

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

AGENDA

Monday, January 12, 2026

6:00 pm Open Session

2452 El Centro Blvd.

East Nicolaus, CA 95659

Library

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

Present

Absent

Josh Wanner

Emily Daddow

Elise Nelson

Jeff Reese

Keith Turner

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 UPDATE

5. SUPERINTENDENT’S REPORT

6. 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

7. CONSENT AGENDA

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

7.1 Approval of Minutes: December 15, 2025

7.2 Approval of Monthly Warrants: 16131, 16187

7.3 Quarterly Williams Act Report (October, November, December): 0 Complaints

7.4 Enrollment Report:

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
19	22	17	20	21	16	20	19	18	21	193

Marcum-Illinois Preschool Enrollment

Full Time 14

Motion _____ Second _____ Vote _____

8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

Motion _____ Second _____ Vote _____

9. INFORMATION ITEMS

9.1 700 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

9.2 South Sutter Charter School Annual Audit

South Sutter Charter School’s Annual Audit for 2024-2025 is provided as information for the MIUESD Board.

10. ACTION ITEMS

10.1 2024-2025 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.

Motion _____ Second _____ Vote _____

11. NEXT BOARD MEETING

February 9, 2026 6:00pm

12. CLOSED SESSION

- Conference with labor negotiator
Agency Designated Representative: Superintendent, Maggie Irby
Unrepresented employees: Certificated Employees/Classified Employees
- Interdistrict Students
- District Programs
- Public Employee Discipline/Dismissal/Release/Complaint

13. REPORT OUT FROM CLOSED SESSION

Motion _____ Second _____ Vote _____

14. ADJOURNMENT

	7/1/2025 - 7/31/2025	8/1/2025 - 8/31/2025	9/1/2025 - 9/30/2025	0/1/2025 - 10/31/2025	1/1/2025 - 11/30/2025	Total
Revenue						
8011 LCFF Revenue	0.00	1,215,435.00	1,215,435.00	2,187,783.00	2,187,783.00	6,806,436.00
8012 EPA Revenue	5,530,958.00	0.00	0.00	1,731,197.00	0.00	7,262,155.00
8096 In-Lieu Revenue	42,509.00	0.00	0.00	0.00	256,824.00	299,333.00
8290 Federal Title Revenue	15,363.00	0.00	0.00	0.00	0.00	15,363.00
8311 Special Ed Revenue	0.00	215,511.00	221,648.00	199,484.00	199,484.00	836,127.00
8560 Lottery Revenue	0.00	177,949.00	0.00	0.00	0.00	177,949.00
8590 Other State Revenue	4,088,356.00	0.00	0.00	0.00	616,607.00	4,704,963.00
8660 Interest Revenue	(30,580.00)	5,292.00	74,951.00	1,354.00	0.00	51,017.00
8699 Local Revenue Other	221,131.00	349,275.00	0.00	0.00	0.00	570,405.00
Total Revenue	9,867,736.00	1,963,461.00	1,512,034.00	4,119,818.00	3,260,698.00	20,723,747.00
Expenditures						
1100 Certificated Instruction	10,649.00	938,145.00	942,960.00	943,410.00	1,033,101.00	3,868,265.00
1110 AESS (A & B)	0.00	0.00	27,849.00	30,851.00	37,225.00	95,925.00
1150 Special Instruction	0.00	147,061.00	135,755.00	127,645.00	150,301.00	560,762.00
1160 Tech Allowance Cert	3,225.00	22,291.00	22,800.00	22,350.00	22,350.00	93,016.00
1180 Substitute Certificated	0.00	3,763.00	7,273.00	11,594.00	19,753.00	42,383.00
1190 Stipend Certificated Teacl	0.00	1,500.00	2,651.00	1,994.00	1,994.00	8,140.00
1200 Certificated Student Supp	116,576.00	116,056.00	122,965.00	123,278.00	144,477.00	623,352.00
1230 Certificated Support Hour	816.00	1,306.00	0.00	0.00	120.00	2,242.00
1300 Director Advisors	91,007.00	85,938.00	85,938.00	85,938.00	96,473.00	445,295.00
1900 Other Certificated Staff	4,559.00	4,559.00	4,559.00	4,559.00	5,170.00	23,405.00
2200 Student Support	24,071.00	19,038.00	19,038.00	26,324.00	31,136.00	119,606.00
2230 Classified Support Hourly	152.00	1,125.00	2,236.00	2,751.00	1,805.00	8,069.00
2300 Director Classified	32,496.00	32,496.00	18,121.00	13,829.00	16,671.00	113,614.00
2400 Clerical Classified	38,304.00	68,872.00	68,872.00	61,936.00	74,633.00	312,617.00
2430 Clerical Hourly Classified	9,947.00	23,739.00	53,305.00	23,526.00	27,283.00	137,799.00
2450 Tech Allowance Class	1,425.00	1,950.00	1,800.00	1,800.00	1,860.00	8,835.00
3101 STRS Employer Certificat	43,187.00	251,432.00	259,582.00	86,211.00	290,654.00	931,066.00
3102 STRS Classified	2,641.00	2,641.00	2,641.00	2,641.00	3,184.00	13,750.00
3201 PERS Employer Certificat	878.00	4,907.00	4,234.00	(1,021.00)	3,661.00	12,658.00
3202 PERS Employer Classified	22,309.00	32,852.00	28,661.00	27,843.00	33,113.00	144,778.00
3302 SS/Medicare Employer Cl	9,841.00	29,730.00	31,024.00	28,958.00	32,935.00	132,488.00
3401 VSP Employer Cert	30,804.00	170,845.00	171,402.00	172,751.00	171,534.00	717,337.00
3402 VSP Employer Class	16,483.00	24,361.00	21,952.00	20,152.00	20,152.00	103,100.00
3501 SUI Certificated	0.00	41.00	0.00	0.00	0.00	41.00
3502 SUI Classified	156.00	719.00	749.00	733.00	826.00	3,183.00
3601 WC Cert	920.00	5,351.00	5,506.00	5,514.00	6,173.00	23,464.00
3602 WC Class	394.00	557.00	498.00	489.00	574.00	2,511.00
3901 Other ER Benefits - Cert (2,522.00	31,255.00	32,119.00	31,262.00	32,119.00	129,278.00
3902 Other ER Benefits - Class	1,303.00	1,914.00	1,922.00	1,922.00	1,922.00	8,982.00
4200 Library Materials	1,419.00	0.00	3,096.00	17,705.00	13,422.00	35,641.00
4300 Instructional Funds - Mat	68,722.00	150,982.00	555,593.00	212,886.00	111,075.00	1,099,258.00
4301 Teacher Fund Mats Suppl	0.00	804.00	10,991.00	12,448.00	4,918.00	29,161.00
4310 Materials & Supplies	21,746.00	597.00	25,341.00	12,224.00	2,819.00	62,727.00
4320 Materials & Supplies (Adn	92.00	0.00	69.00	0.00	0.00	161.00
4400 Non-Capitalized Equipme	349.00	0.00	0.00	8,376.00	0.00	8,725.00
5200 Travel & Conference Instu	11,294.00	16,103.00	3,948.00	4,386.00	3,775.00	39,505.00
5202 SE Travel	0.00	89.00	0.00	0.00	0.00	89.00
5215 Professional Development	0.00	0.00	0.00	0.00	3,011.00	3,011.00
5300 Dues and Memberships	14,769.00	0.00	0.00	0.00	0.00	14,769.00
5400 Other Insurance	33,618.00	(102.00)	22,081.00	0.00	0.00	55,596.00
5510 Operations & Housekeepi	8,025.00	8,477.00	8,767.00	10,840.00	4,794.00	40,903.00
5610 Rents, Leases, Repairs	194.00	194.00	91,189.00	6,210.00	194.00	97,982.00
5800 Instructional Funds - Serv	46,377.00	119,971.00	297,281.00	492,733.00	308,205.00	1,264,568.00
5810 Contracted Instruction	236,149.00	418,237.00	37,302.00	22,724.00	35,434.00	749,847.00
5811 Guidance & Parent Interv	20,728.00	37,706.00	0.00	0.00	0.00	58,434.00
5812 Student Records	1,154.00	0.00	0.00	0.00	0.00	1,154.00
5813 Testing Services	7,665.00	7,237.00	0.00	0.00	0.00	14,902.00
5814 Inst Supe, Curr Devl,Stf	14,950.00	14,086.00	0.00	0.00	0.00	29,036.00
5815 IT(Media, Tech)	33,224.00	13,187.00	1,969.00	81,118.00	2,092.00	131,590.00
5816 School Admin	40,072.00	11,407.00	0.00	1,163.00	0.00	52,643.00
5820 Sped Admin Cert	11,507.00	24,944.00	0.00	0.00	0.00	36,451.00
5825 Sped Admin Class	1,104.00	2,128.00	0.00	0.00	0.00	3,232.00
5830 IEM Instructional	6,858.00	69,664.00	69,664.00	69,664.00	0.00	215,849.00
5835 Advertising, Newsletter	365.00	658.00	0.00	0.00	8,831.00	9,854.00
5840 IEM Non-Instructional	16,003.00	162,548.00	162,548.00	162,548.00	0.00	503,647.00
5841 Annual Audit	0.00	0.00	8,741.00	0.00	8,741.00	17,483.00
5860 SE Contracted Instruction	78,498.00	161,281.00	142,427.00	210,601.00	171,319.00	764,127.00
5865 Special Ed Expenses	11,236.00	868.00	2,223.00	9,831.00	3,763.00	27,922.00
5875 Development	0.00	0.00	25,000.00	0.00	0.00	25,000.00
5880 Legal Fees	29.00	60.00	368.00	576.00	0.00	1,033.00
5890 Service Charges	2,266.00	2,597.00	2,288.00	2,303.00	2,430.00	11,884.00
5899 Authorizer Oversight Fees	0.00	0.00	81,481.00	0.00	0.00	81,481.00
5902 Postage	1,620.00	17,723.00	9,137.00	5,232.00	2,302.00	36,015.00
5910 Communications-Instructi	484.00	1,088.00	1,088.00	9,695.00	6,620.00	18,975.00
5920 Communications ES Advis	0.00	0.00	201.00	0.00	0.00	201.00
7438 Debt Service-Interest	1,981.00	2,021.00	1,995.00	1,906.00	1,943.00	9,846.00
Total Expenditures	1,157,164.00	3,269,002.00	3,641,198.00	3,214,409.00	2,956,888.00	14,238,661.00

Deficit/Surplus	8,710,572.00	(1,305,541.00)	(2,129,164.00)	905,409.00	303,810.00	6,485,087.00
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**MARCUM-ILLINOIS UNION SCHOOL DISTRICT
REGULAR BOARD MEETING**

MINUTES

Monday, December 15, 2025

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

Meeting called to order at 6:04pm.

2. ROLL CALL

Present: Josh Wanner, Emily Daddow, Elise Nelson, Jeff Reese

Absent: Keith Turner

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.

Emily Daddow moved to approve the agenda. Jeff Reese seconded. Roll call vote 4-0.

4. SOUTH SUTTER CHARTER SCHOOL UPDATE

Randy Gashler, original founder and Board President of IEM, shared the history of IEM and their emphasis on individualized learning plans for all students and parental choice. He expressed appreciation for Marcum as a charter authorizer and their understanding and support over the years. He shared of his upcoming retirement, as the IEM Board undergoes the selection of a new President. Randy communicated his and the Board's intention to continue the same pursuit of present goals and values.

Cynthia Rachel shared

- *Enrollment update, up 17%*
- *Maggie Irby attended South Sutter Charter's Board meeting last week. Audit from last year was clean, no findings.*
- *Assessment Department: Remarkable improvement and maintenance on several schoolwide indicators.*
- *Several recent Arts field trips, as well as an upcoming tile mural project on the bench wall at the Learning Center.*
- *CTE's Future Ready Skills class offered to students, recent mock interviews.*
- *Middle school CBI courses increasing.*
- *Park Days continue despite the cold, with great participation rates.*
- *12 active clubs (recent E-Sports club championship)*
- *Recent field trips – Folsom City Zoo*
- *First interim budget positive, report included.*

5. SUPERINTENDENT'S REPORT

Maggie Irby shared

- *98% participation rate for Trimester 1 Parent Teacher Conferences.*

- Many students made 6th-8th grade honor roll, enjoyed a celebratory Johns Incredible Pizza field trip.
- 118 students met their Trimester 1 Reading Goal, celebrated with a special treat.
- Winter band/choir concert took place at ENHS. Immense growth from last year to this year. We continue to value the collaboration with the high school to see upward growth of the program.
- Winter Program will take place on Thursday, 12/18. Several fundraisers taking place for student trips (8th grade DC, 6th grade Shady Creek), parents club raffles, and silent auctions.
- Friday 12/19 is minimum day, no DEN.
- Winter Break from 12/22-1/2; no Camp Marcum.
- We have hired for the open after school and 6th-8th classroom aide positions. Will start as soon as paperwork completes.
- We are still looking to hire an additional bus driver.
- After school tutoring will begin after Winter Break. Also beginning a trial of online tutoring for some students in the after-school program.

6. 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

Emily Daddow encouraged all to come out to Winter Program. There will be lots of amazing raffle and silent auction items.

7. CONSENT AGENDA

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

7.1 Approval of Minutes: November 3, 2025

7.2 Approval of Monthly Warrants: 15825, 15875, 15992, 16009, 16078

7.3 Williams Act: 0 Complaints

7.4 Enrollment Report:

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
19	22	17	20	21	16	20	19	18	21	193

Marcum-Illinois Preschool Enrollment

Full Time 14

Elise Nelson moved to approve the consent agenda. Emily Daddow seconded. Roll call vote 4-0.

8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

None.

9. INFORMATION ITEMS

9.1 Sutter County Superintendent of Schools Request for District Requested Audit Report Filing Extension Letter

Correspondence from Ron Sherrod, SCSOS Assistant Superintendent of Business, regarding a request for audit extension due to a delay in posting cash balances by the County Auditor-Controller creating a delay related to reconciling accounts and preventing auditors from verifying accounts and balances.

9.2 MIUESD Request for Audit Report Filing Extension Letter

Correspondence from Maggie Irby, MIUESD Superintendent/Principal, requesting SCSOS request an Audit Report Filing Extension on behalf of the District.

9.3 Sutter County Superintendent of Schools Request for Audit Report Filing Extension Letter

Correspondence from Tom Reusser, SCSOS Superintendent, to the California State Controller's Office and California Department of Education regarding a request for Audit Report Filing Extension for all Sutter County School Districts for 2024-2025 Audits.

9.4 Annual Fund 25 Capital Facilities Fund (Developer Fees) Report

Report of transactions from Fund 25 to the Board and for public record.

9.5 Facility Inspection Tool (FIT) Report 2025-2026

All public school districts and county offices of education in California must use the FIT to determine if their school facilities are in "good repair" as defined in Education Code Section 17002(d) (1). The FIT is intended to aid in ensuring that all California school children have access to clean, safe, and functional school facilities. Intended as a visual inspection tool, fifteen components are evaluated as part of the FIT. Additionally, the FIT includes a rating system to evaluate each component, and ranks the overall condition of the school.

9.6 South Sutter Charter School First Interim Report 2025-2026

The Board is presented with the First Interim Financial Report for the District-authorized South Sutter Charter School, reflecting the school's financial condition as of October 31, including updated budget assumptions and multi-year projections. The report is reviewed as part of the District's oversight responsibility to assess the charter school's ability to meet its financial obligations. The report indicates that the certification status for South Sutter Charter School's Financial Condition is Positive.

10. ACTION ITEMS

10.1 Annual Board Reorganization- Election of Officers

The Board will elect a President, Clerk, and Secretary for 2026.

Elise Nelson moved for the nomination and election of Josh Wanner to the position of Board President, Emily Daddow to the position of Clerk, and Maggie Irby to the position of Secretary. Jeff Reese seconded. Roll call vote 4-0.

10.2 Annual Board Reorganization- Scheduling of Regular Board Meetings for 2026

The Board will determine the dates and times for the Regular Board Meetings in 2026.

Josh Wanner moved to approve the second Monday of the month at 6:00pm. Jeff Reese seconded. Roll call vote 4-0.

10.3 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. It is recommended that the Board approve Mrs. Irby and Mrs. Brazil as authorized signers for the district.

Josh Wanner moved to authorize Maggie Irby and Courtney Brazil as Authorized Signers for the District. Emily Daddow seconded. Roll call vote 4-0.

10.4 First Interim Report 2025-2026

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. It is recommended that the Board approve this First Interim Report.

Josh Wanner moved to approve the First Interim Report 2025-2026. Emily Daddow seconded. Roll call vote 4-0.

11. NEXT BOARD MEETING

January 12, 2026 at 6:00pm

12. CLOSED SESSION

- Conference with labor negotiator
Agency Designated Representative: Superintendent, Maggie Irby
Unrepresented employees: Certificated Employees/Classified Employees
- Interdistrict Students
- District Programs
- Public Employee Discipline/Dismissal/Release/Complaint

13. REPORT OUT FROM CLOSED SESSION

Emily Daddow moved to approve a \$0.40 increase to Column 1 and Column 2 of Range 1 of the Classified Salary Schedule in order to comply with the California minimum wage increase. Elise Nelson seconded. Roll call vote 4-0.

14. ADJOURNMENT

Adjourned at 7:42pm.

Approval Batch 016131								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		A-Z BUS SALES INC (003826/2) PO BOX 102479 PASADENA, CA 91189-2479								
2025/26	10/28/25		BUS #1	INVSAC39763 (1543398)	12/09/25	Paid	Printed	473.32		473.32
Check #		2026 01-0000-0-5600-00-0000-3600-000-000-0000-00 00645765				Check Date 12/11/25		PO#	Register # 000393	
2025/26	11/20/25		BUS #1 NO START	INVSAC40667 (1543398)	12/09/25	Paid	Printed	2,861.86		2,861.86
Check #		2026 01-0000-0-5600-00-0000-3600-000-000-0000-00 00645765				Check Date 12/11/25		PO#	Register # 000393	
2025/26	11/26/25		BUS #1 INGNITION SWITCH	INVSAC40963 (1543398)	12/09/25	Paid	Printed	72.24		72.24
Check #		2026 01-0000-0-5600-00-0000-3600-000-000-0000-00 00645765				Check Date 12/11/25		PO#	Register # 000393	
Total Invoice Amount								3,407.42		
Direct Vendor		ATTN: DRINKING WATER PROGRAM (010340/1) P.O. BOX 1888 SACRAMENTO, CA 98512-1888								
2025/26	12/03/25		25-26 ANNUAL WATER SYSTEM FEE	WS-1056032 (1543398)	12/09/25	Paid	Printed	862.00		862.00
Check #		2026 01-0000-0-5800-00-0000-7200-000-000-0000-00 00645766				Check Date 12/11/25		PO#	Register # 000393	
Total Invoice Amount								862.00		
Direct Payment		CHARITY ANDERSEN (CHARITY AND)								
2025/26	12/08/25		LIVE SCAN REIMB	DP26-00069 (1543398)	12/09/25	Paid	Printed	25.00		25.00
Check #		2026 01-0000-0-5804-00-0000-7200-000-000-0000-00 00645767				Check Date 12/11/25		PO#	Register # 000393	
Total Invoice Amount								25.00		
Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/2) PO BOX 6015 WHITTIER, CA 90607-6015								
Selection		Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016131,016187, Page Break by Check/Advice? = N, Zero? = Y)							ERP for California	
Page 1 of 11										

Approval Batch 016131 (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		CLARK PEST CONTROL OF STOCKTON (001045/2) (continued)									
2025/26	12/04/25		MONTHLY PEST SERVICE DEC 25	38762211 (1543398)	12/09/25	Paid	Printed	216.00		216.00	
Check #	2026 01- 0000- 0- 5507- 00- 0000- 8200- 000- 000- 0000- 00	00645768				Check Date 12/11/25	PO#		Register # 000393		
2025/26	12/04/25		25-26 Q2 QTRLY LOT WEED SPRAY 3/3	38762211-1 (1543398)	12/09/25	Paid	Printed	242.00		242.00	
Check #	2026 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00	00645768				Check Date 12/11/25	PO#		Register # 000393		
Total Invoice Amount								458.00			
Direct Employee		DE ALBA, TIFFANY (170463)									
2025/26	11/20/25		CAMP MARCUM FOOD	EP26-00024 (1543398)	12/09/25	Paid	Printed	16.02		16.02	
Check #	2026 01- 6010- 0- 4700- 00- 1110- 3700- 000- 000- 2600- 00	00645769				Check Date 12/11/25	PO#		Register # 000393		
2025/26	11/20/25		CAMP MARCUM SUPPLIES	EP26-00025 (1543398)	12/09/25	Paid	Printed	31.06		31.06	
Check #	2026 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00	00645769				Check Date 12/11/25	PO#		Register # 000393		
Total Invoice Amount								47.08			
Direct Vendor		DENNIS GUYNES (000116/1)									
2025/26	12/02/25		BUS#2 DEF/ BUS#1 STRUTTS & WIRE	95 (1543398)	12/09/25	Paid	Printed	806.36		806.36	
Check #	2026 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00	00645770				Check Date 12/11/25	PO#		Register # 000393		
Total Invoice Amount								806.36			
Direct Vendor		DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT (001366/1) P.O. BOX 944255 SACRAMENTO, CA 94244-2550									
2025/26	12/04/25		LIVE SCAN NOV 25	008650 (1543398)	12/09/25	Paid	Printed	32.00		32.00	
Selection		Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016131,016187, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
										Page 2 of 11	

Approval Batch 016131 (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		DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT (001366/1) (continued)								
2025/26	12/04/25		LIVE SCAN NOV 25	008650 (1543398) (continued)	12/09/25	Paid	Printed	(continued)		
Check #		2026 01- 0000- 0- 5804- 00- 0000- 7200- 000- 000- 0000- 00 00645771				Check Date 12/11/25		PO#	Register # 000393	
Total Invoice Amount								32.00		
Direct Vendor		DOMINOS MAIN OFFICE (000131/2) 240 W VICTORIA ST GARDENA, CA 90248								
2025/26	12/09/25		PIZZA LUNCH 11/7	11713 (1543398)	12/09/25	Paid	Printed	366.50		366.50
Check #		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 00645772				Check Date 12/11/25		PO#	Register # 000393	
2025/26	12/09/25		PIZZA LUNCH 11/14	11716 (1543398)	12/09/25	Paid	Printed	351.00		351.00
Check #		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 00645772				Check Date 12/11/25		PO#	Register # 000393	
2025/26	12/09/25		PIZZA LUNCH 11/21	11723 (1543398)	12/09/25	Paid	Printed	366.50		366.50
Check #		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 00645772				Check Date 12/11/25		PO#	Register # 000393	
Total Invoice Amount								1,084.00		
Direct Vendor		EAST NICOLAUS JOINT UHSD (001533/1) 2454 NICOLAUS AVE TROWBRIDGE, CA 95659								
2025/26	10/31/24		24-25 35% DEVELOPER FEES PRIETO	24-25 DEV FEES (1543398)	12/09/25	Paid	Printed	2,002.56		2,002.56
Check #		2026 25- 9010- 0- 8681- 18- 0000- 0000- 000- 000- 0000- 00 00645773				Check Date 12/11/25		PO#	Register # 000393	
Total Invoice Amount								2,002.56		
Direct Vendor		GOLD STAR FOODS (009670/2) PO BOX 201475 DALLAS, TX 75320-1475								
2025/26	12/03/25		CAFETERIA FOOD	9564938 (1543398)	12/09/25	Paid	Printed	5,202.62		5,202.62
Check #		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 00645774				Check Date 12/11/25		PO#	Register # 000393	
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016131,016187, Page Break by Check/Advice? = N, Zero? = Y)									ERP for California	
Page 3 of 11										

Approval Batch 016131 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		GOLD STAR FOODS (009670/2)			(continued)		(continued)			
2025/26	12/03/25		CAFETERIA FOOD	9604848 (1543398)	12/09/25	Paid	Printed	281.24		281.24
Check #	2026 00645774	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/11/25	PO#		Register # 000393	
2025/26	12/03/25		CAFETERIA FOOD	9639957 (1543398)	12/09/25	Paid	Printed	853.70		853.70
Check #	2026 00645774	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/11/25	PO#		Register # 000393	
2025/26	12/03/25		CAFETERIA FOOD	9654150 (1543398)	12/09/25	Paid	Printed	10.80		10.80
Check #	2026 00645774	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/11/25	PO#		Register # 000393	
2025/26	12/04/25		CREDIT	1606745 (1543398)	12/09/25	Paid	Printed	114.58-		114.58-
Check #	2026 00645774	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/11/25	PO#		Register # 000393	
Total Invoice Amount								6,233.78		
Direct Vendor		J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953								
2025/26	12/03/25		K HVAC UNIT CONTROL BOARD REPLACE	2221 (1543398)	12/09/25	Paid	Printed	736.88		736.88
Check #	2026 00645775	01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00				Check Date 12/11/25	PO#		Register # 000393	
Total Invoice Amount								736.88		
Direct Payment		NANCY VELASQUEZ (NANCY VELAS)								
2025/26	12/05/25		LIVE SCAN REIMB	DP26-00068 (1543398)	12/09/25	Paid	Printed	31.20		31.20
Check #	2026 00645776	01- 0000- 0- 5804- 00- 0000- 7200- 000- 000- 0000- 00				Check Date 12/11/25	PO#		Register # 000393	
Total Invoice Amount								31.20		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016131,016187, Page Break by Check/Advice? = N, Zero? = Y)									ERP for California	
Page 4 of 11										

Approval Batch 016131 (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		NORTH VALLEY SIG C/O KEENAN-SETECH (000087/1) PO BOX 4328 TORRANCE, CA 90510									
2025/26	06/23/25		25-26 WORKERS COMP JAN 26	322971 (1543398)	12/09/25	Paid	Printed	3,865.00		3,865.00	
Check #		2026 01- 0000- 0- 9516- - - - -				Check Date 12/11/25		PO#	Register # 000393		
Total Invoice Amount								3,865.00			
Direct Vendor		OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448									
2025/26	11/26/25		COPIER LEASE 11/20-12/20	569650898 (1543398)	12/09/25	Paid	Printed	981.78		981.78	
Check #		2026 01- 0000- 0- 5600- 00- 1110- 1000- 000- 000- 0000- 00				Check Date 12/11/25		PO#	Register # 000393		
Total Invoice Amount								981.78			
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938									
2025/26	12/01/25		CAFETERIA FOOD	7210592 (1543398)	12/09/25	Paid	Printed	1,175.85		1,175.85	
Check #		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/11/25		PO#	Register # 000393		
2025/26	12/01/25		CAFETERIA MILK	7210592-1 (1543398)	12/09/25	Paid	Printed	464.88		464.88	
Check #		2026 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 12/11/25		PO#	Register # 000393		
Total Invoice Amount								1,640.73			
Direct Vendor		RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901									
2025/26	11/24/25		MIXED RECYCLING DEC 25	8551003795779 (1543398)	12/09/25	Paid	Printed	185.19		185.19	
Check #		2026 01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00				Check Date 12/11/25		PO#	Register # 000393		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016131,016187, Page Break by Check/Advice? = N, Zero? = Y)										ERP for California	
Page 5 of 11											

Approval Batch 016131 (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		RECOLOGY YUBA-SUTTER (005096/1)			(continued)	(continued)				
2025/26	11/24/25		MIXED GENERAL DEC 25	85510039795779-1 (1543398)	12/09/25	Paid	Printed	414.38		414.38
Check #	2026 01-0000-0-5506-00-0000-8200-000-000-0000-00	00645780				Check Date 12/11/25	PO#		Register # 000393	
2025/26	11/24/25		RECURRING SURCHARGE	85510039795779-2 (1543398)	12/09/25	Paid	Printed	18.72		18.72
Check #	2026 01-0000-0-5506-00-0000-8200-000-000-0000-00	00645780				Check Date 12/11/25	PO#		Register # 000393	
Total Invoice Amount								618.29		

Direct Vendor		SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993								
2025/26	12/02/25		25-26 STATE MENTAL HEALTH JULY-JAN	AR26-00434 (1543398)	12/09/25	Paid	Printed	7,960.00		7,960.00
Check #	2026 01-6546-0-7212-00-5760-9200-000-000-0000-00	00645781				Check Date 12/11/25	PO#		Register # 000393	
2025/26	12/03/25		25-26 1ST SPED EXCESS COST	AR26-00420 (1543398)	12/09/25	Paid	Printed	47,134.00		47,134.00
Check #	2026 01-6500-0-7142-00-5001-9200-000-000-0000-00	00645781				Check Date 12/11/25	PO#		Register # 000393	
Total Invoice Amount								55,094.00		

Direct Vendor		THE FRUITGUYS LLC (000129/1) 910 SNEATH LANE SUITE 210 SAN BRUNO, CA 94066								
2025/26	12/03/25		CAFETERIA FRUIT	IN6519508 (1543398)	12/09/25	Paid	Printed	1,815.00		1,815.00
Check #	2026 13-5310-0-4700-00-0000-3700-000-000-0000-00	00645782				Check Date 12/11/25	PO#		Register # 000393	
Total Invoice Amount								1,815.00		

Direct Vendor		THE KEY PEDALER								
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Approval Batch 016131 (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		THE KEY PEDALER MOBILE LOCKSMITH (008025/1) (continued)								
2025/26	12/05/25		DOOR LOCK REPAIR (2)	15797 (1543398)	12/09/25	Paid	Printed	100.00		100.00
		2026 01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00645783					Check Date 12/11/25		PO#	Register # 000393	
Total Invoice Amount								100.00		
Direct Vendor		THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622								
2025/26	11/30/25		SCHOOL PROPANE 11/10	137729 (1543398)	12/09/25	Paid	Printed	417.73		417.73
		2026 01- 0000- 0- 5503- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00645784					Check Date 12/11/25		PO#	Register # 000393	
2025/26	11/30/25		KITCHEN WATER HEATER REPAIR	E029421 (1543398)	12/09/25	Paid	Printed	144.92		144.92
		2026 01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00645784					Check Date 12/11/25		PO#	Register # 000393	
Total Invoice Amount								562.65		

Approval Batch 016187

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		4R HEARING CENTER LLC (000040/1) 5050 LAGUNA BLVD STE 112-808 ELK GROVE, CA 95758								
2025/26	12/03/25		25-26 HEARING SCREENING	1580 (1546897)	12/16/25	Paid	Printed	650.00		650.00
		2026 01- 0000- 0- 5800- 00- 0000- 3140- 000- 000- 0000- 00								
Check #	00646203					Check Date 12/18/25		PO#	Register # 000394	
Total Invoice Amount								650.00		
Direct Vendor		AT&T (003812/1) PO BOX 5025 CAROL STREAM, IL 60197-5025								
2025/26	12/07/25		25-26 FIBER 12/7-1/6	DP26-00071 (1546897)	12/16/25	Paid	Printed	180.51		180.51
		2026 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00646204					Check Date 12/18/25		PO#	Register # 000394	
Total Invoice Amount								180.51		
Direct Vendor		BIDWELL H2O (000127/1) PO BOX 4224 CHICO, CA 95927								
2025/26	12/09/25		OFFICE/STAFF WATER/COOLER 12/8	M5487 (1546897)	12/16/25	Paid	Printed	79.60		79.60
		2026 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00646205					Check Date 12/18/25		PO#	Register # 000394	
2025/26	12/09/25		CAFETERIA WATER COOLER 12/8	M5487-1 (1546897)	12/16/25	Paid	Printed	9.95		9.95
		2026 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00646205					Check Date 12/18/25		PO#	Register # 000394	
2025/26	12/09/25		PREK WATER COOLER 12/8	M5487-2 (1546897)	12/16/25	Paid	Printed	9.95		9.95
		2026 12- 6105- 0- 5800- 00- 0001- 1000- 000- 000- 0000- 00								
Check #	00646205					Check Date 12/18/25		PO#	Register # 000394	
Total Invoice Amount								99.50		
Direct Vendor		DOVE AUTO GLASS LLC (000066/2) 598 GARDEN HWY STE 6 YUBA CITY, CA 95991								

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016131,016187,
Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016187 (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	DOVE AUTO GLASS LLC (000066/2)		(continued)							
2025/26	12/10/25		BUS #2 WINDOW LATCH REPLACE (2)	117647 (1546897)	12/16/25	Paid	Printed	414.49		414.49
		2026 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00646206					Check Date 12/18/25		PO#	Register # 000394	
Total Invoice Amount								414.49		

Direct Employee IRBY, MARGARET K (170371)

2025/26	12/12/25	STAFF SNACKS/FALL GATEHRING SUPPLIES	EP26-00026 (1546897)	12/16/25	Paid	Printed	223.99	223.99
2026 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00646207				Check Date	12/18/25	PO#	Register # 000394
2025/26	12/12/25	STAFF SNACKS	EP26-00027 (1546897)	12/16/25	Paid	Printed	80.10	80.10
2026 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00646207				Check Date	12/18/25	PO#	Register # 000394
2025/26	12/12/25	NOV BORAD DINNER- ACCT BAL \$3,072.67	EP26-00028 (1546897)	12/16/25	Paid	Printed	159.00	159.00
2026 01- 0000- 0- 4300- 00- 0000- 7100- 000- 000- 0000- 00								
Check #	00646207				Check Date	12/18/25	PO#	Register # 000394
Total Invoice Amount							463.09	

Direct Vendor PACIFIC GAS & ELECTRIC (003433/1)
PO BOX 997300
SACRAMENTO, CA 95899-7300

2025/26	12/05/25	ELECTRICITY	DP26-00070	12/16/25	Paid	Printed	1,169.66	1,169.66
		11/4-12/4	(1546897)					
	2026	01- 0000- 0- 5502- 00- 0000- 8200- 000- 000- 0000- 00						
Check #	00646208				Check Date 12/18/25	PO#		Register # 000394
Total Invoice Amount							1,169.66	

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

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016131,016187,
Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016187 (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		STAPLES (000322/2) (continued)								
2025/26	12/06/25		COPY PAPER (12)	6050096950 (1546897)	12/16/25	Paid	Printed	546.85		546.85
Check #	2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00	00646209				Check Date 12/18/25	PO#		Register # 000394	
2025/26	12/06/25		ENVELOPES	6050096950-1 (1546897)	12/16/25	Paid	Printed	49.95		49.95
Check #	2026 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00	00646209				Check Date 12/18/25	PO#		Register # 000394	
2025/26	12/06/25		GR 1 SUPPLIES	6050096951 (1546897)	12/16/25	Paid	Printed	57.70		57.70
Check #	2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00	00646209				Check Date 12/18/25	PO#		Register # 000394	
Total Invoice Amount								654.50		
Direct Vendor		SUTTER BUTTES COMMUNICATION (004604/1) 445 PALORA AVE. YUBA CITY, CA 95991								
2025/26	12/04/25		25-26 REPEATER FEE JAN-MAR	48337 (1546897)	12/16/25	Paid	Printed	46.50		46.50
Check #	2026 01- 0000- 0- 5900- 00- 0000- 8100- 000- 000- 0000- 00	00646210				Check Date 12/18/25	PO#		Register # 000394	
Total Invoice Amount								46.50		
Direct Vendor		VERIZON WIRELESS (009718/1) P.O. BOX 660108 DALLAS, TX 75266-0108								
2025/26	12/02/25		CELL SERVICE 11/3-12/2	6130036915 (1546897)	12/16/25	Paid	Printed	350.52		350.52
Check #	2026 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00	00646211				Check Date 12/18/25	PO#		Register # 000394	
Total Invoice Amount								350.52		

EXPENSES BY FUND - Bank Account COUNTY

Fund	Expense	Cash Balance	Difference
01	71,636.53	2,299,400.40	2,227,763.87
12	9.95	71,761.65	71,751.70
13	10,783.46	56,208.94-	66,992.40-

EXPENSES BY FUND - Bank Account COUNTY

(continued)

Fund	Expense	Cash Balance	Difference
25	2,002.56	45,507.99	43,505.43
Total	84,432.50		

Number of Payments	50	
Number of Checks	29	\$84,432.50
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$84,432.50	
Total Unpaid Sales Tax	\$.00	
Total Expense Amount	\$84,432.50	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS

\$0 - \$99	6
\$100 - \$499	6
\$500 - \$999	8
\$1,000 - \$4,999	7
\$5,000 - \$9,999	1
\$10,000 - \$14,999	
\$15,000 - \$99,999	1
\$100,000 - \$199,999	
\$200,000 - \$499,999	
\$500,000 - \$999,999	
\$1,000,000 -	

***** 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 **50** Check Count **29** ACH Count **0** vCard Count **0** Total Check/Advice Amount **84,432.50**
\$84,432.50

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016131,016187,
 Page Break by Check/Advice? = N, Zero? = Y)

Checks Dated 12/11/2025 through 12/18/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00645765	12/11/2025	A-Z BUS SALES INC	01-5600		3,407.42
00645766	12/11/2025	ATTN: DRINKING WATER PROGRAM	01-5800		862.00
00645767	12/11/2025	CHARITY ANDERSEN	01-5804		25.00
00645768	12/11/2025	CLARK PEST CONTROL OF STOCKTON	01-5507	216.00	
			01-5800	242.00	458.00
00645769	12/11/2025	DE ALBA, TIFFANY	01-4300	31.06	
			01-4700	16.02	47.08
00645770	12/11/2025	DENNIS GUYNES	01-5600		806.36
00645771	12/11/2025	DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT	01-5804		32.00
00645772	12/11/2025	DOMINOS MAIN OFFICE	13-4700		1,084.00
00645773	12/11/2025	EAST NICOLAUS JOINT UHSD	25-8681		2,002.56
00645774	12/11/2025	GOLD STAR FOODS	13-4700		6,233.78
00645775	12/11/2025	J&J HEATING & AIR	01-5600		736.88
00645776	12/11/2025	NANCY VELASQUEZ	01-5804		31.20
00645777	12/11/2025	NORTH VALLEY SIG C/O KEENAN-SETECH	01-9516		3,865.00
00645778	12/11/2025	OFFICE EQUIPMENT FINANCE SVCS.	01-5600		981.78
00645779	12/11/2025	PROPACIFIC FRESH	13-4700	1,175.85	
			13-4712	464.88	1,640.73
00645780	12/11/2025	RECOLOGY YUBA-SUTTER	01-5506		618.29
00645781	12/11/2025	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-7142	47,134.00	
			01-7212	7,960.00	55,094.00
00645782	12/11/2025	THE FRUITGUYS LLC	13-4700		1,815.00
00645783	12/11/2025	THE KEY PEDALER MOBILE LOCKSMITH	01-5600		100.00
00645784	12/11/2025	THORNTON'S GAS	01-5503	417.73	
			01-5600	144.92	562.65
00646203	12/18/2025	4R HEARING CENTER LLC	01-5800		650.00
00646204	12/18/2025	AT&T	01-5900		180.51
00646205	12/18/2025	BIDWELL H2O	01-5800	79.60	
			12-5800	9.95	
			13-5800	9.95	99.50
00646206	12/18/2025	DOVE AUTO GLASS LLC	01-5600		414.49
00646207	12/18/2025	IRBY, MARGARET K	01-4300		463.09
00646208	12/18/2025	PACIFIC GAS & ELECTRIC	01-5502		1,169.66
00646209	12/18/2025	STAPLES	01-4300		654.50
00646210	12/18/2025	SUTTER BUTTES COMMUNICATION	01-5900		46.50
00646211	12/18/2025	VERIZON WIRELESS	01-5900		350.52
Total Number of Checks			29		84,432.50

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 12/11/2025 through 12/18/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
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Fund Recap

<u>Fund</u>	<u>Description</u>	<u>Check Count</u>	<u>Expensed Amount</u>
01	GENERAL FUND	24	71,636.53
12	CHILD DEVELOPMENT	1	9.95
13	CAFETERIA	5	10,783.46
25	CAPITAL FACILITIES FUND	1	2,002.56
Total Number of Checks		29	84,432.50
Less Unpaid Tax Liability			.00
Net (Check Amount)			84,432.50

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 11, 2026 for the reporting months of October, November and December 2025.

Please indicate the date this information will be reported publicly at your District's governing board meeting: 1/12/26

Please check the box that applies:

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

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

Maggie Irby

PRINT NAME OF DISTRICT SUPERINTENDENT

SIGNATURE OF DISTRICT SUPERINTENDENT

2025-2026 Statement of Economic Interests



Form 700

A Public Document

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Helpful Resources

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

California Fair Political Practices Commission

1102 Q Street, Suite 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

Quick Start Guide

Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 2 – Elected State Officers, Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

WHERE DO I FILE?

Most people file the Form 700 with their agency. Certain filers are required to file electronically with the FPPC. (See next page). 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 **\$630** for calendar years **2025** and **2026**. The gift limit in calendar year 2024 was \$590.

Required Electronic Filing for FPPC (Section 87500) Filers

Certain candidates and officials specified in Section 87500 are now required to file their Form 700 electronically using the FPPC's e-filing system. Filers for the offices listed under Section 87500 should contact the FPPC at form700@fppc.ca.gov to obtain their login and password information.

Reporting Prospective Employment

Effective January 1, 2026, Section 87200 Filers must report any arrangement for prospective employment on attachment Form 700-P. Attachment Form 700-P is filed electronically via the FPPC's e-filing portal. (See Reference Pamphlet, page 16, for more information.)

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:

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.)

Multi-County Agencies, Boards, Commissions: File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some multi-county offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

87200 State Filers, for offices not specified in Section 87500, file as follows: File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some 87200 state offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

87200.5 Filers — Groundwater Sustainability Agency:

Members of the Board of Directors and Executives (e.g., Executive Director, General Manager, or other equivalent position) file electronically with the FPPC.

Officials and Candidates Specified in Section 87500, FPPC

Filers: The Act requires that the following officeholders and candidates for the positions listed below file electronically using the FPPC's e-filing system.

- Statewide elected officers and candidates for statewide elective office. (For a complete list of statewide elected officers please see Reference Pamphlet, Page 6.)
- Members and candidates for the Legislature and State Board of Equalization
- Designated employees of the Legislature directed to file with the FPPC by the house of the Legislature by which they are employed
- Members of the Public Utilities Commission, State Energy Resources Conservation and Development Commission, or California Coastal Commission
- Members of a state licensing or regulatory board, bureau, or commission
- Members of the Fair Political Practices Commission
- Appointed members to a state board, commission, or similar multimember body of the state if the FPPC has been designated as the filing officer in the conflict of interest code of the respective board, commission, or body. (Please contact your agency for a copy of your agency's conflict of interest code.)
- Designated employees of more than one joint powers insurance agency who elect to file a multiagency statement pursuant to Section 87350
- Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, court commissioners, or candidates for judge
- Officeholder or candidate for the office of district attorney, county counsel, county treasurer, or county board of supervisors
- Officeholder or candidate for the office of city council member, city treasurer, city attorney, or mayor
- County chief administrative officer, city manager, or if there is no city manager, the chief administrative officer
- County or city planning commissioner
- Head of a local government agency or member of a local government board or commission, if the FPPC has been designated as the filing officer in the conflict of interest code of the respective agency, board, or commission. (Please contact your agency for a copy of your agency's conflict of interest code.)
- A public official who manages public investments

Candidates, for offices not listed in Section 87500 above, file as follows:

- County offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your county elections official.
- City offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your City Clerk.
- Multi-county offices: File with your county elections official with whom you file your declaration of candidacy.

What to Know Continued

How to file:

The Form 700 is available at www.fppc.ca.gov. Additional PDF schedules of Form 700 are available on the FPPC's website. Form 700 schedules are also available in Excel format. Filers should always check with their filing officer to see if their agency requires a particular filing method. All statements are signed under penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements. Depending on your agency's requirements, statements can be required to be filed in the following formats:

Wet Signature ➡ Each Statement must have a handwritten "wet" signature. Wet signature statements can be filed either by hand delivery or mail.

Digital Signature ➡ Each statement must be signed with a verified digital signature via the filer's agency email address *if permitted by the filing officer*. The statement must be sent by email as a PDF with the digital signature affixed to the document. (See Regulations 18104 and 18757, as well as FPPC's Filing with a Digital Signature Fact Sheet for additional guidance).

Electronic Signature ➡ Each statement must be signed with a secure electronic signature submitted using an approved electronic filing system. Filers must be duly authorized by their filing officer to file electronically under Government Code Section 87500.2.

When to file:

Annual Statements

➡ March 2, 2026

- Elected State Officers
- Judges (Supreme, Appellate, Superior Court), Retired Judges, Pro Tem Judges, and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

➡ April 1, 2026

- 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, 2025, and December 31, 2025, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2027, or April 1, 2027, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2026. (See Reference Pamphlet, page 7, 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.

Certain candidates listed in Government Code Section 87500, FPPC Filers, are required to file their candidate statement electronically via the FPPC's e-filing system. Please refer to Page 3, Where to File section, for the list of offices required to file electronically with FPPC. Filers for the offices listed under Section 87500 should contact the FPPC at form700@fppc.ca.gov to obtain their login and password information.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 20 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. Filers authorized to file electronically amend their statements using their agency's electronic filing system. *Note:* If you are a candidate or officeholder listed under Government Code Section 87500, FPPC Filers, then you must amend your statements electronically using the FPPC's e-filing system.

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, 2025, through December 31, 2025. If the period covered by the statement is different than January 1, 2025, through December 31, 2025, (for example, you assumed office between October 1, 2024, and December 31, 2024 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 2025.
- 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, 2025, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2025, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2024, and December 31, 2024, 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 2025.

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 (Supreme, Appellate, Superior Court), 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, 2025, through December 31, 2025.

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

-or-

The period covered is / /, through December 31, 2025.

The period covered is January 1, 2025, through the date of leaving office.

-or-

Assuming Office: Date assumed / /

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

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

4. Schedule Summary (required)

► Total number of pages including this cover page:

Schedules attached

Schedule A-1 - Investments – schedule attached

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

Schedule A-2 - Investments – schedule attached

Schedule D - Income – Gifts – schedule attached

Schedule B - Real Property – schedule attached

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

Attachment 700-P - Prospective Employment (87200 Filers Only) – 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

30

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 14, 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 2025 annual statement, **do not** change the pre-printed dates to reflect 2026. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2026, through December 31, 2026, will be disclosed on your statement filed in 2027. 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 4 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.

CALIFORNIA FORM **700**

FAIR POLITICAL PRACTICES COMMISSION

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:

____/____/25	____/____/25
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:

____/____/25	____/____/25
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:

____/____/25	____/____/25
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:

____/____/25	____/____/25
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:

____/____/25	____/____/25
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:

____/____/25	____/____/25
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 14.)

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 14.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 9, 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 16.)
- 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 17, 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 14.) (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 16.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 17.)

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 21 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	_____/_____/25 _____/_____/25
\$2,000 - \$10,000	ACQUIRED DISPOSED
\$10,001 - \$100,000	
\$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	

▶ 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	_____/_____/25 _____/_____/25
\$10,001 - \$100,000	ACQUIRED DISPOSED
\$100,001 - \$1,000,000	
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	

▶ 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	_____/_____/25 _____/_____/25
\$2,000 - \$10,000	ACQUIRED DISPOSED
\$10,001 - \$100,000	
\$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	

▶ 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	_____/_____/25 _____/_____/25
\$10,001 - \$100,000	ACQUIRED DISPOSED
\$100,001 - \$1,000,000	
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 14.) 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 12, 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 9.)

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 15, 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)

35

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION
Name _____

► ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS

CITY _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:
\$2,000 - \$10,000
\$10,001 - \$100,000 / / **25** / / **25**
\$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 / / **25** / / **25**
\$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 14.)

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 15.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 16.)
- 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 17.)
 - **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, disclose the number of years remaining on the lease.

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?

- 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 <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: ACQUIRED XX/XX/XX DISPOSED
NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold <input type="checkbox"/> Yrs. remaining <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 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 8 % <input type="checkbox"/> None	TERM (Months/Years) 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:	

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 12.) 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 14.) 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 9.)
- 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 11.)
- Incentive compensation (See Reference Pamphlet, page 13.)

Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- 87200 Filers – if reporting prospective employment, use attachment Form 700-P available on the FPPC's e-filing portal. Do not use Schedule C to report prospective employment.
- 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 13.)

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 9.) **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.

Name _____

SCHEDULE D
Income – Gifts► NAME OF SOURCE *(Not an Acronym)*ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

► NAME OF SOURCE *(Not an Acronym)*ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

► NAME OF SOURCE *(Not an Acronym)*ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

► NAME OF SOURCE *(Not an Acronym)*ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

► NAME OF SOURCE *(Not an Acronym)*ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

► NAME OF SOURCE *(Not an Acronym)*ADDRESS *(Business Address Acceptable)*

BUSINESS ACTIVITY, IF ANY, OF SOURCE

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

Comments: _____

Instructions – Schedule D

Income – Gifts

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

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

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

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 17)
- 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 11.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

Reminders

- Gifts from a single source are subject to a \$630 limit for calendar years 2025 and 2026. The gift limit in calendar year 2024 was \$590. (See Reference Pamphlet, page 11.)
- Code filers – you only need to report gifts from reportable sources.

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.

CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION Name _____ _____
--

SCHEDULE E

Income – Gifts

Travel Payments, Advances, and Reimbursements

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

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

CITY AND STATE

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

DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

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

Made a Speech/Participated in a Panel

Other - Provide Description _____

► If Gift, Provide Travel Destination _____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

CITY AND STATE

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

DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

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

Made a Speech/Participated in a Panel

Other - Provide Description _____

► If Gift, Provide Travel Destination _____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

CITY AND STATE

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

DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

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

Made a Speech/Participated in a Panel

Other - Provide Description _____

► If Gift, Provide Travel Destination _____

► NAME OF SOURCE *(Not an Acronym)*

ADDRESS *(Business Address Acceptable)*

CITY AND STATE

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

DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

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

Made a Speech/Participated in a Panel

Other - Provide Description _____

► If Gift, Provide Travel Destination _____

Comments: _____

Instructions – Schedule E

Travel Payments, Advances, and Reimbursements

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

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

You are not required to disclose:

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

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

To Complete Schedule E:

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

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

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

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

Example:

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

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

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

Example:

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

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

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

Restrictions and Prohibitions

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

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2025-2026, the gift limit increased to \$630 from a single source during a calendar year. The gift limit in calendar year 2024 was \$590.

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 11.

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 11.)

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 15.)

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 4 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 14.)
- 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 15.)

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 9.)

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 15.)

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 2025 the gift limit was \$630, so the Bensons may have given the supervisor artwork valued at no more than \$1,260. 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.



See what's possible.

SOUTH SUTTER CHARTER SCHOOL

(CHARTER NO. 724)

AUDIT REPORT

JUNE 30, 2025

SOUTH SUTTER CHARTER SCHOOL
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JUNE 30, 2025

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INDEPENDENT AUDITORS' REPORT

Members of the Governing Board
South Sutter Charter School
Placerville, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of South Sutter Charter School (the "Charter"), as of and for the year ended June 30, 2025, and the related notes to financial statements, which collectively comprise the Charter's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Charter as of June 30, 2025, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter's ability to continue as a going concern for a reasonable period.

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 opinions on the financial statements that collectively comprise the Charter's basic financial statements. The accompanying supplementary information listed in the Table of Contents, including the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying supplementary information, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2025 on our consideration of the Charter's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter's internal control over financial reporting and compliance.



San Diego, California
December 4, 2025

FINANCIAL SECTION

SOUTH SUTTER CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

Current assets:

Cash and cash equivalents	\$ 18,544,412
Accounts receivable	6,218,178
Due from other funds	204,591
Total current assets	<u>24,967,181</u>

Non-current assets:

Investments	7,000,000
Property and equipment, net	3,808,176
Operating lease right-of-use asset	5,954,460
Restricted cash - debt service	171,217
Total non-current assets	<u>16,933,853</u>

TOTAL ASSETS	\$ 41,901,034
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 3,162,042
Due to Grantor Governments	891,510
Deferred revenues	4,088,356
Notes payable, current portion	108,100
Operating lease liability, current portion	31,501
Total current liabilities	<u>8,281,509</u>

Non-current liabilities:

Notes payable, non-current portion	587,150
Operating lease liability, non-current portion	5,922,959
Total non-current liabilities	<u>6,510,109</u>
Total liabilities	<u>14,791,618</u>

Net assets:

Without donor restriction	<u>27,109,416</u>
Total net assets	<u>27,109,416</u>
TOTAL LIABILITIES AND NET ASSETS	\$ 41,901,034

SOUTH SUTTER CHARTER SCHOOL
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2025

SUPPORT AND REVENUES

LCFF sources:

Principal apportionment state aid	\$ 21,770,964
Education protection account	9,627,000
In-lieu of property taxes	617,456
Total LCFF sources	32,015,420

Federal revenues	789,258
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Other state revenues:

Special education	2,240,845
State lottery	769,978
All other	1,220,769
Total other state revenues	4,231,592

Other local revenue:

Other local revenue	3,886,550
Interest income	375,933
Total other local revenue	4,262,483

TOTAL SUPPORT AND REVENUES

41,298,753

EXPENSES

Program services	34,932,335
Management and general	3,946,632
TOTAL EXPENSES	38,878,967

CHANGE IN NET ASSETS

2,419,786

NET ASSETS, BEGINNING OF YEAR

24,689,630

NET ASSETS, END OF YEAR

\$ 27,109,416

**SOUTH SUTTER CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025**

	Program Services	Management and General	Total
EXPENSES			
Personnel expenses:			
Salaries - certified	\$ 13,201,512	\$ 48,481	\$ 13,249,993
Salaries - classified	1,182,179	497,710	1,679,889
Pension expense	2,756,458	142,442	2,898,900
Other employee benefits	2,075,545	87,253	2,162,798
Payroll taxes	335,751	28,806	364,557
Total personnel expenses	19,551,445	804,692	20,356,137
Non-personnel expenses:			
Books and supplies	3,335,607	138	3,335,745
Travel and conferences	114,854	73	114,927
Dues and memberships	13,918	-	13,918
Insurance	-	64,634	64,634
Communications	92,889	-	92,889
Rentals, leases, repairs	16,222	400,848	417,070
Contracted instruction	9,802,573	-	9,802,573
District oversight	-	316,846	316,846
Professional, consulting, operating	1,881,050	2,333,318	4,214,368
Depreciation expense	123,777	-	123,777
Debt service - interest expense	-	26,083	26,083
Total non-personnel expenses	15,380,890	3,141,940	18,522,830
TOTAL EXPENSES	\$ 34,932,335	\$ 3,946,632	\$ 38,878,967

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

SOUTH SUTTER CHARTER SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 2,419,786
Adjustments to reconcile change in net assets to net cash provided by/(used in) operating activities:	
Depreciation expense	123,777
Accrued interest on investments	(60,621)
(Increase)/Decrease in operating assets:	
Accounts receivable	2,151,604
Operating lease right-of-use asset	29,789
Increase/(Decrease) in operating liabilities:	
Accounts payable	572,567
Deferred revenues	183,102
Operating lease liability	(29,789)
Net cash provided by/(used in) operating activities	5,390,215

CASH FLOWS FROM FINANCING ACTIVITIES

Principal payments on notes payable	(104,421)
Net cash provided by/(used in) financing activities	(104,421)

NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	5,285,794
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	13,429,835
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 18,715,629

SUPPLEMENTAL DISCLOSURE

Interest expense	\$ 31,700
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Cash and Restricted Cash Consist of:

Cash in bank	\$ 18,544,412
Restricted cash - debt service	171,217
Total cash and restricted cash	\$ 18,715,629

**SOUTH SUTTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities – South Sutter Charter School’s (the “Charter”) 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, most recently on June 10, 2019, for five years, effective July 1, 2020, through June 30, 2025. Due to legislative action, the charter term has been extended further through June 30, 2028. 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 Charter serves students in grades Kindergarten through twelve who reside in the following California counties: Sutter, Butte, Colusa, Yolo, Sacramento, Placer, and Yuba.

The Charter is a non-profit agency that is also a part of the State of California Public School System. The Charter receives most of its funding from both state sources and local taxes through the State of California local control funding formula. 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. *California Education Code* Section 47604 states that a district granting a charter to a charter school to be operated by a non-profit public benefit corporation shall not be liable for the debts or obligations of the charter school.

For the year ended June 30, 2025, the Charter contracted with Innovative Education Management, Inc. to provide educational services, management, and operation support to the Charter.

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 Charter 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, 2025**

**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.

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 statement of financial position and are excluded from cash and cash equivalents.

Accounts Receivable – Accounts receivable primarily represent amounts due from federal, state and local governments as of June 30, 2025, and are recorded at their net realizable value. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

Investments – Investments in marketable securities are carried at fair value. Investment income, which consists of interest, dividends, realized gains or losses and the unrealized appreciation (depreciation) of those investments, is reported in the statement of activities. Investment income is accrued as earned. Security transactions are recorded on a trade date basis.

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 6.

SOUTH SUTTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

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

Right-of-Use Asset and Lease Liability – The Charter has recorded Right-of-Use (“ROU”) asset and lease liability as a result of implementing the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2021-09, Leases (Topic 842). ROU asset represents the right to use an underlying asset for the lease term and lease liability represents the obligation to make lease payments arising from the lease. ROU asset and lease liability are recognized at the lease commencement date and are based on the present value of lease payments over the lease term. As most leases do not provide an implicit rate, a risk-free rate is utilized in lieu of determining an incremental borrowing rate at the commencement date in deciding the present value of lease payments. The ROU asset also include any lease payments made and exclude lease incentives. Amortization expense is recognized on a straight-line basis over the lease term. Lease agreements with lease and non-lease components are generally accounted for separately.

Accounts Payable – All payables are reported as liabilities in the Statement of Financial Position. In general, all payables that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the Charter.

Due to Grantor Governments - This account represents cash received from state sources or under federal financial assistance program that exceeds the amounts earned and which must be returned to grantors.

Deferred Revenues – The Charter recognizes grant revenues in the period the Charter 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.

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 Charter’s policy is to recognize the costs of compensated absences when actually paid.

Revenue Recognition – The Charter 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 Charter 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.

Advertising –The Charter expenses advertising costs as incurred. For the year ended June 30, 2025, advertising costs totaled \$36,420.

**SOUTH SUTTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

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

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 and change in net assets. 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 Charter 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 Charter 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.

Income Taxes – The Charter 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 Charter's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Charter 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 Charter 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 Charter's returns are subject to examination by federal and state taxing authorities, generally for three years and four years, respectively, after they are filed.

**SOUTH SUTTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

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

Evaluation of Subsequent Events – The Charter has evaluated subsequent events for the period from June 30, 2025 through December 4, 2025, the date these financial statements were available to be issued. The Charter determined no additional disclosures were required.

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 Charter maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Charter has not experienced any losses in such accounts. On June 30, 2025, deposits in excess of the FDIC limit amount to approximately \$18,900,000. Management believes the Charter is not exposed to any significant credit risk related to cash.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable outstanding on June 30, 2025 consisted of the following:

State and local government	\$ 5,130,456
Federal government	562,881
Other local sources	524,841
Total Accounts Receivable	\$ 6,218,178

NOTE 4 – LIQUIDITY AND RESERVES

The Charter 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 Charter's financial assets as of June 30, 2025, reduced by amounts not available for general use within one year because of contractual or donor-imposed restrictions or internal board designations.

Financial assets, at year-end:	
Cash and cash equivalents	\$ 18,544,412
Accounts receivable	6,218,178
Due from other funds	204,591
Financial assets available to meet cash needs	
for general expenditures within one year	\$ 24,967,181

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

SOUTH SUTTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5 – INVESTMENTS

The Charter's investments consist entirely of certificates of deposit through financial institutions that generally mature within one year or less. Certificates of deposit are valued at cost plus accrued interest, with no fair value adjustment. The following table summarizes the valuation of the Organization's financial assets at June 30, 2025:

Financial Assets	Fair Value	Level 1	Level 2	Level 3
Certificates of Deposit	\$ 7,000,000	\$ -	\$ 7,000,000	\$ -
Total Investments	\$ 7,000,000	\$ -	\$ 7,000,000	\$ -

Total interest income from cash in banks and investment accounts amounted to \$375,933.

NOTE 6 – PROPERTY AND EQUIPMENT

A schedule of changes in property and equipment and accumulated depreciation for the year ended June 30, 2025, is as follows:

	Balance July 1, 2024	Additions	Deductions	Balance June 30, 2025
Building	\$ 4,310,478	\$ -	\$ -	\$ 4,310,478
Equipment	184,572	-	-	184,572
Total Property and Equipment	4,495,050	-	-	4,495,050
Less: Accumulated Depreciation	(563,097)	(123,777)	-	(686,874)
Total Property and Equipment, net	\$ 3,931,953	\$ (123,777)	\$ -	\$ 3,808,176

NOTE 7 – ACCOUNTS PAYABLE

Accounts payable as of June 30, 2025 consisted of the following:

Vendor payables	\$ 2,029,125
Accrued payroll expenses	1,132,917
Total Accounts Payable	\$ 3,162,042

SOUTH SUTTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 8 – NOTES PAYABLE

Description	Current Portion	Non-current 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, 2025. As of the date of this report, the Organization was in substantial compliance with all loan covenants	\$ 108,100	\$ 587,150	\$ 695,250

Future minimum principal payments on long-term obligations, including current maturities, are as follows at June 30, 2025:

Year Ending June 30,	Minimum Payments
2026	\$ 108,100
2027	111,909
2028	115,813
2029	119,932
2030	124,157
Thereafter	115,339
	<u>\$695,250</u>

NOTE 9 – LEASES

The Charter evaluated current contracts to determine which met the criteria of a lease. The right-of-use (ROU) assets represent the Charter's right to use underlying assets for the lease term, and the lease liabilities represent the Charter'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 Charter 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, 2025 was 5.75%.

The Charter's operating leases consist of one real estate lease for a building for operational purposes. For the year ended June 30, 2025, total operating lease cost was \$361,000. As of June 30, 2025, the weighted-average remaining lease terms for the Charter's operating leases was approximately forty-four years.

SOUTH SUTTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 – LEASES, continued

There were no non-cash investing and financial transactions related to leasing. Future maturities of lease liabilities are presented in the following table, for the fiscal years ending June 30, 2025:

Year Ending June 30,	Minimum Lease Payments
2026	\$ 31,501
2027	33,313
2028	35,228
2029	37,254
2030	39,396
Thereafter	5,777,768
	<u>\$ 5,954,460</u>

NOTE 10 – 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 Charter has no plans to withdraw from these multi-employer plans.

California State Teachers' Retirement System (CalSTRS)

Plan Name	California State Teachers' Retirement System (CalSTRS)
Plan EIN	94-6291617
Actuarial value of assets	\$ 273,155
Actuarial accrued liability	\$ 359,741
Unfunded accrued liability	\$ 86,586
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, 2024, the most recent actuarial valuation date.

**SOUTH SUTTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 10 – EMPLOYEE BENEFIT PLANS, continued

Plan Description

The Charter 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 Charter 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 2024-25 was 19.10 percent of annual payroll. The Charter's contribution to CalSTRS for the fiscal years ended June 30, 2025, 2024, and 2023 was \$2,495,981, \$2,077,091, and \$1,747,930, respectively, and equals 100.0 percent of the required contributions for the year. The Charter's contributions are less than 5 percent of total plan contributions. For the fiscal year 2025-26, the Charter is required to contribute 19.10 percent of annual payroll.

California Public Employees' Retirement System (CalPERS)

Plan Name	California Public Employees' Retirement System (CalPERS)
Plan EIN	94-6207465
Actuarial value of assets	\$ 84,292
Actuarial accrued liability	\$ 124,924
Unfunded accrued liability	\$ 40,632
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, 2024, the most recent actuarial valuation date.

Plan Description

The Charter 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.

**SOUTH SUTTER CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 10 – EMPLOYEE BENEFIT PLANS, continued

California Public Employees’ Retirement System (CalPERS), continued

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 8 percent of their salary. The required employer contribution rate for the fiscal year 2024-25 was 27.05 percent of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute. The Charter’s contributions to CalPERS for the fiscal years ended June 30, 2025, 2024, and 2023 was \$402,919, \$365,771, and \$369,929, respectively, and equals 100.0 percent of the required contributions for the year. The Charter’s contributions are less than 5 percent of total plan contributions. For the fiscal year 2025-26, the Charter is required to contribute 26.81 percent of annual payroll.

NOTE 11 – CONTINGENCIES

The Charter 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 Charter. The Charter 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.

SUPPLEMENTARY INFORMATION

SOUTH SUTTER CHARTER SCHOOL
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2025

ORGANIZATION

South Sutter Charter School (the "Charter") 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, and the charter has been further extended through California legislative action through June 30, 2028. The Charter 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 Charter's charter number authorized by the state of California is 724.

GOVERNING BOARD

Name	Office	Date Resigned	Replacement	Term	Term Expires
Martin Bernal Jr.	Member			One Year	June 30, 2025
Mia Howard	Member			One Year	June 30, 2025
Sarah Pomato	Member			One Year	June 30, 2025
Jessica Rose	Member			One Year	June 30, 2025
Rebecca Aeschliman-Puno	Member	September 2, 2024	N/A	One Year	June 30, 2025

CORPORATE OFFICERS

Cynthia Rachel
President

Jodi Jones
Treasurer

Brenda Christensen
Secretary

ADMINISTRATION

Jodi Jones
CEO, Innovative Education Management, Inc.

BUSINESS MANAGER

Innovative Education Management, Inc.

SOUTH SUTTER CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2025

Certificate No.	Second Period	Annual
	Report	Report
	7EAE2906	D964D88A
Non-Classroom Based ADA:		
Grades TK/K through 3	944.41	939.20
Grades 4 through 6	638.03	640.48
Grades 7 and 8	386.66	386.22
Grades 9 through 12	656.87	662.85
Total Non-Classroom Based ADA*	2,625.97	2,628.75

* South Sutter Charter School does not offer classroom-based ADA during 2024-25.

**SOUTH SUTTER CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2025**

Grade Level	2024-25 Minutes		Number of Days	Status
	Requirement	Actual	Traditional Calendar	
Kindergarten	N/A	Not Calculated	175	Complied
Grade 1	N/A	Not Calculated	175	Complied
Grade 2	N/A	Not Calculated	175	Complied
Grade 3	N/A	Not Calculated	175	Complied
Grade 4	N/A	Not Calculated	175	Complied
Grade 5	N/A	Not Calculated	175	Complied
Grade 6	N/A	Not Calculated	175	Complied
Grade 7	N/A	Not Calculated	175	Complied
Grade 8	N/A	Not Calculated	175	Complied
Grade 9	N/A	Not Calculated	175	Complied
Grade 10	N/A	Not Calculated	175	Complied
Grade 11	N/A	Not Calculated	175	Complied
Grade 12	N/A	Not Calculated	175	Complied

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

SOUTH SUTTER CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

June 30, 2025, net position per Annual Financial and Budget Report	\$ 26,926,785
Adjustments and Reclassification Increase/(Decrease):	
Accounts Receivable/Revenue	<u>182,631</u>
June 30, 2025, net assets per audited financial statements	<u>\$ 27,109,416</u>

SOUTH SUTTER CHARTER SCHOOL
NOTE TO SUPPLEMENTARY INFORMATION
JUNE 30, 2025

NOTE 1 – PURPOSE OF SCHEDULES

A. Local Education Agency Organization Structure

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

B. Schedule of Average Daily Attendance (ADA)

Average daily attendance is a measurement of the number of pupils attending the Charter. 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 Charter 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 Charter and whether the Charter 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 Charter 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, 2025

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Department of Education:			
Title I Grants to Local Educational Agencies	84.010	14329	\$ 527,934
Supportive Effective Instruction State Grants	84.367	14341	55,737
Special Education - Grants to States (IDEA, Part B)	84.027	13379, 15197, 15638	413,789
Total Expenditures of Federal Awards			<u>\$ 997,460</u>

SOUTH SUTTER CHARTER SCHOOL
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

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 (the "Charter") under programs of the federal government for the year ended June 30, 2025. 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 the Charter, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Charter.

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

The Charter 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 the Charter is 5.94 percent, the rate approved by the California Department of Education.

OTHER INDEPENDENT AUDITORS' REPORTS



INDEPENDENT AUDITORS' 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

Members of the Governing Board
South Sutter Charter School
Placerville, California

We have audited, in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 (the "Charter") as of and for the year ended June 30, 2025, and the related notes to financial statements, which collectively comprise the Charter's basic financial statements, and have issued our report thereon dated December 4, 2025.

Report on Internal Controls Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter'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 or significant deficiencies. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter'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 Charter'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 Charter's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



San Diego, California

December 4, 2025



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Members of the Governing Board
South Sutter Charter School
Placerville, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited South Sutter Charter School (the "Charter") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Charter's major Federal programs for the year ended June 30, 2025. The Charter's major Federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the charter 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, 2025.

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 (GAAS); 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Charter 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 the Charter'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 the Charter's federal programs.

Auditors' 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 the Charter'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 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 the Charter's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 the Charter'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 the Charter'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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 or significant deficiencies, 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.

CWDL, Certified Public Accountants

San Diego, California
December 4, 2025



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAM

Members of the Governing Board
South Sutter Charter School
Placerville, California

Report on State Compliance

Opinion on State Compliance

We have audited South Sutter Charter School (the "Charter") compliance with the types of compliance requirements described in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of the Charter's state programs for the year ended June 30, 2025, as identified below.

In our opinion, the Charter complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2025.

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 *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Charter and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Charter'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 the Charter's compliance with the requirements described in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Auditors' 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 the Charter'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 *2024-25 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 judgment made by a reasonable user of the report on compliance about the Charter'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 *2024-25 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 the Charter'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 the Charter'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 *2024-25 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 the Charter's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine the Charter's compliance with the state laws and regulations applicable to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
School Districts, County Offices of Education, and Charter Schools:	
T. Proposition 28 Arts and Music in Schools	Yes
U. After/Before School Education and Safety Program	Not applicable
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	Not applicable
Z. Immunizations	Not applicable
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	Not applicable
CZ. Career Technical Education Incentive Grant	Not applicable
DZ. Expanded Learning Opportunities Program	Not applicable
EZ. Transitional Kindergarten	Yes
FZ. Kindergarten Continuance	Yes

PROGRAM NAME	PROCEDURES PERFORMED
Charter Schools:	
AA. Attendance	Yes
BB. Mode of Instruction	Not applicable
CC. Nonclassroom-Based Instruction/Independent Study	Not applicable
DD. Determination of Funding for Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes - Classroom Based	Not applicable
FF. Charter School Facility Grant Program	Not applicable

The term not applicable above is used to mean the Charter did not offer the program during the fiscal year or did not receive any funding for the 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 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 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 from those charged with governance. Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 or significant deficiencies, 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 *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



San Diego, California
December 4, 2025

FINDINGS AND QUESTIONED COSTS SECTION

SOUTH SUTTER CHARTER SCHOOL
SUMMARY OF AUDITORS' RESULTS
JUNE 30, 2025

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Is a going concern emphasis-of-matter paragraph included in the auditors' report?	No
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Non-compliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	No
Identification of major programs:	

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	Yes

STATE AWARDS

Internal control over state programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued on compliance for state programs:	Unmodified

**SOUTH SUTTER CHARTER SCHOOL
FINANCIAL STATEMENT FINDINGS
JUNE 30, 2025**

FIVE DIGIT CODE	AB3627 FINDING TYPES
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no audit findings related to the financial statements during fiscal year 2024-25.

**SOUTH SUTTER CHARTER SCHOOL
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025**

FIVE DIGIT CODE

50000

AB3627 FINDING TYPES

Federal Compliance

There were no audit findings and questioned costs related to federal awards during fiscal year 2024-25.

**SOUTH SUTTER CHARTER SCHOOL
STATE AWARDS FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025**

FIVE DIGIT CODE	AB3627 FINDING TYPES
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Program
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 audit findings and questioned costs related to state awards during fiscal year 2024-25.

**SOUTH SUTTER CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025**

There were no findings and questioned costs related to the basic financial statements, federal awards, or state awards for the prior year ended 2023-24.

2024-2025 School Accountability Report Card (Published During the 2025-2026 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.

2025-26 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
Grade Span	K-8
County-District-School (CDS) Code	51 71407

2025-26 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

2025-26 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, 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

2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
Transitional Kindergarten (TK)	12
Kindergarten	16
Grade 1	20
Grade 2	20
Grade 3	14
Grade 4	20
Grade 5	17
Grade 6	18
Grade 7	19
Grade 8	23
Total Enrollment	179

2024-25 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	59.8
Male	40.2
Asian	1.7
Hispanic or Latino	27.4
Native Hawaiian or Pacific Islander	1.1
Two or More Races	6.7
White	63.1
English Learners	5.6
Socioeconomically Disadvantaged	30.7
Students with Disabilities	11.7

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.

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	90	35.1	30.21	234405.2	84
Intern Credential Holders Properly Assigned	0	0	0	0	4853	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0	0	1.1	0.95	12001.5	4.3
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1	10	78.3	67.33	11953.1	4.28
Unknown/Incomplete/NA	0	0	1.7	1.5	15831.9	5.67
Total Teaching Positions	10	100	116.3	100	279044.8	100

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.

2022-23 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	90	33.3	30.54	231142.4	83.24
Intern Credential Holders Properly Assigned	0	0	0	0	5566.4	2
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0	0	0	0	14938.3	5.38
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1	10	75.8	69.46	11746.9	4.23
Unknown/Incomplete/NA	0	0	0	0	14303.8	5.15
Total Teaching Positions	10	100	109.1	100	277698	100

Note: The data in this table is based on 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.

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)	7	70	31.9	27.49	230039.4	100
Intern Credential Holders Properly Assigned	0	0	0	0	6213.8	2.23
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	3	30	3	2.58	16855	6.04
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0	0	81.2	69.82	12112.8	4.34
Unknown/Incomplete/NA	0	0	0.1	0.1	13705.8	4.91
Total Teaching Positions	10	100	116.3	100	278927.1	100

Note: The data in this table is based on 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	2021-22	2022-23	2023-24
Permits and Waivers	0.00	0	2
Misassignments	0.00	0	1
Vacant Positions	0.00	0	0
Total Teachers Without Credentials and Misassignments	0.00	0	3

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver	1.00	1	0
Local Assignment Options	0.00	0	0
Total Out-of-Field Teachers	1.00	1	0

Class Assignments

Indicator	2021-22	2022-23	2023-24
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0	11.1
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	0

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

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

A committee of teaching staff and administrators works together to review requirements and available options and then selects adoptions from the California State Board of Education's 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 UESD 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, 2024

Subject	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	McGraw Hill: Studysync (6-8) Adopted in 2016 McGraw Hill: Wonders (K-5) Adopted in 2016	0%
Mathematics	Go Math (K-5) Adopted in 2015 College Preparatory Mathematics Core Connection (6-8) Adopted in 2013	0%
Science	TCI (K-5) Adopted in 2021 IQWST (6-8) Adopted in 2021	0%
History-Social Science	(K-5) Studies Weekly Adopted in 2019 (6-8) Cengage, National Geographic Adopted in 2019	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

Note: Cells with N/A values do not require data.

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

December 2025

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

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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:

- Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
- Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
- 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.						
To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.						
ELA and mathematics test results include the Smarter Balanced Summative Assessments 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 CAA divided by the total number of students who participated in both assessments.						
Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
English Language Arts/Literacy (grades 3-8 and 11)	60	65	52	54	47	48
Mathematics (grades 3-8 and 11)	50	62	33	38	35	37

2024-25 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 CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: 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	110	110	100.00	0.00	64.55
Female	64	64	100.00	0.00	73.44
Male	46	46	100.00	0.00	52.17
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	33	33	100.00	0.00	51.52
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	--	--	--	--	--
White	68	68	100.00	0.00	69.12
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	36	36	100.00	0.00	50.00
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	18	18	100.00	0.00	22.22

2024-25 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 CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: 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	110	110	100.00	0.00	61.82
Female	64	64	100.00	0.00	64.06
Male	46	46	100.00	0.00	58.70
American Indian or Alaska Native	0	0	0	0	0
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	33	33	100.00	0.00	48.48
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	--	--	--	--	--
White	68	68	100.00	0.00	67.65
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	36	36	100.00	0.00	41.67
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	18	18	100.00	0.00	22.22

CAASPP Test Results in Science for All Students

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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 for Science. 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 CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
Science (grades 5, 8 and high school)	38.24	45	38.24	45	30.73	32.33

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	40	40	100.00	0.00	45.00
Female	23	23	100.00	0.00	56.52
Male	17	17	100.00	0.00	29.41
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	11	11	100.00	0.00	18.18
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	27	27	100.00	0.00	51.85
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	14	14	100.00	0.00	14.29
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

2024-25 California Physical Fitness Test Participation Rates					
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 requires only participation results 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

2025-26 Opportunities for Parental Involvement
<p>Marcum-Ilinois School welcomes parent involvement in each child’s education. There are many opportunities for parent participation, including:</p> <ul style="list-style-type: none">Classroom VolunteersField Trip VolunteersParents’ ClubSchool Site Council /Parent AdvisoryFundraising and special eventsSchool Board Meetings <p>Parents’ Club meetings are held monthly with dates set by Parents' Club. Board Meetings were held the second Wednesday of the month at 6:00 P.M.</p>

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	182	180	7	3.9
Female	108	108	4	3.7
Male	74	72	3	4.2
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Black or African American	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	50	50	2	4.0
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	11	11	1	9.1
White	116	114	4	3.5
English Learners	11	11	0	0.0
Foster Youth	--	--	--	--
Homeless	--	--	--	--
Socioeconomically Disadvantaged	57	57	4	7.0
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	32	31	2	6.5

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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

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This table displays suspensions data.

Suspensions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
4.02	2.66	1.1	0.34	0.18	0.07	3.6	3.28	2.94

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0	0	0	0	0	0	0.08	0.07	0.06

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	1.10	0.00
Female	0.93	0.00
Male	1.35	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	0.00	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	0.00	0.00
White	1.72	0.00
English Learners	0.00	0.00
Foster Youth	0.00	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	0.00	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	6.25	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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 2025. 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.

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
TK	10	1	0	0
K	19	1	0	0
1	16	1	0	0
2	19	1	0	0
3	21	0	1	0
4	20	1	0	0
5	22	0	1	0
6	23	0	1	0
Other	0	0	0	0

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 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
TK	8	1	0	0
K	18	1	1	0
1	19	1	0	0
2	17	1	0	0
3	20	1	0	0
4	18	1	0	0
5	18	1	0	0
6	20	1	0	0
Other	0	0	0	0

2024-25 Elementary Average Class Size and Class Size Distribution

This table displays the 2024-25 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
TK	12	1		
K	16	1		
1	20	1		
2	20	1		
3	14	1		
4	20	1		
5	17	1		
6	18	1		

2024-25 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	0

2024-25 Student Support Services Staff

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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. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	.2
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	.2
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	.2
Resource Specialist (non-teaching)	.5
Other	

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 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	\$16,778	\$2,859	\$13,919	\$59,803
District	N/A	N/A	\$13,919	\$59,803
Percent Difference - School Site and District	N/A	N/A	0.0	0.0
State	N/A	N/A	\$11,146	\$85,291
Percent Difference - School Site and State	N/A	N/A	22.1	-35.1

Fiscal Year 2024-25 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
 Extended Learning Opportunity Program
 Special Education
 National Lunch Program
 State Preschool
 REAP
 Title IV

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 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	\$49,178	\$55,248
Mid-Range Teacher Salary	\$61,105	\$80,746
Highest Teacher Salary	\$73,033	\$109,655
Average Principal Salary (Elementary)		\$133,828
Average Principal Salary (Middle)		\$142,253
Average Principal Salary (High)		
Superintendent Salary	\$132,863	\$155,954
Percent of Budget for Teacher Salaries	20.52%	25.26%
Percent of Budget for Administrative Salaries	4.55%	6.12%

Professional Development

For 24/25 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	2023-24	2024-25	2025-26
Number of school days dedicated to Staff Development and Continuous Improvement	4 full days; 31 early release days; 2 minimum days	4 full days; 30 early release days; 2 minimum days	4 full days; 30 early release days; 2 minimum days