certify that this Charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. | <input type="checkbox"/> NEGATIVE
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for remainder of the fiscal year or for the subsequent fiscal year. |
|---|--|--|

To the County Superintendent of Schools:
2023-24 CHARTER SCHOOL INTERIM REPORT – ALTERNATIVE FORM: This report has been reviewed pursuant to Education Code 47604.32(a) is hereby filed with the County Superintendent pursuant to Education Code Section

Signed: _____ Date _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Printed Name: Maggie Irby Title Superintendent

- | | | |
|---|--|--|
| <input checked="" type="checkbox"/> POSITIVE
As the Charter School Official, I certify that this Charter will be able to meet its financial obligations for the current fiscal year and two subsequent fiscal years. | <input type="checkbox"/> QUALIFIED
As the Charter School Official, I certify that this Charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. | <input type="checkbox"/> NEGATIVE
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for remainder of the fiscal year. |
|---|--|--|

2023-24 CHARTER SCHOOL INTERIM REPORT – ALTERNATIVE FORM: This report has been received by the County Superintendent of Schools pursuant to Education Code Section 47604.33(1).

Signed: _____ Date _____
County Superintendent/Designee
(Original signature required)

For additional information on the budget report, please contact:

For Charter School:
Jodi Jones
Name
CEO
Title
530-344-4010
Telephone
jodi.jones@ieminc.org
E-mail address

Fiscal Year 2023-24 First Interim Report
 Summary MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change	
REVENUES									
LCFF Sources									
LCFF	8011	19,615,212	7,735,189	20,463,690	4.33%	21,247,329	3.83%	21,907,448	3.11%
EPA	8012	6,955,583	-	7,846,502	12.81%	8,155,652	3.94%	8,423,970	3.29%
State Aid - Prior Year	8019	-	-	-	-	-	-	-	-
In Lieu Property Taxes	8096	451,013	62,631	480,824	6.61%	480,824	0.00%	480,824	0.00%
Federal	8100-8299	2,548,177	230,548	1,654,851	-35.06%	691,926	-58.19%	691,926	0.00%
State									
Lottery - Unrestricted	8660	401,731	97,929	445,920	11.00%	445,920	0.00%	445,920	0.00%
Lottery - Prop 20 - Restricted	8660	158,329	105,330	181,391	14.57%	181,391	0.00%	181,391	0.00%
Other State Revenue	8300-8599	670,594	45,761	4,327,189	545.28%	249,927	-94.22%	249,927	0.00%
Local									
Interest	8660	12,738	44,468	343,750	2598.62%	343,750	0.00%	343,750	0.00%
AB602 Local Special Education Transfer	8792	1,988,517	524,326	1,870,387	-5.94%	1,870,387	0.00%	1,870,387	0.00%
Other Local Revenues	8600-8799	3,873,604	1,224,827	4,601,987	18.80%	4,812,153	4.57%	4,894,815	1.72%
Total Revenues		\$ 36,675,498	\$ 10,071,009	\$ 42,216,491	15.11%	\$ 38,479,259	-8.85%	\$ 39,490,358	2.63%
EXPENDITURES									
Certificated Salaries	1000-1999	11,233,915	4,713,778	12,817,334	14.09%	13,867,858	8.20%	14,283,893	3.00%
Classified Salaries	2000-2999	1,908,360	690,507	2,063,791	8.14%	2,235,326	8.31%	2,302,386	3.00%
Benefits	3000-3999	4,824,379	1,855,187	5,263,028	9.09%	5,749,484	9.24%	6,008,211	4.50%
Books & Supplies	4000-4999	7,275,893	1,102,406	8,744,805	20.19%	5,178,524	-40.78%	5,142,892	-0.69%
Contracts & Services	5000-5999	12,511,686	3,915,264	12,638,918	1.02%	12,088,727	-4.35%	12,572,276	4.00%
Capital Outlay	6000-6599	107,500	-	107,500	0.00%	107,500	0.00%	107,500	0.00%
Other Outgo	7100-7299	-	-	-	-	-	-	-	-
Debt Service (see Debt Form)	7400-7499	45,000	14,198	45,000	0.00%	45,000	0.00%	45,000	0.00%
Total Expenditures		\$ 37,906,733	\$ 12,291,340	\$ 41,680,376	9.96%	\$ 39,272,419	-5.78%	\$ 40,462,158	3.03%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (1,231,235)	\$ (2,220,331)	\$ 536,115		\$ (793,160)		\$ (971,800)	
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-	-	-	-	-	-	-	
Other Uses	7600	-	-	-	-	-	-	-	
Net Sources & Uses		\$ -	\$ -	\$ -		\$ -		\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,231,235)	\$ (2,220,331)	\$ 536,115		\$ (793,160)		\$ (971,800)	
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	25,864,758	25,864,758	25,864,758	0.00%				
Adjustments for Unaudited Actuals	9792		(4,553,243)	(4,553,243)					
Beg Fund Balance at Unaudited Actuals			21,311,515	21,311,515					
Adjustments for Audit	9793		-	-					
Adjustments for Restatements	9795		-	-					
Beginning Fund Balance as per Audit Report +/- Restatements			21,311,515	21,311,515		21,847,630	2.52%	21,054,470	-3.63%
Ending Balance	9790	\$ 24,633,523	\$ 19,091,184	\$ 21,847,630	-11.31%	\$ 21,054,470	-3.63%	\$ 20,082,669	-4.62%
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-	-	-		-		-	
Stores	9712	-	-	-		-		-	
Prepaid Expenditures	9713	-	-	-		-		-	
All Others	9719	-	-	-		-		-	
b. Restricted	9740	88,268	6,596	6,596	-92.53%	-		-	
c. Committed									
Committed - Stabilization Arrangements	9750	-	-	-		-		-	
Committed - Other	9760	500,000	500,000	500,000	0.00%	500,000	0.00%	500,000	0.00%
d. Assignments	9780	7,116,724	7,603,231	7,603,231	6.84%	8,175,421	7.53%	8,428,267	3.09%
e. Unassigned									
Reserve for Economic Uncertainties	9789	1,423,345	1,520,646	1,520,646	6.84%	1,635,084	7.53%	1,685,653	3.09%
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	15,505,186	9,460,711	12,217,157	-21.21%	10,743,964	-12.06%	9,468,748	-11.87%
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		44.66%	89.34%	32.96%		31.52%		27.57%	
Reserve Standard (unless different standard identified in MOU)		3%	3%	3%		3%		3%	
If MOU contains a Reserve Standard other than above, enter here									
Reserve Standard Met/Not Met		Met	Met	Met		Met		Met	
If not meeting standards, discuss fiscal recovery plan:									
Unrestricted Deficit Spending Percentage		0.0%	22.7%	0.0%		2.4%		2.9%	
Unrestricted Deficit Spending Standard		14.9%	29.8%	11.0%		10.5%		9.2%	
Unrestricted Deficit Spending Standard Met/Not Met		Met	Met	Met		Met		Met	
If deficit spending, explain cause and if one-time or on-going. If for on-going, what is the Charter's plan to eliminate the deficit?									

CHARTER NAME: South Sutter Charter School
 CDS #: 51-71407-0109793
 CHARTER #: 724

Fiscal Year 2023-24 First Interim Report
 Unrestricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31, 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change	
REVENUES									
LCFF Sources									
LCFF	8011	19,615,212	7,735,189	4.33%	21,247,329	3.83%	21,907,448	3.11%	
EPA	8012	6,955,583	7,846,502	12.81%	8,155,652	3.94%	8,423,970	3.29%	
State Aid - Prior Year	8019	-	-		-		-		
In Lieu Property Taxes	8096	451,013	62,631	6.61%	480,824	0.00%	480,824	0.00%	
Federal	8100-8299	-	-		-		-		
State									
Lottery - Unrestricted	8560	401,731	97,929	11.00%	445,920	0.00%	445,920	0.00%	
Lottery - Prop 20 - Restricted	8560	-	-		-		-		
Other State Revenue	8300-8599	65,653	-	6.39%	69,847	0.00%	69,847	0.00%	
Local									
Interest	8660	12,738	44,468	343.75%	343,750	0.00%	343,750	0.00%	
AB602 Local Special Education Transfer	8792	-	-		-		-		
Other Local Revenues	8600-8799	2,134,521	665,007	31.16%	2,450,386	0.00%	2,450,386	0.00%	
Total Revenues		\$ 29,636,451	\$ 8,605,224	8.32%	\$ 33,193,708	3.40%	\$ 34,122,145	2.80%	
EXPENDITURES									
Certificated Salaries	1000-1999	9,362,505	3,892,835	41.58%	11,896,760	10.00%	12,253,662	3.00%	
Classified Salaries	2000-2999	1,588,407	564,332	35.53%	1,886,883	10.00%	1,943,489	3.00%	
Benefits	3000-3999	4,013,048	1,525,287	38.03%	4,806,156	11.50%	5,022,433	4.50%	
Books & Supplies	4000-4999	4,600,256	938,445	20.40%	4,650,256	0.00%	4,650,256	0.00%	
Contracts & Services	5000-5999	8,970,151	2,851,319	31.78%	9,540,000	6.00%	9,921,600	4.00%	
Capital Outlay	6000-6599	107,500	107,500	100.00%	107,500	0.00%	107,500	0.00%	
Other Outgo	7100-7299	(219,971)	(230,871)	105.00%	(230,871)		(230,871)		
Debt Service (see Debt Form)	7400-7499	45,000	14,198	31.55%	45,000	0.00%	45,000	0.00%	
Total Expenditures		\$ 28,466,896	\$ 9,786,416	34.38%	\$ 32,701,684	7.53%	\$ 33,713,070	3.09%	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ 1,169,555	\$ (1,181,192)	-101.60%	\$ 492,024	-70.85%	\$ 409,075	-16.86%	
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	(488,198)	(1,039,139)	(212.87%)	(1,278,588)		(1,380,875)		
Other Uses	7600	-	-		-		-		
Net Sources & Uses		\$ (488,198)	\$ (1,039,139)	-212.87%	\$ (1,278,588)		\$ (1,380,875)		
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 681,357	\$ (2,220,331)	-325.76%	\$ (786,564)		\$ (971,800)		
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	23,863,898	23,863,898	100.00%	23,863,898		23,863,898		
Adjustments for Unaudited Actuals	9792	-	(2,558,979)	(10.72%)	(2,558,979)		(2,558,979)		
Beg Fund Balance at Unaudited Actuals			21,304,919	89.27%	21,304,919		21,304,919		
Adjustments for Audit	9793	-	-		-		-		
Adjustments for Restatements	9795	-	-		-		-		
Beginning Fund Balance as per Audit Report +/- Restatements			21,304,919	89.27%	21,304,919		21,304,919		
Ending Balance	9790	\$ 24,545,255	\$ 19,084,588	77.76%	\$ 21,841,034	-11.02%	\$ 21,054,470	-3.60%	
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-	-		-		-		
Stores	9712	-	-		-		-		
Prepaid Expenditures	9713	-	-		-		-		
All Others	9719	-	-		-		-		
b. Restricted									
c. Committed									
Committed - Stabilization Arrangements	9750	-	-		-		-		
Committed - Other	9760	500,000	500,000	100.00%	500,000	0.00%	500,000	0.00%	
d. Assignments									
9780	7,116,724	7,603,231	7,603,231	106.84%	8,175,421	7.53%	8,428,267	3.09%	
e. Unassigned									
Reserve for Economic Uncertainties	9789	1,423,345	1,520,646	106.84%	1,635,084	7.53%	1,685,653	3.09%	
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	15,505,186	9,460,711	61.02%	10,743,964	-12.06%	9,468,748	-11.87%	
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:									
LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE ON RESTRICTED SHEET)									
1 None		-	-		-		-		
2		-	-		-		-		
Total Federal Awards Budgeted:		\$ -	\$ -		\$ -		\$ -		
Lottery Unrestricted Allocation per ADA			\$ 177.00		\$ 177.00		\$ 177.00		
Lottery Unrestricted Estimated Award			\$ 445,920		\$ 445,920	0.00%	\$ 445,920	0.00%	
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE									
1 Mandate Block Grant		65,653	-	69,847	6.39%	69,847	0.00%	69,847	0.00%
2		-	-		-		-		
Total Other State Revenue Funds Budgeted:		\$ 65,653	\$ -	\$ 69,847	6.39%	\$ 69,847	0.00%	\$ 69,847	0.00%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"									
1 Inter-School Billing		2,134,521	665,007	31.16%	2,450,386	0.00%	2,450,386	0.00%	
2		-	-		-		-		
Total Other Local Revenue Funds Budgeted:		\$ 2,134,521	\$ 665,007	31.16%	\$ 2,450,386	0.00%	\$ 2,450,386	0.00%	

Fiscal Year 2023-24 First Interim Report
 Restricted MYP

Form Revised 4/25/2023

DESCRIPTION	Adopted Budget 2023-24	First Interim Actual thru October 31 2023	First Interim Projected Budget 2023-24	Percent Change	First Interim Projected Budget 2024-25	Percent Change	First Interim Projected Budget 2025-26	Percent Change	
REVENUES									
LCFF Sources									
LCFF	8011								
EPA	8012								
State Aid - Prior Year	8019								
In Lieu Property Taxes	8096								
Federal	8100-8299	2,548,177	230,548	1,654,851	-35.06%	691,926	-58.19%	691,926	0.00%
State									
Lottery - Unrestricted	8560								
Lottery - Prop 20 - Restricted	8560	158,329	105,330	181,391	14.57%	181,391	0.00%	181,391	0.00%
Other State Revenue	8300-8599	604,941	45,761	4,257,342	603.76%	180,080	-95.77%	180,080	0.00%
Local									
Interest	8660	-							
AB602 Local Special Education Transfer	8792	1,988,517	524,326	1,870,387	-5.94%	1,870,387	0.00%	1,870,387	0.00%
Other Local Revenues	8600-8799	1,739,083	559,820	2,151,601	23.72%	2,361,767	9.77%	2,444,429	3.50%
Total Revenues		\$ 7,039,047	\$ 1,465,785	\$ 10,115,572	43.71%	\$ 5,285,551	-47.75%	\$ 5,368,213	1.56%
EXPENDITURES									
Certificated Salaries	1000-1999	1,871,410	820,943	2,002,098	6.98%	1,971,098	-1.55%	2,030,231	3.00%
Classified Salaries	2000-2999	319,953	126,175	348,443	8.90%	348,443	0.00%	358,896	3.00%
Benefits	3000-3999	811,331	329,900	952,574	17.41%	943,328	-0.97%	985,778	4.50%
Books & Supplies	4000-4999	2,675,637	163,961	4,094,549	53.03%	528,268	-87.10%	492,636	-6.75%
Contracts & Services	5000-5999	3,541,535	1,063,945	3,638,918	2.75%	2,548,727	-29.96%	2,650,676	4.00%
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-
Other Outgo	7100-7299	219,971	-	230,871	4.96%	230,871	0.00%	230,871	0.00%
Debt Service (see Debt Form)	7400-7499	-	-	-	-	-	-	-	-
Total Expenditures		\$ 9,439,837	\$ 2,504,924	\$ 11,267,453	19.36%	\$ 6,570,735	-41.68%	\$ 6,749,088	2.71%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (2,400,790)	\$ (1,039,139)	\$ (1,151,881)		\$ (1,285,184)		\$ (1,380,875)	
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	488,198	1,039,139	1,151,881	135.95%	1,278,588	11.00%	1,380,875	8.00%
Other Uses	7600	-	-	-	-	-	-	-	-
Net Sources & Uses		\$ 488,198	\$ 1,039,139	\$ 1,151,881	135.95%	\$ 1,278,588	11.00%	\$ 1,380,875	8.00%
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (1,912,592)	\$ -	\$ 0		\$ (6,596)		\$ (0)	
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	2,000,860	2,000,860	2,000,860					
Adjustments for Unaudited Actuals	9792		(1,994,264)	(1,994,264)					
Beg Fund Balance at Unaudited Actuals			6,596	6,596					
Adjustments for Audit	9793								
Adjustments for Restatements	9795								
Beginning Fund Balance as per Audit Report +/- Restatements			6,596	6,596		6,596		-	
Ending Balance		\$ 88,268	\$ 6,596	\$ 6,596	-92.53%	\$ -		\$ -	
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711								
Stores	9712								
Prepaid Expenditures	9713								
All Others	9719								
b. Restricted	9740	88,268	6,596	6,596	-92.53%	-		-	
c. Committed									
Committed - Stabilization Arrangements	9750								
Committed - Other	9760								
d. Assignments									
9780									
e. Unassigned									
Reserve for Economic Uncertainties	9789								
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790								
If Restricted Fund Balances Exist, Identify Balance by Program:									
1	ESSER III	-							
2	A-G Grant	-							
3	Educator Effectiveness	-							
4	Arts BG	-							
5	Learning Recovery BG	88,268	6,596	6,596					
6	UPK (Deferred Revenue)	-							
7		-							
Ending Restricted Fund Balance		88,268	6,596	6,596		-		-	

ASSUMPTIONS RESTRICTED PROGRAMS:

LIST FEDERAL RESTRICTED REVENUES

1	Title I (3010)	312,447	-	281,751	-9.82%	281,751	0.00%	281,751	0.00%
2	Title II (4035)	59,931		49,074	-18.12%	49,074	0.00%	49,074	0.00%
3	Title III EL	17,639		-		-		-	
4	Title IV (Opting out 23-24 and forward)	24,510		71					
5	IDEA (3310)	378,616		328,415		328,415		328,415	
6	Federal MH (3327)	3,775		32,686		32,686		32,686	
7	ESSER I	-		-		-		-	
8	ESSER II (3212)	-		-		-		-	
9	ESSER III (3213) (Deferred)	1,751,259	230,548	962,854		-		-	
10		-		-		-		-	
Total Federal Awards Budgeted:		\$ 2,548,177	\$ 230,548	\$ 1,654,851	(\$0.35)	\$ 691,926	-58.19%	\$ 691,926	\$0

Lottery Prop 20 Restricted Allocation per ADA	\$ 67.00		\$ 72.00		\$ 72.00		\$ 72.00	
Lottery Estimated Prop 20 Restricted Award	\$ 158,329		\$ 181,391	14.57%	\$ 181,391	0.00%	\$ 181,391	0.00%

LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"

1	ERMHS State (6546)	198,361		180,080	-9.22%	180,080	0.00%	180,080	0.00%
2	Sped Learning Recovery	-		-		-		-	
3	Ed Effectiveness 21-22 (one-time)	241,373		267,512	10.83%	-		-	
4	Ethnic Studies (7810) (Deferred)	16,337		16,337	0.00%	-		-	
5	Universal Pre-K (6053) (Deferred)	118,903		118,903	0.00%	-		-	
6	A-G Acces Grant (7412)	29,967		54,432	81.64%	-		-	
7	A-G Learning Loss (7413)	-		-		-		-	
8	Arts, Music, and Instructional Materials Grant (6762 - One time)	-		1,571,419		-		-	
9	Learning Recovery BG (7435 one time)	-		1,956,100		-		-	
10	CTE	-	45,761	92,559		-		-	
11	Prop 28 (Add at Second Interim)	-		-		-		-	
12		-		-		-		-	
Total Other State Revenue Funds Budgeted:		\$ 604,941	\$ 45,761	\$ 4,257,342	603.76%	\$ 180,080	-95.77%	\$ 180,080	\$0

LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"

1	Inter-School Billing - SPED	1,479,798	495,583	1,913,649	29.32%	2,105,014	10.00%	2,178,689	3.50%
2	Inter-School Billing - Title I	259,285	62,551	233,412	-9.98%	256,753	10.00%	265,740	3.50%
3	Inter-School Billing - ESSER III	-	1,686	4,540		-		-	
4		-		-		-		-	
Total Other Local Revenue Funds Budgeted:		\$ 1,739,083	\$ 559,820	\$ 2,151,601	23.72%	\$ 2,361,767	9.77%	\$ 2,444,429	\$0

SPECIAL EDUCATION DETAILS:

What % of student population is Special Ed	10.70%		10.70%	0.00%	10.70%	0.00%	10.70%	0.00%
For SELPA services, is the Charter under School District, or a member LEA?	Sonoma Charter SELPA							
AB602 Revenue	1,841,220	524,326	1,870,387	1.58%	1,870,387	0.00%	1,870,387	0.00%
Other Special Ed Revenue	2,092,730		4,325,217	106.68%	4,516,582	4.42%	4,590,257	1.63%
Unrestricted Contribution to Special Ed	592,596	1,039,139	1,151,881	94.38%	1,278,588	11.00%	1,380,875	8.00%
Total Special Ed Funding	4,526,546	1,563,465	7,347,485	62.32%	7,665,557	4.33%	7,841,519	2.30%
Special Ed Expenditures	4,526,546		7,347,485	62.32%	7,665,557	4.33%	7,841,519	2.30%

CHARTER NAME: South Sutter Charter School

CHARTER NAME: South Sutter Charter School

DATE PREPARED: 11/16/2023

2023-24 First Interim Cash Flow

2023-24 First Interim Cash Flow

Form Revised 4/25/2023

	July 1 Cash =	July		August		September		October		November		December		January		February		March		April		May		June		Estimated Accrual	Total			
		Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud					
Beginning Cash Balance	19,782,888		22,574,518		21,758,931		21,291,551		21,538,843		21,957,290		21,908,992		22,797,345		23,331,765		23,052,255		21,875,855		18,607,101		20,158,972					
REVENUE																														
LCFF Sources																														
LCCF		8011	2,681,411	13.10%	960,812	4.70%	960,812	4.70%	1,729,461	8.45%	1,841,732	9.00%	1,841,732	9.00%	1,841,732	9.00%	1,841,732	9.00%	2,210,079	10.80%	2,210,079	10.80%			2,210,079	10.80%	134,030	20,463,690		
EPA		8012									1,961,626	25.00%				1,961,626	25.00%								1,961,626	25.00%	1,961,626	7,846,502		
State Aid - Prior Year		8019																												
In Lieu Property Taxes		8096				62,631	13.03%						336,577	70.00%												81,616	480,824			
Federal		8100-8299						4,710	0.28%				248,228	15.00%							248,228	15.00%				1,153,686	1,654,851			
State																														
Lottery - Unrestricted		8550						203,259	45.58%			111,480	25.00%					111,480	25.00%					111,480	25.00%	(91,779)	445,920			
Lottery - Prop 20 - Restricted		8560																90,696	50.00%						45,348	25.00%	181,391			
Other State Revenue		8300-8599	45,761	1.06%			187,260	4.33%				1,081,797	25.00%	1,730,875	40.00%											1,281,495	4,327,189			
Local																														
Interest		8660	788	0.23%	958	0.28%	78,854	22.94%			900	0.26%	900	0.26%	1,000	0.29%		226,000	65.75%	1,000	0.29%	1,000	0.29%	1,000	0.29%	30,450	343,750			
AB602 Local Special Education Transfer		8792									748,155	40.00%						467,597	25.00%							654,635	1,870,387			
Other Local Revenues		8600-8799	203,881	4.43%	346,623	7.53%	340,139	7.39%	334,184	7.26%	422,145	9.17%	422,145	9.17%	422,145	9.17%	422,145	9.17%	422,145	9.17%	422,145	9.17%	422,145	9.17%	422,145	9.17%	-	4,601,987		
Total Revenues			\$ 2,931,841	6.94%	\$ 1,308,393	3.10%	\$ 1,629,696	3.86%	\$ 2,271,614	5.38%	\$ 4,226,403	10.01%	\$ 4,206,209	9.96%	\$ 4,680,457	10.85%	\$ 4,226,503	10.01%	\$ 3,527,996	8.36%	\$ 2,881,451	6.83%	\$ 423,145	1.00%	\$ 4,751,677	11.26%	\$ 5,251,107	\$42,216,491		
EXPENDITURES																														
Certificated Salaries		1000-1999	175,760	1.37%	1,094,604	8.54%	1,117,469	8.72%	1,122,799	8.76%	1,094,906	8.54%	1,094,906	8.54%	1,094,906	8.54%	1,094,906	8.54%	1,094,906	8.54%	1,094,906	8.54%	1,094,906	8.54%	1,094,906	8.54%	1,094,906	8.54%	547,453	12,817,334
Classified Salaries		2000-2999	136,959	6.64%	140,029	6.79%	148,421	7.19%	131,871	6.39%	177,237	8.59%	177,237	8.59%	177,237	8.59%	177,237	8.59%	177,237	8.59%	177,237	8.59%	177,237	8.59%	177,237	8.59%	177,237	8.59%	88,618	2,063,791
Benefits		3000-3999	125,868	2.39%	461,247	8.76%	467,850	8.89%	465,008	8.84%	440,359	8.37%	440,359	8.37%	440,359	8.37%	440,359	8.37%	440,359	8.37%	440,359	8.37%	440,359	8.37%	440,359	8.37%	440,359	8.37%	220,180	5,263,028
Books & Supplies		4000-4999	91,829	1.05%	307,648	3.52%	379,431	4.34%	155,750	1.78%	918,841	10.51%	1,115,735	12.76%	867,794	9.92%	867,794	9.92%	918,841	10.51%	918,841	10.51%	867,794	9.92%	650,846	7,444	683,661	8,744,805		
Contracts & Services		5000-5999	588,729	4.66%	720,855	5.70%	1,020,652	8.08%	399,925	3.16%	1,165,736	9.22%	1,415,537	11.20%	1,100,973	8.71%	1,100,973	8.71%	1,165,736	9.22%	1,165,736	9.22%	1,100,973	8.71%	825,730	6,533	867,363	12,638,918		
Capital Outlay		6000-6999																										107,500		
Other Outgo		7100-7299																										-		
Debt Service (see Debt Form)		7400-7499	2,830	6.29%	2,901	6.45%	2,877	6.39%	2,761	6.14%	3,873	8.61%	3,728	8.28%	3,831	8.51%	3,810	8.47%	3,422	7.60%	3,768	8.37%	3,628	8.06%	3,725	8.28%	3,948	45,000		
Total Expenditures			\$ 1,121,975	2.69%	\$ 2,727,284	6.54%	\$ 3,136,700	7.53%	\$ 2,278,114	5.47%	\$ 3,800,952	9.12%	\$ 4,247,502	10.19%	\$ 3,685,100	8.84%	\$ 3,685,079	8.84%	\$ 3,800,501	9.12%	\$ 3,800,647	9.12%	\$ 3,684,895	8.84%	\$ 3,192,802	7.68%	\$ 2,518,624	\$41,680,376		
OTHER SOURCES/USES																														
Other Sources/Contributions to Restricted Programs		8900																										-	-	
Other Uses		7600																										-	-	
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -		
PRIOR YEAR TRANSACTIONS																														
		July 1 - Beginning Balances		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal										
Accounts Receivable		9210	5,238,112	2,619,056	50.00%	1,309,528	25.00%	1,047,622	20.00%	261,906	5.00%																		5,238,112	
Prepaid Expenditures		9330																											-	
(Accounts Payable)		9510	2,327,496	1,629,247	70.00%	698,249	30.00%	7,975	0.83%	8,114	0.84%	7,004	0.73%	7,004	0.73%	7,004	0.73%	7,004	0.73%	7,004	0.73%	257,004	26.75%	7,004	0.73%	7,004	0.73%	2,327,496		
(Facility Loan)		9640	960,803	8,045	0.84%																							338,164		
(Deferred Revenue)		9650																										-		
NET PRIOR YEAR TRANSACTIONS			\$ 1,949,813	\$ 981,764	\$ 603,304	\$ 1,039,624	\$ 253,792	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ (7,004)	\$ 2,572,452		
OTHER ADJUSTMENTS (LIST)																														
Capital Assets (Not included in Expenditures above)																												-		
																												-		
																												-		
																												-		
TOTAL MISC. ADJUSTMENTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
NET REVENUES LESS EXPENDITURES			\$ 2,791,630	\$ (815,587)	\$ (467,380)	\$ 247,292	\$ 418,447	\$ (48,297)	\$ 888,353	\$ 534,419	\$ (279,509)	\$ (1,176,400)	\$ (3,268,754)	\$ 1,551,870	\$ 2,732,483	\$ 3,108,567														
ENDING CASH BALANCE			\$ 22,574,518	\$ 21,758,931	\$ 21,291,551	\$ 21,538,843	\$ 21,957,290	\$ 21,908,992	\$ 22,797,345	\$ 23,331,765	\$ 23,052,255	\$ 21,875,855	\$ 18,607,101	\$ 20,158,972	\$ 22,891,455															

Ending Fund Balance \$ 21,847,630
Ending Cash plus Accruals should equal Ending Fund Balance \$ 1,843,825

CHARTER NAME: South Sutter Charter School

CHARTER NAME: South Sutter Charter School

DATE PREPARED: 11/16/2023

2024-25 First Interim Cash Flow

2024-25 First Interim Cash Flow

Form Revised 4/25/2023

	July 1 Cash =	July		August		September		October		November		December		January		February		March		April		May		June		Estimated Accrual	Total			
		Estimated	% Bud	Estimated	% Bud	Estimated	% Bud	Estimated	% Bud	Estimated	% Bud	Estimated	% Bud	Estimated	% Bud	Estimated	% Bud	Estimated	% Bud	Estimated	% Bud	Estimated	% Bud	Estimated	% Bud					
REVENUE																														
LCFF Sources																														
LCCF				1,062,366	5.00%	1,062,366	5.00%	1,912,260	9.00%	1,912,260	9.00%	1,912,260	9.00%	1,912,260	9.00%	2,294,712	10.80%	2,294,712	10.80%	2,294,712	10.80%	2,294,712	10.80%	1,912,260	9.00%	382,452	21,247,329			
EPA	8011											2,038,913	25.00%			2,038,913	25.00%							2,038,913	25.00%	2,038,913	8,156,652			
State Aid - Prior Year	8019																													
In Lieu Property Taxes	8096													336,577	70.00%											144,247	480,824			
Federal	8100-8299		172,982	25.00%									172,982	25.00%				172,982	25.00%							172,982	691,926			
State																														
Lottery - Unrestricted	8560							111,480	25.00%					111,480	25.00%					111,480	25.00%					111,480	445,930			
Lottery - Prop 20 - Restricted	8560													45,348	25.00%					45,348	25.00%					90,696	181,391			
Other State Revenue	8300-8599					37,489	15.00%					62,482	25.00%					62,482	25.00%							62,482	249,927			
Local																														
Interest	8660		1,000	0.29%		1,000	0.29%	63,000	18.33%	1,000	0.29%	1,000	0.29%	1,000	0.29%	1,000	0.29%	236,750	68.87%	1,000	0.29%	1,000	0.29%	1,000	0.29%	34,000	343,750			
AB602 Local Special Education Transfer	8792											748,155	40.00%					467,597	25.00%							654,635	1,870,387			
Other Local Revenues	8600-8799		401,013	8.33%	401,013	8.33%	401,013	8.33%	401,013	8.33%	401,013	8.33%	401,013	8.33%	401,013	8.33%	401,013	8.33%	401,013	8.33%	401,013	8.33%	401,013	8.33%	401,013	8.33%	401,013	1,812,153		
Total Revenues			\$ 574,994	1.49%	\$ 1,464,379	3.81%	\$ 1,563,868	4.06%	\$ 2,425,752	6.30%	\$ 4,353,185	11.31%	\$ 3,297,890	8.57%	\$ 2,807,677	7.30%	\$ 4,735,637	12.31%	\$ 3,635,534	9.45%	\$ 2,853,552	7.42%	\$ 2,696,724	7.01%	\$ 4,353,185	11.31%	\$ 3,716,879	#####		
EXPENDITURES																														
Certificated Salaries	1000-1999		277,357	2.00%	1,198,183	8.64%	1,198,183	8.64%	1,198,183	8.64%	1,198,183	8.64%	1,198,183	8.64%	1,198,183	8.64%	1,198,183	8.64%	1,198,183	8.64%	1,198,183	8.64%	1,198,183	8.64%	1,198,183	8.64%	1,198,183	8.64%	410,489	13,867,858
Classified Salaries	2000-2999		170,000	7.61%	170,000	7.61%	170,000	7.61%	170,000	7.61%	170,000	7.61%	170,000	7.61%	170,000	7.61%	170,000	7.61%	170,000	7.61%	170,000	7.61%	170,000	7.61%	170,000	7.61%	170,000	7.61%	195,326	2,235,326
Benefits	3000-3999		143,737	2.50%	478,932	8.33%	478,932	8.33%	478,932	8.33%	478,932	8.33%	478,932	8.33%	478,932	8.33%	478,932	8.33%	478,932	8.33%	478,932	8.33%	478,932	8.33%	478,932	8.33%	478,932	8.33%	337,495	5,749,464
Books & Supplies	4000-4999		51,785	1.00%	258,926	5.00%	466,067	9.00%	466,067	9.00%	466,067	9.00%	466,067	9.00%	466,067	9.00%	466,067	9.00%	466,067	9.00%	466,067	9.00%	466,067	9.00%	466,067	9.00%	466,067	9.00%	207,141	5,178,524
Contracts & Services	5000-5999		748,292	6.19%	1,006,991	8.33%	1,006,991	8.33%	1,006,991	8.33%	1,006,991	8.33%	1,006,991	8.33%	1,006,991	8.33%	1,006,991	8.33%	1,006,991	8.33%	1,006,991	8.33%	1,006,991	8.33%	1,006,991	8.33%	1,006,991	8.33%	826,869	12,088,727
Capital Outlay	6000-6999																													
Other Outlay	7100-7299																													
Debt Service (see Debt Form)	7400-7499		4000	8.89%	3,940	8.76%	3,881	8.62%	3,823	8.49%	3,765	8.37%	3,709	8.24%	3,653	8.12%	3,598	8.00%	3,544	7.88%	3,491	7.76%	3,439	7.64%	3,387	7.53%	769	45,000		
Total Expenditures			\$ 1,395,172	3.55%	\$ 3,116,972	7.94%	\$ 3,324,054	8.46%	\$ 3,323,996	8.46%	\$ 3,323,938	8.46%	\$ 3,042,215	7.75%	\$ 3,323,826	8.46%	\$ 3,323,771	8.46%	\$ 3,323,718	8.46%	\$ 3,323,664	8.46%	\$ 3,323,612	8.46%	\$ 3,041,893	7.75%	\$ 2,085,588	#####		
OTHER SOURCES/USES																														
Other Sources/Contributions to Restricted Programs	8900																													
Other Uses	7600																													
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -			
PRIOR YEAR TRANSACTIONS		July 1 - Beginning Balances																												
Accounts Receivable	9210	5,291,107	2,625,553	50.00%	1,312,777	25.00%	1,050,221	20.00%	262,555	5.00%																		5,291,107		
Prepaid Expenditures	9330																													
(Accounts Payable)	9510	2,518,624	1,763,036	70.00%	755,587	30.00%																						2,518,624		
(Line of Credit Payments)	9640	622,639	7,206	1.16%	7,278	1.17%	7,350	1.18%	7,424	1.19%	7,498	1.20%	7,573	1.22%	7,649	1.23%	7,725	1.24%	7,803	1.25%	257,881	41.42%	7,959	1.28%	8,040	1.29%		341,385		
(Deferred Revenue)	9650																													
NET PRIOR YEAR TRANSACTIONS		\$ 2,109,844	\$ 855,311	\$ 549,912	\$ 1,042,871	\$ 255,131	\$ (7,498)	\$ (7,673)	\$ (7,649)	\$ (7,725)	\$ (7,803)	\$ (257,881)	\$ (7,959)	\$ (8,040)													\$ 2,391,098			
OTHER ADJUSTMENTS (LIST)																														
Capital Assets (Not included in Expenditures above)																														
TOTAL MISC. ADJUSTMENTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
NET REVENUES LESS EXPENDITURES			\$ 35,134	\$ (1,102,681)	\$ (717,315)	\$ (643,112)	\$ 1,021,749	\$ 248,103	\$ (523,798)	\$ 1,404,141	\$ 304,014	\$ (727,993)	\$ (634,847)	\$ 1,303,252	\$ 1,631,291	\$ 1,697,938														
ENDING CASH BALANCE			\$ 20,194,105	\$ 19,091,425	\$ 18,374,110	\$ 17,730,988	\$ 18,752,747	\$ 19,000,850	\$ 18,477,051	\$ 19,881,192	\$ 20,185,206	\$ 19,457,213	\$ 18,822,366	\$ 20,125,619	\$ 21,756,910															

Ending Fund Balance \$ 21,054,470
Ending Cash plus Accruals should equal Ending Fund Balance \$ 702,440

Fiscal Year 2023-24 First Interim Report

Form Revised 4/25/2023

ASSUMPTIONS:	2023-24	2024-25	Change	2025-26	Change
Local Control Funding (LCFF) - BAS/FCMAT Calculator:					
COLA (on Base)	8.22%	3.94%	-4.28%	3.29%	-0.65%
Total Phase-In Entitlement (FCMAT calculator, Summary Tab)	\$ 28,791,016	\$ 29,883,805	3.80%	\$ 30,812,242	3.11%
Lottery Allocation Amount Per ADA:					
Unrestricted	\$ 177	\$ 177	\$ -	\$ 177	\$ -
Restricted	\$ 72	\$ 72	\$ -	\$ 72	\$ -
ADA/Enrollment:					
Total Non-Classroom Based (Independent Study) ADA	2,412.08	2,412.08	0.00	2,412.08	0.00
Total Funded Non-Classroom Based (Independent Study) ADA	2,412.08	2,412.08	0.00	2,412.08	0.00
Total Classroom Based ADA	-	-	0.00	-	0.00
Total Funded P-2 Attendance	2,412.08	2,412.08	0.00	2,412.08	0.00
Estimated Enrollment	PY CBEDS Certified Enrollment 2,295	2,481	0.00	2,481	0.00
Enrollment Growth Over Prior Year	8.10%	0.00%		0.00%	
ADA to Enrollment Ratio	2022-23 98.59%	97.22%	97.22%	97.22%	
Unduplicated Count	PY CBEDS Certified Unduplicated Count 912	912	0.00	912	0.00
Unduplicated Pupil % (FCMAT LCFF Calc, Summary Tab, Rolling %)	2022-23 38.78%	38.45%	37.70%	36.76%	
Certificated Salaries and Benefits:					
Number of Teachers (FTE)	103.00	103.00	0.00	103.00	0.00
Number of Certificated Management FTEs	1.50	1.50	0.00	1.50	0.00
Number of Other Certificated FTEs	29.00	29.00	0.00	29.00	0.00
Classroom Staffing Ratio - Students per FTE	24.09	24.09	0.00	24.09	0.00
Teachers Increased/(Decreased) for projected Enrollment change over PY	0.00	0.00	0.00	0.00	0.00
Average Teacher FTE Salary	\$ 80,500	\$ 86,700	7.70%	\$ 91,000	4.96%
Average Certificated Management FTE Salary	\$ 108,000	\$ 116,000	7.41%	\$ 121,500	4.74%
Average Other Certificated FTE Salary	\$ 110,500	\$ 119,000	7.69%	\$ 124,500	4.62%
Cert Step and Column Increase (Total Annual Cost)	1.50%	1.50%		1.50%	
Other Pay, Stipends, Extra Pay	\$ 1,500	\$ 1,500	0.00%	\$ 1,500	0.00%
Health and Welfare Cost per Employee	\$ 18,600	\$ 18,600	0.00%	\$ 18,600	0.00%
Retirement Cost per Cert Employee	\$ 15,376	\$ 16,560	7.70%	\$ 17,381	4.96%
STRS Rate	19.10%	19.10%	0.00%	19.10%	0.00%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
Classified Salaries and Benefits:					
Number of Classified (Non-Mgmt) FTEs	18.00	18.00	0.00	18.00	0.00
Number of Classified Management FTEs			0.00		0.00
Average Salary per Classified Non-Mgmt FTE	\$ 72,000	\$ 77,500	7.64%	\$ 81,000	4.52%
Average Salary per Classified Mgmt FTE					
Class Step and Column Increase (Total Annual Cost)	1.50%	1.50%		1.50%	
Other Pay, Stipends, Extra Pay					
Health and Welfare Cost per Class Employee	\$ 18,600	\$ 18,600	0.00%	\$ 18,600	0.00%
Retirement Cost per Class Employee	\$ 19,210	\$ 21,468	11.75%	\$ 22,923	6.78%
PERS Rate	26.68%	27.70%	1.02%	28.30%	0.60%
Optional - Additional information/explanation of Certificated S&B Assumptions above (calculation methodology, inclusions/exclusions, etc...):					
Explain any year over year changes (+/- positions, budgeted salary increases (ongoing or one-time), health and welfare contribution changes, etc...):					
Statutory Benefits					
FICA (Social Security)	6.20%	6.20%	0.00%	6.20%	0.00%
Medicare Tax	1.45%	1.45%	0.00%	1.45%	0.00%
Unemployment	1.23%	1.23%	0.00%	1.23%	0.00%
Workers Comp	0.42%	0.42%	0.00%	0.42%	0.00%
Facilities:					
Rent	\$ 361,000	\$ 361,000	0.00%	\$ 361,000	0.00%
Electricity					
Heating (gas)					
Other					
Explain "Other" facility costs:					
Administrative Service Agreements:					
1.00% Oversight Fees to Sponsor	\$ 287,910	\$ 298,838	3.80%	\$ 308,122	3.11%
Administrative Service Contract					
Other Contracted Costs					
List Noteworthy Assumptions for other 1st Interim line items: (Books, Supplies, Services, Capital Outlay, Debt, etc.)					

Charter School Attendance		CHARTER NAME: South Sutter Charter School CHARTER #: 724													
Fiscal Year 2023-24 First Interim Report Projected ADA as of October 31, 2023															
Form Revised 4/25/2023															
Charter Authorizer: Marcum Illinois		2022-23		2023-24 Adopted Budget			2023-24 First Interim			2024-25 First Interim			2025-26 First Interim		
		Actual ADA	Funded ADA *	Projected ADA	Funded ADA *	% Change over	Projected ADA	Funded ADA *	% Change over Prior Period	Projected ADA	Funded ADA *	% Change over Prior Year	Projected ADA	Funded ADA *	% Change over Prior Year
		P-2		P-2			P-2			P-2			P-2		
Non Classroom Funding Determination Rate *		100%													
TK/K-3:															
Regular ADA	A-1	779.09		779.09		0.00%	827.15		6.17%	827.15		0.00%	827.15		0.00%
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	779.09	-	779.09	-	0.00%	827.15	-	6.17%	827.15	-	0.00%	827.15	-	0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	779.09	779.09	779.09	779.09	0.00%	827.15	827.15	6.17%	827.15	827.15	0.00%	827.15	827.15	0.00%
ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TK/K-3 Column, First Year ADA Only)	B-1	58.57		58.57		0.00%	71.83		22.64%	71.83		0.00%	71.83		0.00%
Grades 4-6															
Regular ADA	A-1	537.55		537.55		0.00%	591.12		9.97%	591.12		0.00%	591.12		0.00%
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	537.55	-	537.55	-	0.00%	591.12	-	9.97%	591.12	-	0.00%	591.12	-	0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	537.55	537.55	537.55	537.55	0.00%	591.12	591.12	9.97%	591.12	591.12	0.00%	591.12	591.12	0.00%
Grades 7-8															
Regular ADA	A-1	359.23		359.23		0.00%	371.82		3.50%	371.82		0.00%	371.82		0.00%
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	359.23	-	359.23	-	0.00%	371.82	-	3.50%	371.82	-	0.00%	371.82	-	0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	359.23	359.23	359.23	359.23	0.00%	371.82	371.82	3.50%	371.82	371.82	0.00%	371.82	371.82	0.00%
Grades 9-12															
Regular ADA	A-1	586.66		586.66		0.00%	621.99		6.02%	621.99		0.00%	621.99		0.00%
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	586.66	-	586.66	-	0.00%	621.99	-	6.02%	621.99	-	0.00%	621.99	-	0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	586.66	586.66	586.66	586.66	0.00%	621.99	621.99	6.02%	621.99	621.99	0.00%	621.99	621.99	0.00%
Totals															
Regular ADA	A-1	2,262.53		2,262.53		0.00%	2,412.08		6.61%	2,412.08		0.00%	2,412.08		0.00%
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	2,262.53	-	2,262.53	-	0.00%	2,412.08	-	6.61%	2,412.08	-	0.00%	2,412.08	-	0.00%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	2,262.53	2,262.53	2,262.53	2,262.53	0.00%	2,412.08	2,412.08	6.61%	2,412.08	2,412.08	0.00%	2,412.08	2,412.08	0.00%
Total Funded ADA			2,262.53		2,262.53		2,412.08			2,412.08			2,412.08		

Marcum-Illinois Union Elementary School

2022-2023 School Accountability Report Card (Published During the 2023-2024 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.

2023-24 School Contact Information

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

2023-24 District Contact Information

District Name	Marcum-Illinois Union Elementary School District
Phone Number	530-656-2407
Superintendent	Maggie Irby
Email Address	maggiei@sutter.k12.ca.us
District Website	www.marcum-illinois.org

2023-24 School Description and Mission Statement

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 Transitional Kindergarten (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,

2023-24 School Description and Mission Statement

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:

Our mission at Marcum-Illinois is to provide a safe and engaging learning environment that promotes academic excellence, develops student leadership, and fosters a sense of belonging for all students. We strive to create an environment where every student feels valued and respected, and where they are encouraged to take ownership of their actions and develop their individual strengths and talents.

Our Vision:

Through a collaborative and supportive community of educational partners, including educators, families, and students, Marcum-Illinois aims to inspire lifelong learners who are equipped with the skills and knowledge to succeed in the future. We strive for academic excellence by providing a rigorous and engaging curriculum that challenges students to think critically and work hard. We also prioritize student leadership, empowering our students to take ownership of their actions and develop the skills they need to become leaders in their communities. Finally, we believe that a sense of belonging is essential to student success, and we work to create a welcoming and inclusive environment where every student feels valued and supported.

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

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	30
Grade 1	16
Grade 2	19
Grade 3	21
Grade 4	20
Grade 5	22
Grade 6	23
Grade 7	20
Grade 8	22
Total Enrollment	193

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	54.9%
Male	45.1%
Asian	1.6%
Black or African American	0.5%
Hispanic or Latino	30.1%
Native Hawaiian or Pacific Islander	0.5%
Two or More Races	8.3%
White	59.1%
English Learners	10.9%
Homeless	1%
Socioeconomically Disadvantaged	35.8%
Students with Disabilities	10.9%

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)	9.00	90.00	31.20	25.68	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.00	10.00	1.00	0.82	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	89.30	73.39	12115.80	4.41
Unknown	0.00	0.00	0.10	0.09	18854.30	6.86
Total Teaching Positions	10.00	100.00	121.80	100.00	274759.10	100.00

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)	9.00	90.00	35.10	30.21	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	1.10	0.95	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1.00	10.00	78.30	67.33	11953.10	4.28
Unknown	0.00	0.00	1.70	1.50	15831.90	5.67
Total Teaching Positions	10.00	100.00	116.30	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	0.00	0.00
Misassignments	1.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	1.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

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	0.00	1.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	1.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	12.5	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 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. 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.

Year and month in which the data were collected	October, 2023
--	---------------

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	McGraw Hill: Studysync (6-8) McGraw Hill: Wonders (K-5) Adopted in 2016	Yes	0%
Mathematics	Go Math (K-5) Adopted in 2015 College Preparatory Mathematics Core Connection (6-8) Adopted in 2013	Yes	0%
Science	TCI (K-5) Adopted in 2021 IQWST (6-8) Adopted in 2021	Yes	0%
History-Social Science	(K-5) Studies Weekly Adopted in 2019 (6-8) Cengage, National Geographic Adopted in 2019	Yes	0%
Foreign Language	N/A		N/A
Health	N/A		N/A
Visual and Performing Arts	N/A		N/A
Science Laboratory Equipment (grades 9-12)	N/A	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 nine 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	November 2023
---	---------------

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			none needed

School Facility Conditions and Planned Improvements

Interior: Interior Surfaces	X		none needed
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X		none needed
Electrical	X		none needed
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X		none needed
Safety: Fire Safety, Hazardous Materials	X		none needed
Structural: Structural Damage, Roofs	X		non needed
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X		none needed

Overall Facility Rate

Exemplary	Good	Fair	Poor
X			

B. Pupil Outcomes

State Priority: Pupil Achievement

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).

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.

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.

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 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	58		58		47	
Mathematics (grades 3-8 and 11)	53		53		33	

2022-23 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					

2022-23 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.

Science test results include the CAST 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 CAST 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.

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.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	34.21		34.21		29.47	

2022-23 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
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					

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

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.

2022-23 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. The administration of the PFT during 2021-22 and 2022-23 school years, 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.

2023-24 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 with dates set by Parents' Club.
Board Meetings are held the second Wednesday of the month at 6:00 P.M.

2022-23 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.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions									
Expulsions									

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students		
Female		
Male		
Non-Binary		
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		

2023-24 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 2023. 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.

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	14	2		
1	20	1		
2	22		1	
3	21		1	
4	21		1	
5	15	1		
6	17	1		

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	12	2		
1	19	1		
2	20	1		
3	21		1	
4	21		1	
5	24		1	
6	19	1		

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 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

2022-23 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	

2022-23 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
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 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
School Site	16,699.38	2,640.62	14,058.76	59,184.02
District	N/A	N/A	14,058.76	\$56,926
Percent Difference - School Site and District	N/A	N/A	0.0	8.8
State	N/A	N/A	\$7,607	\$75,753
Percent Difference - School Site and State	N/A	N/A	72.3	-22.3

Fiscal Year 2022-23 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

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 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
Beginning Teacher Salary	\$44,707	\$48,481
Mid-Range Teacher Salary	\$55,937	\$73,129
Highest Teacher Salary	\$73,304	\$99,406
Average Principal Salary (Elementary)	\$0	\$117,381
Average Principal Salary (Middle)	\$0	\$128,158
Average Principal Salary (High)	\$0	
Superintendent Salary	\$119,272	\$138,991
Percent of Budget for Teacher Salaries	21.23%	29.34%
Percent of Budget for Administrative Salaries	5.49%	5.99%

Professional Development

For 23/24 MIUESD adopted an early release Monday calendar to allow for weekly professional development opportunities for our teachers of 1 1/2 hours 30 instances throughout the year. Minimum Days are provided twice throughout the year for 2 1/2 hours of professional development time. The District also provides opportunities for 4 full days (7.5 hours each) of professional development throughout the year.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	4 full days; 7 minimum days	4 full days; 7 minimum days	4 full days; 31 early release days; 2 minimum days