

MARCUM-ILLINOIS UNION SCHOOL DISTRICT
REGULAR BOARD MEETING

AGENDA

Monday, February 9, 2026

6:00 pm Open Session

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.

2452 El Centro Blvd.
East Nicolaus, CA 95659

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

2. ROLL CALL

Josh Wanner

Present

Emily Daddow

Elise Nelson

Jeff Reese

Keith Turner

Absent

3. APPROVAL OF THE AGENDA

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

Motion _____ Second _____ Vote _____

4. SOUTH SUTTER CHARTER SCHOOL 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: January 12, 2026

7.2 Approval of Monthly Warrants: 16199, 16242, 16294, 16336, 16402

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	21	19	18	21	194

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

9.2 Mid Year Local Control and Accountability Plan (LCAP) and Budget Overview Update

Senate Bill 114 (2023) added Education Code 52062 (a) (6) requiring the district to present a report on the annual update to the Local Control and Accountability Plan (LCAP) and the local control funding formula Budget Overview for Parents (BOP) on or before February 28 each at a regularly scheduled meeting of the governing board or body of the LEA. The report includes both of the following:

- All available midyear outcome data related to metrics identified in the current LCAP; and,
- All available midyear expenditure and implementation data on all actions identified in the current LCAP.

9.3 Winter Consolidated Application 2025-2026

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release of the ConApp is typically submitted via the Consolidated Application Reporting System (CARS) from December to January each year and contains the LEA entitlements for each funded program.

9.4 Public Disclosure for Certificated and Classified Salary Schedule Updates**10. ACTION ITEMS****10.1 Certificated Salary Schedule Update**

The Board is asked to approve the updated Certificated Salary Schedule.

Motion _____ Second _____ Vote _____

10.2 Classified Salary Schedule Update

The Board is asked to approve the updated Classified Salary Schedule.

Motion _____ Second _____ Vote _____

10.3 Preschool Salary Schedule Update

The Board is asked to approve the updated Preschool Salary Schedule.

Motion _____ Second _____ Vote _____

10.4 Assistant Principal/Director of Student Services Salary Schedule Update

The Board is asked to approve the updated AP/DSS Salary Schedule.

Motion _____ Second _____ Vote _____

10.5 Approve the 2026-2027 School Calendar

The Board is asked to approve the 2026-2027 School Calendar.

Motion _____ Second _____ Vote _____

10.6 Approve the 2024-2025 Audit

The Board is asked to approve the 2024-2025 Audit and Corrective Actions conducted and prepared by Michelle M. Hanson, Certified Public Accountant.

Motion _____ Second _____ Vote _____

10.7 Updated School Safety Plan

The Board is asked to approve the updated Comprehensive School Safety Plan. There were minimal required updates since last Board approval. This plan is required to be Board Approved by March 1, 2026.

Motion _____ Second _____ Vote _____

10.8 Approval of updated Board Policies and Administrative Regulations BP 5145.13 and AR 5145.13

The Board is asked to approve Administrative Regulation and Board Policies: BP 5145.13 and AR 5145.13 to meet the requirements set forth by CDE and SB 98. It is recommended that the Board waive the typical Board approval process of two reads to adhere to recommended timelines for this policy.

Motion _____ Second _____ Vote _____

10.9 Approval of updated Board Policies and Administrative Regulations BP 5141.5 and AR 5141.5

The Board is asked to approve Administrative Regulation and Board Policies: BP 5141.5 and AR 5141.5 to comply with SB 153. It is recommended that the Board waive the typical Board approval process of two reads to adhere to recommended timelines for this policy.

Motion _____ Second _____ Vote _____

10.10 Home to School Transportation Plan

The Board is asked to approve the Marcum-Illinois Home to School Transportation Service Plan. LEAs are required to have the Transportation Services Plan approved by April 1, 2026.

Motion _____ Second _____ Vote _____

10.11 2026-2027 Preschool Fees

The Board is asked to approve updated preschool fees for 2026-2027: Full Day-\$900 per month per student, Part Day- \$700 per month per student, Subsidized Afternoon Fees for CSPP Families- Sliding Scale based on income \$100-\$300 per month per student.

Motion _____ Second _____ Vote _____

10.12 2026-2027 Before School Care Fees

The Board is asked to approve updated Before School Care fees for 2026-2027: \$300 per family, per year.

Motion _____ Second _____ Vote _____

10.13 2026-2027 Afterschool Care Fees Policy

The Board is asked to approve updated Afterschool Care Fees Policy for 2026-2027: sliding scale up to \$300 per family, per year (free for students eligible for Free or Reduced-Price Meals (FRPM), Homeless, or Foster Youth).

Motion _____ Second _____ Vote _____

10.14 2026-2027 Intersession Care Fees

The Board is asked to approve updated Intersession Care Fees for 2026-2027: \$25 per day, per student (free for students eligible for Free or Reduced-Price Meals (FRPM), Homeless, or Foster Youth)).

Motion _____ Second _____ Vote _____

10.15 Reduction in Force Resolution- Instructional Aide/Para BR 2025-2026-6

As is established practice from prior years, it is recommended that the district approve a Board Resolution for Reduction in Force of 1 Instructional Aide/Paraprofessional for the 2026-2027 school year in order to provide fiscal flexibility and protection for the District.

Motion _____ Second _____ Vote _____

10.16 Reduction in Force Resolution- Certificated Elementary Teacher BR 2025-2026-7

As is established practice from prior years, it is recommended that the district approve a Board Resolution for Reduction in Force of 1 Certificated Elementary Teacher for the 2026-2027 school year in order to provide fiscal flexibility and protection for the District.

Motion _____ Second _____ Vote _____

11. NEXT BOARD MEETING

March 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	10/1/2025 - 10/31/2025	11/1/2025 - 11/30/2025	12/1/2025 - 12/31/2025	Total
Revenue							
8011	LCFF Revenue	0.00	1,215,435.00	1,215,435.00	2,187,783.00	2,187,783.00	2,187,783.00
8012	EPA Revenue	5,530,958.00	0.00	0.00	1,731,197.00	0.00	0.00
8096	In-Lieu Revenue	42,509.00	0.00	0.00	0.00	256,824.00	0.00
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	199,484.00
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	109,252.00
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	369,964.00	331,056.00	380,386.00	0.00
	Total Revenue	9,867,736.00	1,963,461.00	1,881,998.00	4,450,874.00	3,641,084.00	2,496,519.00
Expenditures							
1100	Certificated Instruction	10,649.00	938,145.00	942,960.00	943,410.00	1,033,101.00	966,614.00
1110	AESS (A & B)	0.00	0.00	27,849.00	30,851.00	37,225.00	37,309.00
1150	Special Instruction	0.00	147,061.00	135,755.00	127,645.00	150,301.00	139,773.00
1160	Tech Allowance Cert	3,225.00	22,291.00	22,800.00	22,350.00	22,350.00	22,239.00
1180	Substitute Certificated	0.00	3,763.00	7,273.00	11,594.00	19,753.00	12,863.00
1190	Stipend Certificated Teacher	0.00	1,500.00	2,651.00	1,994.00	1,994.00	1,994.00
1200	Certificated Student Support	116,576.00	116,056.00	122,965.00	123,278.00	144,477.00	125,769.00
1230	Certificated Support Hourly	816.00	1,306.00	0.00	0.00	120.00	0.00
1300	Director Advisors	91,007.00	85,938.00	85,938.00	85,938.00	96,473.00	88,045.00
1900	Other Certificated Staff	4,559.00	4,559.00	4,559.00	4,559.00	5,170.00	4,712.00
2200	Student Support	24,071.00	19,038.00	19,038.00	26,324.00	31,136.00	27,146.00
2230	Classified Support Hourly OT	152.00	1,125.00	2,236.00	2,751.00	1,805.00	1,366.00
2300	Director Classified	32,496.00	32,496.00	18,121.00	13,829.00	16,671.00	14,177.00
2400	Clerical Classified	38,304.00	68,872.00	68,872.00	61,936.00	74,633.00	64,841.00
2430	Clerical Hourly Classified	9,947.00	23,739.00	53,305.00	23,526.00	27,283.00	28,619.00
2450	Tech Allowance Class	1,425.00	1,950.00	1,800.00	1,800.00	1,860.00	1,860.00
3101	STRS Employer Certificated	43,187.00	251,432.00	259,582.00	86,211.00	290,654.00	268,182.00
3102	STRS Classified	2,641.00	2,641.00	2,641.00	2,641.00	3,184.00	2,708.00
3201	PERS Employer Certificated	878.00	4,907.00	4,234.00	(1,021.00)	3,661.00	2,544.00
3202	PERS Employer Classified	22,309.00	32,852.00	28,661.00	27,843.00	33,113.00	30,155.00
3302	SS/Medicare Employer Class	9,841.00	29,730.00	31,024.00	28,958.00	32,935.00	30,615.00
3401	VSP Employer Cert	30,804.00	170,845.00	171,402.00	172,751.00	171,534.00	177,510.00
3402	VSP Employer Class	16,483.00	24,361.00	21,952.00	20,152.00	20,152.00	21,650.00

3501	SUI Certificated	0.00	41.00	0.00	0.00	0.00	0.00	41.00
3502	SUI Classified	156.00	719.00	749.00	733.00	826.00	775.00	3,958.00
3601	WC Cert	920.00	5,351.00	5,506.00	5,514.00	6,173.00	5,664.00	29,128.00
3602	WC Class	394.00	557.00	498.00	489.00	574.00	519.00	3,030.00
3901	Other ER Benefits - Cert (Aflac)	2,522.00	31,255.00	32,119.00	31,262.00	32,119.00	32,119.00	161,397.00
3902	Other ER Benefits - Class (Aflac)	1,303.00	1,914.00	1,922.00	1,922.00	1,922.00	2,186.00	11,168.00
4200	Library Materials	1,419.00	0.00	3,096.00	17,705.00	13,422.00	299,300.00	334,941.00
4300	Instructional Funds - Materials and Supplies	68,722.00	150,982.00	557,664.00	223,836.00	144,858.00	135,484.00	1,281,547.00
4301	Teacher Fund Mats Supplies	0.00	804.00	10,991.00	13,155.00	5,642.00	1,068.00	31,660.00
4310	Materials & Supplies	21,746.00	625.00	28,315.00	13,249.00	4,068.00	4,239.00	72,242.00
4320	Materials & Supplies (Admin)	92.00	0.00	69.00	0.00	0.00	0.00	161.00
4400	Non-Capitalized Equipment	349.00	0.00	0.00	8,376.00	0.00	0.00	8,725.00
5200	Travel & Conference Instructional	11,294.00	20,565.00	4,832.00	4,386.00	3,775.00	1,185.00	46,037.00
5202	SE Travel	0.00	198.00	0.00	0.00	0.00	0.00	198.00
5215	Professional Development Title II	0.00	0.00	0.00	0.00	3,011.00	0.00	3,011.00
5300	Dues and Memberships	14,769.00	0.00	0.00	0.00	0.00	129.00	14,898.00
5400	Other Insurance	33,618.00	(102.00)	22,081.00	0.00	0.00	23,034.00	78,630.00
5510	Operations & Housekeeping	8,025.00	8,477.00	8,872.00	10,840.00	4,794.00	4,572.00	45,580.00
5610	Rents, Leases, Repairs	194.00	194.00	91,189.00	6,210.00	194.00	939.00	98,921.00
5800	Instructional Funds - Services	46,844.00	119,971.00	301,201.00	495,123.00	316,986.00	725,186.00	2,005,311.00
5810	Contracted Instruction	236,149.00	418,237.00	218,219.00	22,724.00	35,434.00	99,348.00	1,030,112.00
5811	Guidance & Parent Inservice	20,728.00	37,706.00	36,426.00	0.00	0.00	0.00	94,861.00
5812	Student Records	1,154.00	0.00	0.00	0.00	0.00	0.00	1,154.00
5813	Testing Services	7,665.00	7,237.00	7,247.00	0.00	0.00	0.00	22,149.00
5814	Inst Supe, Curr Devl,Stf	14,950.00	14,086.00	14,771.00	0.00	0.00	0.00	43,808.00
5815	IT(Media, Tech)	33,224.00	15,208.00	1,969.00	81,118.00	2,092.00	6,335.00	139,946.00
5816	School Admin	40,072.00	11,407.00	12,126.00	1,163.00	0.00	0.00	64,768.00
5820	Sped Admin Cert	11,507.00	24,944.00	27,744.00	0.00	0.00	0.00	64,195.00
5825	Sped Admin Class	1,104.00	2,128.00	2,128.00	0.00	0.00	0.00	5,360.00
5830	IEM Instructional	6,858.00	69,664.00	69,664.00	69,664.00	0.00	0.00	215,849.00
5835	Advertising, Newsletter	365.00	658.00	0.00	0.00	8,831.00	0.00	9,854.00
5840	IEM Non-Instructional	16,003.00	162,548.00	162,548.00	162,548.00	0.00	0.00	503,647.00
5841	Annual Audit	0.00	0.00	8,741.00	0.00	8,741.00	0.00	17,483.00
5860	SE Contracted Instruction	78,498.00	161,281.00	253,574.00	210,601.00	174,779.00	166,506.00	1,045,240.00
5865	Special Ed Expenses	11,236.00	1,684.00	2,763.00	9,831.00	3,859.00	42.00	29,415.00
5875	Development	0.00	0.00	25,000.00	0.00	0.00	25,000.00	50,000.00
5880	Legal Fees	29.00	60.00	368.00	576.00	0.00	1,504.00	2,537.00

5890	Service Charges	2,266.00	2,597.00	2,288.00	2,303.00	2,430.00	2,283.00	14,167.00
5899	Authorizer Oversight Fees	0.00	0.00	81,481.00	0.00	0.00	0.00	81,481.00
5902	Postage	1,848.00	17,723.00	10,141.00	5,232.00	2,302.00	1,841.00	39,087.00
5910	Communications-Instructional	484.00	1,088.00	1,088.00	9,695.00	6,620.00	5,633.00	24,608.00
5920	Communications ES Advisors	0.00	0.00	201.00	0.00	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	0.00	9,846.00
	Total Expenditures	1,157,859.00	3,276,438.00	4,045,203.00	3,229,481.00	3,004,980.00	3,615,582.00	18,329,543.00
	Deficit/Surplus	8,709,877.00	(1,312,976.00)	(2,163,205.00)	1,221,393.00	636,104.00	(1,119,063.00)	5,972,129.00

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

MINUTES

Monday, January 12, 2025

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

Meeting called to order at 6:01pm.

2. ROLL CALL

Present: Josh Wanner, Emily Daddow, Jeff Reese, Keith Turner

Absent: Elise Nelson

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.

Josh Wanner moved to approve the agenda. Emily Daddow seconded. Roll call vote 4-0.

4. SOUTH SUTTER CHARTER SCHOOL UPDATE

No report. Maggie Irby will be attending South Sutter Charter's regular Board meeting next week.

5. SUPERINTENDENT'S REPORT

Maggie Irby shared the following updates:

- Winter Program went wonderfully last month, there was a great turnout. Parents Club did a great job with the raffle and silent auction.
- Winter break went smoothly. There was lots of rain, so fewer outdoor projects took place. Full-time staff focused on regular maintenance projects.
- Students came back from break last week, we are happy to have them back on campus.
- Next Saturday School opportunity is being offered on 2/7. P1 attendance came in at 96%.
- Inter-District Reviews went out last week. 20 Inter-district students are on probation after the review, primarily from attendance.
- 3 students pending new enrollment (all in-district, 4th, 5th, 6th).
- We receive regular interest from the enrollment interest form online. Most are waitlisted, unless for a low enrollment class.

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 shared that Parents' Club is hosting Family Paint night this Friday night (1/16). She also shared that Marcum and Browns Parents' Clubs are partnering to host an upcoming Beans and Bingo fundraiser night on March 7th.

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

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

8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

None.

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.

Josh Wanner moved to approve the 2024-2025 School Accountability Report Card (SARC). Jeff Reese seconded. Roll call vote 4-0.

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

Josh Wanner moved to direct Superintendent Irby to present the Marcum-Illinois Teacher Association an updated salary schedule offer, retroactive to January 2026. Jeff Reese seconded. Roll call vote 4-0.

14. ADJOURNMENT

Meeting adjourned at 7:11pm.

Approval Batch 016199								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			EVERON (000083/3) PO BOX 872987 KANSAS CITY, MO 64187-2987							
2025/26	11/27/25		CAMERA MONITORING 12/26/25-3/25/26	160084641 (1547731)	12/19/25	Paid	Printed	422.52		422.52
			2026 01- 0000- 0- 5800- 00- 0000- 8300- 000- 000- 0000- 00							
Check #	00646618					Check Date 01/08/26	PO#			Register # 000395
						Total Invoice Amount		422.52		
Direct Vendor			J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953							
2025/26	12/18/25		MILKBOX DRAIN REPAIR	2257 (1547731)	12/19/25	Paid	Printed	95.00		95.00
			2026 01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00							
Check #	00646619					Check Date 01/08/26	PO#			Register # 000395
						Total Invoice Amount		95.00		
Direct Vendor			RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901							
2025/26	07/01/25		RE-ISSUE CK#00636634	78323821 RE-ISSUE (1547731)	12/19/25	Paid	Printed	591.23		591.23
			2026 01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00							
Check #	00646620					Check Date 01/08/26	PO#			Register # 000395
						Total Invoice Amount		591.23		
Direct Vendor			STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409							
2025/26	12/13/25		SUPPLIES	6050568455 (1547731)	12/19/25	Paid	Printed	218.23		218.23
			2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00							
Check #	00646621					Check Date 01/08/26	PO#			Register # 000395
2025/26	12/13/25		SS TONER	6050568455-1 (1547731)	12/19/25	Paid	Printed	223.44		223.44
			2026 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00							
Check #	00646621					Check Date 01/08/26	PO#			Register # 000395

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

ERP for California

Page 1 of 31

Approval Batch 016199 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Total Invoice Amount								441.67		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 016242								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Employee			ARIAS, EDUARDO A (170647)							
2025/26	12/16/25		LIVE SCAN REIMB	EP26-00029 (1550016)	01/06/26	Paid	Printed	25.00		25.00
Check #	00646622		2026 01- 0000- 0- 5804- 00- 0000- 7200- 000- 000- 0000- 00			Check Date 01/08/26	PO#		Register # 000396	
								Total Invoice Amount	25.00	
Direct Vendor			AT&T (003812/3) PO BOX 5075 CAROL STREAM, IL 60197-5075							
2025/26	12/19/25		LONG DISTANCE	DP26-00072 DEC 25 (1550016)	01/06/26	Paid	Printed	50.97		50.97
Check #	00646623		2026 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00			Check Date 01/08/26	PO#		Register # 000396	
								Total Invoice Amount	50.97	
Direct Vendor			AT&T CALNET (003812/2) P.O. BOX 9011 CAROL STREAM, IL 60197-9011							
2025/26	12/24/25		BAN#702 11/24-12/23	000024555681 (1550016)	01/06/26	Paid	Printed	32.39		32.39
Check #	00646624		2026 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00			Check Date 01/08/26	PO#		Register # 000396	
2025/26	12/24/25		BAN#040 11/24-12/23	000024557238 (1550016)	01/06/26	Paid	Printed	62.21		62.21
Check #	00646624		2026 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00			Check Date 01/08/26	PO#		Register # 000396	
								Total Invoice Amount	94.60	
Direct Employee			BRAZIL, COURTNEY (170533)							
2025/26	12/15/25		HOUSE MANIA CONF FLIGHT	EP26-00030 (1550016)	01/06/26	Paid	Printed	407.36		407.36
Check #	00646625		2026 01- 6266- 0- 5200- 00- 0000- 2700- 000- 000- 0000- 00			Check Date 01/08/26	PO#		Register # 000396	
2025/26	12/15/25		MILEAGE DEC 25	EP26-00031 (1550016)	01/06/26	Paid	Printed	88.20		88.20
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
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Approval Batch 016242 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Employee	BRAZIL, COURTNEY (170533)		(continued)							(continued)
2025/26	12/15/25		MILEAGE DEC 25	EP26-00031 (1550016) (continued)	01/06/26	Paid	Printed			
			2026 01- 0000- 0- 5220- 00- 0000- 2700- 000- 000- 0000- 00							
Check #	00646625					Check Date 01/08/26	PO#			Register # 000396
								Total Invoice Amount	495.56	
Direct Vendor	BUTTACAVOLI WINDOW & DOOR INC (000128/1) 11 E 10TH STREET MARYSVILLE, CA 95901									
2025/26	12/22/25		TK DOOR REPLACE/INSTALL	7943 (1550016)	01/06/26	Paid	Printed	1,335.51		1,335.51
			2026 01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00							
Check #	00646626					Check Date 01/08/26	PO#			Register # 000396
								Total Invoice Amount	1,335.51	
Direct Vendor	CALIFORNIA'S VALUED TRUST (010974/2) P.O BOX 26300 FRESNO, CA 93729-6300									
2025/26	12/18/25		VISION/DENTAL JAN 26	DP26-00073 (1550016)	01/06/26	Paid	Printed	3,812.95		3,812.95
			2026 01- 0000- 0- 9514- - - - -							
Check #	00646627					Check Date 01/08/26	PO#			Register # 000396
								Total Invoice Amount	3,812.95	
Direct Vendor	CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942									
2025/26	12/14/25		MONTHLY TECH DEC 25	16850 (1550016)	01/06/26	Paid	Printed	1,200.00		1,200.00
			2026 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00							
Check #	00646628					Check Date 01/08/26	PO#			Register # 000396
								Total Invoice Amount	1,200.00	
Direct Vendor	DOMINOS MAIN OFFICE (000131/2) 240 W VICTORIA ST GARDENA, CA 90248									
2025/26	12/29/25		PIZZA LUNCH 12/5	11727 (1550016)	01/06/26	Paid	Printed	258.00		258.00
			2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00							
Check #	00646629					Check Date 01/08/26	PO#			Register # 000396
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)								 ERP for California	
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Approval Batch 016242 (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	DOMINOS MAIN OFFICE (000131/2) (continued)								(continued)			
2025/26	12/29/25		PIZZA LUNCH 12/12	11730 (1550016)	01/06/26	Paid	Printed	351.00		351.00		
Check #	00646629		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/08/26	PO#		Register #	000396		
2025/26	12/29/25		PIZZA LUNCH 12/19	11735 (1550016)	01/06/26	Paid	Printed	444.00		444.00		
Check #	00646629		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/08/26	PO#		Register #	000396		
						Total Invoice Amount		1,053.00				
Direct Employee	FORD, SHASTA L (170485)											
2025/26	12/18/25		STANDING DESK RISER	EP26-00032 (1550016)	01/06/26	Paid	Printed	156.95		156.95		
Check #	00646630		2026 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00			Check Date 01/08/26	PO#		Register #	000396		
						Total Invoice Amount		156.95				
Direct Vendor	GOLDEN BEAR ALARM SERVICE INC (000061/2) PO BOX 2203 MARYSVILLE, CA 95901											
2025/26	01/01/26		ALARM SERVICE JAN 26	104915 (1550016)	01/06/26	Paid	Printed	180.00		180.00		
Check #	00646631		2026 01- 0000- 0- 5800- 00- 0000- 8300- 000- 000- 0000- 00			Check Date 01/08/26	PO#		Register #	000396		
						Total Invoice Amount		180.00				
Direct Vendor	HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484 (004490/1) P.O. BOX 9001030 LOUISVILLE, KY 40290-1030											
2025/26	12/06/25		WET PATCH FOR ROOF	1831939 (1550016)	01/06/26	Paid	Printed	147.10		147.10		
Check #	00646632		2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00			Check Date 01/08/26	PO#		Register #	000396		
						Total Invoice Amount		147.10				
Direct Employee	IRBY, MARGARET K (170371)											
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California			
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Approval Batch 016242 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Employee	IRBY, MARGARET K (170371)		(continued)							
2025/26	12/19/25		OCT/NOV/DEC MILEAGE 70% 2026 01- 0000- 0- 5220- 00- 0000- 2700- 000- 000- 0000- 00	EP26-00033 (1550016)	01/06/26	Paid	Printed	470.40	470.40	
Check #	00646633					Check Date 01/08/26	PO#		Register # 000396	
2025/26	12/19/25		OCT/NOV/DEC MILEAGE 30% 2026 01- 0000- 0- 5220- 00- 0000- 7100- 000- 000- 0000- 00	EP26-00034 (1550016)	01/06/26	Paid	Printed	201.60	201.60	
Check #	00646633					Check Date 01/08/26	PO#		Register # 000396	
							Total Invoice Amount	672.00		
Direct Vendor	MARCUM-ILLINOIS REVOLVING (002903/1) 2452 ELCENTRO BLVD EAST NICOLAUS, CA 95659									
2025/26	12/08/25		CK#3270 BOOK FAIR GOLDEN TICKETS 2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00	DP26-00076 (1550016)	01/06/26	Paid	Printed	252.87	252.87	
Check #	00646634					Check Date 01/08/26	PO#		Register # 000396	
							Total Invoice Amount	252.87		
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 2026 01- 0000- 0- 9516- - - - -	322972 (1550016)	01/06/26	Paid	Printed	3,865.00	3,865.00	
Check #	00646635					Check Date 01/08/26	PO#		Register # 000396	
							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	12/27/25		COPIER LEASE 12/20-1/20 2026 01- 0000- 0- 5900- 00- 1110- 1000- 000- 000- 0000- 00	571917103 (1550016)	01/06/26	Paid	Printed	981.78	981.78	
Check #	00646636					Check Date 01/08/26	PO#		Register # 000396	
							Total Invoice Amount	981.78		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 016242 (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	PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056									
2025/26	12/19/25		WATER TESTING 12/18 2026 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00	252809316 (1550016)	01/06/26	Paid	Printed	151.60		151.60
Check #	00646637					Check Date 01/08/26	PO#		Register # 000396	
						Total Invoice Amount		151.60		
Direct Vendor	PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938									
2025/26	12/15/25		CAFETERIA FOOD 2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00	7214022 (1550016)	01/06/26	Paid	Printed	1,131.22		1,131.22
Check #	00646638					Check Date 01/08/26	PO#		Register # 000396	
2025/26	12/15/25		CAFETERIA MILK 2026 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00	7214022-1 (1550016)	01/06/26	Paid	Printed	375.50		375.50
Check #	00646638					Check Date 01/08/26	PO#		Register # 000396	
						Total Invoice Amount		1,506.72		
Direct Vendor	RIDEOUT MEDICAL EMPLOY SVCS DRUG TESTING (010731/2) PO BOX 841899 LOS ANGELES, CA 90084-1915									
2025/26	12/01/25		NON DOT DRUG TEST 2026 01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00	2025066211011130 (1550016)	01/06/26	Paid	Printed	110.00		110.00
Check #	00646639					Check Date 01/08/26	PO#		Register # 000396	
						Total Invoice Amount		110.00		
Direct Vendor	SAM'S CLUB (009139/2) PO BOX 669810 DALLAS, TX 75266-0956									
2025/26	12/20/25		VAN FUEL 12/2 2026 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00	002960 (1550016)	01/06/26	Paid	Printed	55.95		55.95
Check #	00646640					Check Date 01/08/26	PO#		Register # 000396	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 016242 (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	SAM'S CLUB (009139/2) (continued)									(continued)			
2025/26	12/20/25		VAN FUEL 12/12	006112 (1550016)	01/06/26	Paid	Printed	54.62		54.62			
Check #	2026 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00 00646640						Check Date 01/08/26	PO#	Register # 000396				
2025/26	12/20/25		VAN FUEL 11/20	006538 (1550016)	01/06/26	Paid	Printed	44.76		44.76			
Check #	2026 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00 00646640						Check Date 01/08/26	PO#	Register # 000396				
2025/26	12/20/25		VAN FUEL 12/17	007930 (1550016)	01/06/26	Paid	Printed	38.75		38.75			
Check #	2026 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00 00646640						Check Date 01/08/26	PO#	Register # 000396				
2025/26	12/20/25		VAN FUEL 12/8	008946 (1550016)	01/06/26	Paid	Printed	53.37		53.37			
Check #	2026 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00 00646640						Check Date 01/08/26	PO#	Register # 000396				
2025/26	12/20/25		CAMP MARCUM FOOD NOV 25	202511-1 (1550016)	01/06/26	Paid	Printed	210.27		210.27			
Check #	2026 01- 6010- 0- 4700- 00- 1110- 3700- 000- 000- 2600- 00 00646640						Check Date 01/08/26	PO#	Register # 000396				
2025/26	12/20/25		COOKING MONDAY SUPPLIES	202511-2 (1550016)	01/06/26	Paid	Printed	63.76		63.76			
Check #	2026 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00 00646640						Check Date 01/08/26	PO#	Register # 000396				
2025/26	12/20/25		READING PARTY SUPPLIES	202511-3 (1550016)	01/06/26	Paid	Printed	90.78		90.78			
Check #	2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 00646640						Check Date 01/08/26	PO#	Register # 000396				
2025/26	12/20/25		OPERATIONS SUPPLIES	DP26-00074 (1550016)	01/06/26	Paid	Printed	346.69		346.69			
Check #	2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00 00646640						Check Date 01/08/26	PO#	Register # 000396				
Total Invoice Amount								958.95					
Direct Vendor	SIERRA WATER UTILITY (000005/1) 1380 EAST AVE, STE 124 #313 CHICO, CA 95926												

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016242 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor			SIERRA WATER UTILITY (000005/1)	(continued)						
2025/26	01/01/26		CHLORINE 9 GALLONS (1550016)	6405-2079	01/06/26	Paid	Printed	99.03		99.03
			2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00							
Check #	00646641					Check Date 01/08/26	PO#			Register # 000396
2025/26	01/01/26		OPERATOR SERVICE DEC 25	6405-2079-1 (1550016)	01/06/26	Paid	Printed	190.57		190.57
			2026 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00							
Check #	00646641					Check Date 01/08/26	PO#			Register # 000396
						Total Invoice Amount		289.60		
Direct Vendor			SOUTH SUTTER CHARTER SCHOOL (000215/1) P.O. BOX 1012 PLACERVILLE, CA 95667							
2025/26	01/06/26		PROPERTY TAX IN LIEU JAN 26	DP26-00075 (1550016)	01/06/26	Paid	Printed	48,919.00		48,919.00
			2026 01- 0000- 0- 8096- 00- 0000- 0000- 000- 000- 0000- 00							
Check #	00646642					Check Date 01/08/26	PO#			Register # 000396
						Total Invoice Amount		48,919.00		
Direct Vendor			STINEMAN'S FARM SUPPLY INC (004261/1) 4505 WHEATLAND ROAD WHEATLAND, CA 95692							
2025/26	12/22/25		TK DOOR STRIKE	414822 (1550016)	01/06/26	Paid	Printed	8.76		8.76
			2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00							
Check #	00646643					Check Date 01/08/26	PO#			Register # 000396
						Total Invoice Amount		8.76		
Direct Vendor			SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993							
2025/26	01/02/26		25-26 Q3 DATA PROCESSING	AR26-00473 (1550016)	01/06/26	Paid	Printed	964.85		964.85
			2026 01- 0000- 0- 5800- 00- 0000- 7700- 000- 000- 0000- 00							
Check #	00646644					Check Date 01/08/26	PO#			Register # 000396
						Total Invoice Amount		964.85		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 016242 (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			UBEO WEST LLC (003734/3) PO BOX 301062 LOS ANGELES, CA 90030-1062							
2025/26	12/18/25		STAFF COPIER STAPLES (1550016)	5117506	01/06/26	Paid	Printed	81.94		81.94
			2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 0000- 00							
Check #	00646645					Check Date 01/08/26	PO#		Register # 000396	
						Total Invoice Amount		81.94		
Direct Vendor			US BANK CORP. PAYMENT SYSTEM (004687/1) PO BOX 790428 ST. LOUIS, MO 63179-0428							
2025/26	11/10/25		ASPHALT SQUEEGEE (1550016)	149084	01/06/26	Paid	Printed	64.34		64.34
			2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#		Register # 000396	
2025/26	11/13/25		NOV SAT SCHOOL SUPPLIES (1550016)	077403	01/06/26	Paid	Printed	79.64		79.64
			2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#		Register # 000396	
2025/26	11/13/25		NOV SAT SCHOOL SUPPLIES (1550016)	378976	01/06/26	Paid	Printed	34.28		34.28
			2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#		Register # 000396	
2025/26	11/13/25		PD LUNCH (1550016)	662556	01/06/26	Paid	Printed	76.05		76.05
			2026 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#		Register # 000396	
2025/26	11/19/25		TRACTOR MAINTENANCE KIT (1550016)	118497	01/06/26	Paid	Printed	80.57		80.57
			2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 0000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#		Register # 000396	
2025/26	11/19/25		GR 7 SUPPLIES (1550016)	527604	01/06/26	Paid	Printed	40.33		40.33
			2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 0000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#		Register # 000396	
2025/26	11/19/25		GR 7 SUPPLIES (1550016)	551627	01/06/26	Paid	Printed	32.91		32.91

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016242 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Pymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	US BANK CORP. PAYMENT SYSTEM (004687/1)		(continued)							(continued)
2025/26	11/19/25		GR 7 SUPPLIES	551627 (1550016) (continued)	01/06/26	Paid	Printed			
			2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#			Register # 000396
2025/26	11/21/25		SANGOMA PHONES	076985 11/19-12/18 (1550016)	01/06/26	Paid	Printed	871.26		871.26
			2026 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#			Register # 000396
2025/26	11/21/25		CAMP MARCUM FOOD	314910 (1550016)	01/06/26	Paid	Printed	29.49		29.49
			2026 01- 6010- 0- 4700- 00- 1110- 3700- 000- 000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#			Register # 000396
2025/26	11/21/25		POSTAGE STAMPS	402097 (1550016)	01/06/26	Paid	Printed	314.75		314.75
			2026 01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#			Register # 000396
2025/26	11/21/25		CAMP MARCUM/COOKING	4314910 (1550016)	01/06/26	Paid	Printed	20.27		20.27
			MONDAY SUPPLIES							
			2026 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00							
Check #	00646646					Check Date 01/08/26	PO#			Register # 000396
2025/26	11/23/25		CAMP MARCUM FIELD TRIP 11/24	427461 (1550016)	01/06/26	Paid	Printed	300.00		300.00
			2026 01- 6010- 0- 5800- 00- 0000- 2700- 000- 000- 2600- 00							
Check #	00646646					Check Date 01/08/26	PO#			Register # 000396
2025/26	11/25/25		MONTHLY VAN CAR WASH	146197 (1550016)	01/06/26	Paid	Printed	39.99		39.99
			2026 01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#			Register # 000396
2025/26	12/02/25		HONOR ROLL TRIP	094058 (1550016)	01/06/26	Paid	Printed	648.03		648.03
			2026 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#			Register # 000396
2025/26	12/02/25		CB HOUSE MANIA CONF FEE	561847 (1550016)	01/06/26	Paid	Printed	1,075.00		1,075.00
			2026 01- 6266- 0- 5200- 00- 0000- 2700- 000- 000- 0000- 00							
Check #	00646646					Check Date 01/08/26	PO#			Register # 000396

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016242 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)								(continued)	
2025/26	12/02/25		ROAR POSTCARDS	785070 (1550016)	01/06/26	Paid	Printed	109.81		109.81
Check #	2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 0000- 00 00646646								Check Date 01/08/26	PO#
2025/26	12/04/25		BATTERIES	564592 (1550016)	01/06/26	Paid	Printed	70.42		70.42
Check #	2026 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 00646646								Check Date 01/08/26	PO#
2025/26	12/04/25		GR 1 SUPPLIES	621208 (1550016)	01/06/26	Paid	Printed	31.57		31.57
Check #	2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 00646646								Check Date 01/08/26	PO#
2025/26	12/05/25		TOILET VACUUM BREAKER	539045 (1550016)	01/06/26	Paid	Printed	9.55		9.55
Check #	2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00 00646646								Check Date 01/08/26	PO#
2025/26	12/05/25		TOILET VACUUM BREAKER	867735 (1550016)	01/06/26	Paid	Printed	8.72		8.72
Check #	2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00 00646646								Check Date 01/08/26	PO#
2025/26	12/06/25		HONOR ROLL TRIP REFUND	148908 (1550016)	01/06/26	Paid	Printed	7.64-		7.64-
Check #	2026 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00 00646646								Check Date 01/08/26	PO#
2025/26	12/08/25		MARQUEE LIGHTBULBS	485871 (1550016)	01/06/26	Paid	Printed	276.99		276.99
Check #	2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00 00646646								Check Date 01/08/26	PO#
Total Invoice Amount								4,206.33		

Approval Batch 016294							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	APPEAL-DEMOCRAT (000268/1) 1530 ELLIS LAKE DR MARYSVILLE, CA 95901									
2025/26	12/23/25		ERATE BID LEGAL ADS 2026 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00	00311940 (1553434)	01/13/26	Paid	Printed	736.00	736.00	
Check #	00647301					Check Date 01/15/26	PO#		Register # 000397	
						Total Invoice Amount		736.00		
Direct Vendor	CLARK PEST CONTROL OF STOCKTON (001045/2) PO BOX 6015 WHITTIER, CA 90607-6015									
2025/26	01/08/26		25-26 Q3 QRTLY LOT WEED SPRAY 2026 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00	39011002 (1553434)	01/13/26	Paid	Printed	216.00	216.00	
Check #	00647302					Check Date 01/15/26	PO#		Register # 000397	
2025/26	01/08/26		MONTHLY PEST SERVICE JAN 26 2026 01- 0000- 0- 5507- 00- 0000- 8200- 000- 000- 0000- 00	39011002-1 (1553434)	01/13/26	Paid	Printed	242.00	242.00	
Check #	00647302					Check Date 01/15/26	PO#		Register # 000397	
						Total Invoice Amount		458.00		
Direct Vendor	EAST NICOLAUS JOINT UHSD (001533/1) 2454 NICOLAUS AVE TROWBRIDGE, CA 95659									
2025/26	01/07/26		2025 4TH Q TRACTOR FUEL 2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00	AR26-00009 (1553434)	01/13/26	Paid	Printed	36.30	36.30	
Check #	00647303					Check Date 01/15/26	PO#		Register # 000397	
2025/26	01/07/26		25-26 MUSIC TEACHER 1ST SEMESTER 2026 01- 6770- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00	AR26-00011 (1553434)	01/13/26	Paid	Printed	13,511.57	13,511.57	
Check #	00647303					Check Date 01/15/26	PO#		Register # 000397	
						Total Invoice Amount		13,547.87		
Direct Vendor	MICHELLE M. HANSON CPA (012019/1) 200 GATEWAY DRIVE #370 LINCOLN, CA 95648									

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 016294 (continued)

Bank Account COUNTY - COUNTY

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Pymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor			MICHELLE M. HANSON CPA (012019/1)	(continued)						
2025/26	01/06/26		24-25 AUDIT PROGRESS 2 OF 3 01- 0000- 0- 5806- 00- 0000- 7191- 000- 000- 0000- 00	17-0955 (1553434)	01/13/26	Paid	Printed	5,800.00		5,800.00
Check #	00647304					Check Date 01/15/26	PO#		Register #	000397
								Total Invoice Amount		5,800.00
Direct Vendor			PACIFIC GAS & ELECTRIC (003433/1) PO BOX 997300 SACRAMENTO, CA 95899-7300							
2025/26	01/06/26		ELECTRICITY 12/5-1/5 (1553434)	DP26-00078	01/13/26	Paid	Printed	1,284.12		1,284.12
Check #	00647305		2026 01- 0000- 0- 5502- 00- 0000- 8200- 000- 000- 0000- 00			Check Date 01/15/26	PO#		Register #	000397
2025/26	01/06/26		TRUE UP FEB 2025 TO JAN 2026 (1553434)	DP26-00079	01/13/26	Paid	Printed	17,501.59		17,501.59
Check #	00647305		2026 01- 0000- 0- 5502- 00- 0000- 8200- 000- 000- 0000- 00			Check Date 01/15/26	PO#		Register #	000397
								Total Invoice Amount		18,785.71
Direct Vendor			PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938							
2025/26	12/08/25		CAFETERIA FOOD (1553434)	7212433	01/13/26	Paid	Printed	586.56		586.56
Check #	00647306		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/15/26	PO#		Register #	000397
2025/26	12/08/25		CAFETERIA MILK (1553434)	7212433-1	01/13/26	Paid	Printed	391.46		391.46
Check #	00647306		2026 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/15/26	PO#		Register #	000397
2025/26	01/05/26		CAFETERIA FOOD (1553434)	7216740	01/13/26	Paid	Printed	1,266.04		1,266.04
Check #	00647306		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/15/26	PO#		Register #	000397
2025/26	12/05/26		CAFETERIA MILK (1553434)	7216740-1	01/13/26	Paid	Printed	450.60		450.60
Check #	00647306		2026 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/15/26	PO#		Register #	000397

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 016294 (continued)

Bank Account COUNTY - COUNTY

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
									Total Invoice Amount	
								2,694.66		
Direct Vendor SHADD JANITORIAL SUPPLY (008795/1) 226 BRIDGE ST YUBA CITY, CA 95991										
2025/26	01/07/26		OPERATIONS SUPPLIES	SHAD30609 (1553434)	01/13/26	Paid	Printed	829.06		829.06
				2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00						
Check #	00647307					Check Date 01/15/26	PO#		Register # 000397	
						Total Invoice Amount		829.06		
Direct Vendor STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409										
2025/26	12/20/26		SPED FOLDERS	6051055526 (1553434)	01/13/26	Paid	Printed	16.63		16.63
				2026 01- 6500- 0- 4300- 00- 5001- 1000- 000- 000- 0000- 00						
Check #	00647308					Check Date 01/15/26	PO#		Register # 000397	
2025/26	12/20/26		SS PRINTER TONER	6051055528 (1553434)	01/13/26	Paid	Printed	548.97		548.97
				2026 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00						
Check #	00647308					Check Date 01/15/26	PO#		Register # 000397	
2025/26	12/20/26		CARD STOCK	6051055530 (1553434)	01/13/26	Paid	Printed	42.56		42.56
				2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00						
Check #	00647308					Check Date 01/15/26	PO#		Register # 000397	
						Total Invoice Amount		608.16		
Direct Vendor SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007										
2025/26	01/09/26		CAFETERIA FOOD	631199016 (1553434)	01/13/26	Paid	Printed	511.80		511.80
				2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00						
Check #	00647309					Check Date 01/15/26	PO#		Register # 000397	
2025/26	01/09/26		CAFETERIA SUPPLIES	631199016-1 (1553434)	01/13/26	Paid	Printed	50.75		50.75
				2026 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00						
Check #	00647309					Check Date 01/15/26	PO#		Register # 000397	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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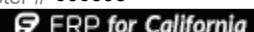
Approval Batch 016294 (continued)								Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount		
Direct Vendor	SYSCO FOOD SVCS OF SACRAMENTO (000043/2) (continued)								(continued)			
2025/26	01/09/26		CAFETERIA MILK	631199016-2 (1553434)	01/13/26	Paid	Printed	57.16		57.16		
				2026 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00647309					Check Date 01/15/26	PO#		Register # 000397			
								Total Invoice Amount	619.71			
Direct Vendor	TCSIG (004372/3) PO BOX 526 YUBA CITY, CA 95992											
2025/26	01/12/26		HEALTH JAN 26	DP26-00077 (1553434)	01/13/26	Paid	Printed	27,498.00		27,498.00		
				2026 01- 0000- 0- 9514- - - - -								
Check #	00647310					Check Date 01/15/26	PO#		Register # 000397			
								Total Invoice Amount	27,498.00			
Direct Vendor	THE FRUITGUYS (000132/2) 901 SNEATH LN SUITE 210 SAN BRUNO, CA 94066											
2025/26	01/07/26		CAFETERIA FRUIT	INV6540579 (1553434)	01/13/26	Paid	Printed	1,588.00		1,588.00		
				2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00647311					Check Date 01/15/26	PO#		Register # 000397			
								Total Invoice Amount	1,588.00			
Direct Vendor	THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622											
2025/26	12/31/25		BUS PROPANE 12/3	137892 (1553434)	01/13/26	Paid	Printed	69.70		69.70		
				2026 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00647312					Check Date 01/15/26	PO#		Register # 000397			
2025/26	12/31/25		BUS PROPANE	137943 12/10 (1553434)	01/13/26	Paid	Printed	133.29		133.29		
				2026 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00647312					Check Date 01/15/26	PO#		Register # 000397			
2025/26	12/31/25		SCHOOL PROPANE	137944 12/10 (1553434)	01/13/26	Paid	Printed	2,056.15		2,056.15		
				2026 01- 0000- 0- 5503- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00647312					Check Date 01/15/26	PO#		Register # 000397			
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California			

Approval Batch 016294 (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	THORNTON'S GAS (004577/1) (continued)								(continued)	
2025/26	12/31/25		BUS PROPANE 12/16 2026 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00	138022 (1553434)	01/13/26	Paid	Printed	152.93		152.93
Check #	00647312								Check Date 01/15/26	PO#
									Register # 000397	
									Total Invoice Amount	
									2,412.07	
Direct Vendor	VERIZON WIRELESS (009718/1) P.O. BOX 660108 DALLAS, TX 75266-0108									
2025/26	01/02/26		CELL SERVICE 12/3-1/2 2026 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00	6132554732 (1553434)	01/13/26	Paid	Printed	345.37		345.37
Check #	00647313								Check Date 01/15/26	PO#
									Register # 000397	
									Total Invoice Amount	
									345.37	

Approval Batch 016336								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor			AT&T (003812/1) PO BOX 5025 CAROL STREAM, IL 60197-5025							
2025/26	01/07/26		25-26 FIBER 1/7-2/6	DP26-00080 (1556131)	01/20/26	Paid	Printed	185.42		185.42
			2026 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00							
Check #	00647692					Check Date 01/22/26	PO#			Register # 000398
								Total Invoice Amount	185.42	
Direct Vendor			CALIFORNIA'S VALUED TRUST (010974/2) P.O BOX 26300 FRESNO, CA 93729-6300							
2025/26	01/16/26		VISION/DENTAL FEB 26	DP26-00081 (1556131)	01/20/26	Paid	Printed	3,812.95		3,812.95
			2026 01- 0000- 0- 9514- - - - -							
Check #	00647693					Check Date 01/22/26	PO#			Register # 000398
								Total Invoice Amount	3,812.95	
Direct Vendor			CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942							
2025/26	01/14/26		MONTHLY TECH JAN 26	16904 (1556131)	01/20/26	Paid	Printed	1,200.00		1,200.00
			2026 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00							
Check #	00647694					Check Date 01/22/26	PO#			Register # 000398
								Total Invoice Amount	1,200.00	
Direct Vendor			DENNIS GUYNES (000116/1)							
2025/26	01/14/26		BUS#3 45 DAY INSPECT	138 (1556131)	01/20/26	Paid	Printed	225.00		225.00
			2026 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00							
Check #	00647695					Check Date 01/22/26	PO#			Register # 000398
2025/26	01/14/26		BUS#2 45 DAY INSPECT	139 (1556131)	01/20/26	Paid	Printed	225.00		225.00
			2026 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00							
Check #	00647695					Check Date 01/22/26	PO#			Register # 000398
2025/26	01/14/26		BUS#1 45 DAY INSPECT	140 (1556131)	01/20/26	Paid	Printed	225.00		225.00

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016336 (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	DENNIS GUYNES (000116/1)		(continued)							(continued)
2025/26	01/14/26		BUS#1 45 DAY INSPECT (continued)	140 (1556131)	01/20/26	Paid	Printed			
			2026 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00							
Check #	00647695					Check Date 01/22/26	PO#			Register # 000398
								Total Invoice Amount	675.00	
Direct Vendor	DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT (001366/1) P.O. BOX 944255 SACRAMENTO, CA 94244-2550									
2025/26	01/06/26		LIVE SCAN DEC 25	015051 (1556131)	01/20/26	Paid	Printed	128.00		128.00
			2026 01- 0000- 0- 5804- 00- 0000- 7200- 000- 000- 0000- 00							
Check #	00647696					Check Date 01/22/26	PO#			Register # 000398
								Total Invoice Amount	128.00	
Direct Vendor	FOLLETT SCHOOL SOLUTIONS LLC (000076/2) 91826 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693-0918									
2025/26	01/02/26		DESTINY HOSTED SERVICE RENEWAL 3/1/26-2/28/27	1602773 (1556131)	01/20/26	Paid	Printed	626.40		626.40
			2026 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00							
Check #	00647697					Check Date 01/22/26	PO#			Register # 000398
2025/26	01/02/26		DESTINY HOSTING FEE 3/1/26-2/28/27 (1556131)	1602773-1 (1556131)	01/20/26	Paid	Printed	220.00		220.00
			2026 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00							
Check #	00647697					Check Date 01/22/26	PO#			Register # 000398
2025/26	01/02/26		TITLEPEEK ONLINE 3/1/26-2/28/27 (1556131)	1602773-2 (1556131)	01/20/26	Paid	Printed	156.72		156.72
			2026 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00							
Check #	00647697					Check Date 01/22/26	PO#			Register # 000398
								Total Invoice Amount	1,003.12	
AP Vendor	J.W. PEPPER AND SON INC (000102/2) PO BOX 786212 PHILADELPHIA, PA 19178-6212									
2025/26	01/16/26	R26-00009	CHOIR MUSIC-AFRICA (1556131)	368189534 (1556131)	01/20/26	Paid	Printed	108.90		108.90
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)								 ERP for California	
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Approval Batch 016336 (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
AP Vendor			J.W. PEPPER AND SON INC (000102/2)	(continued)						
2025/26	01/16/26	R26-00009	CHOIR MUSIC-AFRICA 2026 01- 6770- 0- 4300- 00- 1110- 1000- 000- 0000- 00	368189534 (1556131) (continued)	01/20/26	Paid	Printed	(continued)		
Check #	00647698					Check Date 01/22/26	PO# P26-00009		Register # 000398	
								Total Invoice Amount	108.90	
Direct Vendor			LOZANO SMITH LLP (006607/1) 7404 NORTH SPALDING AVE FRESNO, CA 93720-3370							
2025/26	01/12/26		LEGAL DEC 25- MATTER 000001 2026 01- 0000- 0- 5805- 00- 0000- 7110- 000- 000- 0000- 00	2266887 (1556131)	01/20/26	Paid	Printed	123.00		123.00
Check #	00647699					Check Date 01/22/26	PO#		Register # 000398	
2025/26	01/12/26		LEGAL DEC 25 MATTER 000611 2026 01- 0000- 0- 5805- 00- 0000- 7110- 000- 000- 0000- 00	2266888 (1556131)	01/20/26	Paid	Printed	180.00		180.00
Check #	00647699					Check Date 01/22/26	PO#		Register # 000398	
								Total Invoice Amount	303.00	
Direct Vendor			PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056							
2025/26	01/14/26		WATER TESTING 12/29 2026 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00	262800307 (1556131)	01/20/26	Paid	Printed	148.40		148.40
Check #	00647700					Check Date 01/22/26	PO#		Register # 000398	
								Total Invoice Amount	148.40	
Direct Vendor			RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901							
2025/26	12/29/25		MIXED GENERAL JAN 26 2026 01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00	8551003740255 (1556131)	01/20/26	Paid	Printed	414.38		414.38
Check #	00647701					Check Date 01/22/26	PO#		Register # 000398	
2025/26	12/29/25		MIXED RECYCLING JAN 26 2026 01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00	8551003740255-1 (1556131)	01/20/26	Paid	Printed	185.19		185.19
Check #	00647701					Check Date 01/22/26	PO#		Register # 000398	
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)								 ERP for California	
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Approval Batch 016336 (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	12/29/25		RECURRING SURCHARGE	8551003740255-2 (1556131)	01/20/26	Paid	Printed	18.72		18.72
	2026	01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00647701				Check Date 01/22/26	PO#		Register # 000398		
					Total Invoice Amount		618.29			
Direct Vendor	SCHOOLS EXCESS LIABILITY FUND (000086/1)			1531 I STREET SUITE 300						
	2025/26	05/28/25	25-26 INSTALLMENT	AB2185171407-A4 (1556131)	01/20/26	Paid	Printed	4,822.11		4,822.11
	2026	01- 0000- 0- 5400- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00647702				Check Date 01/22/26	PO#		Register # 000398		
					Total Invoice Amount		4,822.11			

Approval Batch 016402								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor			AT&T (003812/3) PO BOX 5075 CAROL STREAM, IL 60197-5075							
2025/26	01/19/26		LONG DISTANCE JAN 26 2026 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00	DP26-00083 (1559469)	01/27/26	Paid	Printed	50.79		50.79
Check #	00648049					Check Date 01/29/26	PO#		Register # 000399	
						Total Invoice Amount		50.79		
Direct Vendor			BIDWELL H2O (000127/1) PO BOX 4224 CHICO, CA 95927							
2025/26	01/20/26		OFFICE/STAFF COOLER/WATER 1/5 & 1/20 2026 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00	M7168 (1559469)	01/27/26	Paid	Printed	169.15		169.15
Check #	00648050					Check Date 01/29/26	PO#		Register # 000399	
2025/26	01/20/26		CAFETERIA COOLER/WATER 1/5 & 1/20 2026 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00	M7168-1 (1559469)	01/27/26	Paid	Printed	39.80		39.80
Check #	00648050					Check Date 01/29/26	PO#		Register # 000399	
2025/26	01/20/26		PREK COOLER JAN 26 2026 12- 6105- 0- 5800- 00- 0001- 1000- 000- 000- 0000- 00	M7168-2 (1559469)	01/27/26	Paid	Printed	9.95		9.95
Check #	00648050					Check Date 01/29/26	PO#		Register # 000399	
						Total Invoice Amount		218.90		
Direct Vendor			DEPARTMENT OF SOCIAL SERVICES MS 9-3-67 (001670/2) P.O BOX 944243 SACRAMENTO, CA 94244-2430							
2025/26	01/07/26		PRESCHOOL LICENSING FACILITY #515400854 2026 12- 6105- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00	DP26-00082 (1559469)	01/27/26	Paid	Printed	484.00		484.00
Check #	00648051					Check Date 01/29/26	PO#		Register # 000399	
						Total Invoice Amount		484.00		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 016402 (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) PO BOX 201475 DALLAS, TX 75320-1475									
2025/26	12/17/25		CREDIT-TATER TOTS	1609015 (1559469)	01/27/26	Paid	Printed	107.84-		107.84-
Check #	00648052		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/29/26	PO#		Register # 000399	
2025/26	12/17/25		CREDIT TATER TOTS	1609016 (1559469)	01/27/26	Paid	Printed	107.84-		107.84-
Check #	00648052		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/29/26	PO#		Register # 000399	
2025/26	01/21/26		CAFETERIA FOOD	9784082 (1559469)	01/27/26	Paid	Printed	4,139.69		4,139.69
Check #	00648052		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/29/26	PO#		Register # 000399	
2025/26	01/21/26		CAFETERIA FOOD	9819501 (1559469)	01/27/26	Paid	Printed	13.50		13.50
Check #	00648052		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/29/26	PO#		Register # 000399	
2025/26	01/21/26		CAFETERIA FOOD	9871700 (1559469)	01/27/26	Paid	Printed	302.79		302.79
Check #	00648052		2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/29/26	PO#		Register # 000399	
Total Invoice Amount								4,240.30		
Direct Employee	IRBY, MARGARET K (170371)									
2025/26	12/12/25		25-26 NVSIG STAFF SHOE SAFETY FUND REIMB	EP26-00035 (1559469)	01/27/26	Paid	Printed	300.00		300.00
Check #	00648053		2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00			Check Date 01/29/26	PO#		Register # 000399	
Total Invoice Amount								300.00		
Direct Vendor	J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953									

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 016402 (continued)								Bank Account COUNTY - COUNTY							
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount					
Direct Vendor	J&J HEATING & AIR (002504/2)			(continued)											
2025/26	01/21/26		WINTER MAINTENANCE	2315	(1559469)	01/27/26	Paid	Printed	1,685.00	1,685.00					
Check #	00648054			2026 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00			Check Date 01/29/26	PO#	Register # 000399						
							Total Invoice Amount		1,685.00						
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 MAR 26	322973	(1559469)	01/27/26	Paid	Printed	3,865.00	3,865.00					
Check #	00648055			2026 01- 0000- 0- 9516- - - - -			Check Date 01/29/26	PO#	Register # 000399						
							Total Invoice Amount		3,865.00						
Direct Vendor	PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056														
2025/26	01/23/26		WATER TESTING 1/22	262800508	(1559469)	01/27/26	Paid	Printed	223.80	223.80					
Check #	00648056			2026 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00			Check Date 01/29/26	PO#	Register # 000399						
							Total Invoice Amount		223.80						
Direct Vendor	PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938														
2025/26	01/20/26		CAFETERIA FOOD	7220054	(1559469)	01/27/26	Paid	Printed	795.15	795.15					
Check #	00648057			2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/29/26	PO#	Register # 000399						
2025/26	01/20/26		CAFETERIA MILK	7220054-1	(1559469)	01/27/26	Paid	Printed	394.95	394.95					
Check #	00648057			2026 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00			Check Date 01/29/26	PO#	Register # 000399						
2025/26	01/20/26		CAFETERIA SUPPLIES	7220054-2	(1559469)	01/27/26	Paid	Printed	39.63	39.63					
Check #	00648057			2026 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00											
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California						
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Approval Batch 016402 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	PROPACIFIC FRESH (014752/1) (continued)								(continued)	
Check #	00648057						Check Date 01/29/26	PO#	Register # 000399	
									Total Invoice Amount	
									1,229.73	
Direct Vendor	SAM'S CLUB (009139/2) PO BOX 669810 DALLAS, TX 75266-0956									
2025/26	01/20/26	VAN FUEL 1/9			002286 (1559469)	01/27/26	Paid	Printed	50.74	50.74
Check #	00648058						Check Date 01/29/26	PO#	Register # 000399	
2025/26	01/20/26	VAN FUEL 1/14			002454 (1559469)	01/27/26	Paid	Printed	43.71	43.71
Check #	00648058						Check Date 01/29/26	PO#	Register # 000399	
2025/26	01/20/26	VAN FUEL 1/5			006500 (1559469)	01/27/26	Paid	Printed	43.39	43.39
Check #	00648058						Check Date 01/29/26	PO#	Register # 000399	
2025/26	01/20/26	CAFETERIA FOOD			202512 (1559469)	01/27/26	Paid	Printed	69.30	69.30
Check #	00648058						Check Date 01/29/26	PO#	Register # 000399	
2025/26	01/20/26	OPERATIONS SUPPLIES			202601 (1559469)	01/27/26	Paid	Printed	205.58	205.58
Check #	00648058						Check Date 01/29/26	PO#	Register # 000399	
2025/26	01/20/26	DEN SUPPLIES			202601-1 (1559469)	01/27/26	Paid	Printed	102.69	102.69
Check #	00648058						Check Date 01/29/26	PO#	Register # 000399	
2025/26	01/20/26	PREK FOOD			202601-2 (1559469)	01/27/26	Paid	Printed	137.48	137.48
Check #	00648058						Check Date 01/29/26	PO#	Register # 000399	
2025/26	01/20/26	PREK SUPPLIES			202601-3 (1559469)	01/27/26	Paid	Printed	44.83	44.83
	2026 12-6105-0-4300-00-0001-1000-000-000-0000-00									

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016402 (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	SAM'S CLUB (009139/2) (continued)								(continued)	
Check #	00648058					Check Date 01/29/26	PO#		Register # 000399	
2025/26	01/20/26		DEN SUPPLIES	DP26-00084 (1559469)	01/27/26	Paid	Printed	14.98		14.98
	2026	01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00								
Check #	00648058					Check Date 01/29/26	PO#		Register # 000399	
2025/26	01/20/26		DEN SUPPLIES	DP26-00085 (1559469)	01/27/26	Paid	Printed	13.96		13.96
	2026	01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00								
Check #	00648058					Check Date 01/29/26	PO#		Register # 000399	
2025/26	01/20/26		PREK SUPPLIES	DP26-00086 (1559469)	01/27/26	Paid	Printed	35.31		35.31
	2026	12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00								
Check #	00648058					Check Date 01/29/26	PO#		Register # 000399	
2025/26	01/20/26		PREK FOOD	DP26-00087 (1559469)	01/27/26	Paid	Printed	14.98		14.98
	2026	12- 6105- 0- 4700- 00- 0001- 3700- 000- 000- 0000- 00								
Check #	00648058					Check Date 01/29/26	PO#		Register # 000399	
Total Invoice Amount								776.95		
Direct Vendor	SIERRA WATER UTILITY (000005/1) 1380 EAST AVE, STE 124 #313 CHICO, CA 95926									
2025/26	02/01/26		OPERATOR SERVICE JAN 26	6405-2182 (1559469)	01/27/26	Paid	Printed	200.10		200.10
	2026	01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00648059					Check Date 01/29/26	PO#		Register # 000399	
2025/26	02/01/26		#1 STENNER TUBE	6405-2182-1 (1559469)	01/27/26	Paid	Printed	48.40		48.40
	2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00648059					Check Date 01/29/26	PO#		Register # 000399	
Total Invoice Amount								248.50		
Direct Vendor	SOUTH SUTTER CHARTER SCHOOL (000215/1) P.O. BOX 1012 PLACERVILLE, CA 95667									
2025/26	01/27/26		25-26 PROPERTY TAX IN LIEU FEB 26	DP26-00088 (1559469)	01/27/26	Paid	Printed	48,919.00		48,919.00
	2026	01- 0000- 0- 8096- 00- 0000- 0000- 000- 0000- 00								
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	

Approval Batch 016402 (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	SOUTH SUTTER CHARTER SCHOOL (000215/1)			(continued)										
Check #	00648060						Check Date 01/29/26	PO#	Register # 000399					
								Total Invoice Amount	48,919.00					
Direct Vendor	SYSCO FOOD SVCS OF SACRAMENTO (000043/2)													
	PO BOX 138007													
	SACRAMENTO, CA 95813-8007													
2025/26	01/23/26	CAFETERIA FOOD		631224677 (1559469)	01/27/26	Paid	Printed	535.04	535.04					
	2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00													
Check #	00648061						Check Date 01/29/26	PO#	Register # 000399					
								Total Invoice Amount	535.04					
Direct Vendor	THE KEY PEDALER													
	MOBILE LOCKSMITH (008025/1)													
	1242 BRIDGE STREET UNIT #83													
	YUBA CITY, CA 95991													
2025/26	01/20/26	MOP ROOM LOOK REPAIR		15876 (1559469)	01/27/26	Paid	Printed	90.00	90.00					
	2026 01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00													
Check #	00648062						Check Date 01/29/26	PO#	Register # 000399					
								Total Invoice Amount	90.00					
Direct Vendor	US BANK CORP. PAYMENT SYSTEM (004687/1)													
	PO BOX 790428													
	ST. LOUIS, MO 63179-0428													
2025/26	12/10/25	SATURDAY SCHOOL		141648 SUPPLIES (1559469)	01/27/26	Paid	Printed	110.02	110.02					
	2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 0000- 00													
Check #	00648063						Check Date 01/29/26	PO#	Register # 000399					
2025/26	12/10/25	OPERATIONS SUPPLIES		589683 (1559469)	01/27/26	Paid	Printed	16.03	16.03					
	2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00													
Check #	00648063						Check Date 01/29/26	PO#	Register # 000399					
2025/26	12/11/25	OFFICE SUPPLIES		273609 (1559469)	01/27/26	Paid	Printed	58.31	58.31					
	2026 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00													
Check #	00648063						Check Date 01/29/26	PO#	Register # 000399					

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 016402 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)							(continued)		
2025/26	12/11/25		STAFF MATH PD LUNCH	936477 (1559469)	01/27/26	Paid	Printed	59.49		59.49
Check #	00648063 2026 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00				Check Date 01/29/26	PO#		Register # 000399		
2025/26	12/12/25		BATTERIES	360217 (1559469)	01/27/26	Paid	Printed	15.13		15.13
Check #	00648063 2026 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date 01/29/26	PO#		Register # 000399		
2025/26	12/15/25		2026 LABOR LAW POSTER	237988 (1559469)	01/27/26	Paid	Printed	85.75		85.75
Check #	00648063 2026 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date 01/29/26	PO#		Register # 000399		
2025/26	12/15/25		CJSF FIELD TRIP LUNCH	324529 (1559469)	01/27/26	Paid	Printed	164.26		164.26
Check #	00648063 2026 01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00				Check Date 01/29/26	PO#		Register # 000399		
2025/26	12/15/25		CJSF FIELD TRIP LUNCH	600183 (1559469)	01/27/26	Paid	Printed	25.73		25.73
Check #	00648063 2026 01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00				Check Date 01/29/26	PO#		Register # 000399		
2025/26	12/16/25		CJSF FIELD TRIP LUNCH	436044 (1559469)	01/27/26	Paid	Printed	25.73		25.73
Check #	00648063 2026 01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00				Check Date 01/29/26	PO#		Register # 000399		
2025/26	12/16/25		DIESEL	666520 (1559469)	01/27/26	Paid	Printed	1,482.85		1,482.85
Check #	00648063 2026 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 01/29/26	PO#		Register # 000399		
2025/26	12/18/25		AUDIO CABLES	401038 (1559469)	01/27/26	Paid	Printed	21.96		21.96
Check #	00648063 2026 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date 01/29/26	PO#		Register # 000399		
2025/26	12/23/25		SANGOMA PHONES 12/19-1/18	797617 (1559469)	01/27/26	Paid	Printed	871.26		871.26
Check #	00648063 2026 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00				Check Date 01/29/26	PO#		Register # 000399		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 016402 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Pymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)							(continued)		
2025/26	12/25/25		MONTHLY VAN CAR WASH	318352 (1559469)	01/27/26	Paid	Printed	39.99	39.99	
Check #	2026 01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00							Check Date 01/29/26		
00648063	PO# Register # 000399									
2025/26	01/05/26		MI HOUSE MANIA CONF FLIGHT	178765 (1559469)	01/27/26	Paid	Printed	816.99	816.99	
Check #	2026 01- 6266- 0- 5200- 00- 0000- 2700- 000- 000- 0000- 00							Check Date 01/29/26		
00648063	PO# Register # 000399									
2025/26	01/05/26		MI TRAVEL INSURANCE	409321 (1559469)	01/27/26	Paid	Printed	53.10	53.10	
Check #	2026 01- 6266- 0- 5200- 00- 0000- 2700- 000- 000- 0000- 00							Check Date 01/29/26		
00648063	PO# Register # 000399									
2025/26	01/06/26		MI HOUSE MANIA CONF FEE	495124 (1559469)	01/27/26	Paid	Printed	1,075.00	1,075.00	
Check #	2026 01- 6266- 0- 5200- 00- 0000- 2700- 000- 000- 0000- 00							Check Date 01/29/26		
00648063	PO# Register # 000399									
2025/26	01/07/26		ANTI-SLIP SEALER	425618 (1559469)	01/27/26	Paid	Printed	193.04	193.04	
Check #	2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00							Check Date 01/29/26		
00648063	PO# Register # 000399									
2025/26	01/07/26		TRACTOR TIRE REPAIR	902506 (1559469)	01/27/26	Paid	Printed	139.99	139.99	
Check #	2026 01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00							Check Date 01/29/26		
00648063	PO# Register # 000399									
2025/26	01/08/26		TUTORING HEADPHONES	167098 (1559469)	01/27/26	Paid	Printed	41.80	41.80	
Check #	2026 01- 7435- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00							Check Date 01/29/26		
00648063	PO# Register # 000399									
2025/26	01/08/26		OPERATIONS SUPPLIES	192493 (1559469)	01/27/26	Paid	Printed	58.46	58.46	
Check #	2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00							Check Date 01/29/26		
00648063	PO# Register # 000399									
2025/26	01/08/26		DEN SUPPLIES	203399 (1559469)	01/27/26	Paid	Printed	48.91	48.91	
Check #	2026 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00							Check Date 01/29/26		
00648063	PO# Register # 000399									

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Approval Batch 016402 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	US BANK CORP. PAYMENT SYSTEM (004687/1)		(continued)							(continued)
2025/26	01/08/26		OPERATIONS SUPPLIES (1559469)	304903	01/27/26	Paid	Printed	108.11		108.11
			2026 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00							
Check #	00648063					Check Date 01/29/26	PO#			Register # 000399
2025/26	01/08/26		HDMI ADAPTER	568711 (1559469)	01/27/26	Paid	Printed	20.25		20.25
			2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00							
Check #	00648063					Check Date 01/29/26	PO#			Register # 000399
2025/26	01/09/26		DEN SUPPLIES	855899 (1559469)	01/27/26	Paid	Printed	64.34		64.34
			2026 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00							
Check #	00648063					Check Date 01/29/26	PO#			Register # 000399
2025/26	01/10/26		HDMI ADAPTER	355366 (1559469)	01/27/26	Paid	Printed	15.27		15.27
			2026 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00							
Check #	00648063					Check Date 01/29/26	PO#			Register # 000399
2025/26	01/11/26		PREK SUPPLIES	707040 (1559469)	01/27/26	Paid	Printed	248.42		248.42
			2026 12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00							
Check #	00648063					Check Date 01/29/26	PO#			Register # 000399
Total Invoice Amount								5,860.19		

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	216,175.23	2,060,079.11	1,843,903.88
12	974.97	66,323.33	65,348.36
13	13,576.26	78,809.96-	92,386.22-
Total	230,726.46		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Number of Payments	170	
Number of Checks	68	\$230,726.46
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$230,726.46	
Total Unpaid Sales Tax	\$0.00	
Total Expense Amount	\$230,726.46	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS

\$0 - \$99	8
\$100 - \$499	22
\$500 - \$999	13
\$1,000 - \$4,999	18
\$5,000 - \$9,999	2
\$10,000 - \$14,999	1
\$15,000 - \$99,999	4
\$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	170	Check Count	68	ACH Count	0	vCard Count	0	Total Check/Advice Amount	\$230,726.46
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Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Schedule Date = 12/19/2025, Ending Schedule Date = 1/30/2026, Page Break by Check/Advice? = N, Zero? = Y)

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Checks Dated 01/08/2026 through 01/29/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00646618	01/08/2026	EVERON	01-5800		422.52
00646619	01/08/2026	J&J HEATING & AIR	01-5600		95.00
00646620	01/08/2026	RECOLOGY YUBA-SUTTER	01-5506		591.23
00646621	01/08/2026	STAPLES	01-4300		441.67
00646622	01/08/2026	ARIAS, EDUARDO A	01-5804		25.00
00646623	01/08/2026	AT&T	01-5900		50.97
00646624	01/08/2026	AT&T CALNET	01-5900		94.60
00646625	01/08/2026	BRAZIL, COURTNEY	01-5200	407.36	
			01-5220	88.20	495.56
00646626	01/08/2026	BUTTACAVOLI WINDOW & DOOR INC	01-5600		1,335.51
00646627	01/08/2026	CALIFORNIA'S VALUED TRUST	01-9514		3,812.95
00646628	01/08/2026	CENIOM	01-5800		1,200.00
00646629	01/08/2026	DOMINOS MAIN OFFICE	13-4700		1,053.00
00646630	01/08/2026	FORD, SHASTA L	01-4300		156.95
00646631	01/08/2026	GOLDEN BEAR ALARM SERVICE INC	01-5800		180.00
00646632	01/08/2026	HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484	01-4300		147.10
00646633	01/08/2026	IRBY, MARGARET K	01-5220		672.00
00646634	01/08/2026	MARCUM-ILLINOIS REVOLVING	01-4300		252.87
00646635	01/08/2026	NORTH VALLEY SIG C/O KEENAN-SETECH	01-9516		3,865.00
00646636	01/08/2026	OFFICE EQUIPMENT FINANCE SVCS.	01-5900		981.78
00646637	01/08/2026	PACE ANALYTICAL SERVICES LLC	01-5800		151.60
00646638	01/08/2026	PROPPACIFIC FRESH	13-4700	1,131.22	
			13-4712	375.50	1,506.72
00646639	01/08/2026	RIDEOUT MEDICAL EMPLOY SVCS DRUG TESTING	01-5800		110.00
00646640	01/08/2026	SAM'S CLUB	01-4300	748.68	
			01-4700	210.27	958.95
00646641	01/08/2026	SIERRA WATER UTILITY	01-4300	99.03	
			01-5800	190.57	289.60
00646642	01/08/2026	SOUTH SUTTER CHARTER SCHOOL	01-8096		48,919.00
00646643	01/08/2026	STINEMAN'S FARM SUPPLY INC	01-4300		8.76
00646644	01/08/2026	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-5800		964.85
00646645	01/08/2026	UBEO WEST LLC	01-4300		81.94
00646646	01/08/2026	US BANK CORP. PAYMENT SYSTEM	01-4300	859.40	
			01-4700	29.49	
			01-5200	1,075.00	
			01-5800	1,056.43	
			01-5900	871.26	
			01-5902	314.75	4,206.33
00647301	01/15/2026	APPEAL-DEMOCRAT	01-5800		736.00

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

ERP for California

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Checks Dated 01/08/2026 through 01/29/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00647302	01/15/2026	CLARK PEST CONTROL OF STOCKTON	01-5507	242.00	
			01-5800	216.00	458.00
00647303	01/15/2026	EAST NICOLAUS JOINT UHSD	01-4300	36.30	
			01-5800	13,511.57	13,547.87
00647304	01/15/2026	MICHELLE M. HANSON CPA	01-5806		5,800.00
00647305	01/15/2026	PACIFIC GAS & ELECTRIC	01-5502		18,785.71
00647306	01/15/2026	PROPPACIFIC FRESH	13-4700	1,852.60	
			13-4712	842.06	2,694.66
00647307	01/15/2026	SHADD JANITORIAL SUPPLY	01-4300		829.06
00647308	01/15/2026	STAPLES	01-4300		608.16
00647309	01/15/2026	SYSKO FOOD SVCS OF SACRAMENTO	13-4300	50.75	
			13-4700	511.80	
			13-4712	57.16	619.71
00647310	01/15/2026	TCSIG	01-9514		27,498.00
00647311	01/15/2026	THE FRUITGUYS	13-4700		1,588.00
00647312	01/15/2026	THORNTON'S GAS	01-4300	355.92	
			01-5503	2,056.15	2,412.07
00647313	01/15/2026	VERIZON WIRELESS	01-5900		345.37
00647692	01/22/2026	AT&T	01-5900		185.42
00647693	01/22/2026	CALIFORNIA'S VALUED TRUST	01-9514		3,812.95
00647694	01/22/2026	CENIOM	01-5800		1,200.00
00647695	01/22/2026	DENNIS GUYNES	01-5600		675.00
00647696	01/22/2026	DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT	01-5804		128.00
00647697	01/22/2026	FOLLETT SCHOOL SOLUTIONS LLC	01-5800		1,003.12
00647698	01/22/2026	J.W. PEPPER AND SON INC	01-4300		108.90
00647699	01/22/2026	LOZANO SMITH LLP	01-5805		303.00
00647700	01/22/2026	PACE ANALYTICAL SERVICES LLC	01-5800		148.40
00647701	01/22/2026	RECOLOGY YUBA-SUTTER	01-5506		618.29
00647702	01/22/2026	SCHOOLS EXCESS LIABILITY FUND	01-5400		4,822.11
00648049	01/29/2026	AT&T	01-5900		50.79
00648050	01/29/2026	BIDWELL H2O	01-5800	169.15	
			12-5800	9.95	
			13-5800	39.80	218.90
00648051	01/29/2026	DEPARTMENT OF SOCIAL SERVICES MS 9-3-67	12-5800		484.00
00648052	01/29/2026	GOLD STAR FOODS	13-4700		4,240.30
00648053	01/29/2026	IRBY, MARGARET K	01-4300		300.00
00648054	01/29/2026	J&J HEATING & AIR	01-5800		1,685.00
00648055	01/29/2026	NORTH VALLEY SIG C/O KEENAN-SETECH	01-9516		3,865.00
00648056	01/29/2026	PACE ANALYTICAL SERVICES LLC	01-5800		223.80
00648057	01/29/2026	PROPPACIFIC FRESH	13-4300	39.63	
			13-4700	795.15	

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.

ERP for California

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Checks Dated 01/08/2026 through 01/29/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00648057	01/29/2026	PROPACIFIC FRESH	13-4712	394.95	1,229.73
00648058	01/29/2026	SAM'S CLUB	01-4300	475.05	
			12-4300	80.14	
			12-4700	152.46	
			13-4700	69.30	776.95
00648059	01/29/2026	SIERRA WATER UTILITY	01-4300	48.40	
			01-5800	200.10	248.50
00648060	01/29/2026	SOUTH SUTTER CHARTER SCHOOL	01-8096		48,919.00
00648061	01/29/2026	SYSCO FOOD SVCS OF SACRAMENTO	13-4700		535.04
00648062	01/29/2026	THE KEY PEDALER MOBILE LOCKSMITH	01-5600		90.00
00648063	01/29/2026	US BANK CORP. PAYMENT SYSTEM	01-4300	2,340.23	
			01-5200	1,945.09	
			01-5600	139.99	
			01-5800	315.20	
			01-5900	871.26	
			12-4300	248.42	5,860.19
Total Number of Checks			68		<u><u>230,726.46</u></u>

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	59	216,175.23
12	CHILD DEVELOPMENT	4	974.97
13	CAFETERIA	10	13,576.26
Total Number of Checks			230,726.46
Less Unpaid Tax Liability			.00
Net (Check Amount)			<u><u>230,726.46</u></u>

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.

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Marcum-Illinois Union Elementary School District

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2025/26 LCAP Mid-Year Update

Goal

Goal #	Description
1	Provide a high-quality, effective instructional program that ensures college and career readiness by addressing the unique needs and abilities of all students.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Mid-Year Update
1	Priority 1A - Percentage of teachers: Appropriately assigned and fully credentialed Misassignments Vacancies Source: Local Data	October 2023 Appropriately assigned and fully credentialed: 80% Misassignments: 20% Vacancies: 0%	October 2024 Appropriately assigned and fully credentialed: 100% Misassignments: 0% Vacancies: 0%	October 2025 Appropriately assigned and fully credentialed: 90% Misassignments: 10% Vacancies: 0%
2	Priority 1B - Percentage of students with access to standards-aligned instructional materials Source: SARC	January 2024 100%	January 2025 100%	January 2026 100%
3	Priority 2A - Progress (1-5) in providing professional learning for teaching to the standards and frameworks Source: Local Indicator Tool - Priority 2	January 2024 ELA: 4 ELD: 4 Mathematics: 4 NGSS: 4 HSS: 4	January 2025 ELA: 4 ELD: 4 Mathematics: 4 NGSS: 4 HSS: 4	January 2026 ELA: 4 ELD: 3 Mathematics: 4 NGSS: 4 HSS: 3

Metric #	Metric	Baseline	Year 1 Outcome	Mid-Year Update
4	<p>Priority 2B - Percentage of English learners scoring at or above the 61st percentile on the winter Reading NWEA MAP assessment</p> <p>Source: Local Assessment (NWEA MAP)</p>	<p>Winter 2024 0%</p>	<p>Winter 2025 0%</p>	<p>Winter 2026 23%</p>
5	<p>Priority 4A - Distance from Standard Met on CAASPP (<i>points above/below standard</i>)</p> <p>Source: CA School Dashboard</p>	<p>2023 Dashboard</p> <p><u>ELA</u> All: 8 above White: 20.5 above Hispanic: 24.8 below SED: 40.5 below</p> <p><u>Math</u> All: 13.4 below White: 1.5 below Hispanic: 39.1 below SED: 59 below</p>	<p>2024 Dashboard</p> <p><u>ELA</u> All: 10.5 above White: 22.1 above Hispanic: 21.6 below SED: 44.8 below</p> <p><u>Math</u> All: 3.1 below White: 8.6 above Hispanic: 31.7 below SED: 40.6 below</p> <p><u>Added 2025 Science</u> All: 8.6 below</p>	<p>2025 Dashboard</p> <p><u>ELA</u> All: 15.1 above White: 28.4 above Hispanic: 20.1 below SED: 35.4 below</p> <p><u>Math</u> All: 6.9 above White: 18.3 above Hispanic: 23.4 below SED: 49.1 below</p> <p><u>Science</u> All: 60 science points</p>

Metric #	Metric	Baseline	Year 1 Outcome	Mid-Year Update 48
6	<p>Priority 4A - Percentage of students meeting and exceeding (Level 3 or 4) on CAASPP Summative Assessment</p> <p>Source: CAASPP</p>	<p>2023 CAASPP</p> <p><u>ELA</u> All: 57.38% White: 59.74% Hispanic: 48.48% SED: 36.59%</p> <p><u>Math</u> All: 50.82% White: 55.84% Hispanic: 42.42% SED: 26.83%</p> <p><u>Science</u> All: 26.83% White: 29.16% Hispanic: 9.09% SED: 6.67%</p>	<p>2024 CAASPP</p> <p><u>ELA</u> All: 59.65% White: 65.15% Hispanic: 52.78% SED: 50.95%</p> <p><u>Math</u> All: 49.57% White: 58.21% Hispanic: 30.55% SED: 43.39%</p> <p><u>Science</u> All: 38.23% White: 38.89% Hispanic: 41.66% SED: 30.77%</p>	<p>2025 CAASPP</p> <p><u>ELA</u> All: 64.54% White: 69.11% Hispanic: 51.51% SED: 50.00%</p> <p><u>Math</u> All: 61.82% White: 67.64% Hispanic: 48.48% SED: 41.67%</p> <p><u>Science</u> All: 45.00% White: 51.85% Hispanic: 18.18% SED: 14.28%</p>
7	<p>Priority 4E - Percentage of English learners making progress toward English proficiency by increasing one level on the ELPAC</p> <p>Source: CA School Dashboard and/or ELPAC</p>	<p>2023 Dashboard</p> <p>35.7%</p>	<p>2024 Dashboard</p> <p>Fewer than 11 students – data not displayed for privacy</p> <p>Spring 2025 ELPAC</p> <p>20%</p>	<p>2025 Dashboard</p> <p>Fewer than 11 students – data not displayed for privacy</p> <p>Spring 2026 ELPAC</p> <p>We will not have this data until May 2026</p>
8	<p>Priority 4F - Number of English learners who are reclassified</p> <p>Source: Local Data</p>	<p>2023/24 School Year</p> <p>2 (12 EL)</p>	<p>2024/25 School Year</p> <p>1 (10 EL)</p>	<p>We will not have this data until May 2026</p>

Metric #	Metric	Baseline	Year 1 Outcome	Mid-Year Update 49
9	Priority 7A - Progress (1-5) implementing academic standards for all students Source: Local Indicator Survey	January 2024 Health Education: 4 Physical Education: 4 VAPA: 4	January 2025 Health Education: 4 Physical Education: 4 VAPA: 5	January 2026 Health Education: 2 Physical Education: 2 VAPA: 3
10	Priorities 7B/C-Percentage of unduplicated students and students with exceptional needs scoring in the 20 th percentile or lower on the fall NEWA MAP Reading and/or Math assessment receiving intervention. Source: Attendance in programs	November 2023 ELA: 100% Math: 100%	November 2024 ELA: 100% Math: 100%	November 2025 ELA: 100% Math: 100%
11	Priority 8 - Percentage of students (K-8 th) scoring at or above the 61 st percentile on the winter NWEA MAP Source: NWEA MAP	Winter 2024 <u>ELA</u> All: 48% SED: 29.7% <u>Math</u> All: 32.7% SED: 21%	Winter 2025 <u>ELA</u> All: 42% SED: 22% <u>Math</u> All: 46% SED: 28%	Winter 2026 <u>ELA</u> All: 47% SED: 28.8% <u>Math</u> All: 50% SED: 28.8%

Actions

Action #	Title	Description	Mid-Year Update	Budgeted	Mid-Year 50
1.1	Certificated Staff/PD	<p>LREBG Action</p> <p>Provide rigorous instruction to all students by recruiting, retaining, and training/supporting skilled certificated staff. PD:</p> <ul style="list-style-type: none"> ○ Maintain early release Monday PD for regular data review, planning for intervention, and professional learning ○ The Director of Student Services will plan and deliver PD and onsite coaching ○ PD topics include: <ul style="list-style-type: none"> - ELA: the framework and standards as they relate to effective expression. Writing instruction: improving instruction in writing. LREBG funds supporting this action: \$9,182 in the 2025/26 school year. - Math: delivering effective math instruction and intervention, framework, and curriculum preadoption <ul style="list-style-type: none"> ○ If the county office provides ELD PD we will attend ○ Continue SCSOS science training for all teachers grades TK-8 <p>Metric being used to monitor the action: Metric 11</p>	<p>We have 10 classroom teachers.</p> <p>Our Monday PD has been used to review initial data to plan, progress monitor, and review post-assessment data the first cycle of intervention groups; work with new Step Up to Writing curriculum; develop grade-span common District Writing assessment for Trimester 1; review pre-assessment data to place students in groups, progress monitor, and review post-assessment data for the second intervention cycle; share resources from the Sutter County Math Matters PD series and develop a vision for mathematics instruction using provided tools; train teachers to access available Interim Assessments at every grade level and plan for strategic use; begin an initial review of approved math curriculum materials that meet the criteria set forth in our math vision.</p> <p>Our professional development activities have included:</p> <p>Step Up to Writing training and Sutter County Math Matters PD series</p>	\$1,016974	\$461,214

Action #	Title	Description	Mid-Year Update	Budgeted	Mid-Year 51
1.2	Support Academic Achievement	<p>LREBG Action</p> <p>Support the academic achievement of all students, with emphasis on unduplicated students (including Socioeconomically Disadvantaged, English learners, Homeless, and Foster Youth). Components include:</p> <ul style="list-style-type: none"> ○ A Director of Student Services to oversee assessment and intervention system, work with teachers to analyze data and plan instruction and intervention ○ Use Monday early release days for regular data review (MAP, Edmentum, classroom data); identification of underperforming students and setting up intervention groups with progress monitoring; and identifying the most effective intervention for each need. Specifically review assessment results and progress for SED student group. <p>Throughout the year teachers will use the results from state and local writing assessments to identify skills the whole class may need and to form small groups for intervention in writing.</p> <p>Each grade span (K-2, 3-5, and 6-8) will have a scheduled daily intervention time. Our school-wide focus will be math, but other student needs may be addressed during this time. At the beginning of each 4-5 week intervention cycle, students will take a pre-assessment for specific math standards. Based on those pre-assessments and classroom data, teachers will group students based on their identified needs. At the start of each intervention cycle, an “Intervention Placement Communication” form will be sent home so families know what skills their student will be focusing on during this intervention time.</p>	<p>To support the academic achievement of all students:</p> <ul style="list-style-type: none"> ○ Director of Student Services has led teachers in a review of initial and subsequent assessment data and helped plan our first rounds of intervention. ○ We have used Monday early release days for regular data review (MAP, Edmentum, classroom data); identification of underperforming students and setting up intervention groups with progress monitoring; and identifying the most effective intervention for each need. We have carefully reviewed assessment results and progress for our SED student group. ○ Each grade span (K-2, 3-5, and 6-8) has a scheduled daily intervention time. Our school-wide focus this year is math, but other student needs may be addressed during this time. At the beginning of each 4-5 week intervention cycle, students take a pre-assessment for specific math standards. Based on those pre-assessments and classroom data, teachers group students based on their identified needs. At the start of each intervention cycle, an “Intervention Placement Communication” form was sent home so families know what skills their student will be focusing on during this intervention time. ○ We have 6 aides directly supporting students for intervention/tutoring 	\$229,425	\$107,903

Action #	Title	Description	Mid-Year Update	Budgeted	Mid-Year 52
1.2 <i>Continued</i>	Support Academic Achievement <i>Continued</i>	<p>Teachers work with small groups on targeted skills and mastery of essential standards and 8 Aides to provide and support targeted intervention and progress monitoring.</p> <p>Staff provide after school tutoring in ELA for Tier II intervention. SED students will have first priority</p> <p>Purchase curriculum to support vocabulary development and writing. LREBG funds supporting this action: \$8,081 in the 2025/26 school year.</p> <p>Metric being used to monitor the action: Metric 11</p>	<p>Teachers are using Reading Horizons in 1st-2nd as reading supplement/intervention program.</p> <p>We are contracting with Full Mind to provide ELA tutoring after school and one teacher is providing math tutoring afterschool.</p> <p>We purchased Step Up To Writing curriculum.</p>		
1.3	Technology to Support Academic Achievement	<p>Illuminate as a data management system to efficiently obtain assessment data for student groups and create reports to view all assessment data holistically</p> <p>A comprehensive assessment system (MAP & FastBridge)</p> <p>Edmentum, a personalized learning program</p> <p>Technology support programs</p>	<ul style="list-style-type: none"> ○ Illuminate serves as our data management system and supports our ability to efficiently obtain assessment data for student groups and to create reports to view all assessment data holistically ○ We continue to use MAP and FastBridge assessments three times per year ○ Students are using Edmentum, a personalized learning program 	\$29,143	\$19,135

Goal

Goal #	Description
2	Ensure the school is a safe, engaging, and inclusive environment for students and their families so that all students achieve academic excellence, and families will be actively involved in the educational process.

Measuring and Reporting Results

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Metric #	Metric	Baseline	Year 1 Outcome	Mid-Year
1	Priority 1C - Facilities Inspection Tool Rating Source: Facilities Inspection Tool (FIT)	September 2023 99% Exemplary	November 2024 98.62% Good	November 2025 97.72% Good
2	Priority 3A - Percentage of parents who agree that they have opportunities to provide input on school policies and programs Source: Local Parent Survey	February 2024 91.7%	February 2025 91.1%	We will not have this data until February 2026
3	Priority 3B/C- Percentage of parents who attended Trimester 1 Parent/Teacher Conferences Local Parent Survey	November 2023 All: 94.9% SED: 89% EL: 86% SWD: 100%	November 2024 All: 96% SED: 91% EL: 88% SWD: 100%	November 2025 All: 97% SED: 97% EL: 100% SWD: 96%
4	Priority 5A - Attendance Rate Source: P2 Attendance Report	April 2024 92.38%	April 2025 94.22%	We will not have this data until April 2026
5	Priority 5B - Percentage of students who were absent for 10% or more of the total instructional days Source: CA School Dashboard	2023 Dashboard All: 10% White: 10.1% Hispanic: 6.7% SED: 18.9% SWD: 21.2%	2024 Dashboard All: 7% White: 7.3% Hispanic: 5.2% SED: 8.6% SWD: 10.3%	2025 Dashboard All: 4.4% White: 4.3% Hispanic: 4% SED: 8.5% SWD: 9.1%
6	Priority 5C - Middle School Dropout rate Source: Local SIS	April 2024 0%	April 2025 0%	We will not have this data until April 2026

Metric #	Metric	Baseline	Year 1 Outcome	Mid-Year 54
7	Priority 6A - Percentage of students suspended 1 or more times during the school year Source: CA School Dashboard	2023 Dashboard All: 4% White: 5% Hispanic: 3.3% SED: 9.2% SWD: 2.9%	2024 Dashboard All: 2.6% White: 3.6% Hispanic: 1.7% SED: .5% SWD: 3.3%	2025 Dashboard All: 1.1% White: 1.7% Hispanic: 0% SED: 0% SWD: 5.9%
8	Priority 6B - Percentage of students expelled at any time during the school year Source: Student Information System	April 2024 0%	April 2025 0%	We will not have this data until April 2026
9	Priority 6C - Percent of parents, students, and staff who feel the school is safe. Source: Local Survey	February 2024 Students: 96.5% Parents: 100% Staff: 100%	February 2025 Students: 99% Parents: 94.1% Staff: 100%	We will not have this data until February 2026
10	Priority 6C - Percentage of parents, students, and staff who feel a sense of connectedness to the school. Source: Local Survey	February 2024 Students: 85% Parents: 91.7% Staff: 96.7%	February 2025 Students: 90.2% Parents: 100% Staff: 100%	We will not have this data until February 2026
11	Priority 6C – Percentage of parents who say there is good two-way communication between home and school. Source: Local Survey	February 2024 88.9%	February 2025 100%	We will not have this data until February 2026

Action #	Title	Description	Mid-Year Update	Budgeted	Mid-Year 55
2.1	Parent Engagement and Communication	<ul style="list-style-type: none"> ○ Continue to promote parent involvement through parent information opportunities such as: Back to School Night; Parent Teacher Conferences; Popcorn with the Principals ○ Communication systems using: Bright Arrow; Alma ○ Teachers will continue to send at least one postcard for positive reinforcement to each child per year. ○ Maintain social media to engage families (videos, pictures, and live streams of school events) <p>Engaging school events include: Pumpkin Carving/Decorating Contest; Assemblies; Movie Nights; Winter Program; Open House</p>	<p>So far this year we have offered several school events including:</p> <ul style="list-style-type: none"> ○ August - Back to School Night ○ October - Pumpkin carving for a chance to win prizes and earn house points ○ November - Parent conference ○ December - Winter Program <p>We communicate with families via Facebook, Bright Arrow, Alma, a monthly newsletter, text messages for reminders and information, website, and emails. We are posting videos, pictures, and live streaming school events on our social media.</p> <p>Staff members are sending postcards for positive reinforcement to children. So far this year (through January) 194 postcards have been sent</p>	\$9,410	\$11,883

Action #	Title	Description	Mid-Year Update	Budgeted	Mid-Year 56
2.2	Student Behavior	<p>Students who are engaged and connected to the school community have fewer discipline issues. At Marcum we have <i>Houses</i> that connect students across grade levels and give everyone at the school a sense of belonging. We regularly offer whole school events designed to bring students together as teams with a little friendly competition. The following actions to address the need to improve student behavior will be continued:</p> <ul style="list-style-type: none"> ○ Director of Student Services will examine suspension data from the previous three years for SED students to gather data on trends and root causes. Data will be used when developing strategies to decrease suspension rates for SED students ○ Director of Student Services will monitor the patterns and trends of discipline for all students but especially for our SED student group and develop and implement strategies to decrease behavior incidents ○ Staff attend training related to school culture ○ Notify students and families who are not meeting the terms of interdistrict contracts (place on probation when appropriate) ○ Fund a part-time school counselor Refer to school counselor as needed ○ Training for support staff (student supervision) and Improve supervision efficiency ○ Review behavior matrix with staff and students at the beginning of the school year and periodically throughout the year 	<p>From August – December 2025, administration worked with the 8th grade House Leaders to plan and lead 18 House Challenges at Fun Friday and ROAR Assembly events. Participation in House Challenges is tracked to ensure as many students get a chance to compete as possible. Thus far, 144 students and 18 staff members have represented their house in a specific challenge, and two whole school challenges allowed all students to participate.</p> <p>In addition to House Challenges, buddy events took place for Constitution Day, Bullying Prevention Week, and the kickoff for of our months focusing on Gratitude. ROAR Assembly events also provided staff and student leaders opportunities to celebrate Paw Pride Ticket Winners as part of our PBIS implementation, and honor nominees recognized as exemplifying a core trait from our social-emotional program Choose Love. Although points earned from competitions, events, and student achievements contribute to the overall points completion between Houses, the collective quantity of points earned by all 4 Houses together is tracked using our Paw Prize chart. Students have collectively gained enough points to earn 1 of the school-wide prize levels on the chart so far this year!</p>	\$21,419	\$449

2.2	Student Behavior	<p>House events have included:</p> <ul style="list-style-type: none"> ○ Staff Rock Paper Scissors ○ Cup Stand ○ Balloon Hoops ○ Smiley Scavenger Hunt ○ Human Fooseball ○ Scooter Relay/Four Corners ○ Hula Hoop Pass ○ Builders and Bulldozers ○ Courage Superheros ○ Mummy Wrap ○ Pumpkin carving/decorating contest ○ Turkey Feather Hunting ○ Turtle Race ○ Decorate the Snowman ○ Musical Candy Canes ○ Ornament Decorating Contest <p>We continue to actively promote ROAR Behaviors and Paw Pride Tickets. Students show ROAR behaviors when they are being Responsible, Organized, Accepting of Self and other, and Respectful. We recognize students exhibiting these positive behaviors at school with a two-part Paw Pride Ticket that goes into a box in the classroom for a weekly drawing to receive a prize and goes home so the student can celebrate their ROAR behaviors at home. Winners meet with Mrs. Brazil to tell her how they earned a ticket and to choose a prize.</p> <p>After Trimester 1 we notified students and families who were not meeting the terms of interdistrict contracts (place on probation when appropriate)</p> <p>We are funding a part-time school counselor. We have referred 4 students to</p>	57
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			<p>school counselor due to behavior problems.</p> <p>We held training for support staff (student supervision). We stress that supervisors should <i>Scan</i> and not focus on just on student. This is helping to improve supervision efficiency by monitoring the expectations.</p> <p>We review the behavior matrix with staff and students at the beginning of the school year and again after Winter Break.</p>		58
2.3	Attendance	<p>Reducing absences and improving student attendance are crucial for student success. Actions that will be maintained include:</p> <ul style="list-style-type: none"> ○ Attendance campaign, "Miss a Day, Miss a Lot" with random attendance incentives ○ Saturday School <p>Notify students and families who are not meeting the terms of interdistrict contracts regarding attendance (place on probation when appropriate)</p>	<p>The attendance campaign, "Miss a Day, Miss a Lot" with random attendance incentives has been continued this year. Students earn house points or Paw Pride Tickets or other prizes on a random day per month if they were at school.</p> <ul style="list-style-type: none"> ○ Saturday School - We have offered 2 Saturday School attendance make-up sessions so far this year. <p>After Trimester 1 we notified students and families who were not meeting the terms of interdistrict contracts regarding attendance (students were placed on probation when appropriate)</p>	\$4,360	\$0.00

Marcum-Illinois Union Elementary School District			
2025/26 Budget Overview Update			
	2025/26 Budget at Budget Development	Actual 2025/26 Budget Amount at 1st Interim	Difference
Total LCFF funds	\$ 2,187,923	\$ 2,376,071.00	\$ 188,148.00
LCFF supplemental & concentration grants	\$ 128,784	\$ 139,397.00	\$ 10,613.00
All Other LCFF funds	\$ -	\$ -	\$ -
All other state funds	\$ 341,807	\$ 431,273.00	\$ 89,466.00
All local funds	\$ 840,083	\$ 865,948.00	\$ 25,865.00
All federal funds	\$ 42,489	\$ 60,043.00	\$ 17,554.00
Total Projected Revenue	\$ 3,541,086	\$ 3,872,732	\$ 331,646

2025–26 Federal Transferability

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

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

CDE Program Contact:

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

Title II, Part A Transfers

2025–26 Title II, Part A allocation	\$894
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2025–26 Title II, Part A allocation after transfers out	\$894

Title IV, Part A Transfers

2025–26 Title IV, Part A allocation	\$10,000
Transferred to Title I, Part A	\$10,000
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$10,000
2025–26 Title IV, Part A allocation after transfers out	\$0

Warning

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

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

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2025–26 Title I, Part A LEA allocation (+)	\$1,209
Transferred-in amount (+)	\$10,000
Nonprofit private school equitable services proportional share amount (-)	\$0
2025–26 Title I, Part A LEA available allocation	\$11,209

Required Reservations

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

Authorized Reservations

Public school Choice transportation	\$0
Other authorized activities	\$0
2025–26 Approved indirect cost rate	2.04%
Indirect cost reservation	\$224
Administrative reservation	\$1,457

Reservation Summary

Total LEA required and authorized reservations	\$1,781
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$9,428

Warning

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2025–26 Title II, Part A LEA Allocations

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

CDE Program Contact:

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

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

2025–26 Title II, Part A allocation	\$894
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
2025–26 Total allocation	\$894
Administrative and indirect costs	\$17
Reservation for equitable services for nonprofit private schools	\$0
2025–26 Title II, Part A adjusted allocation	\$877
Funds available under Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$894
Budgeted Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$0

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2025–26 Title IV, Part A LEA Allocations

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

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2025–26 Title IV, Part A LEA allocation	\$10,000
Funds transferred-in amount	\$0
Funds transferred-out amount	\$10,000
2025–26 Title IV, Part A LEA available allocation	\$0

Reservations

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

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2025–26 Consolidation of Administrative Funds

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

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	No
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	No
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

*****Warning*****

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2025–26 Title I, Part A School Student Counts

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

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School ranking options Within each grade span group

Select the highest to lowest school ranking method

Select a low income measure FRPM

Comment

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

Explanation of Pre-populated Student Counts

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

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

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students
Marcum-Illinois Union Elementary	6053292	K	8	1	193	62

Warning

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

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

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
Marcum-Illinois Union Elementary	6053292	Y	32.12	11/03/2025	11/03/2025

Warning

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2025–26 Title I, Part A School Allocations

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

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:

Is a single school LEA

Has enrollment total for all schools less than 1,000

If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes

a - Below LEA average and at or above 35% student low income

d - Waiver for a desegregation plan on file

e - Grandfather provision

f - Feeder pattern

Low income measure

FRPM

Ranking Schools Highest to Lowest

Within each grade span group

LEA-wide low income %

32.12%

Available Title I, Part A school allocations

\$9,428

Available parent and family engagement reservation

\$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2024–25 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Marcum-Illinois Union Elementary	6053292	1	193	62	32.12	*	*	1	152.06	9427.72	\$0	\$0	9427.72	

Warning

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

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

CDE Program Contact:

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

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

2023–24 Title II, Part A allocation	\$2,041
2023–24 Title II, Part A total apportionment issued	\$2,041
Transferred-in amount	\$0
Transferred-out amount	\$0
2023–24 Total allocation	\$2,041

Professional Development Expenditures

Professional development for teachers	\$295
Professional development for administrators	\$0
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$0

Personnel and Other Authorized Activities

Certificated personnel salaries	\$1,199
Classified personnel salaries	\$0
Employee benefits	\$506
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$41
Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$2,041

Warning

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

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

CDE Program Contact:

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

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

2023–24 Unspent funds	\$0
Note: CDE will invoice the LEA for the unspent 2023–24 total allocation	

*****Warning*****

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2023–24 Title IV, Part A LEA Closeout Report

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

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

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

Final Expenditures

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

Warning

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2024–25 Title I, Part A LEA Carryover

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

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

Carryover Calculation

2024–25 Title I, Part A LEA allocation	\$1,468
Transferred-in amount	\$10,000
2024–25 Title I, Part A LEA available allocation	\$11,468
Expenditures and obligations through September 30, 2025	\$11,468
Carryover as of September 30, 2025	\$0
Carryover percent as of September 30, 2025	0.00%

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

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

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

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2024–25 Title IV, Part A LEA allocation	\$10,000
Transferred-in amount	\$0
Transferred-out amount	\$10,000
2024–25 Title IV, Part A LEA available allocation	\$0

Expenditures

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

*****Warning*****

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PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In accordance with AB 1200, AB 2756, Government Code section 3547.5, and CCR Title V Section 15449 the Marcum-Illinois School District presents the disclosure of its collective bargaining agreement with the (name of bargaining unit) representing the district's staff. The proposed agreement covers the period beginning on January 1, 2026 and will be acted upon by the governing board at its meeting on February 9, 2026.

Compensation	Annual Cost Prior to Proposed Agreement (FY)	Year 1 Increase / Decrease (FY)	Year 2 Increase / Decrease (FY)	Year 3 Increase / Decrease (FY)
	202-26 First Interim	2025-26	2026-27	2027-28
Salary Schedule <i>(Including Step and Column)</i>	\$ 1,511,112.00	\$ 16,655.00 1.10%	\$ (48,684.00) -3.22%	\$ 21,175.00 1.40%
Other Compensation <i>(Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.)</i>	\$ 233,100.00	\$ 4,969.00 2.13%	\$ (10,944.00) -4.69%	\$ 635.00 0.27%
Description of Other Compensation	The decrease in year two consists of an increase of \$30,502 for step/column but a decrease of \$79,186 due to the ending of a classified position in 25-26. Other compensation is for stipends, Over time, substitute cost, In-lieu of benefits, one-time salary adjustments.			
Statutory Benefits <i>(STRS, PERS, FICA, WC, UI, Medicare, etc.)</i>	\$ 692,409.00	\$ (8,253.00) -1.19%	\$ (22,643.00) -3.27%	\$ - 0.00%
Health/Welfare Plans	\$ 288,816.00	\$ (3,089.00) -1.07%	\$ (11,060.00) -3.83%	\$ 11,771.00 4.08%
Total Compensation	\$ 2,725,437.00	\$ 10,282.00 0.38%	\$ (93,331.00) -3.42%	\$ 33,581.00 1.23%
Step and Column <i>(Changes due to Settlement)</i>		\$ 16,655.00	\$ 30,502.00	\$ 21,175.00
Total Number of Represented Employees (FTE's)	22.76	22.76	21.76	21.76
Total Average Compensation per FTE	\$ 119,746.79	\$ 731.77 0.61%	\$ 1,401.75 1.17%	\$ 973.12 0.81%

1. Were any additional steps, columns, or ranges added to the salary schedules? If yes, please explain.

Yes, new range for Bus Driver

2. Are staffing adjustments necessary for the district to implement the proposed agreement? If yes, please provide details.

No future adjustments are necessary to implement the proposed agreement. There have been staffing adjustments made inbetween the time the 25/26 First Interim was adopted and this agreement was made; those adjustments are included.

3. Describe any contingency language included in the proposed agreement (e.g. re-openers, etc.).

None

4. Will this agreement create, increase, or decrease deficit spending in the current or subsequent two years?

No

5. Please identify the source of funding for the proposed agreement for the current year.

LCFF

6. If this is a single-year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e. what will allow the district to afford this contract beyond the current year)?

LCFF

7. If this is a multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years?

LCFF

8. Based on the district's multi-year projection, do unrestricted reserves continue to remain at, or above, the State's required minimum reserve level in the current and two subsequent years? If no, how does the district plan to restore its unrestricted reserves to at least the minimum level?

Yes, the district will remain above the required minimum reserve level.

Impact of Proposed Agreement on Current Year Operating Budget

This section is required if the district's current board approved budget (i.e. Original, First, or Second Interim Budget) does not already include the budget appropriations necessary to meet the costs of any proposed collective bargaining agreement(s). A district may use any other comparable district form or budget report to meet the requirements of this section. Accordingly, if the district's board approved budget already includes any necessary appropriations related to the agreement(s), this section is not required.

	Column 1 Current Board Approved Budget (before agreement) as of	Column 2 Adjustments as a Result of the Agreement	Column 3 Equals Revised Budget
	First Interim		
Total Revenues	\$ 3,872,732	\$ -	\$ 3,872,732
1000 Certificated Salaries	\$ 979,008	\$ 14,688	\$ 993,696
2000 Classified Salaries	\$ 765,204	\$ 6,935	\$ 772,139
3000 Employee Benefits	\$ 981,225	\$ (11,342)	\$ 969,883
4000 Books and Supplies	\$ 144,728	\$ -	\$ 144,728
5000 Services and Operating Expenses	\$ 452,876	\$ -	\$ 452,876
6000 Capital Outlay	\$ 32,200	\$ -	\$ 32,200
7000 Other	\$ 212,663	\$ -	\$ 212,663
Total Expenditures	\$ 3,567,904	\$ 10,281	\$ 3,578,185
Operating Surplus (Deficit)	\$ 304,828	\$ (10,281)	\$ 294,547
Beginning Fund Balance	\$ 3,102,500	\$ 3,102,500	\$ 3,102,500
Equals Projected Ending Fund Balance	\$ 3,407,328		\$ 3,397,047

Certification

Pursuant to amendments of the GC Section 3547.5 as contained in AB 2756 effective June 21, 2004, the Superintendent and Chief Business Official must certify in writing that the costs incurred under the collective bargaining agreement(s) outlined in this disclosure can be met by the district during the term of the agreement(s). Provisions contained in Title V also require the president or clerk of the board must attest to the disclosure and review by the governing board at the time of formal board action on the proposed agreement(s).

The information provided in this document details the financial implications and itemizes any budget revisions necessary to meet the costs of the proposed collective bargaining agreement(s) and is hereby submitted to the governing board for public disclosure in accordance with the requirements of GC 3547.5. The following certification will be approved prior to ratification of the applicable labor agreement(s).

Please check either Positive, Qualified, or Negative:

- Positive
- Qualified
- Negative

District Superintendent
(Signature)

Date

District Chief Business Official
(Signature)

Date

After public disclosure of the provisions contained in this document, the governing board, at its meeting on 2/9/2026 (date), took action to approve the proposed agreement.

President or Clerk, Governing Board
(Signature)

Date

SB 1677 Teacher Salary Notification Requirement

The following section is applicable and should be completed when any salary/benefit negotiations are settled after the district's final budget has been adopted.

Comparison of Proposed Agreement to Change in District Base LCFF Entitlement:

Current-Year Base LCFF Entitlement per ADA	\$ 13,350.00	<i>Estimated</i>
Prior-Year Base LCFF Entitlement per ADA	\$ 12,760.00	<i>Actual</i>
Increase over Prior-Year	\$ 590.00	
Percentage Increase in Base LCFF Entitlement per ADA	4.62%	
Total Current-Year Settlement Percentage	0.38%	

Special Note: The Sutter County Superintendent of Schools Office reserves the right to ask any additional questions or request any additional information necessary to review the district's financial position properly under AB 1200 and AB 2756.

Reviewed by the Sutter County Superintendent of Schools Office:

County Superintendent or Designee
(signature)

Date

2025-26 Multi-Year Projections for Public Disclosure
Marcum-Illinois School District

Funded District & County Operated ADA:	2.30% COLA			3.02% COLA			3.42% COLA				
	PROJECTED 2025/26			PROJECTED 2026/27			PROJECTED 2027-28				
	188.42 Unrestricted	ADA Restricted	Projected P-2 Total	Projected Increase/ (Decrease)	188.42 Unrestricted	ADA Restricted	Projected P-2 Total	Projected Increase/ (Decrease)	188.42 Unrestricted	ADA Restricted	Projected P-2 Total
REVENUES											
1) LCFF Revenue	2,515,468	0	2,515,468	2.81%	2,586,152	0	2,586,152	3.46%	2,675,619	0	2,675,619
2) Federal Revenue	0	60,043	60,043	-1.39%	0	59,209	59,209	0.00%	0	59,209	59,209
3) Other State Resources	41,162	390,111	431,273	-13.58%	43,387	329,335	372,722	0.07%	43,647	329,335	372,982
4) Other Local Revenue	821,182	44,766	865,948	-0.68%	815,095	44,985	860,080	0.02%	815,095	45,154	860,249
TOTAL REVENUES	3,377,812	494,920	3,872,732		3,444,634	433,529	3,878,163		3,534,361	433,698	3,968,059
EXPENDITURES											
1) Certificated	977,880	15,817	993,697	1.68%	993,449	16,940	1,010,389	2.05%	1,014,058	17,068	1,031,126
2) Classified	599,960	172,180	772,140	-9.88%	519,636	176,182	695,818	0.15%	520,664	176,229	696,893
3) Employee Benefits-Statutory	792,488	177,394	969,882	-3.47%	760,567	175,614	936,181	1.26%	770,838	177,113	947,951
4) Books & Supplies	94,322	50,406	144,728	-0.60%	96,982	46,884	143,866	2.72%	99,620	48,159	147,779
5) Services, Other Operating	383,462	69,414	452,876	1.44%	388,106	71,269	459,375	2.61%	403,910	67,432	471,342
6) Capital Outlay	17,200	15,000	32,200	-45.08%	17,685	0	17,685	2.72%	18,166	0	18,166
7) Other Outgo	38,190	174,473	212,663	0.51%	39,267	174,473	213,740	0.50%	40,335	174,473	214,808
10) Direct Support/Indirect	(2,971)	2,971	0		(2,971)	2,971	0		(2,971)	2,971	0
TOTAL EXPENDITURES	2,900,531	677,655	3,578,186		2,812,721	664,333	3,477,054		2,864,620	663,445	3,528,065
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	477,281	(182,735)	294,546		631,913	(230,804)	401,109		669,741	(229,747)	439,994
OTHER FINANCING SOURCES											
1) Interfund Transfers											
a) Transfers In											
b) Transfers Out											
2) Other Sources/Uses											
a) Sources											
b) Uses/Long Term Debt											
3) Contrib to Restricted	(257,004)	257,004	0		(257,004)	257,004	0		(257,004)	257,004	0
TOTAL OTHER SOURCES	(307,739)	257,004	(50,735)		(307,739)	257,004	(50,735)		(307,739)	257,004	(50,735)
NET INCREASE (DECREASE) IN FUND BALANCE	169,542	74,269	243,811		324,174	26,200	350,374		362,002	27,257	389,259
FUND BALANCE											
BEGINNING BALANCE	2,765,960	336,540	3,102,500		2,935,502	410,809	3,346,311		3,259,676	437,009	3,696,685
ESTIMATED ENDING BALANCE	2,935,502	410,809	3,346,311		3,259,676	437,009	3,696,685		3,621,678	464,266	4,085,944
State Requirement 5%											
Reserve For Economic Uncertainties											
@ 20%	725,784				705,558				715,760		
		20%				20%				20%	

Draft Attachment A-6 to Tentative Agreement

Marcum-Illinois Union Elementary School District
Certificated Salary Schedule

	Intern/Permit	BA+30	BA+45	BA+60	BA+75	BA+90**
1	51,144.69	52,679.03	54,259.41	55,887.19	57,563.81	59,290.71
2	51,144.69	53,469.22	55,073.30	56,921.11	58,628.73	60,476.53
3	51,144.69	54,271.27	55,899.40	57,974.15	59,713.36	61,686.07
4		55,085.33	56,737.89	59,046.67	60,818.07	62,919.79
5		55,911.60	57,588.96	60,139.02	61,943.20	64,178.18
6			58,452.79	61,251.59	63,089.15	65,461.75
7			59,329.58	62,384.75	64,256.29	66,770.99
8			60,219.54	63,538.87	65,445.04	68,106.40
9			61,122.83	64,714.34	66,655.77	69,468.54
10			62,039.65	65,911.55	67,888.91	70,857.90
11				67,130.92	69,144.85	72,275.05
12				68,372.84	70,424.03	73,720.55
13				69,637.73	71,726.87	75,194.96
14				70,926.04	73,053.81	76,698.87
15				72,238.17	74,405.32	78,232.86
16					75,781.81	79,797.50
17					77,183.77	81,393.44
18					78,611.68	83,021.32
19					80,066.00	84,681.75
20					81,547.21	86,375.38

Work Year 184 Days

** Elimination of BA+90 for anyone not to that point by July 2020

Longevity Pay: 2% annually after 20 years of service for BA+75

Extra Duty is paid at the teacher's contracted hourly rate

\$2,000 for Master's Degree

\$1,300/month towards Health, Dental, and Vision Insurance (Approved 4/14/25, Effective as of July 1, 2025)

Board Approved _____, 2026, Retro to January 1, 2026

Marcum-Illinois Union Elementary School District
Classified Salary Schedule

	I	II	III	IV	V	VI	VII	VIII	IX	X
Range 1	\$16.90	\$17.00	\$17.61	\$18.14	\$18.68					
Clerk										
Instructional Assistant										
Range 2	\$18.01	\$18.56	\$19.11	\$19.68	\$20.28	\$20.89	\$21.51	\$22.17	\$22.81	\$23.50
Paraprofessional										
Secretary										
Custodian/Grounds										
Food Services										
Range 3	\$18.87	\$19.61	\$20.38	\$21.18	\$22.00	\$22.85	\$23.71	\$24.66	\$25.64	\$26.67
Food Services Director										
Range 4	\$22.04	\$22.94	\$23.84	\$24.79	\$25.75	\$26.75	\$27.75	\$28.80	\$29.85	\$30.93
Administrative Assistant										
Program Assistant										
ELOP/ASES Coordinator										
Range 5	\$25.56	\$26.57	\$27.63	\$28.75	\$29.89	\$31.08	\$32.28	\$33.73	\$35.41	\$37.35
Fiscal Administrative Assistant										
Range 6	\$26.90	\$27.99	\$29.24	\$30.32	\$31.40	\$32.49	\$33.58	\$34.65	\$36.81	\$38.07
Director of Transportation/Operations										
Range 7	\$20.92	\$21.76	\$22.63	\$23.53	\$24.47	\$25.45	\$26.47	\$27.53	\$28.63	\$29.78
Bus Driver										

\$1,300/month towards Health, Dental, and Vision Insurance (Approved 4/14/25, Effective as of July 1, 2025)

\$500 Stipend for AA Degree

\$1,000 Stipend for BA Degree

Board Approved:

Marcum-Illinois Union Elementary School District
Preschool Teacher Hourly

I	II	III	IV	V	VI	VII	VIII	IX	X
\$20.81	\$21.65	\$22.53	\$23.40	\$24.33	\$25.30	\$26.29	\$27.17	\$28.05	\$29.04
183 annual work days									

\$1,300/month towards Health, Dental, and Vision Insurance (Approved 4/14/25, Effective as of July 1, 2025)

\$500 Stipend for AA Degree

\$1000 Stipend for BA Degree

Board Approved:

**Marcum-Illinois Union Elementary School District
Assistant Principal/Director of Student Services Salary Schedule**

I-III	IV-VI	VII-IX	X
\$80,897.23	\$88,178.30	\$96,114.45	\$99,959.44

210 annual work days

10 days vacation

*4% increase every 2 years after step 10

**\$2,000 Master's Stipend

****18,168 towards Health, Dental, and Vision Insurance (Approved 4/14/25, Effective as of July 1, 2025)

Board Approved:

Marcum-Illinois UESD

2026 - 2027 School Calendar Draft

August '26							September '26							October '26						
Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S
						1			1	2	3	4	5				1	2	3	
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31
30	31																			
November '26							December '26							January '27						
Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S
1	2	3	4	5	6	7			1	2	3	4	5				1	2		
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23
29	30						27	28	29	30	31			24	25	26	27	28	29	30
														31						
February '27							March '27							April '27						
Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6		1	2	3	4	5	6				1	2	3	
7	8	9	10	11	12	13	7	8	9	10	11	12	13	4	5	6	7	8	9	10
14	15	16	17	18	19	20	14	15	16	17	18	19	20	11	12	13	14	15	16	17
21	22	23	24	25	26	27	21	22	23	24	25	26	27	28	29	30	31			
28																				
May '27							June '27							July '27						
Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S	Su	M	Tu	W	Th	F	S
						1			1	2	3	4	5				1	2	3	
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	
30	31																			

Regular School Day 8:30-2:50 (TK-2), 2:55 (3-5), 3:00 (6-8)

	School Closed/ Holidays		Teacher in-Service Day (no school for students)
	Early Release Day (1:35,1:40,1:45 Dismissal)		First Day of School (2:50,2:55,3:00 Dismissal) Last Day of School (1:35,1:40,1:45 Dismissal)

January 15, 2026

To the Board of Trustees
Marcum Illinois Union Elementary School District
2452 El Centro Blvd
East Nicolaus, CA 95659

I have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of Marcum Illinois Union Elementary School District for the year ended June 30, 2025. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated February 17, 2025. Professional standards also require I communicate to you the following information related to my audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Marcum Illinois Union Elementary School District are described in Note 1 to the financial statements. As described in Note 13 to the financial statements, Marcum Illinois Union Elementary School District changed accounting policies related to the accounting for compensated absences by adopting Governmental Accounting Standards Board (GASB) Statement Number 101, *Compensated Absences*. This GASB Statement requires that a liability for sick time be recognized if the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported as a restatement in the Statement of Net Position. I noted no transactions entered into by Marcum Illinois Union Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Marcum Illinois Union Elementary School District's governmental activity financial statements were:

- Management's estimate of net pension liability is based on actuarially determined projections.
- Management's estimate of sick leave more likely than not to be used for time off included in the compensated absences liability was based on the practical expedient method of determining the percentage of the total sick leave outstanding that is expected to be used. This included using the average sick leave used per employee per year over a four-year look back period and applying that percentage of hours used to the available balances as of June 30, 2024 and June 30, 2025.

Marcum Illinois Union Elementary School District

Page Two

January 15, 2026

I evaluated the key factors and assumptions used to develop the pension liability and compensated absences liability in determining that they are reasonable in relation to the financial statements taken as a whole

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements was:

The disclosure of net pension liability in Note 9 describes the liability reported for the District's share of unfunded STRS and PERS pension liabilities.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing and completing my audit.

Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though in my judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated January 15, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Marcum Illinois Union Elementary School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Marcum Illinois Union Elementary School District

Page Three

January 15, 2026

Other Audit Findings or Issues

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Marcum Illinois Union Elementary School District's auditor. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

Other Matters

I applied certain limited procedures to management's discussion and analysis, budgetary comparisons, and the accounting and disclosures by employer for pension benefit liabilities, which are required supplementary information (RSI) that supplements the basic financial statements. My procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

I was engaged to report on introductory, financial, and statistical information, which accompany the financial statements but are not RSI. With respect to this supplementary information, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

I was not engaged to report on the District's Organization Structure, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of Board of Trustees and management of Marcum Illinois Union Elementary School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Michelle M. Hanson
Certified Public Accountant

MMH:jn

The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

I did not adjust interest revenue in each fund to the final amount reported by Sutter County. Had I recorded the adjustment the ending fund balances would have increased (decreased) as follows:

General Fund by \$9,236
Child Development Fund by \$47
Cafeteria Fund by (\$118)
Capital Facilities Fund by \$174

I did not adjust Federal revenue and Other Operating expenditures in the General Fund to recognize the full amount of Federal non-cash assistance received in the form of a discount on internet services for the amount of \$8,898. The adjustment would not have affected the General Fund ending balance because it would increase revenue and expenditures by the same amount.

I did not adjust Supplies and Other Operating expenditures accounts in the General Fund to expense the current portion of prepaid expenditures recorded in 2023-2024. Had I recorded this adjustment the General Fund ending balance would decrease \$10,362.

I did not adjust the amount reported for Cash in County Treasury at June 30, 2025 to the current fair value amount. Had I recorded the adjustment, the District's total amount reported as Cash in County Treasury would decrease \$22,272.

Maggie Irby

Superintendent/Principal

January 15, 2026

Michelle M. Hanson, CPA
200 Gateway Drive, #370
Lincoln, CA 95648

This representation letter is provided in connection with your audit of the financial statements of Marcum Illinois Union Elementary School District, which comprise the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information as of June 30, 2025, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of January 15, 2026, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 17, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.



Maggie Irby

Superintendent/Principal

Michelle M. Hanson, CPA

Page Two

January 15, 2026

5. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
6. There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which Marcum Illinois Union Elementary School District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within Marcum Illinois Union Elementary School District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of Governing Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.



Maggie Irby

Superintendent/Principal

Michelle M. Hanson, CPA
Page Three
January 15, 2026

14. We have no knowledge of any fraud or suspected fraud that affects Marcum Illinois Union Elementary School District and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting Marcum Illinois Union Elementary School District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the names of Marcum Illinois Union Elementary School District's related parties and all the related party relationships and transactions, including any side agreements, if any.

Government-specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
23. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
24. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
25. Marcum Illinois Union Elementary School District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.



Maggie Irby

Superintendent/Principal

Michelle M. Hanson, CPA

Page Four

January 15, 2026

26. We are responsible for compliance with the laws, regulations, and provision of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
27. We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement No. 87.
28. We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASB Statement No. 91.
29. We have appropriately disclosed identified, recorded, and disclosed material subscription-based information technology arrangements in accordance with GASB Statement No. 96 (if applicable).
30. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contract, and grant agreements that we believe have a material effect on the financial statements.
31. We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASB Statement No. 101.
32. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
33. As part of your audit, you assisted with the preparation of the financial statements and related disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
34. Marcum Illinois Union Elementary School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
35. Marcum Illinois Union Elementary School District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.



Maggie Irby

Superintendent/Principal

Michelle M. Hanson, CPA

Page Five

January 15, 2026

36. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
37. There are no fiduciary activities reported in the financial statements as described in GASB Statement No. 84, as amended.
38. The financial statements properly classify all funds and activities in accordance with GASB Statement No 34, as amended.
39. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
40. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
41. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
42. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
43. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
44. Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
45. Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
46. We have appropriately disclosed Marcum Illinois Union Elementary School District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
47. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.



Maggie Irby

Superintendent/Principal

Michelle M. Hanson, CPA

Page Six

January 15, 2026

48. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
49. With respect to the supplementary information other than RSI, including the Schedule of Average Daily Attendance, Schedule of Instructional Time, Schedule of Charter Schools, Schedule of Financial Trends and Analysis, Reconciliation of Annual Financial and Budget Report with Audited Financial Statements and the Combining Non-Major Fund Statements (supplementary information):
 - a. We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
50. With respect to the other information, District Organization Structure, we acknowledge we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.

Signed: M. Irby
Superintendent

Marcum Illinois Union Elementary School District
Schedule of Unrecorded Adjustments
As of and for the Year Ended June 30, 2025

The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

I did not adjust interest revenue in each fund to the final amount reported by Sutter County. Had I recorded the adjustment the ending fund balances would have increased (decreased) as follows:

General Fund by \$9,236
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MARCUM-ILLINOIS UNION ELEMENTARY
SCHOOL DISTRICT
COUNTY OF SUTTER
EAST NICOLAUS, CALIFORNIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2025

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
 Marcum-Illinois Union Elementary School District
 East Nicolaus, California

Report on the Audit of the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities, major fund, and the aggregate remaining fund information of Marcum-Illinois Union Elementary School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Marcum-Illinois Union Elementary School District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information of Marcum-Illinois Union Elementary School District, as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

Change in Accounting Principles

As described in Note 13 to the financial statements, Marcum-Illinois Union Elementary School District adopted updated guidance, Governmental Accounting Standards Board ("GASB") Statement No. 101, *Compensated Absences*. My opinion is not modified with respect to this matter.

Board of Trustees
Marcum-Illinois Union Elementary School District
Page Two

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 Marcum-Illinois Union Elementary School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the 2024-2025 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, I:

- 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 Marcum-Illinois Union Elementary School District's internal control. Accordingly, no such opinion is expressed.

Board of Trustees
Marcum-Illinois Union Elementary School District
Page Three

- 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 my judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about Marcum-Illinois Union Elementary School District's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 13, budgetary comparison information on page 52, and accounting by employer for pension benefits on pages 53 and 54 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Marcum-Illinois Union Elementary School District's basic financial statements. The other supplementary information listed in the table of contents, as required by the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations* Section 19810 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.

Board of Trustees
Marcum-Illinois Union Elementary School District
Page Four

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the other supplementary information listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the audit report. The other information includes Marcum-Illinois Union Elementary School District's Organization Structure as required by the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations* Section 19810, but does not include the basic financial statements and my auditor's report thereon. My opinions on the basic financial statements do not cover the other information, and I do not express an opinion or any form of assurance thereon.

In connection with my audit of the basic financial statements, my responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, I conclude that an uncorrected material misstatement of the other information exists, I am required to describe it in my report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated January 15, 2026 on my consideration of Marcum-Illinois Union Elementary School District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my 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 Marcum-Illinois Union Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Marcum-Illinois Union Elementary School District's internal control over financial reporting and compliance.



MICHELLE M. HANSON
Certified Public Accountant

January 15, 2026

The discussion and analysis of Marcum-Illinois Union Elementary School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2025. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, notes to the basic financial statements and the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board ("GASB") in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999. Certain comparative information is required to be presented in the MD&A.

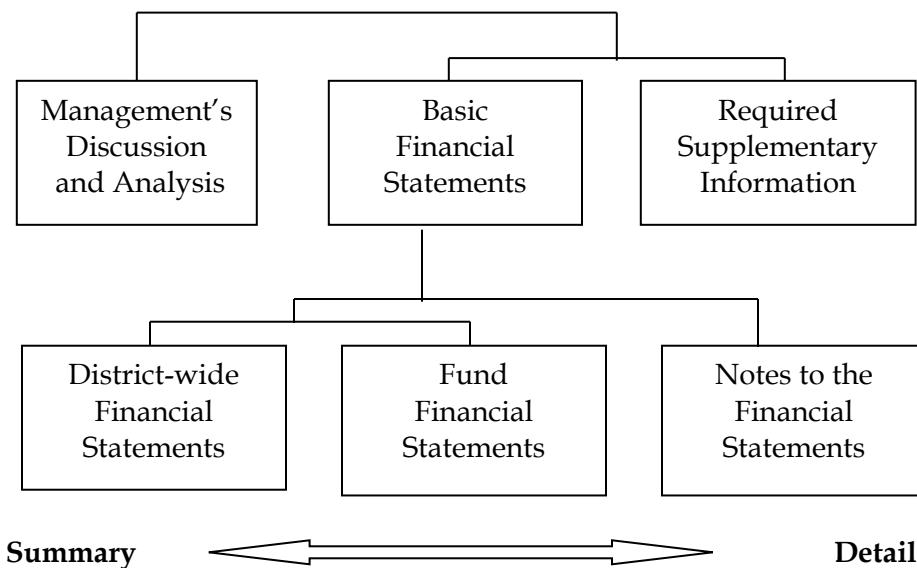
FINANCIAL HIGHLIGHTS

- The District continues to provide a quality educational program to its students and remains in positive financial status due to healthy reserves.
- Total General Fund revenues and other sources were more than expenditures and other uses by \$45 thousand, ending the year with available reserves of \$2.1 million, exceeding the State recommended reserve level of 5% of total outgo in the General Fund. The Child Development Fund operated with a surplus and did not require a General Fund contribution, but the Cafeteria Fund needed a contribution from the General Fund of \$8 thousand. The District prioritizes early education with preschool to support growing the elementary school program
- The District's portion of unfunded STRS and PERS pension liability, based on the most recent actuarial valuations, decreased \$258 thousand.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management’s discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand Marcum-Illinois Union Elementary School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

Components of the Financial Section



The first two statements are *district-wide financial statements*, the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District’s finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District’s more significant funds with all other non-major funds presented in total in one column. A comparison of the District’s budgets for the General Fund is included.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, "How did we do financially during 2024-2025?"

These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools to assess the overall health of the District.

- ◆ Increases or decreases in the net position of the District over time are indications of whether its financial position is improving or deteriorating, respectively.
- ◆ Additional non-financial factors such as condition of school buildings and other facilities, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

Reporting the School District's Most Significant Funds

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required to be established by State law. However, the District establishes other funds to control and manage money for specific purposes.

- ◆ Governmental Funds

All of the District's activities are reported in governmental funds. The General Fund is the only major governmental fund of the District. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)

Reporting the School District's Most Significant Funds (Concluded)

Fund Financial Statements (Concluded)

- ◆ Governmental Funds (Concluded)

The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The District's net position was \$3.9 million at June 30, 2025. Of this amount \$747 thousand was unrestricted, \$735 thousand was restricted, and net investment in capital assets accounted for \$2.4 million. A comparative analysis of government-wide data is presented in Table 1.

Comparative Statement of Net Position

Table 1

	Governmental Activities	
	2025	(Restated) 2024
ASSETS		
Cash	\$ 2,945,086	\$ 2,898,154
Receivables	313,410	345,959
Stores inventory	2,381	2,849
Prepaid expenditures	13,970	13,970
Lease receivable	5,037,320	5,223,086
Capital assets	2,657,599	2,655,060
Total assets	10,969,766	11,139,078
DEFERRED OUTFLOWS OF RESOURCES	700,473	749,487
LIABILITIES		
Accounts payable and other current liabilities	311,014	180,293
Unearned revenue	9,839	95,313
Long-term liabilities	2,433,300	2,724,227
Total liabilities	2,754,153	2,999,833
DEFERRED INFLOWS OF RESOURCES	5,030,282	5,283,489
NET POSITION		
Net investment in capital assets	2,403,762	2,369,035
Restricted	735,449	913,564
Unrestricted (Deficit)	746,593	322,644
Total net position	\$ 3,885,804	\$ 3,605,243

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)

The District's net position increased by \$281 thousand this fiscal year (see Table 2). The District's expenses for instruction, instruction related, and pupil support services represented 77% of total expenses. Administrative activities of the District accounted for 5% of total costs. The remaining 18% was spent in the areas of plant services and other expenses.

Comparative Statement of Change in Net Position
Table 2

	Governmental Activities	
	2025	2024
REVENUES		
Program revenues	\$ 824,598	\$ 782,602
General revenues		
Taxes levied for general purposes	664,576	659,538
Federal and State Aid not restricted to specific purposes	1,679,473	1,703,362
Interest and investment earnings	238,680	366,246
Interagency revenues	319,209	316,126
Miscellaneous	274,623	293,730
Total revenues	4,001,159	4,121,604
EXPENSES		
Instruction	1,936,690	1,853,551
Instruction related services	522,148	534,704
Pupil support services	393,746	373,006
General administration	169,020	167,453
Plant services	537,580	449,901
Other	161,414	124,466
Total expenses	3,720,598	3,503,081
Increase in net position	\$ 280,561	\$ 618,523

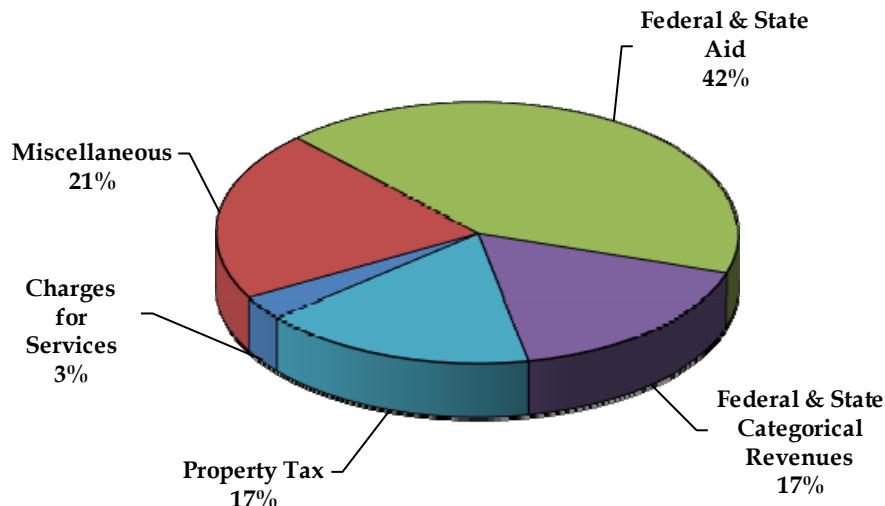
MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

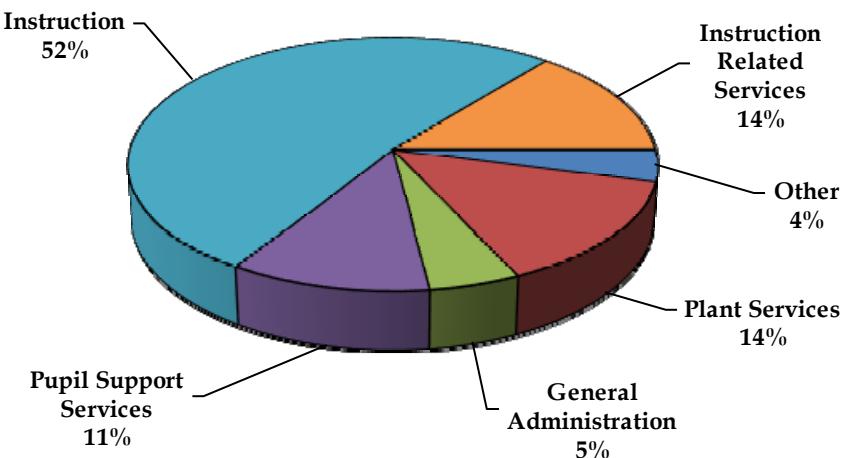
FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONCLUDED)**Governmental Activities**

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$3.7 million (see Figure 2 below). Federal and State aid not restricted to specific purposes of \$1.7 million, Federal and State Categorical funding of \$707 thousand and Property Taxes of \$665 thousand represent the major portions of traditional revenue to fund this year's governmental activities (see Figure 1 below). Interagency revenues include the oversight fees received from South Sutter Charter School.

Sources of Revenue for the 2024-2025 Fiscal Year
Figure 1



Expenses for the 2024-2025 Fiscal Year
Figure 2



FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's Governmental Funds reported a combined fund balance of \$3.2 million which is \$33 thousand more than the previous fiscal year's combined ending balance.

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget monthly. The significant budget adjustments fell into the following categories:

- ◆ Budget revisions to the adopted budget required after approval of the State budget.
- ◆ Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments during the interim financial reporting processes
- ◆ Other budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The District ended the year with an increase of \$45 thousand to the General Fund ending balance. The State recommends an ending reserve for economic uncertainties of \$88 thousand, or 5% (\$184 thousand) of total general fund expenditures and other outgo, whichever is greater. The District was able to meet its requirement.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of the 2024-2025 fiscal year, the District has invested \$7.4 million in a broad range of capital assets, including school buildings, site improvements, vehicles, and equipment. In 2024-2025, the District installed security fencing around campus, a walk-in freezer, and new equipment and surface for the Pre-K/TK playground. Depreciation expense was \$263 thousand and ending net capital assets \$2.7 million.

CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)

Capital Assets (Concluded)

**Comparative Schedule of Capital Assets
(Net of depreciation)
June 30, 2025 and 2024**

Table 3

	2025	2024	Difference Increase (Decrease)
Land	\$ 148,378	\$ 148,378	\$ 0
Work in Process		10,300	(10,300)
Subtotal Nondepreciable Capital Assets	<u>148,378</u>	<u>158,678</u>	<u>(10,300)</u>
Site Improvements	514,655	546,969	(32,314)
Buildings	1,558,746	1,671,336	(112,590)
Machinery and Equipment	421,230	255,875	165,355
Subtotal Depreciable Capital Assets	<u>2,494,631</u>	<u>2,474,180</u>	<u>20,451</u>
Intangible, Right-to-Use Assets	14,590	22,202	(7,612)
 Total Capital Assets	 <u>\$ 2,657,599</u>	 <u>\$ 2,655,060</u>	 <u>\$ 2,539</u>

Long-Term Debt

At June 30, 2025, the District had \$2.4 million in long-term debt outstanding.

Comparative Schedule of Outstanding Debt

June 30, 2025 and 2024

Table 4

	2025	2024
Financed Purchases	\$ 238,796	\$ 263,362
Lease Liability	15,041	22,663
Net Pension Liability	2,137,355	2,395,138
Compensated Absences	<u>42,108</u>	<u>43,064</u>
 Totals	 <u>\$ 2,433,300</u>	 <u>\$ 2,724,227</u>

The implementation of GASB Statement No. 101 in the current fiscal year resulted in the compensated absences balance with a portion of sick leave now being considered "more likely than not" to be used. The obligations are expected to be paid from the General Fund.

FACTORS BEARING ON THE DISTRICT'S FUTURE

All school districts face short-and long-term challenges, including risks to the state revenue forecast, reduced ADA due to declining enrollment and student absence rates, inflationary pressures including pension rate increases, and expired one-time funds. The distinction lies in how these challenges are addressed and managed at the local level. Transparent financial details, multiyear planning, risk assessment, and multiyear cash flow projections are essential to understanding the district's financial position, allowing difficult decisions regarding priorities to ensure the long-term fiscal health while preserving the integrity of the educational programs.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact Maggie Irby, District Superintendent, Marcum-Illinois Union Elementary School District, 2452 El Centro Blvd. East Nicolaus, CA 95659, (530) 656-2407.

	Governmental Activities
ASSETS	
Cash (Note 2)	\$ 2,945,086
Accounts Receivable (Note 3)	313,410
Stores Inventory (Note 1G)	2,381
Prepaid Expenses (Note 1G)	13,970
Lease Receivable (Note 3)	5,037,320
Capital Assets (Note 5)	
Nondepreciable Capital Assets	148,378
Depreciable Capital Assets, Net	2,494,631
Intangible Right to Use Leased Capital Assets, Net	<u>14,590</u>
 Total Assets	 <u>10,969,766</u>
 DEFERRED OUTFLOWS OF RESOURCES (NOTE 1G)	
Deferred Outflows on Pensions (Note 9)	<u>700,473</u>
 LIABILITIES	
Accounts Payable and Other Current Liabilities	311,014
Unearned Revenue (Note 1G)	9,839
Long-term Liabilities (Note 6)	
Due Within One Year	49,453
Due After One Year	<u>2,383,847</u>
 Total Liabilities	 <u>2,754,153</u>
 DEFERRED INFLOWS OF RESOURCES (NOTE 1G)	
Deferred Inflows on Leases (Note 3)	4,745,125
Deferred Inflows on Pensions (Note 9)	<u>285,157</u>
 Total Deferred Inflows of Resources	 <u>5,030,282</u>
 NET POSITION	
Net Investment in Capital Assets	2,403,762
Restricted For:	
Capital Projects	48,635
Education Programs	336,539
Other Purposes (Expendable)	53,580
Other Purposes (Nonexpendable)	296,695
Unrestricted	<u>746,593</u>
 Total Net Position	 <u>\$ 3,885,804</u>

<u>Governmental Activities</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Instruction	\$ 1,936,690	\$ 112,727	\$ 441,421	\$ (1,382,542)
Instruction-Related Services:				
Supervision of Instruction	54,091		872	(53,219)
Instructional Library, Media and Technology	23,066			(23,066)
School Site Administration	444,991	202	(5,904)	(450,693)
Pupil Services:				
Home-To-School Transportation	163,951		1,573	(162,378)
Food Services	227,619	1,506	188,591	(37,522)
All Other Pupil Services	2,176			(2,176)
General Administration:				
Data Processing	3,247			(3,247)
All Other General Administration	165,773		1,360	(164,413)
Plant Services	537,580		35,617	(501,963)
Ancillary Services	10,104	4,511	6,368	775
Community Services	464			(464)
Interest on Long-Term Debt	12,554			(12,554)
Other Outgo	<u>138,292</u>		<u>35,754</u>	<u>(102,538)</u>
Total Governmental Activities	<u>\$ 3,720,598</u>	<u>\$ 118,946</u>	<u>\$ 705,652</u>	<u>(2,896,000)</u>

General Revenues:

Property Taxes Levied For:	
General Purposes	664,576
Federal and State Aid Not Restricted to Specific Purposes	1,679,473
Interest and Investment Earnings	238,680
Interagency Revenues	319,209
Miscellaneous	274,623
Total General Revenues	<u>3,176,561</u>

Change in Net Position	280,561
Net Position Beginning (Restated, Note 13)	<u>3,605,243</u>
Net Position Ending	<u>\$ 3,885,804</u>

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash (Note 2)	\$ 2,809,337	\$ 135,749	\$ 2,945,086
Accounts Receivable (Note 3)	310,280	3,130	313,410
Due From Other Funds (Note 4)		8,171	8,171
Stores Inventory (Note 1G)		2,381	2,381
Prepaid Expenditures (Note 1G)	13,970		13,970
Lease Receivable (Note 3)	<u>5,037,320</u>		<u>5,037,320</u>
Total Assets	<u>\$ 8,170,907</u>	<u>\$ 149,431</u>	<u>\$ 8,320,338</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 307,646	\$ 3,368	\$ 311,014
Unearned Revenue (Note 1G)	7,465	2,374	9,839
Due to Other Funds (Note 4)	<u>8,171</u>		<u>8,171</u>
Total Liabilities	<u>323,282</u>	<u>5,742</u>	<u>329,024</u>
Deferred Inflows of Resources:			
Leases (Note 8)	<u>4,745,125</u>	<u>0</u>	<u>4,745,125</u>
Fund Balances (Note 1G)			
Nonspendable	310,665	2,631	313,296
Restricted	336,539	141,035	477,574
Assigned	319,209	23	319,232
Unassigned	<u>2,136,087</u>		<u>2,136,087</u>
Total Fund Balances	<u>3,102,500</u>	<u>143,689</u>	<u>3,246,189</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 8,170,907</u>	<u>\$ 149,431</u>	<u>\$ 8,320,338</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
 RECONCILIATION OF THE GOVERNMENTAL FUNDS
 BALANCE SHEET TO THE STATEMENT OF NET POSITION
 JUNE 30, 2025

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Total fund balance - governmental funds \$ 3,246,189

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets, at historical cost	\$ 7,328,593
Accumulated depreciation	(4,685,584)
Right to use leased assets	38,061
Accumulated amortization	(23,471)
Net	<u>2,657,599</u>

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Financed purchases	\$ 238,796
Lease liability	15,041
Net pension liability	2,137,355
Compensated absences	<u>42,108</u>
Total	(2,433,300)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	\$ 700,473
Deferred inflows of resources relating to pensions	<u>(285,157)</u>
Net	<u>415,316</u>
Total net position - governmental activities	<u>\$ 3,885,804</u>

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Local Control Funding Formula Sources			
State Apportionments	\$ 2,260,547		\$ 2,260,547
Local Sources	42,746		42,746
Total Local Control Funding Formula Sources	2,303,293	\$ 0	2,303,293
Federal Revenue	67,142	62,110	129,252
Other State Revenue	471,825	234,032	705,857
Other Local Revenue	875,699	92,627	968,326
Total Revenues	<u>3,717,959</u>	<u>388,769</u>	<u>4,106,728</u>
EXPENDITURES			
Certificated Salaries	955,332	90,481	1,045,813
Classified Salaries	709,404	62,326	771,730
Employee Benefits	873,837	92,704	966,541
Books and Supplies	154,971	154,818	309,789
Services and Other Operating Expenditures	457,732	8,888	466,620
Capital Outlay	332,010		332,010
Debt Service:			
Principal Retirement	32,188		32,188
Interest and Fiscal Charges	12,554		12,554
Other Outgo	<u>136,837</u>		<u>136,837</u>
Total Expenditures	<u>3,664,865</u>	<u>409,217</u>	<u>4,074,082</u>
Excess of Revenues Over (Under) Expenditures	<u>53,094</u>	<u>(20,448)</u>	<u>32,646</u>
Other Financing Sources (Uses):			
Operating Transfers In (Note 4)		8,171	8,171
Operating Transfers Out (Note 4)	<u>(8,171)</u>		<u>(8,171)</u>
Total Other Financing Sources (Uses)	<u>(8,171)</u>	<u>8,171</u>	<u>0</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Financing Uses	44,923	(12,277)	32,646
Fund Balances - July 01, 2024	<u>3,057,577</u>	<u>155,966</u>	<u>3,213,543</u>
Fund Balances - June 30, 2025	<u>\$ 3,102,500</u>	<u>\$ 143,689</u>	<u>\$ 3,246,189</u>

Net change in fund balances - total governmental funds \$ 32,646

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives and/or lease terms as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period was:

Expenditures for capital outlay	\$ 276,157
Depreciation expense	(255,706)
Amortization expense	<u>(7,612)</u>
Net	12,839

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

212,232

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

32,188

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

956

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:

(10,300)

Total change in net position - governmental activities \$ 280,561

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board ("GASB") and the American Institute of Certified Public Accountant (AICPA).

A. Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards and agencies that are not legally separate from the District. For Marcum-Illinois Union Elementary School District, this includes general operations, food service, and student related activities of the District. The District has considered all potential component units in determining how to define the reporting entity, using criteria set forth in accounting principles generally accepted in the United States of America. The District determined that there are no potential component units that meet the criteria for inclusion within the reporting entity.

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District and its component units.

The government-wide statements are prepared using the economic resources measurement focus which differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the district's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Government-wide Financial Statements (Concluded):

Revenues, which are not classified as program revenues, are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current asset and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues - exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within 60 days after year-end. Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Revenues - exchange and non-exchange transactions (Concluded):

Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. Expenditures incurred in the unrestricted resources shall be reduced first from the committed resources, then from assigned resources and lastly, the unassigned resources.

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

The major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The District reports the following major fund:

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's Board of Trustees and District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget is presented for the General Fund as required supplementary information in the financial statements.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

F. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity

1. Deposits and Investments

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investments losses are proportionately shared by all funds in the pool.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

1. Deposits and Investments (Concluded)

The county is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the county either are secured by federal depository insurance or are collateralized.

Investments Valuation - In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* and GASB Statement 72, *Fair Value Measurement and Application*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available. However, the District's financial statements do not reflect the fair value of investments as the differences between total investment cost and fair value has been determined to be immaterial.

Deposits and Investment Risk Disclosures-In accordance with GASB Statement No. 40, Deposit and Investment Disclosures (Amendment of GASB Statement No. 3), certain disclosure requirements, if applicable, for Deposits and Investment Risks are specified in the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk
 - Concentrations of Credit Risk

2. Stores Inventory and Prepaid Expenditures

Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory (asset) accounts and are charged as expenditures when used. Reported inventories are equally offset by nonspendable fund balance, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets. The District's cafeteria inventory valuation is First-in-First-out (FIFO).

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

2. Stores Inventory and Prepaid Expenditures (Concluded)

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures in the period benefited.

3. Lease Receivable

The lease receivable is measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

4. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over an estimated useful life of 5 to 50 years depending on the asset class.

5. Right to Use Leased Assets

Right to use lease assets have been recorded as a result of implementing GASB Statement No. 87. The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus, any ancillary charges necessary to place the lease into service. The lease liabilities are measured at the present value of payments expected to be made during the lease term.

The District will recognize amortization expense related to the lease asset, representing the decrease in the useful life of the right to use the underlying asset over the lease term. Consistent with the foundation principle that a lease is a financing, the District will recognize interest expense related to the amortization of the discount on the lease liability.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

7. Unearned Revenue

Cash received for federal, and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the California State Teachers Retirement Plan (STRP) and the CalPERS Schools Pool Cost-Sharing Multiple Employer Plan (PERF B) and additions to/deductions from STRP and PERF B fiduciary net positions have been determined on the same basis as they are reported separately by CalSTRS and CalPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statement No. 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes.

For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

Gains and losses related to changes in total pension liability are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)****8. Pensions (Concluded)**

The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

9. Compensated Absences

Accumulated unpaid vacation and sick leave and associated employee-related costs when earned (or estimated to be earned) by the employee at the employee's pay rate as of the financial statement date are recorded only as a long-term obligation in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignation or retirement for vacation leave and as leave used for time off for either vacation or sick leave.

Leave that is more likely than not (greater than 50%) to be used for time off or otherwise paid or settled through noncash means is included in the compensated absence liability. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits or forfeited is not recognized as a liability for compensated absences.

10. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

11. Net Position

In the government-wide financial statements, net position is classified in the following categories:

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

11. Net Position (Concluded)

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position - This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position".

12. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

13. Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Nonspendable Fund Balance - Includes the portions of fund balance that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained by the District.

Restricted Fund Balance - Includes amounts subject to externally imposed and legally enforceable constraints.

Committed Fund Balance - Includes amounts subject to District constraints self-imposed by formal action of the District Governing Board.

Assigned Fund Balance - Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board, or the Superintendent or designee of the District.

Unassigned Fund Balance - Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

13. Fund Equity (Continued)

Fund Balances

The District's fund balances at June 30, 2025 consisted of the following:

	General Fund	Other Governmental Funds	Total
Nonspendable:			
Revolving fund	\$ 4,500	\$ 250	\$ 4,750
Stores inventory		2,381	2,381
Prepaid expenditures	13,970		13,970
Lease receivable in excess of deferred inflow of resources	292,195		292,195
Total Nonspendable Fund Balance	310,665	2,631	313,296
Restricted For:			
Educational programs	336,539		336,539
Food service		29,867	29,867
Associated student body		21,082	21,082
State preschool program		41,451	41,451
Purposes specified in Government Code Sections 65970-65981	48,635		48,635
Total Restricted Fund Balance	336,539	141,035	477,574
Assigned For:			
Charter oversight	319,209		319,209
Capital projects		23	23
Total Assigned Fund Balance	319,209	23	319,232
Unassigned:			
Reserve for economic uncertainties	734,607		734,607
Other unassigned	1,401,480		1,401,480
Total Unassigned Fund Balance	2,136,087	0	2,136,087
Total Fund Balances	\$ 3,102,500	\$ 143,689	\$ 3,246,189

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

13. Fund Equity (Concluded)

Fund Balance Policy (Concluded)

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

The District has adopted a policy to achieve and maintain unrestricted fund balance in the General Fund equal to at least two months of General Fund operating expenditures, or 17% of General Fund expenditures.

Additional detailed information, along with the complete *Fund Balance Policy* can be obtained from the District.

14. Local Control Funding Formula/Property Tax

The District's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1) and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*.

This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula sources by the District.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Concluded)

14. Local Control Funding Formula/Property Tax (Concluded)

The California Department of Education reduces the District's entitlement by the District local property tax revenue. The balance is paid from the state General Fund and is known as the State Apportionment.

The District's Base Local Control Funding Formula Revenue is the amount of general-purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

H. Impact of Recently Issued Accounting Pronouncements

The GASB issued Statement No. 100 *Accounting Changes and Error Corrections* - an amendment of GASB Statement No. 62 in June, 2022. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning in 2024-2025. This statement did not have an impact on the current year's financial statements.

The GASB issued Statement No. 101, *Compensated Absences* in June, 2022. This standard's primary objective is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the guidance under a unified model and by amending certain previously required disclosures. This statement is effective beginning in 2024-2025. This statement increased the compensated absences liability for sick leave in the current financial statements.

The GASB issued Statement No. 102, *Certain Risk Disclosures* in December 2023. This standard is expected to improve financial reporting by providing users of financial statements with essential information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. This statement is effective beginning in 2024-2025. There has not been an impact on the District's financial statements.

The GASB issued Statement No. 103, *Financial Reporting Model Improvements* in April 2024. This standard is intended to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision-making and assessing a government's accountability. The enhancements include the requirement for information presented in the Management's Discussion and Analysis ("MD&A") be limited to the related topics discussed in five sections (1) Overview of the Financial Statements, (2)

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

H. Impact of Recently Issued Accounting Pronouncements (Concluded)

Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses the detailed analysis should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This statement is effective beginning in 2025-2026. The District does not expect this statement to have an impact on its financial statements but will change how the information is presented.

The GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* in September 2024. This standard will improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. This will be accomplished by requiring certain types of capital assets such as lease assets and intangible right-to-use assets including Public-Private and Public-Public Partnerships and Availability Payment Arrangements and Subscription-Based Technology Arrangements, to be disclosed separately. Additional disclosures will be required for capital assets held for sale. This statement is effective beginning in 2025-2026. The District does not expect this statement to have an impact on its financial statements because this detail is already being provided as applicable.

NOTE 2 - CASH

A. Summary of Cash

The District had the following cash at June 30, 2025:

	Fair Value	Carrying Amount
Cash in Commercial Banks	\$ 47,227	\$ 47,227
Cash in Revolving Fund	4,750	4,750
Cash in County Treasury	<u>2,870,837</u>	<u>2,893,109</u>
 Total	 <u>\$ 2,922,814</u>	 <u>\$ 2,945,086</u>

B. Policies and Practices

The District is authorized by State statutes and in accordance with the District's Investment Policy (Policy) to invest in the following:

- Securities issued or guaranteed by the Federal Government or its agencies
- State Local Agency Investment Fund (LAIF)
- Insured and/or collateralized certificates of deposit

NOTE 2 - CASH (CONTINUED)

B. Policies and Practices (Concluded)

The Policy, in addition to State statutes, establishes that funds on deposit in banks must be federally insured or collateralized and investments shall (1) have maximum maturity not to exceed five years, (2) be laddered and based on cash flow forecasts; and (3) be subject to limitations to a certain percent of the portfolio for each of the authorized investments. The District's investments comply with the established policy.

Cash in Commercial Banks

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation. These amounts are held within various financial institutions. As of June 30, 2025, the carrying amount of the District's accounts were \$51,977, all of which was insured.

Cash in County Treasury

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash with the County Treasury as an involuntary participant of a common investment pool, which totaled \$544,841,086. The fair market value of this pool as of that date, as provided by the pool sponsor, was \$540,646,806. Interest is deposited into participating funds. The balance available for withdrawal is based on the accounting records maintained by the county treasurer, which is recorded on the amortized cost basis.

C. Risk Disclosures

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures.

Interest Rate Risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Pool and having the pool purchase a combination of shorter term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

NOTE 2 - CASH (CONCLUDED)

C. Risk Disclosures (Concluded)

At June 30, 2025 the District had the following investment maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>		
		<u>Less than 1</u>	<u>1 to 4</u>	<u>More than 4</u>
County Treasury	<u>\$ 2,870,837</u>	<u>\$ 2,203,942</u>	<u>\$ 444,406</u>	<u>\$ 222,489</u>

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

Custodial Credit Risk - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

Concentration of Credit Risk - This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

Foreign Currency Risk - This is the risk that exchange rate will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

NOTE 3 - RECEIVABLES

A. Accounts Receivable

Accounts receivable at June 30, 2025 consists of the following:

	General Fund	Other Governmental Funds	Total
Federal Government			
Categorical Aid Programs	\$ 17,040	\$ 434	\$ 17,474
State Government			
Categorical Aid Programs	12,663		12,663
Lottery	13,400		13,400
Total State Government	26,063	0	26,063
Local Government	205,146		205,146
Interest	61,352	2,532	63,884
Miscellaneous	679	164	843
Total Accounts Receivable	<u>\$ 310,280</u>	<u>\$ 3,130</u>	<u>\$ 313,410</u>

B. Lease Receivable

On October 10, 2019 the District entered into a lease of real property agreement whereby the District agrees to lease a parcel of property at 2452 El Centro Boulevard, Nicolaus, California to South Sutter Charter School (SSCS) for the purpose of constructing and operating a Resource Center. The lease term is a period of twenty-five years and contains an option to extend for an additional term of twenty-five years on the expiration of the original term. If the District is no longer SSCS's authorizer, the District may terminate this agreement. Ownership of improvements by SSCS shall vest in SSCS until the expiration of the term and any extended lease term.

All improvements including the facility constructed on the premises, at the expiration of the term or extended term of this lease shall, without compensation to SSCS, then automatically and without any act of SSCS or any third party become District's premises. SSCS shall pay to the District an annual rent for each year during the term of this lease in the amount of \$361,000 (above market rate rental value for premises) payable in four equal payments on the first business day of each successive three-month period following the effective date.

NOTE 3 - RECEIVABLES (CONCLUDED)

B. Lease Receivable (Concluded)

The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3.4%, which is based on the lessee's incremental borrowing rate. There have been no variable payments received for this agreement.

In 2024-2025, the District recognized \$249,743 of lease revenue and \$175,233 of interest revenue under the lease. The lease receivable and deferred inflow of resources balances for these leases as of June 30, 2025, were as follows:

Lease Receivable	\$5,037,320
Deferred Inflow of Resources	<u>4,745,125</u>
Nonspendable Fund Balance	<u>\$ 292,195</u>

NOTE 4 - INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transactions among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Interfund Receivables/Payables (Due From/Due To)

Individual fund interfund receivable and payable balances at June 30, 2025 are as follows:

	Interfund Receivables	Interfund Payables
Major Governmental Funds:		
General Fund		\$ 8,171
Non-Major Governmental Funds:		
Cafeteria Fund	\$ 8,171	
Total	<u>\$ 8,171</u>	<u>\$ 8,171</u>

NOTE 4 - INTERFUND TRANSACTIONS (CONCLUDED)

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. Interfund transfers for the 2024-2025 fiscal year were as follows:

	Transfers In	Transfers Out
Major Governmental Funds:		
General Fund		\$ 8,171
Non-Major Governmental Funds:		
Cafeteria Fund	\$ 8,171	
Total Governmental Funds	<u>\$ 8,171</u>	<u>\$ 8,171</u>

The District transferred \$8,171 from the General Fund to the Cafeteria Fund to reimburse for ineligible afterschool snacks and milk purchases made from the Cafeteria Fund.

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2025, is shown below:

	Balance		Balance	
	July 01, 2024	Additions	Deductions	June 30, 2025
Capital assets, not being depreciated:				
Land	\$ 148,378			\$ 148,378
Work in progress	10,300		\$ 10,300	0
Total capital assets, not being depreciated	<u>158,678</u>	<u>\$ 0</u>	<u>\$ 10,300</u>	<u>148,378</u>
Capital assets being depreciated				
Buildings	4,375,903			4,375,903
Improvements of sites	1,638,752	48,331		1,687,083
Equipment	889,403	227,826		1,117,229
Total capital assets, being depreciated	<u>6,904,058</u>	<u>276,157</u>	<u>0</u>	<u>7,180,215</u>
Less accumulated depreciation for:				
Buildings	2,704,567	112,590		2,817,157
Improvements of sites	1,091,783	80,645		1,172,428
Equipment	633,528	62,471		695,999
Total accumulated depreciation	<u>4,429,878</u>	<u>255,706</u>	<u>0</u>	<u>4,685,584</u>
Total capital assets, being depreciated, net	<u>2,474,180</u>	<u>20,451</u>	<u>0</u>	<u>2,494,631</u>

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION (CONCLUDED)

	Balance July 01, 2024	Additions	Deductions	Balance June 30, 2025
Intangible right to use leased capital assets:				
Leased equipment	38,061			38,061
Less accumulated amortization for:				
Leased equipment	15,859	7,612		23,471
Total intangible right to use leased assets, net	22,202	(7,612)	0	14,590
Governmental activities capital assets, net	<u>\$ 2,655,060</u>	<u>\$ 12,839</u>	<u>\$ 10,300</u>	<u>\$ 2,657,599</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:

Instruction	\$ 146,030
Instruction-related Services	7,154
School Site Administration	232
Home-to-School Transportation	21,022
Food Services	5,446
General Administration	2,882
Plant Services	80,552
Total	<u>\$ 263,318</u>

NOTE 6 - LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2025, is shown below:

	Balance July 01, 2024	Additions	Deductions	Balance June 30, 2025	Due Within One Year
Financed Purchases	\$ 263,362		\$ 24,566	\$ 238,796	\$ 27,212
Lease Liability	22,663		7,622	15,041	7,776
Net Pension Liability	2,395,138		257,783	2,137,355	
Compensated Absences	<u>43,064</u>		<u>956</u>	<u>42,108</u>	<u>14,465</u>
Totals	<u>\$ 2,724,227</u>	<u>\$ 0</u>	<u>\$ 290,927</u>	<u>\$ 2,433,300</u>	<u>\$ 49,453</u>

Payments for the obligations will be made from the General Fund.

NOTE 7 - FINANCED PURCHASES

On March 12, 2020 the District executed an Equipment Lease Purchase Agreement with Holman Capital Corporation for \$338,382. The financing, secured by a first lien on the equipment, was used to partially finance the costs of solar field project equipment. The District has paid all costs of equipment in excess of the amount financed or \$29,176 from the General Fund. Variable semi-annual payments began on September 12, 2020 through September 12, 2031 and include principal and 4.73% interest.

At June 30, 2025 the principal balance outstanding was \$238,796 and has been included as long-term debt in the government-wide financial statements. The annual requirements to amortize the equipment lease agreement outstanding as of June 30, 2025 are as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2026	\$ 27,212	\$ 10,977	\$ 38,189
2027	27,028	9,692	36,720
2028	29,807	8,381	38,188
2029	32,771	6,937	39,708
2030	35,931	5,349	41,280
2031-2032	<u>86,047</u>	<u>4,717</u>	<u>90,764</u>
	<u><u>\$ 238,796</u></u>	<u><u>\$ 46,053</u></u>	<u><u>\$ 284,849</u></u>

NOTE 8 - LEASES

A. Intangible Right to Use Capital Assets

The District has entered into one non-cancellable agreement to lease office equipment. The lease agreement qualifies as other than short-term leases and are therefore considered right to use leased assets under GASB Statement No. 87.

The agreement was executed May 2022, to lease two copy machines and requires 60 monthly payments of \$667.12. The lease liability is measured at a discount rate of 2%, which is based on the rate implicit in the agreement. The District paid \$4,189 for variable payments including per copy charges for use of the equipment and sales tax not included in the measurement of the lease liability.

As a result of the lease, the District has recorded a right to use leased asset with a net book value of \$14,590 on June 30, 2025.

NOTE 8 - LEASES (CONCLUDED)

A. Intangible Right to Use Capital Assets (Concluded)

The right to use leased asset activity for the year ended June 30, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Right to use leased capital assets:				
Leased equipment	\$ 38,061			\$ 38,061
Less accumulated amortization for:				
Leased equipment	15,859	\$ 7,612		23,471
Right to use leased capital assets, net	\$ 22,202	\$ (7,612)	\$ 0	\$ 14,590

B. Lease Liability

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2025, were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2026	\$ 7,776	\$ 230	\$ 8,006
2027	7,265	73	7,338
	<u>\$ 15,041</u>	<u>\$ 303</u>	<u>\$ 15,344</u>

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). For the fiscal year ended June 30, 2025, the District reported its proportionate share of the net pension liabilities, deferred outflows of resources, deferred inflows of resources and pension expense for each of the plans as follows:

Pension Plan	Net Pension Liability	Deferred		Pension Expense
		Outflows Related to Pensions	Inflows Related to Pensions	
CalSTRS	\$ 773,599	\$ 277,653	\$ 155,585	\$ 82,151
CalPERS	1,363,756	422,820	129,572	87,133
Totals	<u>\$ 2,137,355</u>	<u>\$ 700,473</u>	<u>\$ 285,157</u>	<u>\$ 169,284</u>

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS)

Plan Description. The District contributes to the State Teachers' Retirement Plan (STRP), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by California State Teachers' Retirement System (CalSTRS). The State of California is a Nonemployer Contributing Entity to the STRP. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor of the STRP and obligor of the trust. In addition, the State of California is both an employer and nonemployer contributing entity to the STRP. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com/annual-comprehensive-financial-report>.

Benefit. The STRP provides defined benefit program benefits under two formulas: 2% at 60 for members hired on or before December 31, 2012, and 2% at 62 for members hired after that date. Both formulas define hire as the date at which the member was hired to perform service that could be creditable to CalSTRS. The benefit under each formula is calculated as 2% per year of creditable service. The 2% at 60 formula uses final compensation to calculate the benefit. The 2% at 62 formula uses an average of the highest compensation for three consecutive years to calculate the benefit.

Contributions. Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method. Active plan members under the 2% at 60 formula are required to contribute 10.25% of their salary and active plan members under the 2% at 62 formula are required to contribute 10.205% for the year ended June 30, 2024. The District and the State of California are required to contribute actuarially determined rates.

The actuarial methods and assumptions used for determining the rates are those adopted by the CalSTRS Teachers' Retirement Board. Supplemental payments to CalSTRS were provided by the State of California Budget Acts of 2019 and 2020 and reduced the statutorily required employer contribution rates to 16.15% of annual payroll in 2020-2021 and 16.92% of annual payroll in 2021-2022. The employer contribution rate for fiscal year 2024-2025 and 2023-2024 was 19.10%. The required State contribution rate for fiscal years 2024-2025 and 2023-2024 was 10.828%. The District's contributions to CalSTRS for the fiscal years ending June 30, 2025 and 2024 were \$156,145 and \$147,303, respectively, and equal 100% of the required contributions for each year.

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Contributions (Concluded).

Contribution by District	\$ 156,145
Contribution by State	71,656
Total Contribution in 2024-2025	<u>\$ 227,801</u>

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2025, the District reported a liability of \$773,599 for its proportionate share of the net pension liability for the STRP. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023. The District's proportion of the net pension liability was based on a projection of the District's and the State of California's (non-employer contributing entity) long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State of California, actuarially determined. At June 30, 2024, the District's proportion of contributions was 0.00115%, a decrease of 0.00006% from its proportion measured as of June 30, 2023. For the year ended June 30, 2025, the District recognized pension expense of \$82,151 which included the State's required on-behalf contribution of (\$33,912.) At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	\$ 87,504	\$ 33,829
Changes in assumptions	3,386	52,834
Net difference between projected and actual earnings on pension plan investments		3,121
Changes in proportion and differences between District contributions and proportionate share of contributions	30,618	65,801
District contributions subsequent to measurement date of June 30, 2024	<u>156,145</u>	
Totals	<u>\$ 277,653</u>	<u>\$ 155,585</u>

NOTE 9 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded). The \$156,145 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources related to pensions and deferred inflows of resources related to pension will be recognized as increases or decreases respectively in pension expense as follows:

	Outflows	Inflows
June 30, 2026	\$ 28,405	\$ 84,681
June 30, 2027	28,405	(32,724)
June 30, 2028	26,712	33,298
June 30, 2029	16,506	31,256
June 30, 2030	16,471	30,240
June 30, 2031	5,009	8,834
Total	<u>\$ 121,508</u>	<u>\$ 155,585</u>

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is seven years as of June 30, 2024. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

Actuarial Assumptions. The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024. The financial reporting actuarial valuation as of June 30, 2023, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Experience Study *	July 1, 2007, through June 30, 2022
Actuarial Cost Method	Entry age actuarial cost method
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Payroll Growth	3.25%
Post-Retirement Benefit Increases	2.00% simple for DB

* Both a five-year period (July 1, 2017-June 30, 2022) and 15-year period were considered in the 2024 experience study; however, assumptions were primarily based on the results of the 15-year study.

NOTE 9 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Actuarial Assumptions (Concluded). Mortality assumptions are based on mortality rates from the most recent CalSTRS experience study adopted by the CalSTRS Board in January 2024. The current mortality assumption uses a base year of 2023, and projected improvement is based on the MP-2021 Ultimate Projection Scale.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges of 20 to 30-year geometrically linked expected returns were developed using capital market assumptions from CalSTRS investment staff and investment consultant as inputs to the process. For each future valuation, CalSTRS' consulting actuary (Milliman) will review the return assumption for reasonableness based on the most current capital market assumptions.

The assumed asset allocation and best estimates of the expected rates of return for each major asset class/strategy as of June 30, 2024, are summarized in the following table.

Asset Class/Strategy	Assumed Asset Allocation	Long-Term Expected Rate of Return (1)	Long-Term Expected Real Rate of Return (1)
Public Equity	38.00%	8.00%	5.25%
Real Estate	15.00%	6.80%	4.05%
Private Equity	14.00%	9.50%	6.75%
Fixed Income	14.00%	5.20%	2.45%
Risk Mitigating Strategies	10.00%	5.00%	2.25%
Inflation Sensitive	7.00%	6.40%	3.65%
Cash/Liquidity	2.00%	2.80%	0.05%

(1) 20 to 30-year geometric average

(2) Real rates of return are net of assumed 2.75% inflation

Discount Rate. The discount rate used to measure the total pension liability was 7.10%, unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming the contributions, benefit payments, and administrative expenses occurred midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members.

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Concluded)

Discount Rate (Concluded). Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payment to determine the total pension liability. Presented below is the District's proportionate share of the net pension liability of employers and the state using the current discount rate of 7.10%, as well as what the net pension liability would be if it were calculated using a discount rate that is one to three percent lower or one to three percent higher than the current rate:

Discount Rate	Net Pension Liability of Employers
3% Decrease (4.10%)	\$ 2,986,320
2% Decrease (5.10%)	\$ 2,103,448
1% Decrease (6.10%)	\$ 1,375,979
Current Discount Rate (7.10%)	\$ 773,599
1% Increase (8.10%)	\$ 270,586
2% Increase (9.10%)	\$ (152,789)
3% Increase (10.10%)	\$ (510,534)

B. California Public Employees Retirement System (CalPERS)

Plan Description. The District contributes to the School Employer Pool, known as Fund B, (PERF B), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan of school employers consisting of non-teaching and non-certified employees administered by the California Public Employees' Retirement System (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 of California statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available comprehensive annual financial report that can be obtained at www.calpers.ca.gov/forms-publications.

Contributions. The benefits for the defined benefit pension plan are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the employee's date of hire. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The 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. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. The required employer contribution rates on applicable annual payroll for the fiscal years ending June 30, 2025, and 2024 were 27.05% and 26.68%, respectively.

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Contributions (Concluded). The District's employer contributions to CalPERS for the fiscal years ending June 30, 2025, and 2024 were \$225,371 and \$200,805, respectively, and equal 100% of the required contributions for each year. The employer contribution rates for 2020-2021 and 2021-2022 were reduced by 1.98% and 2.16% from the 22.68% and 25.07% previously adopted due to amendments to Government Code Section 2085.2(a).

Benefits. The PERF B provides defined benefit program benefits based on members' years of service, age, final compensation, and benefit formula. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2025, the District reported a liability of \$1,363,756 for its proportionate share of the net pension liability for PERF B. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the state, actuarially determined. At June 30, 2024, the District's proportion of contributions was 0.00382%, a decrease of 0.00024% from its proportion measured as of June 30, 2023. For the year ended June 30, 2025, the District recognized pension expense of \$87,133. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	\$ 114,331	\$ 9,760
Changes in assumptions	30,144	
Net difference between projected and actual earnings on pension plan investments	52,974	
Changes in proportion and differences between District contributions and proportionate share of contributions		119,812
District contributions subsequent to measurement date of June 30, 2024	<hr/> 225,371	<hr/>
Totals	<hr/> \$ 422,820	<hr/> \$ 129,572

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded). The \$225,371 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the PERF B pensions will be recognized as increases or decreases respectively in pension expense as follows:

	Outflows	Inflows
June 30, 2026	\$ 75,883	\$ 90,275
June 30, 2027	124,989	39,297
June 30, 2028	13,339	
June 30, 2029	<u>(16,762)</u>	
Total	<u>\$ 197,449</u>	<u>\$ 129,572</u>

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is four years as of the June 30, 2025, measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

Actuarial Assumptions. For the year ended June 30, 2025, the total PERF B pension liability was determined by rolling forward the June 30, 2024, total pension liability. The financial reporting actuarial valuation as of June 30, 2023, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Experience Study	July 1, 2000, through June 30, 2019
Actuarial Cost Method	Entry age normal
Investment Rate of Return	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies by entry age and service
Post-Retirement Benefit Increases	Contract COLA up to 2.00% until purchasing power protection allowance floor on purchasing power applies, 2.30% thereafter

PERF B uses a mortality table based on CalPERS specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvements using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CALPERS website.

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Discount Rate. The discount rate used to measure the total pension liability as of June 30, 2024, was 6.90%, unchanged from the prior year. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The following presents the net pension liability of the Plan as of June 30, 2024, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (5.90%) or one percentage-point higher (7.90%) than the current rate:

Discount Rate	Plan's Net Pension Liability
1% Decrease (5.90%)	\$ 2,025,871
Current Discount Rate (6.90%)	\$ 1,363,756
1% Increase (7.90%)	\$ 816,796

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long-term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The expected real rates of return by asset class are as follows:

Asset Class ¹	Assumed Asset Allocation	Real Return Years 1-10 ^{1,2}
Global Equity, cap-weighted	30.00%	4.45%
Global Equity, non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00)%	(0.59)%

¹ An expected inflation of 2.30% was used for this period.

² Figures are based on the 2021-2022 Asset Liability Management study.

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)

B. California Public Employees Retirement System (CalPERS) (Concluded)

Pension Plan Fiduciary Net Position. The plan fiduciary net position disclosed in this report may differ from the plan assets reported in the Schools Pool funding actuarial valuation reported due to several reasons. First, for the accounting valuation, items such as deficiency reserves, fiduciary self-insurance and OPEB expense are included in the fiduciary net position. These amounts are excluded for rate setting purposes in the funding actuarial valuation. In addition, differences may result from early closing and final reconciled reserves.

C. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (STRP or PERF B) must be covered by social security or an alternative plan. The District has elected to use Social Security.

NOTE 10 - STUDENT ACTIVITY FUND

The Student Body Funds often engage in activities which involve cash transactions. These transactions are not subject to adequate internal accounting control prior to deposits being recorded in the bank accounts. It has been determined on a cost benefit basis that providing increased internal control in this area does not justify the additional costs that would be necessary to control receipts prior to the point of deposit.

NOTE 11 - COMMITMENTS AND CONTINGENCIES

A. Litigation

The District may be involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of any litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2025.

B. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

NOTE 11 - COMMITMENTS AND CONTINGENCIES (CONCLUDED)

C. Joint Ventures

The District participates in one joint venture under a joint powers agreement (JPA) with North Valley Schools Insurance Group (NVSIG) for property and liability coverage and workers' compensation insurance. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

The JPA arranges for and/or provides coverage for its members. The JPA is governed by a board consisting of a representative from each member district. The board controls the operations of the JPA, including selection of management and approval of operating budget independent of any influence by the member district beyond their representation on the board. The member district pays premiums commensurate with the levels of coverage requested and shares surpluses and deficits proportionately to their participation in the JPA.

NOTE 12 - RISK MANAGEMENT

A. Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2025, the District contracted with North Valley Schools Insurance Group (NVSIG) for property and liability insurance coverage and for theft insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

B. Workers' Compensation

For fiscal year 2024-2025, the District participated in the North Valley Schools Insurance Group (NVSIG), an insurance purchasing pool for workers' compensation insurance. The intent of the NVSIG is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the NVSIG. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the NVSIG. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated, and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the NVSIG. Participation in the NVSIG is limited to districts that can meet the NVSIG selection criteria.

NOTE 13 - RESTATEMENT OF NET POSITION

The amount previously reported at June 30, 2024 as the ending net position for Governmental Activities has been restated due to the implementation of GASB Statement No. 101, *Compensated Absences*. The June 30, 2024 ending balance has been restated as follows:

<u>Reporting Units Affected</u>	<u>Restatements of Beginning Balances</u>	<u>Government-Wide</u>
		<u>Statement of Net</u>
		<u>Position</u>
June 30, 2024, as originally reported		\$ 3,648,307
Change in accounting principle:		
Implementation of GASB Statement No. 101		
Understated compensated absences liability	(43,064)	
June 30, 2024, as restated		<u>\$ 3,605,243</u>

NOTE 14 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 15, 2026, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

	Budgeted Amounts		Variance Original to Final Budget - Positive (Negative)	Actual	Variance Actual to Final Budget - Positive (Negative)
	Original	Final			
REVENUES					
Local Control Funding					
Formula Sources:					
State Apportionments	\$ 2,239,504	\$ 2,261,598	\$ 22,094	\$ 2,260,547	\$ (1,051)
Local Sources	46,607	41,965	(4,642)	42,746	781
Total Local Control Funding					
Formula Sources	2,286,111	2,303,563	17,452	2,303,293	(270)
Federal Revenue	111,310	87,490	(23,820)	67,142	(20,348)
Other State Revenue	392,639	483,766	91,127	471,825	(11,941)
Other Local Revenue	775,735	850,935	75,200	875,699	24,764
Total Revenues	3,565,795	3,725,754	159,959	3,717,959	(7,795)
EXPENDITURES					
Certificated Salaries	917,625	962,891	(45,266)	955,332	7,559
Classified Salaries	697,322	751,961	(54,639)	709,404	42,557
Employee Benefits	852,314	904,915	(52,601)	873,837	31,078
Books and Supplies	152,470	158,205	(5,735)	154,971	3,234
Services and Other					
Operating Expenditures	380,986	483,762	(102,776)	457,732	26,030
Capital Outlay	259,930	391,123	(131,193)	332,010	59,113
Debt Service:					
Principal Retirement	32,188	32,188	0	32,188	0
Interest and Fiscal Charges	12,554	12,554	0	12,554	0
Other Outgo	114,046	148,913	(34,867)	136,837	12,076
Total Expenditures	3,419,435	3,846,512	(427,077)	3,664,865	181,647
Excess of Revenues Over (Under) Expenditures	146,360	(120,758)	(267,118)	53,094	173,852
Other Financing Sources (Uses):					
Operating Transfers Out	(45,077)	(53,440)	(8,363)	(8,171)	45,269
Excess of Revenues Over (Under) Expenditures and Other Uses	101,283	(174,198)	(275,481)	44,923	219,121
Fund Balances - July 01, 2024	2,912,281	3,057,577	145,296	3,057,577	0
Fund Balances - June 30, 2025	\$ 3,013,564	\$ 2,883,379	\$ (130,185)	\$ 3,102,500	\$ 219,121

California State Teachers' Retirement System (CalSTRS)

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	State's Proportionate Share of the NPL Associated with District	Total NPL Attribute d to District	District's Covered-Employee Payroll	District's Proportionate Share of the NPL as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2025	0.0012%	\$ 773,599	\$ 354,935	\$ 1,128,534	\$ 771,220	100%	84%
2024	0.0012%	\$ 926,602	\$ 443,969	\$ 1,370,571	\$ 734,534	126%	81%
2023	0.0010%	\$ 861,460	\$ 431,421	\$ 1,292,881	\$ 719,740	120%	81%
2022	0.0014%	\$ 626,160	\$ 313,278	\$ 939,438	\$ 738,173	85%	87%
2021	0.0013%	\$ 1,246,251	\$ 642,437	\$ 1,888,688	\$ 710,082	176%	73%
2020	0.0013%	\$ 1,156,140	\$ 630,757	\$ 1,786,897	\$ 630,757	169%	73%
2019	0.0012%	\$ 1,121,783	\$ 642,276	\$ 1,764,059	\$ 650,991	172%	71%
2018	0.0012%	\$ 1,094,324	\$ 647,399	\$ 1,741,723	\$ 624,769	175%	70%
2017	0.0013%	\$ 1,088,798	\$ 619,925	\$ 1,708,723	\$ 675,666	161%	70%
2016	0.0013%	\$ 890,450	\$ 447,651	\$ 1,338,101	\$ 606,160	147%	74%

Public Employee Retirement System (CalPERS)

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	District's Covered-Employee Payroll	District's Proportionate Share of the NPL as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2025	0.0038%	\$ 1,363,756	\$ 667,515	204%	72%
2024	0.0041%	\$ 1,468,536	\$ 701,983	209%	70%
2023	0.0050%	\$ 1,548,456	\$ 690,057	224%	70%
2022	0.0046%	\$ 935,296	\$ 695,082	135%	81%
2021	0.0059%	\$ 1,816,232	\$ 646,818	281%	70%
2020	0.0044%	\$ 1,271,188	\$ 604,662	210%	70%
2019	0.0043%	\$ 1,145,060	\$ 566,615	202%	71%
2018	0.0047%	\$ 1,113,202	\$ 591,359	188%	72%
2017	0.0049%	\$ 964,569	\$ 587,170	164%	74%
2016	0.0050%	\$ 742,264	\$ 557,489	133%	79%

California State Teachers' Retirement System (CalSTRS)

Year Ended June 30	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2025	\$ 156,145	\$ (156,145)	\$ 0	\$ 817,513	19.10%
2024	\$ 147,303	\$ (147,303)	\$ 0	\$ 771,220	19.10%
2023	\$ 140,296	\$ (140,296)	\$ 0	\$ 734,534	19.10%
2022	\$ 121,780	\$ (121,780)	\$ 0	\$ 719,740	16.92%
2021	\$ 119,215	\$ (119,215)	\$ 0	\$ 738,173	16.15%
2020	\$ 121,424	\$ (121,424)	\$ 0	\$ 710,082	17.10%
2019	\$ 111,401	\$ (111,401)	\$ 0	\$ 684,281	16.28%
2018	\$ 93,938	\$ (93,938)	\$ 0	\$ 650,991	14.43%
2017	\$ 78,596	\$ (78,596)	\$ 0	\$ 624,769	12.58%
2016	\$ 72,499	\$ (72,499)	\$ 0	\$ 675,666	10.73%

Public Employee Retirement System (CalPERS)

Year Ended June 30	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2025	\$ 225,371	\$ (225,371)	\$ 0	\$ 833,165	27.05%
2024	\$ 200,805	\$ (200,805)	\$ 0	\$ 752,642	26.68%
2023	\$ 178,093	\$ (178,093)	\$ 0	\$ 701,983	25.37%
2022	\$ 158,092	\$ (158,092)	\$ 0	\$ 690,057	22.91%
2021	\$ 143,882	\$ (143,882)	\$ 0	\$ 695,082	20.70%
2020	\$ 127,559	\$ (127,559)	\$ 0	\$ 646,818	19.72%
2019	\$ 109,214	\$ (109,214)	\$ 0	\$ 604,662	18.06%
2018	\$ 88,001	\$ (88,001)	\$ 0	\$ 566,615	15.53%
2017	\$ 82,128	\$ (82,128)	\$ 0	\$ 591,359	13.89%
2016	\$ 69,562	\$ (69,562)	\$ 0	\$ 587,170	11.85%

NOTE 1 - PURPOSE OF SCHEDULES

A. Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

As of June 30, 2025, there were no excess of expenditures over appropriations.

B. Schedules of the District's Proportionate Share of the Net Pension Liability

These schedules present information on the District's portion of the Net Pension Liability of CalSTRS and the Net Pension Liability of CalPERS over ten years, in compliance with GASB Statement No. 68. The amounts presented for each fiscal year were determined as of the measurement date that occurred one year prior.

Changes in benefit terms CalSTRS. For the measurement dates ended June 30, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, and 2016, there were no changes to the benefit terms for CalSTRS.

Changes in benefit terms CalPERS. For the measurement dates ended June 30, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, and 2016, there were no changes to the benefit terms for CalPERS.

Changes in assumptions (CalSTRS). For the measurement dates ended June 30, 2023, 2022, 2021, 2019, 2018, and 2016, there were no changes in assumptions. For the measurement date ended June 30, 2017, the consumer price inflation rate changed from 3.00% to 2.75%, investment rate of return changed from 7.60% to 7.10%, and wage growth changed from 3.75% to 3.50%. For the measurement date ended June 30, 2020, termination rates were lowered to reflect the trend of teachers staying in service longer than previously assumed, and service retirement rates were changed to better reflect the anticipated effect of years of service on retirements. For the measurement date ended June 30, 2024, the demographic assumptions were changed, and the payroll growth rate was lowered from 3.50% to 3.25%.

NOTE 1 - PURPOSE OF SCHEDULES (CONCLUDED)

B. Schedules of the District's Proportionate Share of the Net Pension Liability (Concluded)

Changes in assumptions (CalPERS). For the measurement dates ended June 30, 2024, 2023, 2021, 2020, 2019, and 2016, there were no changes in assumptions. For the measurement date ended June 30, 2017, the discount rate was changed from 7.65% to 7.15%. For the measurement date ended June 30, 2018, the demographic assumptions were changed, and the inflation rate was changed from 2.75% to 2.50%. For the measurement date ended June 30, 2022, the demographic assumptions were changed, consumer price inflation rate was changed from 2.50% to 2.30%, and the investment rate of return was changed from 7.15% to 6.90%.

C. Schedules of the District's Contributions

These schedules provide information about the District's required and actual contributions to CalSTRS and CalPERS over a ten-year period.

SUPPLEMENTARY INFORMATION SECTION

	Second Period Report	Annual Report
	<u>5B2DE5A2</u>	<u>7D26562F</u>
Regular ADA		
Transitional Kindergarten through Third	78	79
Fourth through Sixth	52	52
Seventh and Eighth	40	40
ADA Totals	<u>170</u>	<u>171</u>

Grade Level	2024-2025		2024-2025		Status
	Instructional Minutes Requirement	Actual Instructional Minutes Offered	Instructional Days Requirement	Actual Instructional Days Offered	
TK	36,000	53,050	180	180	In Compliance
Kindergarten	36,000	53,050	180	180	In Compliance
Grade 1	50,400	53,950	180	180	In Compliance
Grade 2	50,400	53,950	180	180	In Compliance
Grade 3	50,400	54,850	180	180	In Compliance
Grade 4	54,000	54,850	180	180	In Compliance
Grade 5	54,000	54,850	180	180	In Compliance
Grade 6	54,000	55,370	180	180	In Compliance
Grade 7	54,000	55,370	180	180	In Compliance
Grade 8	54,000	55,370	180	180	In Compliance

<u>Charter Schools Chartered by District</u>	<u>Charter School Number</u>	<u>Included in District Financial Statements, or Separate Report</u>
South Sutter Charter School	0724	Separate Report

Auditor's Comments

The audited financial statements of all funds were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2025.

	Budget 2025-2026	2024-2025	2023-2024	2022-2023
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 3,541,086	\$ 3,717,959	\$ 3,800,634	\$ 3,732,455
Expenditures	3,540,102	3,664,865	3,136,128	2,872,206
Other Uses and Transfers Out	76,498	8,171	19,305	106,603
Total Outgo	<u>3,616,600</u>	<u>3,673,036</u>	<u>3,155,433</u>	<u>2,978,809</u>
Change in Fund Balance	(75,514)	44,923	645,201	753,646
Ending Fund Balance	<u>\$ 2,844,267</u>	<u>\$ 3,102,500</u>	<u>\$ 3,057,577</u>	<u>\$ 2,412,376</u>
Available Reserves	<u>\$ 2,220,367</u>	<u>\$ 2,136,087</u>	<u>\$ 1,978,017</u>	<u>\$ 1,578,296</u>
Reserve for Economic Uncertainties	<u>\$ 723,320</u>	<u>\$ 734,607</u>	<u>\$ 627,667</u>	<u>\$ 595,763</u>
Unassigned Fund Balance	<u>\$ 1,497,047</u>	<u>\$ 1,401,480</u>	<u>\$ 1,350,350</u>	<u>\$ 982,533</u>
Available Reserves as a Percentage of Total Outgo	61.4%	58.2%	62.7%	53.0%
Total Long-Term Debt	\$ 2,383,847	\$ 2,433,300	\$ 2,724,227	\$ 2,725,498
Average Daily Attendance (ADA) at P-2	175	170	174	183

The General Fund balance has increased by \$1,443,770 over the past three years. For a District this size, the State recommends available reserves of at least 5% of total General Fund expenditures, transfers out and other uses (\$183,652). Available reserves consist of all unassigned fund balances in the General Fund.

Long-term debt has decreased \$292,198 over the past two years, primarily due to changes in the net pension liability.

ADA has decreased by 13 over the past two years. An increase of five ADA has been budgeted for the fiscal year ending June 30, 2026.

The amounts presented as Budget 2025-2026 are provided for additional analysis and have not been audited.

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Other Governmental Funds
ASSETS						
Cash	\$ 21,082	\$ 42,934	\$ 24,200	\$ 47,511	\$ 22	\$ 135,749
Accounts Receivable		1,009	996	1,124	1	3,130
Due From Other Funds			8,171			8,171
Stores Inventory			2,381			2,381
Total Assets	<u>\$ 21,082</u>	<u>\$ 43,943</u>	<u>\$ 35,748</u>	<u>\$ 48,635</u>	<u>\$ 23</u>	<u>\$ 149,431</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable		\$ 118	\$ 3,250			\$ 3,368
Unearned Revenue		2,374				2,374
Total Liabilities	<u>\$ 0</u>	<u>2,492</u>	<u>3,250</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>5,742</u>
Fund Balances:						
Nonspendable			2,631			2,631
Restricted	21,082	41,451	29,867	48,635		141,035
Assigned					23	23
Total Fund Balances	<u>21,082</u>	<u>41,451</u>	<u>32,498</u>	<u>48,635</u>	<u>23</u>	<u>143,689</u>
Total Liabilities and Fund Balances	<u>\$ 21,082</u>	<u>\$ 43,943</u>	<u>\$ 35,748</u>	<u>\$ 48,635</u>	<u>\$ 23</u>	<u>\$ 149,431</u>

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Other Governmental Funds
REVENUES						
Federal Revenue			\$ 62,110			\$ 62,110
Other State Revenue		\$ 108,970	125,062			234,032
Other Local Revenue	\$ 10,879	73,371	1,528	\$ 6,848	\$ 1	92,627
Total Revenues	10,879	182,341	188,700	6,848	1	388,769
EXPENDITURES						
Certificated Salaries			90,481			90,481
Classified Salaries		15,901	46,425			62,326
Employee Benefits		60,835	31,869			92,704
Books and Supplies	3,827	3,770	147,221			154,818
Services and Other						
Operating Expenditures	4,451	3,210	1,227			8,888
Total Expenditures	8,278	174,197	226,742	0	0	409,217
Excess of Revenues						
Over (Under) Expenditures	2,601	8,144	(38,042)	6,848	1	(20,448)
Other Financing Sources:						
Operating Transfers In			8,171			8,171
Excess of Revenues and Other						
Sources Over (Under) Expenditures	2,601	8,144	(29,871)	6,848	1	(12,277)
Fund Balances - July 01, 2024	18,481	33,307	62,369	41,787	22	155,966
Fund Balances - June 30, 2025	\$ 21,082	\$ 41,451	\$ 32,498	\$ 48,635	\$ 23	\$ 143,689

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade spans and in different programs.

B. Schedule of Instructional Time

This schedule presents information on the amount of instruction time and number of instructional days offered by the District and whether the District complied with the provisions of *California Education Code* Sections 46207-46208, respectively.

C. Schedule of Charter Schools

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

D. Reconciliation of Unaudited Actuals Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the Unaudited Actuals Financial Report to the audited financial statements.

E. Schedule of Financial Trends and Analysis

This schedule is presented to improve the evaluation and reporting of the going concern status of the District.

F. Combining Statements – Non-Major Governmental Funds

The combining statements are included to provide information regarding the individual funds that have been included in the Other Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. These statements have been presented for purposes of additional analysis and are not a required part of the District's basic financial statements.

OTHER INFORMATION SECTION

ORGANIZATION

Marcum-Illinois Union Elementary School District was established in 1926 and is located in Sutter County. There were no changes in the boundaries of the District during the current year. The District currently operates one elementary school.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Joshua Wanner	President	December 2028
Emily Daddow	Clerk	December 2026
Keith Turner	Member	December 2026
Elise Nelson	Member	December 2026
Jeff Reese	Member	December 2028

ADMINISTRATION

Maggie Irby
Superintendent/Principal

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Trustees
Marcum-Illinois Union Elementary School District
East Nicolaus, California

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of Marcum-Illinois Union Elementary School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Marcum-Illinois Union Elementary School District's basic financial statements, and have issued my report thereon dated January 15, 2026.

Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Marcum-Illinois Union Elementary School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Marcum-Illinois Union Elementary School District's internal control. Accordingly, I do not express an opinion on the effectiveness of Marcum-Illinois Union Elementary School District's internal control.

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

My 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, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. I identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that I consider to be a significant deficiency.

Board of Trustees
Marcum-Illinois Union Elementary School District
Page Two

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Marcum-Illinois Union Elementary School District's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Marcum-Illinois Union Elementary School District's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Marcum-Illinois Union Elementary School District's response to the finding identified in my audit and described in the accompanying schedule of findings and questioned costs. Marcum-Illinois Union Elementary School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



MICHELLE M. HANSON
Certified Public Accountant

January 15, 2026

**INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND
ON INTERNAL CONTROL OVER COMPLIANCE**

Board of Trustees
Marcum-Illinois Union Elementary School District
East Nicolaus, California

Report on State Compliance

Opinion

I have audited Marcum-Illinois Union Elementary School District's compliance with the requirements specified in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810, applicable to Marcum-Illinois Union Elementary School District's state program compliance requirements identified below for the fiscal year ended June 30, 2025.

In my opinion, Marcum-Illinois Union Elementary School District complied, in all material respects, with the laws and regulations of the state programs in the table below for the year ended June 30, 2025.

Basis for Opinion

I conducted my 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 state program compliance requirements identified as subject to audit in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Marcum-Illinois Union Elementary School District and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion. My audit does not provide a legal determination of Marcum-Illinois Union Elementary School District's compliance with the state program compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the state program compliance 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 Marcum-Illinois Union Elementary School District's state programs.

Board of Trustees
 Marcum-Illinois Union Elementary School District
 Page Two

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the state program compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Marcum-Illinois Union Elementary School District's compliance based on my 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 2024-2025 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the state program 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 Marcum-Illinois Union Elementary School District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the 2024-2025 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, I:

- 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 Marcum-Illinois Union Elementary School District's compliance with state program compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances;
- Obtain an understanding of Marcum-Illinois Union Elementary School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the 2024-2025 *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 District's internal controls over compliance. Accordingly, I express no such opinion;
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

2024-2025 K-12 Audit Guide Procedures	Procedures <u>Performed</u>
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Independent Study	No (see next page)
Continuation Education	Not Applicable
Instructional Time	Yes

Board of Trustees
 Marcum-Illinois Union Elementary School District
 Page Three

2024-2025 K-12 Audit Guide Procedures

Local Education Agencies Other Than Charter Schools:

	<u>Procedures Performed</u>
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	No (see below)
Early Retirement Incentive	Not Applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools or Programs	Not Applicable
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	No (see next page)

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

Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study Course Based	Not Applicable
Immunizations	No (see next page)
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program (ELO-P)	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	No (see next page)

Charter Schools:

Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based Instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

Procedures were not performed for Independent Study because the average daily attendance generated did not exceed the materiality levels requiring testing.

Procedures were not performed for Classroom Teacher Salaries because Marcum-Illinois Union Elementary School District was confirmed to be exempt under the provisions of *California Education Code Section 41374*.

Board of Trustees
Marcum-Illinois Union Elementary School District
Page Four

Procedures were not performed for Home to School Transportation Reimbursement because Marcum-Illinois Union Elementary School District's transportation expenditure amount for reimbursement was less than the transportation add-on reimbursement amount.

Procedures were not performed for Immunizations because Marcum-Illinois Union Elementary School District submitted its immunization assessment reports to the California Department of Public Health and did not report combined conditional admission and overdue rates greater than ten (10) percent in kindergarten or seventh grade.

Procedures were not performed for Kindergarten Continuance because there were no students identified as having continued in Kindergarten for a second year in 2024-2025.

Procedures were not performed on the items marked "Not Applicable" because Marcum-Illinois Union Elementary School District does not operate those programs.

I am 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 I identify during the audit.

Report on Internal Control over Compliance

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

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

Board of Trustees
Marcum-Illinois Union Elementary School District
Page Five

My 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 my testing of internal control over compliance and the results of that testing on the requirements of the 2024-2025 *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



MICHELLE M. HANSON
Certified Public Accountant

January 15, 2026

AUDIT FINDINGS AND QUESTIONED COSTS SECTION

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reporting condition(s) identified not considered to be material weaknesses?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<i>State Awards</i>		
Internal control over state programs:		
Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reporting conditions(s) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Any audit findings disclosed that are required To be reported in accordance with Audits of California K-12 Local Education Agencies?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Type of auditor's report issued on compliance for state programs:	Unmodified	

Section II - Financial Statements Findings

2025-001 - CHARTER OVERSIGHT FEES - 30000

Criteria: *California Education Code ("EC") Section 47613 provides that an authorizing agency may charge for the actual costs of supervisorial oversight not to exceed 1% of the charter school's revenue. The actual costs of performing the duties required by EC Section 47604.32 and for other "supervision" including providing the charter school with general guidance and assistance on various issues, such as funding and compliance should be tracked and documented to distinguish them from general district functions or services provided to the charter school.*

Statement of Condition: Marcum-Illinois Union Elementary School District is the authorizer for South Sutter Charter School. During 2024-2025 Marcum-Illinois Union Elementary School District recorded revenue of \$318,836 for oversight fees but could not provide documentation for time spent performing oversight responsibilities or otherwise support the amount charged as something other than the maximum percentage allowed by statute.

Section II - Financial Statements Findings (Concluded)

2025-001 - CHARTER OVERSIGHT FEES - 30000 (CONCLUDED)

Context: The oversight fees charged were 1.00% of \$31,854,756, South Sutter Charter School's 2024-2025 total LCFF entitlement. The oversight fees charged were \$293,730 and \$236,516 for 2023-2024 and 2022-2023 respectively.

Cause: The substantiation of oversight fees was not documented by the District.

Effect or Potential Effect: By not tracking the costs of oversight, the District may not have been entitled to the funds received.

Questioned Costs: This is technically a finding of noncompliance with EC 47613, with questioned costs of \$318,836, the amount of undocumented oversight fees. However, there is nothing in current statute that would permit the adjustment of oversight fees charged outside of successful litigation, and there has been no change to the current financial statements.

Repeat Finding: No, this is not a repeat finding.

Recommendation: The District should immediately implement procedures to document time spent and other expenditures incurred to perform charter oversight responsibilities as a best practice.

View of Responsible District Official/Corrective Action: While the District incurred costs associated with charter school oversight activities during the 2024-2025 fiscal year, a comprehensive quantitative system to document all oversight activities and associated costs was not fully implemented. The District is committed to ensuring ongoing compliance with *California Education Code* Section 47613 and is implementing corrective actions to strengthen documentation and tracking of charter oversight activities and related expenditures.

Section III - State Award Findings and Responses

No matters are reported.

There were no findings or questioned costs considered reportable conditions determined as a result of the audit of Marcum-Illinois Union Elementary School District for the fiscal year ended June 30, 2024.

Marcum-Illinois Union Elementary Comprehensive School Safety Plan 2025-2026



**Maggie Irby, Superintendent/Principal
2452 El Centro Blvd
(530) 656-2407
maggiei@sutter.k12.ca.us**

**Plan approved by Marcum-Illinois Union School
District Governing Board February____, 2026**

This document is available for public inspection during regular business hours at the Marcum-Illinois Union Elementary School main office.

NOTE: Tactical information is excluded from the public inspection document. A "Public Inspection Log" will be used to record the name, address, phone number and method used for verifying the identity of all individuals requesting to inspect this plan. This document is not available for inspection on the internet.

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1. School Crime Assessment

Attendance Rates:

The average attendance rate for the 2023-2024 school year was 96%.

Behavior Incidents/Referrals:

The following table displays the number of behavior incidents that were recorded in the student information system over the past several years. A * indicates a school year impacted by school closure and/or virtual instruction due to the Covid-19 pandemic.

Incident Reports	2020-2021*	2021-2022	2022-2023	2023-2024
Minor	11	77	119	127
Major	0	2	9	8

Suspension/Expulsion:

The following table displays the number of suspensions and expulsions over the past several years. A * indicates a school year impacted by school closure and/or virtual instruction due to the Covid-19 pandemic.

	2020-2021*	2021-2022*	2022-2023	2023-2024
Suspensions	0	2	9	8
Expulsions	0	0	0	0

Property Damage

There have been no instances of property damage on the school site within the last 3 years.

California Healthy Kids Survey, Spring 2023

The tables below summarize the key indicators of school climate, substance use, routines, and student well-being. This Survey was administered to 5th & 7th grade students in the spring of the 2022-2023 school year.

Table A2.1
Key Indicators of School Climate

	Grade 5 %	Table
School Engagement and Supports		
School connectedness [#] (<i>In-School Only</i>)	68	A6.3
School connectedness [#] (<i>Remote Only</i>)		A6.3
Academic motivation [†]	79	A6.3
School boredom [‡]	65	A6.9
Caring adults in school [‡]	51	A6.3
High expectations-adults in school [‡]	78	A6.3
Meaningful participation [†]	30	A6.3
Facilities upkeep ^{†,§}	75	A6.11
Parent involvement in schooling [†]	73	A10.2
Social and emotional learning supports [†]	54	A7.1
Anti-bullying climate [†]	61	A9.6
School Safety and Cyberbullying		
Feel safe at school [¶]	56	A9.1
Feel safe on way to and from school [¶]	75	A9.1
Been hit or pushed [¶]	56	A9.2
Mean rumors spread about you	47	A9.2
Called bad names or target of mean jokes	65	A9.2
Saw a weapon at school [¶]	19	A9.5
Cyberbullying [¶]	18	A9.3
School Disciplinary Environment		
Rule clarity [†]	76	A8.2
Students well behaved [†]	47	A8.4
Students treated fairly when break rules [†]	35	A8.1
Students treated with respect [†]	65	A8.1

Notes: Cells are empty if there are less than 10 respondents.

[#]Average percent of respondents reporting "Yes, most of the time" or "Yes, all of the time."

[†]The scale was based on five survey questions for in-school respondents.

[‡]The scale was based on four questions for remote respondents.

[¶]In-school only.

[§]Past year.

[¶]Past 30 days.

Table A2.1

Key Indicators of School Climate

	Grade 7 %	Grade 9 %	Grade 11 %	NT %	Table
School Engagement and Supports					
School connectedness [#] (<i>In-School Only</i>)	85	—	—	—	A6.4
School connectedness [#] (<i>Remote Only</i>)	—	—	—	—	A6.4
Academic motivation [†]	69	—	—	—	A6.4
School is really boring [‡]	35	—	—	—	A6.11
School is worthless and a waste of time [‡]	0	—	—	—	A6.11
Monthly Absences (3 or more)	20	—	—	—	A6.2
Maintaining focus on schoolwork ^{†,¶}	47	—	—	—	A6.10
Caring adult relationships [‡]	83	—	—	—	A6.4
High expectations-adults in school [‡]	90	—	—	—	A6.4
Meaningful participation [†]	34	—	—	—	A6.4
Facilities upkeep ^{†,¶}	95	—	—	—	A6.15
Promotion of parental involvement in school [†]	65	—	—	—	A6.4
School Safety and Cyberbullying					
School perceived as very safe or safe [¶]	95	—	—	—	A8.1
Experienced any harassment or bullying [§]	25	—	—	—	A8.2
Had mean rumors or lies spread about you [§]	37	—	—	—	A8.3
Been afraid of being beaten up ^{§,¶}	20	—	—	—	A8.3
Been in a physical fight [¶]	0	—	—	—	A8.4
Seen a weapon on campus [¶]	15	—	—	—	A8.6
Cyberbullying [¶]	25	—	—	—	A8.3

Notes: Cells are empty if there are less than 10 respondents.

[#]Average percent of respondents reporting "Agree" or "Strongly agree."

[†]The scale was based on five survey questions for in-school respondents.

[‡]The scale was based on four questions for remote respondents.

[¶]Rating of 7 or higher.

[§]Survey question was reverse-coded.

[¶]In-School only.

[§]Average percent of respondents reporting "Pretty much true" or "Very much true."

[¶]Past 12 months.

Table A2.2
Key Indicators of Substance Use, Routines, Remote Learning, and Student Well-Being

	Grade 5 %	Table
Substance Use		
Alcohol or drug use [¶]	41	A11.1
Marijuana use [¶]	0	A11.1
Cigarette use [¶]	0	A12.1
Vaping [¶]	6	A12.1
Routines		
Eating of breakfast [†]	76	A4.1
Late bedtime (at 10 pm or later)	29	A4.2
Learning from Home		
Weekdays worked on schoolwork (5 days) ^{¶,§}		A5.1
Synchronous instruction (4 days or more) ^{¶,§}		A5.1
Meaningful opportunities ^{‡,§}		A5.2
Mental Health		
Frequent sadness [†]	29	A13.1
Wellness [†]	76	A13.2

Notes: Cells are empty if there are less than 10 respondents.

[¶]Lifetime.

[†]This morning.

[‡]Past 7 days.

[§]Past 30 days.

[¶]Remote only.

[§]Average percent of respondents reporting "Yes, most of the time" or "Yes, all of the time."

Table A2.2
Key Indicators of Substance Use, Remote Learning, and Student Well-Being

	Grade 7 %	Grade 9 %	Grade 11 %	NT %	Table
Substance Use					
Current alcohol or drug use [¶]	0	—	—	—	A9.5
Current marijuana use [¶]	0	—	—	—	A9.5
Current binge drinking [¶]	0	—	—	—	A9.5
Very drunk or "high" 7 or more times, ever	0	—	—	—	A9.7
Been drunk or "high" on drugs at school, ever	0	—	—	—	A9.9
Current cigarette smoking [¶]	0	—	—	—	A10.4
Current vaping [¶]	5	—	—	—	A10.4
Current tobacco vaping [¶]	0	—	—	—	A10.5
Current marijuana vaping [¶]	0	—	—	—	A10.5
Routines					
Eating of breakfast [†]	60	—	—	—	A4.1
Bedtime (at 12 am or later)	0	—	—	—	A4.2
Learning from Home					
Average days worked on schoolwork (≥ 5) ^{¶,§}	—	—	—	—	A5.1
Synchronous instruction (4 days or more) ^{¶,§}	—	—	—	—	A5.1
Interest in schoolwork done from home ^{¶,§}	—	—	—	—	A5.3
Meaningful opportunities ^{‡,§}	—	—	—	—	A5.2
Social and Emotional Health					
Social emotional distress [‡]	14	—	—	—	A7.5
Experienced chronic sadness/hopelessness [‡]	10	—	—	—	A7.1
Considered suicide [‡]	0	—	—	—	A7.2
Optimism [‡]	65	—	—	—	A7.3
Life satisfaction [‡]	78	—	—	—	A7.4

Notes: Cells are empty if there are less than 10 respondents.

[¶]Past 30 days.

[†]Today.

[‡]Remote only.

[§]Past 7 days.

[¶]Average percent of respondents reporting "Agree" or "Strongly agree."

[‡]Average percent of respondents reporting "Pretty much true" or "Very much true."

[§]Past 12 months.

[¶]Average percent of respondents reporting "Satisfied" or "Very satisfied."

2. Safety Strategies & Programs

A. Supervision and Protection of Pupils: Boundary Violation Prevention

The Governing Board is committed to maintaining a safe and secure learning environment that is free from child abuse, neglect, sexual misconduct, grooming behaviors, and boundary violations. The district shall implement preventative practices, supervision standards, and reporting procedures consistent with state law, including Senate Bill 848, to protect pupils and promote appropriate professional conduct.

Professional Boundaries:

District employees, volunteers, and contractors shall maintain appropriate professional boundaries with pupils at all times, in accordance with Board policy and administrative regulation. Conduct that is prohibited includes, but is not limited to:

- Engaging in behaviors that could reasonably be interpreted as grooming, favoritism, or inappropriate familiarity
- Meeting alone with a pupil in a location that is not observable or interruptible
- Communicating privately with pupils through personal social media accounts, personal email, text messaging, or other electronic means outside District-approved platforms, unless a parent/guardian is included or the communication is otherwise authorized
- Providing unauthorized gifts, favors, or personal transportation to pupils

Supervision and Environmental Safety:

To promote pupil safety and reduce the risk of misconduct:

- Pupils shall be appropriately supervised in classrooms and non-classroom settings, including hallways, playgrounds, restrooms (as appropriate), locker rooms, and during school-sponsored activities
- Staff shall position themselves to maximize visibility and minimize isolated interactions with pupils
- Use of classrooms and facilities shall comply with District supervision and access protocols designed to support safe, easily supervised environments

Electronic Communication and Digital Conduct:

All electronic communications between District employees, volunteers, contractors, and pupils shall be professional, transparent, and related to District business. The district shall:

- Require use of District-approved communication platforms when communicating with pupils
- Establish age and grade-appropriate limitations on electronic communications
- Prohibit private electronic communications that circumvent parental awareness or District oversight, except as authorized

Training:

The district shall provide annual training to employees, volunteers, and contractors, as applicable, on:

- Identification and prevention of child abuse, neglect, sexual misconduct, and grooming behaviors
- Mandated reporter obligations and reporting timelines
- Professional boundaries and appropriate conduct with pupils
- Documentation of training completion shall be maintained in accordance with District procedures.

Reporting and Response:

Employees, volunteers, and contractors who are mandated reporters shall comply with all legal requirements to report known or reasonably suspected child abuse or neglect.

The district shall:

- Maintain procedures for internal reporting consistent with Board policy
- Cooperate fully with law enforcement and child protective services
- Prohibit retaliation against any individual who makes a report in good faith

Coordination with Safety and Risk Management Partners:

The district shall collaborate with local law enforcement agencies, first responders, and its joint powers authority, to identify and implement best practices for preventing abuse, injury, and misconduct.

B. Child Abuse Reporting Procedures

Duty to Report

In conformance with the requirements of the Penal Code, any district employee who has knowledge of or observes a child in his or her professional capacity or within the scope of his or her employment whom he or she knows or reasonably suspects has been a victim of child abuse shall report the known or suspected instance of child abuse to the Sheriff and/or child protective agency immediately or as soon as practically possible by telephone and shall prepare and send a written report thereof within 36 hours of receiving the information concerning the incident. The reporting duties are individual and cannot be delegated to another individual except under circumstances set forth in Penal Code 11166.

For the purposes of this reporting procedure and the Penal Code, "reasonable suspicion" means that it is objectively reasonable for a person to entertain such a suspicion, based upon facts that could cause a reasonable person in a like situation, drawing when appropriate on his or her training and experience, to suspect child abuse.

Definitions

1. "Child Abuse" includes the following:
 - a. A physical injury inflicted by other than accidental means on a child by another person.
 - b. Sexual abuse of a child.
 - c. Willful cruelty or unjustifiable punishment of a child, or willfully inflicting unjustifiable physical pain or mental suffering, or failure to safeguard a child from these injuries when the child is under a person's care or custody.
 - d. Unlawful corporal punishment or injury resulting in a traumatic condition.
 - e. Neglect of a child or abuse in out-of-home care.
2. "Mandated Reporters" include virtually all school employees. The following school personnel are required to report: teachers, administrators, supervisors of child welfare and attendance, certificated pupil personnel employees, school psychologists, licensed nurses, counselors, and those instructional aides or other classified employees trained in child abuse reporting.
3. "Child Protective Agencies" are those law enforcement and child protective services responsible for investigating child abuse reports, including the local police or sheriff department, county welfare or juvenile probation. Employees

reporting child abuse to a child protective agency are encouraged, but not required, to notify the site administrator or designee as soon as possible after the initial verbal report by telephone.

Contact Information

1. Sutter County Department of Children and Family Services: (530) 822-7227
(24 hours per day-7 days per week).

2. Sutter County Sheriff's Department, Non-Emergency (530) 822-7307

Within 36 hours, a written report must be sent, faxed, or submitted electronically. The written report should be completed on a state form called 8572.

CHILD ABUSE TRAINING REQUIREMENT

- All district employees must annually complete the Keenan Mandated Reporter Training Course by the beginning of each school year. Employees hired after the October 15th date are required to complete the training course within six weeks of employment.
- This course is fully compliant with California Assembly Bill 1432 and is available online through Keenan Safe Schools, the firm's online training and tracking system designed specifically for education agency employees.
- The Keenan Safe Schools learning management system will generate the required reports for proof of completion. Employees should retain a copy of the training certificate and provide a copy to their principal/site-administrator.
- The online training course is available at
<http://www.keenan.com/abusepreventioncenter>

SUSPECTED CHILD ABUSE REPORT

To Be Completed by **Mandated Child Abuse Reporters**

Pursuant to Penal Code Section 11166

PLEASE PRINT OR TYPE

CASE NAME: _____

CASE NUMBER: _____

A. REPORTING PARTY	NAME OF MANDATED REPORTER		TITLE		MANDATED REPORTER CATEGORY				
	REPORTER'S BUSINESS/AGENCY NAME AND ADDRESS		Street	City	Zip	DID MANDATED REPORTER WITNESS THE INCIDENT?			
	REPORTER'S TELEPHONE (DAYTIME) ()		SIGNATURE			TODAY'S DATE			
B. REPORT NOTIFICATION	<input type="checkbox"/> LAW ENFORCEMENT <input type="checkbox"/> COUNTY PROBATION <input type="checkbox"/> COUNTY WELFARE / CPS (Child Protective Services)		AGENCY						
	ADDRESS	Street	City	Zip	DATE/TIME OF PHONE CALL				
	OFFICIAL CONTACTED - TITLE			TELEPHONE ()					
C. VICTIM <small>One report per victim</small>	NAME (LAST, FIRST, MIDDLE)			BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY			
	ADDRESS	Street	City	Zip	TELEPHONE ()				
	PRESENT LOCATION OF VICTIM			SCHOOL	CLASS	GRADE			
	PHYSICALLY DISABLED?	DEVELOPMENTALLY DISABLED?	OTHER DISABILITY (SPECIFY)			PRIMARY LANGUAGE			
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO				SPOKEN IN HOME			
	IN FOSTER CARE?	IF VICTIM WAS IN OUT-OF-HOME CARE AT TIME OF INCIDENT, CHECK TYPE OF CARE:			TYPE OF ABUSE (CHECK ONE OR MORE)				
	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> DAY CARE <input type="checkbox"/> CHILD CARE CENTER <input type="checkbox"/> FOSTER FAMILY HOME <input type="checkbox"/> FAMILY FRIEND <input type="checkbox"/> GROUP HOME OR INSTITUTION <input type="checkbox"/> RELATIVE'S HOME				<input type="checkbox"/> PHYSICAL <input type="checkbox"/> MENTAL <input type="checkbox"/> SEXUAL <input type="checkbox"/> NEGLECT <input type="checkbox"/> OTHER (SPECIFY)			
RELATIONSHIP TO SUSPECT		PHOTOS TAKEN?		DID THE INCIDENT RESULT IN THIS VICTIM'S DEATH? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK					
<input type="checkbox"/> YES <input type="checkbox"/> NO									
D. INVOLVED PARTIES	NAME		BIRTHDATE	SEX	ETHNICITY	NAME	BIRTHDATE	SEX	ETHNICITY
	1.					3.			
	2.					4.			
VICTIM'S SIBLING(S)	NAME (LAST, FIRST, MIDDLE)			BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY			
	ADDRESS	Street	City	Zip	HOME PHONE ()	BUSINESS PHONE ()			
	NAME (LAST, FIRST, MIDDLE)			BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY			
PARENTS/GUARDIANS	ADDRESS	Street	City	Zip	HOME PHONE ()	BUSINESS PHONE ()			
	SUSPECT'S NAME (LAST, FIRST, MIDDLE)			BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY			
	ADDRESS	Street	City	Zip	TELEPHONE ()				
OTHER RELEVANT INFORMATION									
E. INCIDENT INFORMATION	<i>IF NECESSARY, ATTACH EXTRA SHEET(S) OR OTHER FORM(S) AND CHECK THIS BOX <input type="checkbox"/></i>					<i>IF MULTIPLE VICTIMS, INDICATE NUMBER: _____</i>			
	DATE / TIME OF INCIDENT	PLACE OF INCIDENT							
NARRATIVE DESCRIPTION (What victim(s) said/what the mandated reporter observed/what person accompanying the victim(s) said/similar or past incidents involving the victim(s) or suspect)									

SS 8572 (Rev. 12/02)

DEFINITIONS AND INSTRUCTIONS ON REVERSE

DO NOT submit a copy of this form to the Department of Justice (DOJ). The investigating agency is required under Penal Code Section 11169 to submit to DOJ a Child Abuse Investigation Report Form SS 8583 if (1) an active investigation was conducted and (2) the incident was not determined to be unfounded.

WHITE COPY-Police or Sheriff's Department; BLUE COPY-County Welfare or Probation; GREEN COPY- District Attorney's Office; YELLOW COPY-Reporting Party

DEFINITIONS AND GENERAL INSTRUCTIONS FOR COMPLETION OF FORM SS 8572

All Penal Code (PC) references are located in Article 2.5 of the PC. This article is known as the Child Abuse and Neglect Reporting Act, also known as CANRA. The Internet site is: <http://www.leginfo.ca.gov/calaw.html> (specify Penal Code and search for Sections 11164-11174.3). A mandated reporter must complete and submit the form SS 8572 even if some information is not known. (PC Section 11167(a).)

I. MANDATED CHILD ABUSE REPORTERS

- Mandated child abuse reporters include all those individuals and entities as defined in PC Section 11165.7.

II. TO WHOM REPORTS ARE TO BE MADE (DESIGNATED AGENCIES)

- Reports of suspected child abuse or neglect shall be made by mandated reporters to any police department or sheriff's department (not including a school district police or security department), county probation department (if designated by the county to receive mandated reports) or the county welfare department. (PC Section 11165.9.)

III. REPORTING RESPONSIBILITIES

- Any mandated reporter who has knowledge of or observes a child, in his or her professional capacity or within the scope of his or her employment, whom he or she knows or reasonably suspects has been the victim of child abuse or neglect shall report such suspected instance of abuse or neglect to a designated agency immediately or as soon as practically possible by telephone and shall prepare and send a written report thereof *within 36 hours* of receiving the information concerning the incident. (PC Section 11166(a).)
- No mandated reporter who reports a suspected instance of child abuse or neglect shall be held civilly or criminally liable for any report required or authorized by the CANRA. Any other person reporting a known or suspected instance of child abuse or neglect shall not incur civil or criminal liability as a result of any report authorized by the CANRA unless it can be proven the report was false and the person knew it was false or make the report with reckless disregard of its truth or falsity. (PC Section 11172(a).)

IV. INSTRUCTIONS

- **SECTION A - REPORTING PARTY:** Enter the mandated reporter's name, title, category (from PC Section 11165.7), business (agency) name and address, telephone number, a signature and today's date. Also check yes-no whether you (the mandated reporter) witnessed the incident. The signature area is for either the mandated report or the person taking as telephoned report.

ETHNICITY CODES

1 Alaskan Native	6 Caribbean	11 Guamanian	16 Korean	22 Polynesian	27 White-Armenian
2 American Indian	7 Central American	12 Hawaiian	17 Laotian	23 Samoan	28 White-Central American
3 Asian Indian	8 Chinese	13 Hispanic	18 Mexican	24 South American	29 White-European
4 Black	9 Ethiopian	14 Hmong	19 Other Asian	25 Vietnamese	30 White-Middle Eastern
5 Cambodian	10 Filipino	15 Japanese	21 Other Pac Islndr	26 White	31 White-Romanian

C. Disaster Response Procedures

In order to ensure the safety of all staff, students, and parents at Marcum-Illinois School, this Disaster Plan contains instructions and procedures for dealing with various emergencies. The response procedures are intended primarily as a ready reference for all staff to be studied and practiced prior to the occurrence of an emergency. Disaster Plan tests will be recorded and kept in a file by the Superintendent or designee.

EMERGENCY CONTACTS / PHONE LIST

COMMUNICATION PLANS / CRISIS TOOLBOX CHECKLIST

EMERGENCY PROCEDURES FOR STUDENTS WITH SPECIAL NEEDS

EMERGENCY ACTIONS

- All Clear
- Emergency Damage Assessment
- Lockdown.....
- Secure Campus
- Shelter in Place
- Duck, Cover and Hold On
- Evacuation
- Off-site Evacuation
- Structured Reunification

EMERGENCY RESPONSES (Alphabetical Index)

- Aircraft Crash
- Air Pollution Alert
- Animal Disturbance
- Bomb Threat
- Chemical Accident/Hazardous Materials
- Drive By Shooting
- Earthquake
- Explosion
- Fire
- Flood
- Gas/Fumes
- Hostage Situation
- Intruder (Active Shooter – See Section J).....
- Tornado/Severe Weather.....
- Utility Failure

OATH / USE OF FACILITIES

EVACULATION MAPS

LOCAL EMERGENCY TELEPHONE NUMBERS

EMERGENCY		911
LAW ENFORCEMENT		Phone
Sutter County Sheriff		(530) 822-7307
FIRE		Phone
East Nicolaus Fire Department		(530) 656-2261
Pleasant Grove Fire Department		(916) 655-3937
HOSPITALS	Address	Phone
Adventist Health and Rideout	726 4 th Street, Marysville, CA 95901	(530) 749-4300
OTHER SERVICES		
Animal Control		(530) 822-7375
Poison Control		800-222-1222
Sutter County Environmental Health		(530) 822-7400
Sutter County Public Health and Human Services		(530) 822-7327
Sutter County Superintendent of Schools		(530) 822-2900
Sutter County Office of Emergency Services		(530) 749-7520
Thorntons Gas		(530) 656-2485
Fletchers Plumbing		(530) 673-2489
Superior Well		(530) 534-1949
Keenan Crisis Risk/Disaster Response Hotline		(860) 677-3790

EMERGENCY RESPONSE TEAM MEMBERS

Name	Phone #	Role
Maggie Irby	925-595-8358	Superintendent/Press Liaison
Courtney Brazil		Designee
Shasta Ford		Admin Assistant
Stacey Schwall		Fiscal Admin
Paula Villarreal		Operations
Lori Brown		Transportation
Jorge Arias		Safety

STAFF PHONE LIST: (530) 656-2407 (landline) / (530) 933-0746 (cell)		Ext.
Superintendent/Principal	Mrs. Maggie Irby	Ext. 14
Assistant Principal/Director of Student Services	Mrs. Courtney Brazil	Ext. 34
Administrative Assistant/Program Specialist	Ms. Shasta Ford	Ext. 10
Attendance/Enrollment/Fiscal Admin Assistant II	Ms. Stacey Schwall	Ext. 11
Director of Operations	Ms. Paula Villarreal	Ext. 28
Director of Transportation	Ms. Lori Brown	Ext. 28
Food Services Director	Ms. Carol Long	Ext. 20
Preschool Teacher	Mrs. Christina McIntosh	Ext. 16
Preschool Teacher	Ms. Margarita Barajas	Ext. 16
Preschool Aide	Ms. Ilse Scheidel	Ext. 16
Transitional Kindergarten Teacher	Mrs. Kristen Strong	Ext. 17
Kindergarten Teacher	Mrs. Michelle Cote	Ext. 26
1st Grade Teacher	Ms. Olga Michel	Ext. 25
2nd Grade Teacher	Mrs. Anne Hill	Ext. 24
3rd Grade Teacher	Ms. Kimi Henry	Ext. 21
4th Grade Teacher	Mr. Cha Xiong	Ext. 22
5th Grade Teacher	Mrs. Samantha Rouse	Ext. 30
6th Grade Teacher, 6th-8th Science	Mrs. Kris Schuler	Ext.31
7th Grade Teacher, 6th-8th History	Mrs. Gina Stephens	Ext. 32
8th Grade Teacher, 6th-8th Math	Mrs. Staci Lucas	Ext. 33
Grounds/Maintenance/ Custodial	Mr. Jorge Arias	Ext. 28
Transportation/Aide/Custodial	Mrs. Karem Garcia	Ext. 21
Aide/Administrative Assistant	Mrs. Shannon Butler	Ext. 18
ELOP Director (DEN)	Ms. Tiffany DeAlba	Ext. 23
Aide/Den Staff	Ms. Michelle Gonzales	Ext. 17
Aide/Den Staff	Mrs. Debbie Scott	Ext. 24
Aide/Den Staff	Mrs. Lisa Vasquez	Ext. 30
Aide/Den Staff	Mrs. Kate Johnson	Ext. 25
Resource Specialist	Mrs. Megan Ginilo	Ext. 19
Special Education Aide/Classroom Aide/ Food Services	Mrs. Melissa Davis	Ext. 19
School Psychologist/Speech Pathologist	Mrs. Jasdeep Bains/ Mrs. Suzanne Myers	Ext. 27

SITUATIONAL COMMUNICATION PLANS

In the event of any emergency situation during school hours, what communication procedures are in place on your site? Develop a clear plan for the following aspects of emergency response.

911 Calls	<ul style="list-style-type: none"> • When placing a 911 call: give your name, school name, and school address (2452 El Centro Blvd. East Nicolaus, CA 95659) • Give specific location of danger (shooter, intruder, fire, hazardous material or other emergency) • Indicate location of incident command post
Mass Notification to Parents	<p><u>During an emergency:</u></p> <p>Parents will be contacted via the school's all-call system when deemed safe to do so.</p>
	<p><u>After an emergency:</u></p> <p>Parents will be contacted via the school's all-call system when deemed safe to do so.</p>

CRISIS TOOLBOX CHECKLIST

Determine specific needs and ensure that all of the contents are in the appropriate box/pack and are current.

- Map/Diagram of campus with evacuation sites marked
- Student/Staff emergency cards/roster
- Appropriate facility keys
- Latex gloves in Ziplock bag
- Flashlight with batteries bagged separately
- Whistle
- Large marker
- Notebook/Legal Pad
- Scissors and/or utility tool
- Post it notes
- Assorted band-aids
- Lifesavers or other hard candy
- Other items as needed

SITE EMERGENCY PROCEDURES FOR SPECIAL NEEDS STUDENTS

1. Procedures for special needs students may need to be implemented in emergency situations such as fire, earthquake, bomb threats, etc.
2. At the beginning of each school year, or at any point in the school year the need arises, an Individual Emergency Procedures Plan must be completed to accommodate each student who requires additional assistance due to a disability. This includes students with physical impairments who may require:
 - a wheelchair on a daily basis
 - specialized equipment
 - physical assistance to evacuate in a timely manner
3. Each plan requires that support staff be designated as specialized assistants during times of emergency.
4. Use the format below to complete an Individual Emergency Procedures Plan for each special needs student. Place a copy of the plans in the Site Emergency Operations Plan and with the individual classroom teacher's emergency materials. (class roster, etc.)

Individual Student Emergency Procedures Plan		
Student:	Room #:	Teacher:
Designated Specialized Assistants: <i>(Identify two staff in this area)</i>		
Required Equipment or Physical Assistance Needed to Evacuate in a Timely Manner (complete below)		

GENERAL EMERGENCY ACTIONS

Type	Definition
STATUS	<p>ALL CLEAR is the signal that communicates to students and staff that the emergency is over and normal school operations can resume.</p> <p>EMERGENCY DAMAGE ASSESSMENT is the inspection process used immediately following an emergency (typically students and staff are under an EVACUATION order) to determine if it is safe to resume occupancy of school facilities. An EMERGENCY DAMAGE ASSESSMENT should be performed following any event with the potential to cause damage school facilities or equipment.</p>
RESTRICTED MOVEMENT & ACCESS	<p>LOCKDOWN is initiated to isolate students and school staff from danger on or near the campus when movement within the school and within rooms on the campus might put students and staff in jeopardy. LOCKDOWN is used to prevent intruders from entering occupied areas of the buildings. Depending on the location of the threat, utilize RUN, HIDE, FIGHT (pg.48).</p> <ul style="list-style-type: none"> • Ensure all doors are locked • Close and lock windows, and close blinds or cover windows • Turn off lights • Silence all electronic devices • Remain silent • Use strategies to silently communicate with first responders, if possible • Hide along the wall closest to the exit but out of the view from the hallway (allowing for an ambush of the intruder and for possible escape if the intruder enters the room) • Remain in place until the release from lockdown by school administration or evacuated by law enforcement. <p>SECURE CAMPUS is implemented as a precautionary measure to ensure the safety of students and staff when there is danger in the surrounding community, or a bomb threat is made against the school. SECURE CAMPUS requires that all students and staff take shelter in school buildings and lock all exterior doors. Classroom instruction and/or activity may continue as long as all classroom and office doors are locked, and all students and staff remain inside through the duration of that event. The school perimeter should be secured.</p> <p>SHELTER IN PLACE is implemented when there is a need to isolate students and staff from the outdoor environment to prevent exposure to airborne contaminants. The procedures include closing and sealing doors, windows, and vents; shutting down the classroom/building heating, ventilation, and air conditioning systems to prevent exposure to the outside air; and turning off pilot lights. SHELTER IN PLACE allows for the free movement of staff and students within the building, although one should not leave the room until further instructions are received. Those in buildings with exterior passageways must remain in the classroom while SHELTER IN PLACE is instituted. It is appropriate for, but not limited to, gas leaks, external chemical release, bombs, and hazardous material spills.</p>

	<p>DUCK, COVER AND HOLD ON is the action taken during an earthquake, explosion, or severe weather to protect students and staff from flying and falling debris. All students and staff should:</p> <ul style="list-style-type: none"> ✓ Face the wall with backs to the windows ✓ Crouch down on knees and elbows, taking cover under sturdy furniture if able ✓ Hands covering the back of their head/neck <p>Immediate EVACUATION will be signaled by sounding the alarm and an EMERGENCY DAMAGE ASSESSMENT must be performed prior to re-occupancy of any of the site's buildings, following any event prompting the use of DUCK, COVER AND HOLD ON.</p>
EVACUATION	<p>EVACUATION is implemented when conditions make it unsafe to remain inside the building(s). This action provides for the orderly movement of students and staff along prescribed routes from inside school buildings to a designated outside area of safety. Individuals should stand facing away from school buildings/emergency location.</p>
	<p>OFF-SITE EVACUATION is implemented when it is unsafe to remain on the school campus, and evacuation to an off-site assembly area is required. This action provides for the orderly movement of students and staff along prescribed routes from inside school buildings to a designated area of safety off campus. In some situations, OFF-SITE EVACUATION may require the use of busing. STRUCTURED REUNIFICATION should be used following any OFF-SITE EVACUATION.</p>
	<p>EARLY RELEASE Certain situations may require releasing students from school at a time when parents expect their children to be at the school site. EARLY RELEASE may be implemented when circumstances make keeping students at school inadvisable. EARLY RELEASE must be authorized by the district superintendent or designee. During an EARLY RELEASE, students follow normal dismissal procedures.</p>
REUNIFICATION	<p>STRUCTURED REUNIFICATION is the process used to reunify children with their parents, guardians or caregivers, following a school emergency. Regular dismissal procedures are not followed. STRUCTURED REUNIFICATION requires:</p> <ul style="list-style-type: none"> • Maintaining accurate information on the location of each child. • Preventing unauthorized individuals from having access to or removing children. • Verifying the identity of individuals coming to take custody of children. • Verifying each individual has the legal right to take custody the child for which they have asked. • Keeping record of who each student is released to, the method used to verify their identity and the time of the pick-up.

EMERGENCY RESPONSE

AIRCRAFT CRASH

It is important that staff and students understand the procedures if an aircraft falls within the perimeter of the Marcum- Illinois Union School grounds. The warning, if any, may come in the form of a sound of a crash, an explosion, or through observation. Emergency response will depend on the size of the aircraft, nature of the crash, and proximity to the school.

STAFF ACTIONS:

- θ Notify Principal/Designee
- θ Move students away from the immediate vicinity of the crash.
- θ Crash Inside Building: Staff will initiate **DUCK, COVER, HOLD ON** action. Principal/Designee will determine if students are to remain inside or **EVACUATE**.
- θ Crash Outside: Move students away from immediate vicinity of the crash. Principal will determine if students are to return to classrooms or assemble outside, facing away from the scene.
 - θ Take roll, and report to the principal/designee
 - θ Remain in decided upon location with students unless subsequent explosions or fire endanger the area.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Notify police and fire department (call 911).
- θ Initiate **SHELTER IN PLACE**, if warranted.
- θ Initiate **DUCK, COVER, HOLD ON** for students and staff outside or direct them to designated area until further instructions are received.
- θ Ensure that students and staff remain at a safe distance from the crash.
- θ Contact the Sutter County Office of Emergency Services.
- θ Account for all building occupants and determine extent of injuries.
- θ Fire department officials will secure area to prevent unauthorized access. Do not enter affected areas until the appropriate authorities provide clearance to do so.

EMERGENCY RESPONSE**AIR POLLUTION ALERT**

Severe air pollution may affect students and staff who are susceptible to respiratory problems. These are persons with chronic lung disease or asthma, the elderly, the chronically ill and exercising children and adults.

Activities will be restricted when air quality reached stage two (Unhealthy for Sensitive Groups) on the Air Quality Index, or when the media announces a Spare the Air Day (126 AQI threshold).

STAFF ACTIONS:

- θ Remain indoors with students whenever possible.
- θ Minimize strenuous physical activity.
- θ Keep windows and doors closed.
- θ Resume normal activities after the **ALL CLEAR** signal is given.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Develop and maintain a file of students and staff who have or are susceptible to respiratory problems.
- θ Communicate alternate programs or locations available to sensitive persons during an air pollution episode with teachers and support staff.
- θ When notified by the district office or news media of a smog advisory, inform all staff to stay indoors and minimize strenuous physical activity.
- θ Cancel all outdoor athletic competitions and practices and any other activities that require strenuous physical activity.

EMERGENCY RESPONSE

ANIMAL DISTURBANCE

If there is a rabid or uncontrollable animal on campus, implement this procedure when any wild animal threatens the safety of the students and staff.

STAFF/TEACHER ACTIONS:

- θ If the animal is outside, keep students inside. Lock doors and keep students away from the windows.
- θ If the animal is inside, **EVACUATE** students to a sheltered area away from the animal.
- θ Notify the principal and report any injuries.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Isolate the students from the animal. Close doors or use available barricades to isolate the animal if possible.
- θ If the animal is outside, keep students inside and institute **SECURE CAMPUS**.
- θ If the animal is inside, initiate an **EVACUATION** outside to a protected area away from the animal
- θ Contact Sutter County Animal Control at (530) 822-7375 for assistance in removing the animal.
- θ If the animal injures anyone, seek medical assistance from the office.
- θ Notify parent/guardian and recommended health advisor.

EMERGENCY RESPONSE

BOMB THREAT

If the school receives a bomb threat by telephone, follow the Bomb Threat Checklist on the **next page** to document information about the threat. Keep the caller on the telephone as long as possible and listen carefully to all information the caller provides. Make a note of any voice characteristics, accents, or background noises and complete the Bomb Threat Report as soon as possible.

PERSON RECEIVING THREAT BY TELEPHONE:

- θ Listen. Do not interrupt caller.
- θ Keep the caller on the line with statements such as "*I am sorry, I did not understand you. What did you say?*"
- θ If possible, alert someone else to notify the telephone company to trace the call while the caller is on the line.
- θ Notify site administrator immediately after completing the call. Office to call 911.
- θ Complete the Bomb Threat Checklist on following page.

PERSON RECEIVING THREAT BY MAIL:

- θ Note the manner in which the threat was delivered, where it was found and who found it.
- θ Limit handling of item by immediately placing it in an envelope so that fingerprints may be detected. Written threats should be turned over to law enforcement.
- θ Caution students against picking up or touching any strange objects or packages.
- θ Notify principal or site administrator.

STAFF ACTIONS:

- θ If ordered **EVACUATE** students as quickly as possible, using primary or alternate routes.
- θ Leave the room unlocked and turn off the lights as you leave.
- θ While evacuating, visually scan for anything suspicious or out of place. Immediately report findings to principal/designee.
- θ Do not return to the building until emergency response officials determine it is safe.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Call 911.
- θ If the caller is still on the phone, contact the phone company to trace the call. Tell the telephone operator the name of school, name of caller, phone number on which the bomb threat came in. This must be done quickly since the call cannot be traced once the caller has hung up.
- θ Instruct staff and students and staff to turn off any cell phones or two-way radios. Do not use those devices during this threat since explosive devices can be triggered by radio frequencies.
- θ Determine whether to **EVACUATE** the threatened building and adjoining buildings. If the suspected bomb is in a corridor, modify evacuation routes to bypass the corridor.
- θ Use the intercom, personal notification by designated persons, or the PA system to evacuate the threatened rooms.
- θ If it is necessary to **EVACUATE** the entire school, use the fire alarm.
- θ Direct a search team to look for suspicious packages, boxes or foreign objects.
- θ Do not return to the school building until it has been inspected and determined safe by proper authorities.
- θ Avoid publicizing the threat any more than necessary.

EMERGENCY RESPONSE

BOMB THREAT CALL PROCEDURES

Most bomb threats are received by phone. Bomb threats are serious until proven otherwise. Act quickly, but remain calm and obtain information with the checklist on the reverse of this card.

If a bomb threat is received by phone:

1. Remain calm. Keep the caller on the line for as long as possible. DO NOT HANG UP, even if the caller does.
2. Listen carefully. Be polite and show interest.
3. Try to keep the caller talking to learn more information.
4. If possible, write a note to a colleague to call the authorities or, as soon as the caller hangs up, immediately notify them yourself.
5. If your phone has a display, copy the number and/or letters on the window display.
6. Complete the Bomb Threat Checklist (reverse side) immediately. Write down as much detail as you can remember. Try to get exact words.
7. Immediately upon termination of the call, do not hang up, but from a different phone, contact FPS immediately with information and await instructions.

If a bomb threat is received by handwritten note:

- Call _____
- Handle note as minimally as possible.

If a bomb threat is received by email:

- Call _____
- Do not delete the message.

Signs of a suspicious package:

• No return address	• Poorly handwritten
• Excessive postage	• Misspelled words
• Stains	• Incorrect titles
• Strange odor	• Foreign postage
• Strange sounds	• Restrictive notes
• Unexpected delivery	

DO NOT:

- Use two-way radios or cellular phone; radio signals have the potential to detonate a bomb.
- Evacuate the building until police arrive and evaluate the threat.
- Activate the fire alarm.
- Touch or move a suspicious package.

WHO TO CONTACT (select one)

- Follow your local guidelines
- Federal Protective Service (FPS) Police
1-877-4-FPS-411 (1-877-437-7411)
- 911

BOMB THREAT CHECKLIST

BOMB THREAT CHECKLIST

Date: _____ Time: _____

Time Caller Hung Up: _____ Phone Number Where Call Received: _____

Ask Caller:

- Where is the bomb located? (Building, Floor, Room, etc.)
- When will it go off?
- What does it look like?
- What kind of bomb is it?
- What will make it explode?
- Did you place the bomb? Yes No
- Why?
- What is your name?

Exact Words of Threat:

Information About Caller:

- Where is the caller located? (Background and level of noise)
- Estimated age:
- Is voice familiar? If so, who does it sound like?
- Other points:

Caller's Voice	Background Sounds:	Threat Language:
<input type="checkbox"/> Accent	<input type="checkbox"/> Animal Noises	<input type="checkbox"/> Incoherent
<input type="checkbox"/> Angry	<input type="checkbox"/> House Noises	<input type="checkbox"/> Message read
<input type="checkbox"/> Calm	<input type="checkbox"/> Kitchen Noises	<input type="checkbox"/> Taped
<input type="checkbox"/> Clearing throat	<input type="checkbox"/> Street Noises	<input type="checkbox"/> Irrational
<input type="checkbox"/> Coughing	<input type="checkbox"/> Booth	<input type="checkbox"/> Profane
<input type="checkbox"/> Cracking voice	<input type="checkbox"/> PA system	<input type="checkbox"/> Well-spoken
<input type="checkbox"/> Crying	<input type="checkbox"/> Conversation	
<input type="checkbox"/> Deep	<input type="checkbox"/> Music	
<input type="checkbox"/> Deep breathing	<input type="checkbox"/> Motor	
<input type="checkbox"/> Disguised	<input type="checkbox"/> Clear	
<input type="checkbox"/> Distinct	<input type="checkbox"/> Static	
<input type="checkbox"/> Excited	<input type="checkbox"/> Office machinery	
<input type="checkbox"/> Female	<input type="checkbox"/> Factory machinery	
<input type="checkbox"/> Laughter	<input type="checkbox"/> Local	
<input type="checkbox"/> Lisp	<input type="checkbox"/> Long distance	
<input type="checkbox"/> Loud		
<input type="checkbox"/> Male		
<input type="checkbox"/> Nasal		
<input type="checkbox"/> Normal		
<input type="checkbox"/> Ragged		
<input type="checkbox"/> Rapid		
<input type="checkbox"/> Raspy		
<input type="checkbox"/> Slow		
<input type="checkbox"/> Slurred		
<input type="checkbox"/> Soft		
<input type="checkbox"/> Stutter		



Homeland
Security

EMERGENCY RESPONSE**CHEMICAL ACCIDENT**

Warning of a chemical accident is usually received from the fire or police departments when such an accident occurs sufficiently near the school to be a threat to the safety of the students. The school is alert to exposure to safety hazards, such as toxins from nearby spraying of farm crops. The Agricultural Commissioner's Office will be notified when sprayers get too close to the school during times that students are present.

PERSON DISCOVERING SPILL:

- θ Alert others in immediate area to leave the area.
- θ Close doors and restrict access to affected area.
- θ Notify principal/designee.

STAFF ACTIONS:

- θ If chemical accident is off-site, **SHELTER-IN-PLACE**. Close all doors and windows, shut off ventilation, and monitor the radio/phones. If necessary, use tape, rags, clothing, or any other available material to seal air leaks.
- θ If you believe that gas is entering the building, protect everyone with a wet cloth or towel over the mouth and nose. Have everyone breathe in short, quick shallow breaths.
- θ If chemical accident is on-site, **EVACUATION** is implemented. Direct all students to report to nearest designated building or assembly area.
- θ Upon arrival at safe site, take attendance to be sure all students have been evacuated and accounted for. Notify principal/site administrator of any missing students.
- θ Prepare for potential **OFF-SITE EVACUATION**.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Notify Fire Department and the Department of Public Health. Provide the following information:
 - School name and address, including nearest cross street(s)
 - Location of the spill and/or materials released
 - Characteristics of spill (color, smell, visible gases)
 - Name of substance, if known
 - Injuries, if any
- θ Notify Maintenance/Building and Grounds Manager to shut off mechanical ventilating systems.
- θ Determine whether to implement **SHELTER IN PLACE, EVACUATION** (upwind from the accident), and/or student release.
- θ Post a notice on the school office door stating location of alternate school site.

EMERGENCY RESPONSE

DRIVE BY SHOOTING

With the availability of weapons and the increase in gang activity, it is possible that a drive-by shooting could occur at or near a school site. The immediate concern is the safety of students and staff.

STAFF ACTIONS:

- θ If it is suspected that gunshots may be fired from a passing vehicle, have students and other staff members lie flat on the ground and keep as low as possible.
- θ If safe, look at the vehicle and attempt to identify
 - License plate number
 - Type of vehicle
 - Occupants
 - Weapons
- θ Notify main office.
- θ Direct media to the Superintendent.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Call 911.
- θ Activate **SECURE CAMPUS**. Students should move quickly and safely to classrooms.
- θ Assess injuries. If possible, move injured to a safe location. Do not move severely injured unless imminent danger exists.
- θ Once immediate safety concerns have been addressed, contact Keenan CrisisRisk at 860-677-3790.

EMERGENCY RESPONSE

EARTHQUAKE

Earthquakes strike without warning. The effect of an earthquake from one building to another will vary: Freestanding bookshelves may topple, wall-mounted objects may loosen and fall, ceiling components may fall, door frames may be bent by moving walls and may jam doors shut, moving walls may bend window frames, causing glass to shatter, sending dangerous shards into the room, the accompanying noise may cause considerable stress. The major shock is usually followed by numerous aftershocks, which may last for weeks.

The major threat of injury during an earthquake is from falling objects, glass shards and debris. Many injuries are sustained while entering or leaving buildings. Therefore, it is important to quickly move away from windows, free-standing partitions and shelves and take the best available cover under a sturdy desk or table, in a doorway or against an inside wall. All other actions must wait until the shaking stops. If persons are protected from falling objects, the rolling motion of the earth may be frightening but not necessarily dangerous.

STAFF ACTIONS:

- θ If inside a building, give **DROP, COVER and HOLD ON** command. Instruct students to move away from windows, bookshelves and heavy suspended light fixtures. Get under tables, desks, or other sturdy furniture with back to windows.
- θ If outside, move students away from buildings, trees, overhead wires, and poles. Get under a stable structure (such as the playground). Otherwise, drop to knees, clasp both hands behind neck, bury face in arms, make body as small as possible, close eyes, and cover ears with forearms. If notebooks or jackets are handy, hold over head for added protection. Maintain this position until shaking stops.
- θ After shaking stops, check for injuries and render First Aid.
- θ After shaking stops, **EVACUATE** to designated location. Do not return to the building. Avoid evacuation routes with heavy architectural ornaments over the entrances. Bring attendance roster and emergency backpack. Face students away from buildings.
- θ Check attendance at the assembly area. Report any missing students to principal/site administrator.
- θ Warn students to avoid touching electrical wires and keep a safe distance from any downed power lines.
- θ Stay alert for aftershocks.
- θ Do NOT re-enter building until it is determined to be safe, and **ALL CLEAR** is given.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Once shaking stops, initiate **EVACUATION**. Direct Secretary to call 911.
- θ Determine if situation warrants forming a search and rescue team to find missing students.
- θ Direct custodians to evaluate overall campus condition and take any precautionary actions with gas, electricity, etc. Report building damage and suspected breaks in utility lines or pipes to fire department responders.
- θ Do NOT give **ALL CLEAR** to re-enter building until it is determined to be safe by appropriate facilities inspector.
- θ Determine whether to close school. If school must be closed, notify staff members, students, and parents.

During non-school hours

- θ Inspect school buildings with Maintenance team to assess damage and determine corrective actions.
- θ Determine the advisability of closing the school.
- θ Notify fire department and utility company of suspected breaks in utility lines or pipes.
- θ If school must be closed, notify staff members, students and parents.

EMERGENCY RESPONSE

EXPLOSION

Emergency response will depend on the type of explosion (smoke bomb, chemical lab incident, etc.) and proximity to the school. All students should be kept away from the explosion and under supervision.

STAFF ACTIONS:

- θ Initiate **DROP, COVER AND HOLD ON**.
- θ If explosion occurred inside the school building, EVACUATE to outdoor assembly area. Keep students and staff at a safe distance and faced away from the building(s).
- θ Render first aid as necessary.
- θ Do not return to the building until the emergency response personnel determine it is safe to do so.
- θ If explosion occurred in the surrounding area, initiate SHELTER IN PLACE. Keep students at a safe distance from site of the explosion.

PRINCIPAL/SITE ADMINISTRATOR:

- θ Determine whether site evacuation should be implemented. If so, sound fire alarm. This will automatically implement action to **EVACUATE** the building. **EVACUATION** may be warranted in some buildings, but others may be used for **SHELTER IN PLACE**.
- θ Notify Fire Department (call 911). Provide school name, address, exact location within the building, your name and phone number and nature of the emergency.
- θ Secure area to prevent unauthorized access until the Fire Department arrives.
- θ Notify emergency response personnel of any missing students.
- θ Notify utility company of breaks or suspected breaks in utility lines or pipes. Provide school name, address, location within building, your name and phone.
- θ Direct a systematic, rapid and thorough approach to search the building and surrounding areas. Check classrooms and work areas, public areas (foyers, offices, bathrooms and stairwells), unlocked closets, exterior areas (shrubbery, trash cans, debris boxes) and power sources (computer rooms, gas valves, electric panels, telephone panels).
- θ Determine if Student Release should be implemented. If so, notify staff, students, and parents.

EMERGENCY RESPONSE**FIRE**

Should any fire endanger the students or staff, it is important to act quickly and decisively to prevent injuries and contain the spread of the fire. All doors leading to the fire should be closed. Do not re-enter the area for belongings. If the area is full of smoke, students and employees should be instructed to crawl along the floor, close to walls, which will make breathing easier and provide direction. Before opening any door, place a hand an inch from the door near the top to see if it is hot. Be prepared to close the door quickly at the first sign of fire. All fires, regardless of their size, which are extinguished by school personnel, require a call to the Fire Department.

STAFF ACTIONS:

- θ If directed, or alarm sounds, **EVACUATE** students from the building using primary or alternate fire routes. Take emergency folder. Maintain control of the students a safe distance and facing away from the fire.
- θ Take attendance. Report missing students to the principal/designee and emergency response personnel.
- θ Maintain supervision of students until the Fire Department determines it is safe to return to the school building and **ALL CLEAR** is given.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Sound the fire alarm to implement **EVACUATION** of the building.
- θ Immediately **EVACUATE** the school using the primary or alternate fire routes.
- θ Notify the Fire Department (call 911).
- θ Direct search and rescue team to be sure all students and personnel have left the building.
- θ Ensure that access roads are kept open for emergency vehicles.
- θ Notify appropriate utility company of suspected breaks in utility lines or pipes.
- θ If needed, initiate **OFF-SITE EVACUATION** with transportation team.
- θ Do not allow staff and students to return to the building until the Fire Department declares that it is safe to do so.

Fire Off-Site/Near the School

- θ Notify the Fire Department (call 911). The Fire Marshall will direct operations once on site.
- θ Determine the need to implement an **EVACUATION**. If the fire threatens the school, execute the actions above. If not, continue with school routine.

EMERGENCY RESPONSE

FLOOD

Flooding could threaten the safety of students and staff whenever storm water or other sources of water threaten to inundate school grounds or buildings. Flooding may occur if a water pipe breaks, or prolonged rainfall causes urban streams to rise. Flooding may also occur because of damage to water distribution systems such as failure of a dam or levee. If weather-related, an alert message will be broadcast over the weather radio station.

The extent of the flood and estimated time before it may arrive will dictate the course of action to be taken. The Superintendent will sound the appropriate warning signal.

STAFF ACTIONS:

- θ If warranted, **EVACUATE** students using evacuation plan. If **OFF-SITE EVACUATION** is ordered, take attendance before leaving the campus.
- θ Remain with students throughout the evacuation process.
- θ Upon arrival at the safe site, take attendance. Report any missing students to principal/designee and emergency response personnel.
- θ Do not return to school building until it has been inspected and determined safe by property authorities, and **ALL CLEAR** has been issued.

BUS DRIVER ACTIONS:

- θ If **OFF-SITE EVACUATION** is by bus, DO NOT drive through flooded streets and/or roads. DO NOT attempt to cross bridges, overpasses or tunnels that may be damaged by flooding.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Monitor Radio Station KFBK 1530 AM and/or Television Station KCRA Channel 3.
- θ Instruct staff to stand by while it is determined if evacuation is required.
- θ Notify local police department of intent to **OFF-SITE EVACUATE**, the location of the safe evacuation site and the route to be taken to that site.
- θ Delegate a search team to assure that all students have been evacuated.
- θ Issue **OFF-SITE EVACUATION** instruction if students will be evacuated to a safer location by means of buses and cars.
- θ Post a notice on the office door stating where the school has relocated.
- θ Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so and **ALL CLEAR** has been issued.

EMERGENCY RESPONSE

GAS/FUMES

All school personnel, including cafeteria managers and custodians, shall immediately report any gas odor or suspected gas leak to the principal/designee. If an odor is detected outside the building, it may not be necessary to evacuate.

STAFF ACTIONS:

- θ Notify principal/designee.
- θ Move students from immediate vicinity of danger.
- θ Do not turn on any electrical devices such as lights, computers, fans, etc.
- θ If odor is severe, **EVACUATE** the area immediately.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ If gas leak is internal, **EVACUATE** the building immediately.
- θ Call 911.
- θ Notify utility company.
- θ Determine whether to move to alternate building location or implement **OFF-SITE EVACUATION**.
- θ Do not return to the building until it has been inspected and determined safe by proper authorities and **ALL CLEAR** has been issued.

EMERGENCY RESPONSE**HOSTAGE SITUATION**

Hostage situations may unfold rapidly in a variety of ways. Events may range from a single perpetrator with a single hostage to several perpetrators with many hostages. Specific actions by school staff will be limited pending arrival of law enforcement officers. It is their responsibility to bring the situation to a successful conclusion. When as much of the school has been evacuated as can be accomplished, school staff should focus on providing support as needed to the police department, communicating with parents, and providing counseling for students.

HOSTAGE ACTIONS:

- θ Obey captor's orders, being courteous and polite. Do not become antagonistic.
- θ Do not debate, argue, or discuss political issues with captors or other hostages.
- θ Talk in a normal voice. Avoid whispering when talking to hostages and avoid raising your voice when talking to captors.
- θ Avoid abrupt movements. Keep movement to a minimum and in view.
- θ Locate yourself and any students away from windows/doors and as far away from the terrorist as possible.
- θ Answer all questions unless your position may pose a threat to terrorist captors or to their ideologies.
- θ Inform captors of any medical conditions or special disabilities of all hostages.
- θ Do not discuss possible actions to be taken by other agencies, school district, colleagues, media, or parents.
- θ STAY CALM.

STAFF ACTIONS:

- θ All students and staff who are on site but not in imminent danger should implement **LOCKDOWN** procedures.
- θ Alert the principal/site administrator.
- θ Account for all students.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS

- θ Call 911. Provide all known essential details of the situation:
 - Number of hostage takers and description
 - Type of weapons being used
 - Number and names of hostages
 - Any demands or instructions the hostage taker has given
 - Description of the area

- θ Identify an assembly area for responding officers away from the hostage situation. Have school liaison wait at assembly area for police to arrive.
- θ Protect building occupants before help arrives by initiating a **LOCKDOWN** or **EVACUATION** (or combination of both) for all, or parts, of the building.
- θ Secure exterior doors from outside access.
- θ When police arrive, assist them in a quiet, orderly evacuation away from the hostage situation.
- θ Gather information on students and/or staff involved and provide the information to the police. If the parent of a student is involved, gather information about the child.
- θ Identify media staging area, if appropriate. Implement a hotline for parents.
- θ Account for students as they are evacuated.
- θ Provide recovery counseling for students and staff.

EMERGENCY RESPONSE

INTRUDER

SEE SECTION J FOR ACTIVE SHOOTER/ARMED ASSAILANT TACTICAL PROCEDURES

To prevent intruders on campus, keep doors secure, use sign-in sheets for visitors and cameras and staff to monitor entryways. When scheduling a meeting with an individual known to be aggressive, arrange for another staff member to be present.

STAFF ACTIONS:

- θ Notify the principal/site administrator. Provide description and location of the intruder. Visually inspect the intruder for indications of a weapon.
- θ Keep intruder in view until police or law enforcement arrives. Stay calm. Do not indicate any threat to the intruder.
- θ Isolate intruder from students. Initiate **LOCKDOWN** procedures until **ALL CLEAR** instruction is announced.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Initiate **LOCKDOWN**.
- θ Request intruder to leave campus. Remain calm. Be courteous and confident. Keep distance from the intruder. Speak in soft, non-threatening manner. Avoid hostile-type actions, except in cases when necessary to safeguard person or property. Listen to the intruder. Give him or her an opportunity to vent. Attempt to be helpful. When talking to the intruder, use phrases such as:
 - “What can we do to make this better?”*
 - “I understand the problem, and I am concerned.”*
 - “We need to work together on this problem.”*
- θ As soon as the conversation or actions of the individual become threatening or violent, call 911 immediately. Provide description and location of intruder.
- θ Keep subject in view until police or law enforcement arrives. Take measures to keep subject away from students and building.
- θ As soon as safe, admin/designee shall contact Keenan CrisisRisk at 1-860-677-3790 to assess threat level and provide response services.
- θ Designate an administrator or staff member to coordinate with public safety at their command post; provide a site map and keys to public safety personnel
- θ Be available to deal with the media and bystanders and keep site clear of visitors.

EMERGENCY RESPONSE TORNADO/SEVERE WEATHER

Tornados are relatively short-lived local storms. They are composed of violently rotating columns of air that descend in a funnel shape from thunderstorm cloud systems and usually develop during severe thunderstorms. Tornados occur most frequently in the months of April, May, and June.

The national weather service will issue a warning over the emergency broadcast system in event of severe weather conditions.

Tornado Watch: When weather conditions are favorable to their formation, an eye should be kept on the weather. At the first sign of any indications of a possible tornado, shelter should be taken.

Tornado Warning: When a tornado funnel is sighted or indicated by radar, shelter should be taken immediately.

STAFF ACTIONS:

- θ Follow **SECURE CAMPUS** procedures.
- θ If a funnel cloud is sighted, or you are directed, follow **DUCK, COVER, HOLD ON** procedures, **with the addition that students must place themselves along the innermost walls of the building.**
- θ **EVACUATE** after the initial danger if instructed to do so.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ If warning is received from weather service, initiate **SECURE CAMPUS**.
- θ If a funnel cloud is sighted, initiate **DUCK, COVER, HOLD ON**. **Students must place themselves along the innermost walls of the building.**
- θ Initiate fire alarm to signal **EVACUATION** after the initial danger, if necessary.

EMERGENCY RESPONSE**UTILITY FAILURE**

Failure of any of the utilities (electricity, gas, water) during school hours constitutes a condition that must be dealt with on a situational basis. Advance notice may be received from a utility company regarding loss of service. In many cases, such loss of service will be of short duration and require no special action other than notifying staff of the temporary interruption of service.

PRINCIPAL/SITE ADMINISTRATOR:

- θ Notify utility company. Provide the following information:
 - Affected areas of the school site
 - Type of problem or outage
 - Expected duration of the outage, if known
- θ Determine length of time service will be interrupted.
- θ Determine desired action, which may include relocation of students and staff, notification of parents, and alternate food service.
- θ If disruption in service will severely hamper school operation, notify students and staff by appropriate means.
- θ Use messengers with oral or written word as an alternate means of faculty notification.
- θ Implement plan to provide services without utilities or with alternate utilities.

Plan for Loss of Water, Electricity, or Gas

If water, electricity, or gas is temporarily unavailable on campus, short-term solutions may be considered until services resume. If there is an extended loss of water, campus will be closed at the discretion of the Superintendent or designee.

EMERGENCY RESPONSE OPIOID/FENTANYL OVERDOSE

Signs of opioid overdose may include not waking up or being unresponsive to voice or touch, breathing that is very slow, irregular, or has stopped, and/or the center part of the eye is very small, sometimes called “pinpoint pupils”. In the event that an individual is suffering or is reasonably believed to be suffering from an opioid overdose, the following emergency protocol shall occur:

STAFF ACTIONS:

- θ Call 911 to initiate transport for emergency care.
- θ Notify office staff/admin of emergency to acquire naloxone.
- θ Administer naloxone, as trained, quickly to reverse life-threatening respiratory depression.
- θ Remain with individual until emergency medical personnel arrive.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Facilitate access to naloxone for quick response.
- θ Administer naloxone (or equivalent), as trained, quickly to reverse life-threatening respiratory depression.

EMERGENCY RESPONSE**SUDDEN CARDIAC ARREST**

Sudden cardiac arrest (SCA) is the result of a sudden, unexpected heart malfunction. During SCA, the heart's electrical impulses become chaotic and ineffective and blood flow to the brain ceases. The victim may die unless a normal heart rhythm is restored. These symptoms may indicate that SCA is about to happen:

- Racing heart, palpitations, or irregular heartbeat
- Dizziness or lightheadedness
- Fainting or seizure, especially during or right after exercise
- Fainting repeatedly or with excitement or startle
- Chest pain or discomfort with exercise
- Excessive, unexpected fatigue during or after exercise
- Excessive shortness of breath during exercise

Cardiac Emergency Response Plan (CERP) Purpose

This plan establishes procedures for a rapid and coordinated response to a sudden cardiac arrest (SCA) event on school grounds, increasing the chance of survival for victims. Immediate action, including early recognition, calling 911, starting CPR, and using an Automated External Defibrillator (AED), is crucial.

Recognition of Sudden Cardiac Arrest

Staff should be trained to recognize the following signs of SCA:

- The person is not moving, is unresponsive, or is unconscious.
- The person is not breathing normally (e.g., irregular breaths, gasping, gurgling, or not breathing at all).
- The person appears to be having a seizure or convulsion-like activity (note: an AED will not deliver a shock if not needed).

STAFF ACTIONS:

- θ Follow the "Call, Push, Shock" protocol.
- θ **Call:** Immediately call **911** (or designate someone to call 911, retrieve the nearest onsite AED, and notify the office).
- θ **Push:** Begin CPR (hands-only if not CPR certified). Maintain continuous, hard, and fast chest compressions (100-120 per minute). Continue until the AED is ready or EMS arrives. If a mobile phone is available, it should be placed on speaker near the patient to follow dispatcher instructions.
- θ **Shock (Use AED):** The closest person will retrieve the nearest AED. Once at the scene, the AED will be powered on, pads attached to the patient's bare chest, and audio/visual instructions followed.

PRINCIPAL/SITE ADMINISTRATOR ACTIONS:

- θ Call 911 (if not already done) and provide the exact location, school address, cross streets, and patient's condition.
- θ Assign a staff member to meet and escort EMS personnel to the exact location.
- θ Notify the patient's emergency contact, as appropriate.
- θ Perform crowd control. Potentially place the school on "Shelter in Place".
- θ Following an incident, a debriefing will occur to evaluate the response, make recommendations for improvement, and ensure aftercare services (counseling, etc.) are available for responders, staff, and students.

AED Placement and Maintenance

AED shall be readily accessible and unlocked during both school-day and after-school activities. Location is to be communicated annually to staff and students in grades 6-12.

- **The AED unit is in the Multi-Purpose Room, near the restrooms/maintenance office.**
- Resuscitation kits, including gloves, scissors, a razor, wipes, and a CPR barrier mask, will be connected to each AED carry case.
- AEDs will be maintained and tested according to manufacturer guidelines.

Training and Drills

- All staff members must have current CPR/AED certification.
- The principal will ensure staff receive annual information on SCA, the emergency response plan, and proper AED usage.
- Annual cardiac emergency response drills will be staged to practice and evaluate the plan.

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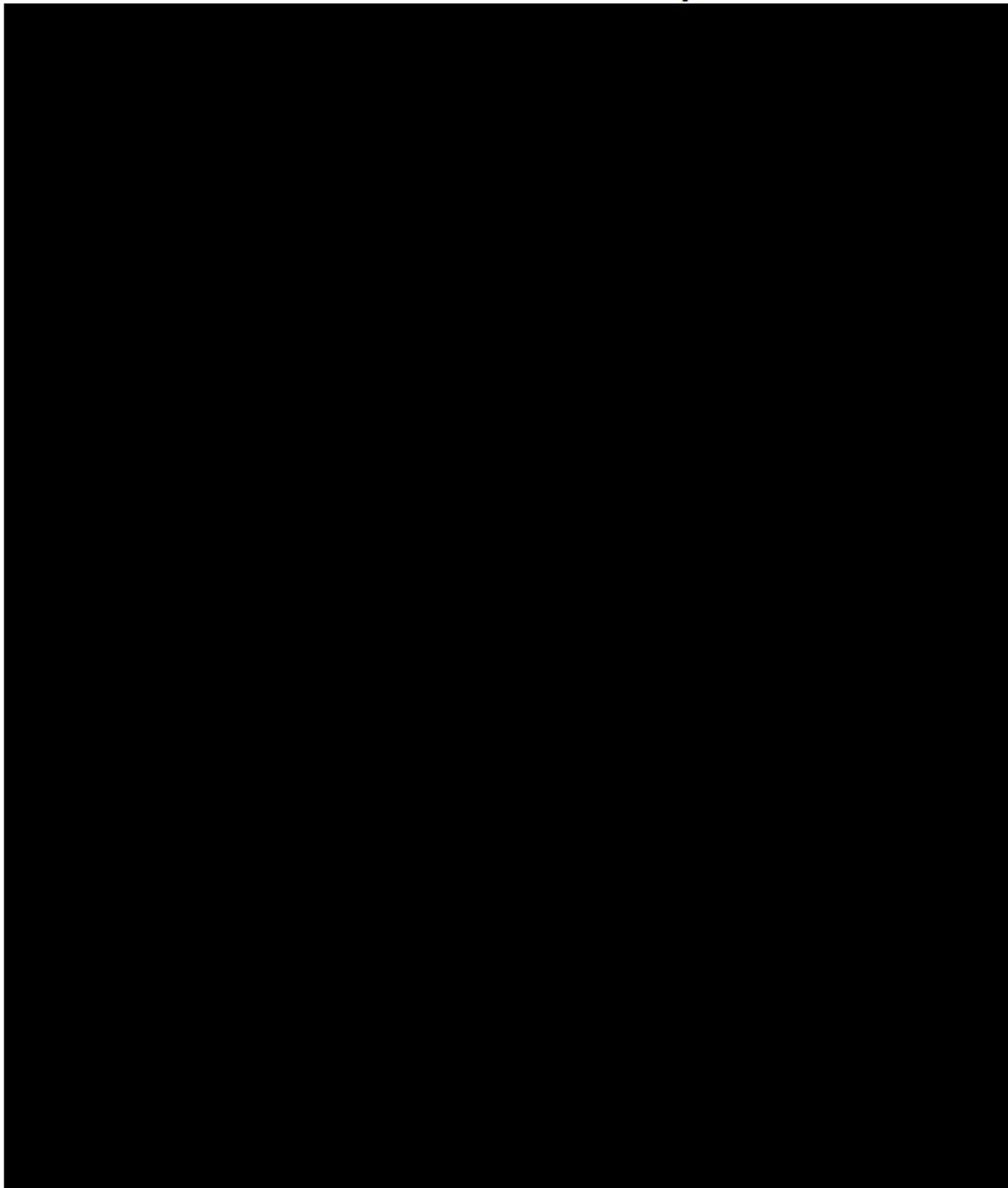
On-Site Evacuation Map

Marcum-Illinois School Map

2452 El Centro Blvd. East Nicolaus, CA 95659

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Off-Site Evacuation Maps



OATH OF AFFIRMATION

Marcum-Illinois Union Elementary School District – Administrative Regulation

4112.3

All public employees are disaster service workers. As such, before beginning employment with the District, employees must take the oath or affirmation required by law. In the event of natural, manmade or war-caused emergencies which result in conditions of disaster or extreme peril to life, property and resources, all District employees are subject to disaster service activities as assigned to them by their supervisors.

Government Code – 3100

It is hereby declared that the protection of the health and safety and preservation of the lives and property of the people of the state from the effects of natural, manmade, or war-caused emergencies which result in conditions of disaster or in extreme peril to life, property, and resources is of paramount state importance requiring the responsible efforts of public and private agencies and individual citizens. In furtherance of the exercise of the police power of the state in protection of its citizens and resources, all public employees are hereby declared to be disaster service workers subject to such disaster service activities as may be assigned to them by their supervisors or by law.

(Amended by Stats. 1971, Ch. 38.)

USE OF SCHOOL FACILITIES

Marcum-Illinois Union Elementary School District - Board Policy 3516

The Board shall grant the use of school buildings, grounds, and equipment to public agencies, including the American Red Cross, for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The Board shall cooperate with such agencies in furnishing and maintaining whatever services it deems necessary to meet the community's needs.

D. Suspension & Expulsion Policies

The Education Code clearly identifies the student actions that are grounds for suspension and expulsion. Students may be suspended or expelled from Marcum-Illinois Union Elementary School depending upon the behavior. Grounds for suspension and expulsion include but are not limited to:

- Attempts, threats or actions that causes physical injury to another.
- Unauthorized possession of a dangerous object (or imitation) or substance (i.e., knife, firearm, explosive material).
- Use, sale or possession of a prohibited substance (i.e., alcohol, drug, or nicotine product).
- Commits or attempts to commit robbery or extortion or knowingly receives stolen property.
- Cause or attempts to cause damage to school or private property.
- Commits an obscene act or habitual vulgarity or profanity.
- Committed or attempted sexual assault/sexual battery
- Harassment of other students.
- Terrorist or hate threats against school officials or school property.

Students who are referred for suspension or expulsion are reported to administration. In non-emergency situations, an informal conference will be held to clarify the reason for the disciplinary action and to clarify the events or evidence. At the time of the suspension, a staff member will contact the student's parent/guardian regarding the suspension and notify the parent/guardian of the suspension in writing. The school may request to meet with the parent/guardian about the suspension. Under state law (Education Code 48914) the parent is then obligated to meet with school staff without delay. Suspensions are effective immediately. Suspended students are not allowed to be on school property, participate in school activities, or attend DEN during the period of the suspension. Suspended students are responsible for contacting their teacher to make up missed assignments.

A student will not be suspended from school for more than five days unless the student is recommended for an expulsion. When the Board is considering a suspension or disciplinary action (except expulsion) a closed hearing will be held to avoid violating a student's right to privacy (Education Code 49073-49079).

Students who are suspended for more minor offenses may participate in an in-school suspension program if that program is available. Major offenses are grounds for expulsion.

Note: This is a brief summary of a long and detailed policy and process. For specific steps and processes, see the Board Policy and Administrative Regulations. These may be requested through the school.

References: Board Policy 5144.1 (a-e) and Administrative Regulations 5144.1 (a-u), 5144.2 (a-i)

E. Procedures for Notifying Teachers of Dangerous Pupils

*In order to fulfill the requirements made by Education Code 49079 and Welfare and Institutions Code 827 that state teachers must be notified of the reason(s) a student has been suspended, Marcum-Illinois Union Elementary School will promptly and confidentially communicate reason for current or past student suspensions as necessary. The information will be provided to the student's current teachers only. All information regarding suspension and expulsion is **CONFIDENTIAL** and will not to be shared with any student(s) or parent(s).*

F. Discrimination & Harassment Policy

Marcum-Illinois Union Elementary School desires to provide a safe school environment that allows all students equal access and opportunities in the district's academic and other educational support programs, services, and activities. Discrimination or harassment based on ethnicity, gender, race, social class, religion, disability, nationality, sexual orientation, physical appearance, or some other factor is strictly prohibited. Our school strives to convey the attitude that all children can achieve academically and behave appropriately, while at the same time appreciating and accepting individual differences. Marcum-Illinois Union Elementary School endeavors to communicate to students and the greater community that all students are valued and respected.

In order to maximize the successful education of all students and help them become productive citizens and lifelong learners in a diverse society, all individuals including student, parents, staff and community members:

- Shall be treated with dignity, respect, and fairness.
- Shall be encouraged to maintain high expectations.
- Shall strive to model an appreciation for socio-economic, cultural, ethnic, gender and religious diversity.
- Shall aspire to contribute to an environment of mutual respect, caring and cooperation.

Students who engage in discrimination, harassment, intimidation, bullying, or retaliation shall be subject to appropriate discipline, up to and including counseling, suspension, and/or expulsion. Any employee who permits or engages in prohibited discrimination, harassment, intimidation, bullying, or retaliation shall be subject to disciplinary action, up to and including dismissal.

References: Board Policy 5145.3

G. School-wide Dress Code Prohibiting Gang Attire

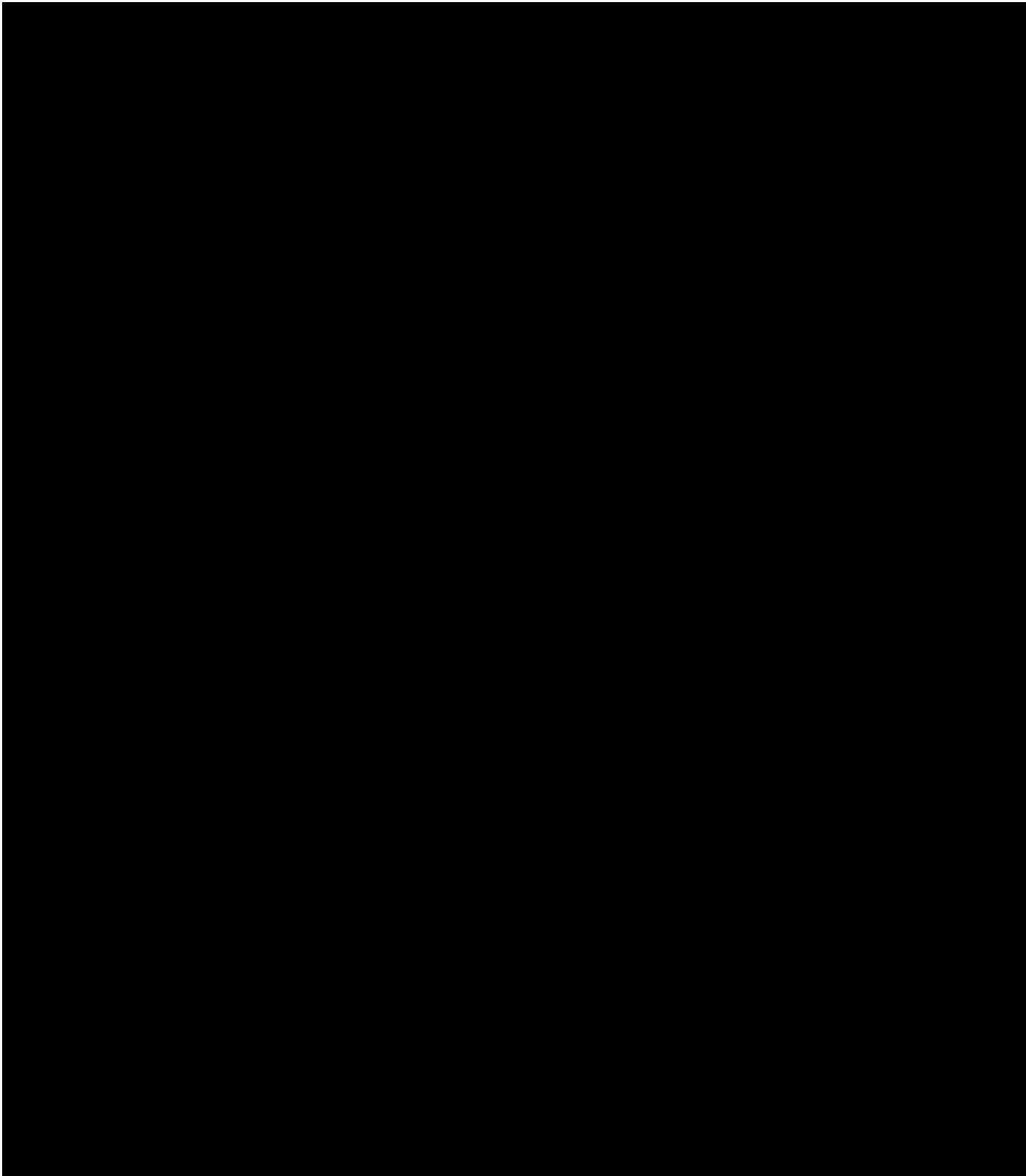
The Marcum-Illinois Union Elementary Dress Code intends to maintain a safe and productive learning environment for all students.

1. Shoes will be worn at all times. All shoes must close around the ankle and have a hard sole. No flip flops, slides, or slippers.
2. Extremely brief garments that are a distraction to the educational environment are not appropriate. Clothing shall be sufficient to conceal undergarments at all times. Tank top straps must be at least 2-fingers wide. Shorts, skirts, dresses, rompers, etc. must extend to fist length. Holes in pants/jeans or shorts must be below fist length or have patches to cover skin.
3. Clothing or accessories shall be free of writing, pictures, or any other insignia which are crude, violent, obscene, or sexually suggestive or which advocate racial, ethnic, religious, or other prejudice, or the use of tobacco, drugs or alcohol.
4. Earrings, jewelry, or accessories, which present a safety hazard to the wearer or others, are not suitable for school wear.
5. Only prescription sunglasses may be worn in class. Other types of sunglasses may be worn on campus outside of class.
6. Identified gang attire such as bandanas, haircuts or hair rollers, or any gang paraphernalia are prohibited.
7. Students are allowed to wear sun protective clothing, including hats, while outdoors during the school day.

References: Board Policy 5132

H. Safe Ingress and Egress

The following map and materials outline the procedures for safe ingress and egress from Marcum-Illinois Union Elementary School. Items marked with an * are considered to be “tactical information” that will be withheld from the public view version of this plan.



I. Immigration Enforcement Notification

The school shall consider the safety and well-being of students, families, and staff when notifying parents and guardians of students, as well as teachers, administrators, and school personnel of the presence of immigration enforcement on campus. When the district confirms the presence of immigration enforcement personnel on a school campus, the District shall:

1. Initiate a notification to parents/guardians, students (as appropriate), teachers, administrators, and other school personnel using the district's established communication systems.
2. Ensure notifications are factual, neutral, and timely, and do not include personally identifiable information (PII).
3. Document the incident and the notification actions taken.

J. Safe and Orderly Environment

School Mission Statement:

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.

School Vision Statement:

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.

Policies & Procedures on Positive School Climate

To maintain a positive school climate, behavior expectations are detailed in our ROAR Behavior Matrix below. Students are expected to follow the positive behaviors detailed in this matrix any time they are on school property and during any school fieldtrip. The four main expectations for positive school behavior include:

1. Be Respectful
2. Be Organized
3. Be Accepting of self/others
4. Be Responsible

K. Rules and Procedures on School Discipline

Marcum-Illinois Union School District is dedicated to ensuring that our campus is safe for everyone. Therefore, students are expected to follow the positive behaviors detailed in the ROAR behavior matrix and may be recommended for a referral, detention, suspension, or expulsion based on the severity of the infraction.

Rules and Consequences

The Marcum-Illinois School Rules are:

1. Be Respectful
2. Be Organized
3. Be Accepting of self/others
4. Be Responsible

If a student chooses to break a rule, the following consequences may be applied at the discretion of the teacher:

1. Warning
2. Appropriate "time out"/consequence
3. Parents contacted by phone or note
4. Conference between parent, teacher and/or principal, and possibly the student

REFERRALS:

Classroom Referrals: Teachers may refer a student to the principal for classroom behavior that is impacting the student or others learning. Outdoor Referrals: Yard Duty Supervisors will refer students to the principal for outside behavior.

A student may be referred to the office immediately for any behavior that should result in a home suspension or expulsion. These behaviors include:

1. Caused, attempted to cause, or threatened to cause physical injury to another person.
2. Caught stealing or trying to steal.
3. Caught damaging or attempting to damage school or another's personal property.
4. Committing an obscene act or habitual profanity.
5. Willfully and habitually defying school authority.
6. In possession of a gun, knife, explosive, drugs, paraphernalia, or replicas of any of the listed items.
7. Sexual harassment.

Administrative Consequences

When a student is referred to the office for a serious offense, parents will be notified. Consequences for office referrals include detention, loss of school privileges, suspension from school, parent conference, or other administrative action as deemed appropriate. Habitual misbehavior from any student may result in suspension and/or the implementation of a behavior contract between school and home.

Loss of Privileges/Loss of Recess/Time Outs

While serving a loss of recess, time out, or loss of privilege, students are expected to follow all directions from the supervising adult, sit quietly during the period or recess and complete any assignments without any assistance from others. Students who arrive late or are uncooperative will be asked to serve additional time as well as the remainder of the original assigned time.

A student may receive a "Time Out" in another classroom. The purpose of "Time Out" is to allow the student the opportunity to think about their behavior, and to think about ways to improve behavior before returning to the classroom.

L. Active Shooter/Armed Assailants: Tactical Response

PURPOSE:

This policy is intended to provide guidance in the event an individual is actively shooting persons at the school site and to comply with the applicable regulations of the Occupational Safety and Health Administration (OSHA).

POLICY:

It is the policy of MARCUM-ILLINOIS to provide an active shooter emergency response plan to alert employees that an active shooter appears to be actively engaged in killing or attempting to kill people at the school site. Our active shooter response plan is based on giving employees authority to make crucial decisions that will save lives. School shootings typically end within just a few minutes before law enforcement arrives.

DEFINITIONS:

For purposes of this policy: An **active shooter** is defined as a person or persons who appear to be actively engaged in killing or attempting to kill people on MARCUM-ILLINOIS's grounds. In most cases active shooters use firearm(s) and display no pattern or method for selection of their victims. In some cases, active shooters use other weapons and/or improvised explosive devices to cause additional victims and act as an impediment to police and emergency responders. These devices may detonate immediately, have delayed detonation fuses, or detonate on contact.

A **LOCKDOWN** may be a component of any emergency but is not an automatic response to an active shooter killing students and staff on campus. Instead, it is recommended you **RUN, HIDE, or FIGHT**.

PROCEDURES

1. The first employee to identify an active shooter situation will **ALERT** others at the site. Use the loudest, most wide-ranging form of communication available. The Phone Intercom system will be utilized to alert there is an active shooter on campus.

- Speak in plain language, using the words **ACTIVE SHOOTER**.
- Location of the incident.
- Physical description of the shooter(s).
- Type of weapon (if known).

2. Any employee who is at a location distant and out of immediate threat from the active shooter will immediately call 911 to **INFORM** them of all details available.

3. The phone call to 911 (from the area where the caller is safely concealed) should provide the following information to the 911 operator:

- a. Description of shooter(s) and possible location.
- b. Number and types of weapons.
- c. Shooter's direction of travel.
- d. Location and condition of any victims.

4. As soon as safe, admin/designee shall contact Keenan CrisisRisk at 1-860-677-3790 to assess threat level and provide response services.

POTENTIAL RESPONSES

In response to an active shooter event there will be three potential courses of action. Employees are granted the authority to choose the course of action that they feel will result in the best outcome for them and their students.

You can choose to RUN, HIDE, or if necessary, FIGHT.

ACTIVE SHOOTER EMERGENCY RESPONSE POLICY

RUN

If there is an accessible escape path, attempt to evacuate the premises, following these recommendations:

1. Have an escape route and plan in mind that will get you and your students out of danger.
2. Assist children or others who cannot run to the best of your ability.
3. Leave your belongings behind.
4. If not in charge of students, evacuate regardless of whether others agree to follow.
5. Prevent others from entering an area where the active shooter may be.
6. Keep your hands visible.
7. Follow the instructions of any Police Officers/First Responders.
8. Do not attempt to move wounded people.
9. Call 911 when you are safe.
10. Go to the pre-arranged site(s) agreed upon for your site.

HIDE

If evacuation is not possible, find a secure place to hide where the active shooter is less likely to find you or be able to directly engage you. Follow these recommendations:

IF AN ACTIVE SHOOTER IS NEARBY

1. Lock the door and barricade with all heavy furniture and equipment in the room.
2. Silence cell phones and keep students quiet. Dial 911 so the operator can listen to what is going on, even if you cannot talk.
3. Turn off any source of noise: Radios/TV/Learning devices.
4. USE COVER (anything that will protect you from bullets): Full bookcase, masonry wall, heavy desk, etc. and stay low.
5. USE CONCEALMENT (anything that will protect you from being seen): darkness, desks, chairs, doors. Stay away from doorways and windows that can be seen through.
6. Have a plan for an alternate means of escape if possible (through a window, adjoining room, etc.). Use your escape route as soon as you determine it will enhance your survivability. See RUN above.

IF AN ACTIVE SHOOTER IS VERY CLOSE

Lock the door if possible but do not make noise moving items in the room to barricade the door. Follow all the other recommendations above. Get ready to RUN or FIGHT if the shooter gains access.

FIGHT

If it is not possible to Run or Hide and you are confronted face-to-face with an active shooter then you may choose to distract or incapacitate the shooter long enough to increase survivability for yourself and your students. Follow these recommendations:

1. Act as aggressively as possible against the shooter.
2. Yell, create confusion, and distract the shooter in any way possible.
3. Throw items at the shooter.
4. Use improvised weapons (spray with a fire extinguisher, hit with objects, trip, block or hit with chairs and desks).
5. Help others when possible if you see them attempting to incapacitate the shooter.
6. Ensure students are evacuating as rapidly as possible from the active engagement area.
7. Once started, commit yourself to the defensive physical actions.

ACTIVE SHOOTER EMERGENCY RESPONSE POLICY

LAW ENFORCEMENT RESPONSE

Law enforcement personnel will arrive to respond to the emergency. Follow these recommendations:

1. Comply with all police instructions. The first responding officers will be focused on stopping the active shooter and that is all. As others arrive, they will be clearing areas for follow-on emergency and medical teams.
2. Remain calm, do what you are told without arguing or second-guessing. If you have information about additional shooters or hazards inform them clearly.
3. Put down any items in your hands, raise your hands when coming in contact with officers.
4. Keep your hands visible at all times.
5. Avoid making quick movements toward officers. Do not try to hold on to them or get close to them for safety.
6. Avoid pointing, screaming, yelling.
7. If you find a weapon or have taken a weapon from an active shooter DO NOT carry it out in your hands. If safe, leave it where it is. If it is not safe to leave it where it is, then attempt to put it in a safe location, or bring out in a small container such as an office trash can. Put it down as soon as you see law enforcement and tell them what it is.
8. When evacuating, go the direction the officers are coming from. Do not ask for directions or help.

When appropriate, be able to provide information that you know:

1. Number of shooters.
2. Identity and description.
3. Number of victims you saw and location.
4. Type of problem that caused the situation.
5. Type and number of weapons possibly in the possession of the shooter.
6. Number and location of individuals still in the building or in danger.
7. Keys, codes, or access information to all areas.

POST-INCIDENT ACTION

When the police have determined that the active shooter emergency is under control, an "ALL CLEAR" will be given. You may not be allowed back into the school.

- 1. Medical Assistance:** a. Ensure first aid is applied as soon as possible, when in a safe area.
b. Treat severe bleeding and life-threatening wounds first.
c. Enlist all available help to prevent loss of blood, shock, and other trauma conditions.
d. Report all injuries to medical authorities on site as soon as possible.
e. For non-emergency employee injuries, contact Company Nurse 1-877-518-6702 for treatment instructions. In emergency medical situations, call the number as soon as you can following treatment to ensure your Workers Compensation Benefits are engaged.

- 2. Accountability:**

- a. If in charge of students, attempt to gain accountability as soon as possible.
b. Communicate your status and the accountability of your students.

M. Bullying Prevention Policies & Procedures

Marcum-Illinois Union Elementary School recognizes the harmful effects that discrimination, harassment, intimidation, and bullying have on student learning and school attendance, and works to provide a safe school environment that protects students from physical and emotional harm. No student or group of students shall, through physical, written, verbal, or other means, harass, sexually harass, threaten, intimidate, cyber bully, cause bodily injury to, or commit hate violence against any other student or school personnel. This includes acts of discrimination, harassment, intimidation, and bullying related to school activity.

The State of California defines bullying as:

Bullying is unwanted, aggressive behavior among school aged children that involves a real or perceived power imbalance. The behavior is repeated, or has the potential to be repeated, over time. Both kids who are bullied and who bully others may have serious, lasting problems.

Prevention & Intervention

School staff will receive annual training via Keenan Safe Schools which includes information about early warning signs of harassing/intimidating behaviors and effective prevention and intervention strategies.

Students are encouraged to notify school staff when they are being discriminated, harassed, intimidated, or bullied or suspect that another student is being victimized. In addition, the principal or designee will develop means for students to report threats or incidents confidentially and anonymously. School members who witness an act of discrimination, harassment, intimidation, and bullying shall take immediate steps to immediately intervene to stop the incident when it is safe to do so. As appropriate, the parents/guardians of victims and perpetrators will be notified. The principal or designee also may involve school counselors, mental health counselors, and/or law enforcement.

References: Board Policy 5131.2

N. Working with the Media During a Crisis

***Contact Keenan CrisisRisk at 860-677-3790 for support and response services.**

Tips on Working with the Media (Superintendent/designee)

- Consider the issue of the public's right to know and the media's right to access information within the context of professional, ethical, and moral behavior, and stand your ground firmly. Educate the media.
- Enlist media support to quiet rumors, to provide factual information, and to educate the public.
- **KEEP THE MEDIA OFF THE SCHOOL CAMPUS.**
- The Superintendent is to deal with the media.
- Schedule a press conference as soon as possible away from your school sites. Write and issue press releases.
- Appoint a person or committee to screen media coverage to keep current on what is being reported.
- Stress **UNITY**. Recognize the collective efforts of the group, not individuals.

Checklist for Speaking with the Media (Superintendent/designee)

1. **Express Sympathy** - When a crisis has resulted in deaths or injuries begin by expressing your sympathy and concern for the victims and their families.
2. **Avoid Saying “No Comment”** - This suggests that you have something to hide. Instead say that you don't have enough information to comment and that you will get back to the reporter once you have it. Be sure you do.
3. **Avoid Speculation** - If you don't know something, admit it. Be careful not to speculate on the cause of the crisis, the extent of the damage or injury.
4. **Blame No One** - This speaks for itself!
5. **Be Straightforward When Answering Questions** - If you attempt to mislead a reporter, your deception will certainly surface. Your credibility will suffer.
6. **Consider Nothing “Off the Record” and Avoid Ad-Lib Comments** - If you don't want to be quoted on a particular subject, don't say anything about it.
7. **Emphasize the Positive** - If precautions were taken to avoid the crisis, point them out.
8. **Eliminate Negative Questions or Misleading Words** - If you include them in your response, they may be attributed to you.
9. **Correct Inaccuracies** - If incorrect information has appeared in the news media, be sure you point it out.
10. **Never Argue with a Reporter, Even When Provoked** - You will invariably end up “looking bad” in print, on camera, or on TV.

O. Instructional Continuity Plan (ICP)

(i) Procedures for pupil engagement, as soon as practicable, and no later than five calendar days following the emergency. Procedures shall be designed to establish two-way communication with pupils and their families and identify and provide supports for pupils' social-emotional, mental health, and academic needs.

Marcum-Illinois School will maintain communication systems that allow for two-way communication between the school, staff, and families. Communication will maintain confidentiality as required by FERPA and state law related to privacy of educational records and other privacy laws.

Communication with families and the community must take place before, during, and after an emergency.

- Before an emergency we will:
 - Encourage participation in the development of the Comprehensive School Safety Plan
 - Maintain emergency contact information, student release information, and student medical information
 - Let parents know the ways the school will communicate with them in the event of a disaster
- During an emergency:
 - School personnel will engage with educational partners, including students, families, and the community as appropriate and practicable, through
 - Text and automated phone calls
 - Email
 - The district's website (<https://www.marcum-illinois.org/>)
 - Marcum-Illinois School's official social media page (<https://www.facebook.com/marcumillinois>)
 - Our Student Information System (<https://miusdelem.getalma.com/>)
 - *If necessary, we may use media such as radio and/or television news outlets
 - Parents and the community will communicate with school staff through email and text.
 - If the school must be closed for any reason during an event we will communicate with families and the community as soon as possible, but no later than five (5) calendar days, using the methods listed above
- After an emergency:
 - We will request feedback on the district's response to the emergency and consider how to integrate that feedback into plan updates after school returns to normal operations
 - We will provide guidance and resources to families for supporting children exposed to trauma

The Superintendent/Principal will notify parents of services for special education students and students in need of academic and/or mental health services.

- All special education requirements and procedures will be followed.

- The school counselor and special education staff will be responsible for checking in with students on their current case list and delivering services per their IEP for special education.

Additional student services:

Nutrition services: Marcum-Illinois prepares breakfast and lunch each school day.

- In the event the Marcum-Illinois site is unavailable to provide nutrition services, we will work with other school sites to provide meals for students and/or notify parents of food distribution locations.

Homeless services:

- The Marcum-Illinois Homeless Liaison will reach out to families of existing homeless students to coordinate services.
- The Marcum-Illinois Superintendent and Homeless Liaison will reach out to the Sutter County and Sacramento County Homeless Coordinators to work together to establish and advertise services to Marcum-Illinois students and families.

(ii) A plan to provide access to in-person instruction or remote instruction pursuant to Sections 51747 and 51749.5, as soon as practicable, but no later than 10 instructional days following the emergency. The plan may include support to pupils and families to enroll in or be temporarily reassigned to another school district, county office of education, or charter school.

If our school site isn't available, we will:

- Work with local schools or businesses to obtain usable classroom space
- As soon as possible (before 10 school days) we will notify parents of an alternate school location with the date and time classes will resume
- Classes will resume at the alternative site no later than 10 school days following the emergency

*Depending on the timeline needed to begin in-person instruction, students may start on remote learning following the procedures listed below.

When in-person instruction is not feasible and if internet is available, we will:

- Survey families to establish their current connectivity and internet needs
- Obtain internet hot spots and any necessary licenses
- Communicate technology distribution places and times
- Distribute hot spots and computers to families
- Link online classes and schoolwork on the school's website
- Teachers will move to online live instruction through Zoom or similar platform. Teachers will focus instruction and assessments on identified priority standards. Universal assessments and the Reading Difficulties Screener for K-2nd graders will be given as scheduled.
- Teachers will reach out to families with daily schedules and expectations, including services for daily ELD instruction

Marcum-Illinois maintains technology readiness by maintaining an inventory of devices (1:1) and familiarizes students with available digital resources should it be necessary to offer remote instruction.

When in-person instruction is not feasible and no internet is available:

- Teachers will prepare paper packets, and the district will use the communication means listed above to announce packet distribution location, dates, and times

**Plans for remote instruction must align with EC sections 51747 and 51749.5, governing Independent Study instruction modalities that a local educational (LEA) may adopt to serve their pupils.*

When needed, we will work with other local schools to temporarily enroll our students.

Return to Site-based Learning

Marcum-Illinois will return to site-based learning when:

- Evacuation orders have been lifted
- Power and utilities are functioning
- The air quality is healthy
- We have access to safe and clean water
- The school has access to functioning restrooms
- The campus is free from debris and hazards
- We have the appropriate staffing levels
- We have an option for meal services

Students**BP 5145.13(a)****RESPONSE TO IMMIGRATION ENFORCEMENT**

The Governing Board is committed to the success of all students and believes that every school site should be a safe and welcoming place for all students and their families irrespective of their citizenship or immigration status.

District staff shall not solicit or collect information or documents, and shall not seek or require information or documents to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members. (Education Code 234.7)

In accordance with law, Board Policy 0410 - Nondiscrimination in District Programs and Activities, and Board Policy 5145.3 - Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status. (Education Code 200, 220, 234.1)

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

The Superintendent or designee shall notify parents/guardians regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement. (Education Code 234.7)

The Superintendent or designee shall develop procedures for addressing any immigration-related requests by a law enforcement officer for access to district records, school sites, or students.

The Superintendent or designee shall report to the Board in a timely manner any requests for information or access to a school site by a law enforcement officer for the purpose of enforcing the immigration laws. Such notification shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

BP 5145.13(b)

RESPONSE TO IMMIGRATION ENFORCEMENT, (continued)*Legal Reference**EDUCATION CODE**200 Educational equity**220 Prohibition of discrimination**234.1 Safe Place to Learn Act**234.7 Student protections relating to immigration and citizenship status**48204.4 Evidence of residency for school enrollment**48980 Parental notifications**48985 Notices to parents in language other than English**GOVERNMENT CODE**8310.3 California Religious Freedom Act**PENAL CODE**422.55 Definition of hate crime**627.1-627.6 Access to school premises, outsiders**UNITED STATES CODE, TITLE 20**1232g Family Educational Rights and Privacy Act**COURT DECISIONS**Plyler v. Doe, 457 U.S. 202 (1982)**Management Resources:**CSBA PUBLICATIONS**Legal Guidance on Providing All Children Equal Access to Education, Regardless of Immigration Status,**February 2017**CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS**Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018**WEBSITES**CSBA:*<http://www.csba.org>*California Office of the Attorney General:*<http://oag.ca.gov>*California Department of Education:*<http://www.cde.ca.gov>*California Department of Fair Employment and Housing:*<http://www.dfeh.ca.gov>*California Department of Justice:*<http://www.justice.gov>*U.S. Department of Education, Office for Civil Rights:*<https://www.ed.gov/about/ed-offices/ocr>*U.S. Immigration and Customs Enforcement:*<http://www.ice.gov>*U.S. Immigration and Customs Enforcement, Online Detainee Locator System:*<http://locator.ice.gov/odls>

Students

AR 5145.13(a)

RESPONSE TO IMMIGRATION ENFORCEMENT**Responding to Requests for Immigration-Related Information or Documents**

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

1. Record or otherwise document the request and notify the Superintendent or designee about the request.
2. Provide the student's parent/guardian with notice, a description of the request and any documentation provided to the district describing the request unless such disclosure is prohibited by a subpoena served on the district or in cases involving investigations of child abuse, neglect, or dependency.

Information or documents related to a student's immigration or citizenship status shall not be disclosed to a law enforcement officer without consent by the parent/guardian or a court order, or judicial subpoena/warrant. To obtain written consent, the release of student information shall include the following information:

1. The signature and signature date of the parent/guardian
2. A description of the records to be disclosed
3. The reason for the release of information
4. The parties or class of parties receiving the information
5. A copy of the records to be released, if requested by the parent/guardian or student

In accordance with law and Board Policy 5125 - Student Records, the Superintendent or designee shall annually notify parents/guardians that the district will not release student information to third parties for immigration enforcement purposes, unless the parent/guardian consents or as required to do so by a court order or judicial subpoena/warrant.

Responding to Requests for Access to Students or School Grounds

District staff shall receive parent/guardian consent before the student is interviewed or searched by any law enforcement officer for immigration enforcement purposes, unless the officer presents a court order or a judicial warrant.

A student's parent/guardian shall be immediately notified when a law enforcement officer requests or is able to interview, search, detain, or otherwise interact with the student for immigration enforcement purposes, unless prohibited by a court order or a judicial warrant, or in cases involving investigations of child abuse, neglect, or dependency. (Education Code 48906)

A law enforcement officer who requests to enter district property which is not open to all visitors shall register in accordance with Board Policy 1250 - Visitors/Outsiders, except in cases where the officer states that exigent circumstances exist or as stated in a court order or judicial warrant. (Penal Code 627.2, 627.3)

As early as possible, district staff shall notify the Superintendent or designee of any immigration

RESPONSE TO IMMIGRATION ENFORCEMENT, (continued)

enforcement-related request by a law enforcement officer for access to a student or to district property, including service of lawful warrants, subpoenas, petitions, complaints, or other similar documents.

Responding to Law Enforcement Officers on District Property

District staff shall report the presence of any law enforcement officer on district property for immigration enforcement purposes to the Superintendent.

Unless a law enforcement officer declares that exigent circumstances exist and demands immediate access to the campus, district staff shall take the following actions when such an officer is actually or imminently present on district property for immigration enforcement purposes:

1. Advise the officer that before school personnel can respond to the officer's request, they must first receive notification and direction from the Superintendent, principal, or designee, except under exigent circumstances that necessitate immediate action
2. Request to see and record or otherwise document the officer's credentials, including the officer's name and badge number, and the phone number of the officer's supervisor, and note or make a copy of all such information
3. Ask the officer for, and then record or otherwise document, the officer's reason for being on district property
4. Request that the officer produce any documentation that authorizes the officer's school access, make copies of all such documentation, and retain at least one copy for district records
5. Contact and consult with the district's legal counsel or Superintendent or designee. Follow the direction from the district's legal counsel or Superintendent or designee

If the officer declares that exigent circumstances exist and demands immediate access to the campus, district staff shall comply with the officer's orders and immediately contact the Superintendent or designee and then the district's legal counsel.

Regardless of whether the officer declares that exigent circumstances exist, district staff shall not attempt to physically impede the officer, even if the officer appears to be acting outside the law or in excess of the officer's stated or documented authorization. If an officer enters the premises without consent, district staff shall document the officer's actions while on campus but only to the extent that it does not impede the officer's actions.

After the officer leaves district property, district staff shall promptly make written notes of all interactions with the officer, including:

1. A list or copy of the officer's credentials and contact information, if known
2. The identity of all other district staff known to have communicated with the officer
3. A description of the officer's request and activities
4. The type of documentation, such as a warrant or subpoena, that authorized the officer's request or actions, what was requested by the documentation, and whether the

RESPONSE TO IMMIGRATION ENFORCEMENT, (continued)

documentation was signed by a judge

5. District staff's response to the officer's request
6. Any further action taken by the officer
7. Copies of any documents presented by the officer

District staff shall promptly provide a copy of these notes and any associated documents district staff has collected from the officer to the district's legal counsel or other district official designated by the Superintendent.

The district's legal counsel or the Superintendent or designee shall submit a timely report to the Governing Board regarding the officer's requests and actions and the district's response. (Education Code 234.7)

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

Responding to the Detention or Deportation of Student's Parent/Guardian

The Superintendent or designee shall encourage parents/guardians to update their emergency contact information as needed at any time. The Superintendent or designee shall notify parents/guardians that the district will only use information provided on the emergency cards in response to specific emergency situations and not for any other purpose.

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

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

In an instance where a student's parent/guardian was detained or deported, the Superintendent or designee shall notify the student, as well as the individuals designated in the student's emergency contact information and any individual who presented a caregiver's authorization affidavit on behalf of the student, that the student continues to meet the residency requirements for attendance in the district if the student and the student's parent/guardian who was detained or deported satisfy the conditions as specified in Education Code 48204.4.

The Superintendent or designee may refer a student or the student's family members to other

AR 5145.13(d)

RESPONSE TO IMMIGRATION ENFORCEMENT, (continued)

resources for assistance, including, but not limited to, an U.S. Immigrant and Customs Enforcement detainee locator, legal assistance, or the consulate or embassy of the parent/guardian's country of origin.

Students**BP 5141.5****Mental Health**

The Governing Board recognizes that pupil mental, emotional, and behavioral health may affect pupil learning, school engagement, and overall well-being. This policy is intended to serve as a framework for the district's approach to pupil mental health supports, including prevention, early identification, referral, and coordination of services, consistent with law.

Referral Protocols for Pupil Behavioral Health Concerns

The Governing Board shall adopt and maintain referral protocols for addressing pupil behavioral health concerns in accordance with Education Code sections 49428.1 and 49428.2.

The Superintendent or designee shall implement the referral protocols through administrative regulation and shall ensure that pupils exhibiting behavioral health concerns are referred to appropriate school-based or community-based services, as appropriate and consistent with law.

At least twice per school year, the Superintendent or designee shall ensure that each school provides notice regarding how to initiate access to student mental health services on campus and/or in the community. (Education Code 49428)

Each school site that serves students in any of grades 6-12 shall create an age appropriate and culturally relevant poster that identifies approaches and shares resources about student mental health. (Education Code 49428.5)

High-Risk Pupil Groups (Education Code 49428.2(b)(3))

In developing and implementing mental health supports and referral protocols, the district shall address the needs of high-risk pupil groups identified in law, including, but not limited to:

- Pupils with disabilities, mental illness, or substance use disorders
- Pupils placed in foster care or other out-of-home care settings
- Pupils experiencing homelessness
- Pupils experiencing bereavement or significant loss of a close family member or friend
- Pupils for whom there is concern due to behavioral health disorders, including substance use disorders

- Lesbian, gay, bisexual, transgender, or questioning pupils

The Superintendent or designee may identify additional pupil groups based on local needs or data as appropriate.

Coordination of Mental Health Supports

The district's mental health supports may include, as applicable and consistent with law, activities and services related to suicide prevention, school safety, bullying and harassment prevention, special education, supports for foster youth and homeless pupils, and pupil privacy and confidentiality.

The Superintendent or designee may consult or collaborate with school-employed mental health professionals, county or community agencies, and other appropriate partners to support coordination of services, as permitted by law.

Staff Roles and Scope of Practice (*Education Code 49428.2(b)(5)*)

All district employees shall act within the authorization and scope of their credential or license. Nothing in this policy shall be construed as authorizing or encouraging district employees to diagnose or treat pupil behavioral health disorders unless the employee is appropriately licensed or credentialed and employed by the district to do so.

Employees who identify pupil behavioral health concerns shall refer pupils to appropriately credentialed or licensed professionals in accordance with administrative regulation.

Training (*Education Code 49428.2(b)(4), (c)–(e)*)

The Governing Board shall ensure that training related to pupil behavioral health is provided to district staff to the extent required by law. The District shall meet applicable certification requirements and timelines established in Education Code section 49428.2 and shall certify compliance to the California Department of Education, as 49428.2 required.

Student Privacy

All actions taken pursuant to this policy and related administrative regulations shall comply with applicable state and federal laws governing pupil privacy and confidentiality.

Legal References

Education Code
218.3
49428

49428.1
49428.2
49428.5
56301-56302

Family Code
6924

Federal Law
20 USC 1232g
29 USC 794
28 CFR 35

STUDENTS**AR 5141.5****Mental Health** (Referral Protocols to Address Pupil Behavioral Health Concerns: Grades 7 to 12)

The Governing Board recognizes that students' mental, emotional, and behavioral health is fundamental to learning, engagement, and overall well-being. The Board is committed to ensuring that students have access to safe, inclusive, and supportive learning environments that promote mental wellness, reduce stigma associated with mental illness, and ensure timely access to prevention, early intervention, and treatment services.

The Superintendent or designee shall implement referral protocols for addressing pupil behavioral health concerns in grades 7 to 12 inclusive in accordance with Education Code sections 49428.1 and 49428.2, and consistent with Board Policy 5141.5 – Mental Health. (Education Code 49428.2(a))

High-Risk Pupil Groups (Education Code 49428.2(b)(3))

The Governing Board recognizes the importance of ensuring equitable access to behavioral health supports for all students. The Governing Board hereby adopts this policy to address the needs of high-risk pupil groups, which include but are not limited to the following:

- Pupils with disabilities, mental illness, or substance use disorders.
- Foster youth and youth placed in out-of-home settings.
- Homeless youth.
- Pupils experiencing bereavement or loss of a close family member or friend.
- Pupils for whom there is a concern due to behavioral health disorders, including common psychiatric conditions and substance use disorders such as opioid and alcohol abuse.
- Lesbian, gay, bisexual, transgender, or questioning pupils.

District leadership may also identify additional pupil groups based on local data or needs.

The Superintendent or designee shall ensure coordination of referral protocols for these groups in collaboration with appropriate staff as determined by the Superintendent or designee.

Identification and Referral Procedures

District staff shall follow established procedures to initiate referrals when a pupil exhibits signs of behavioral health concerns. (Education Code 49428.2) Referral procedures shall include, but not be limited to:

1. Documenting observed concerns in accordance with district procedures;
2. Determining whether the concern constitutes a crisis or non-crisis situation;
3. Initiating referrals through designated district pathways;

AR 5141.5**Mental Health** (Referral Protocols to Address Pupil Behavioral Health Concerns: Grades 7 to 12), (continued)

4. Notifying parents/guardians as required by law;
5. Triaging the level of need and urgency; and
6. Connecting pupils to appropriate school-based or community-based services.

Crisis Situations

The Superintendent or designee shall ensure that referral protocols clearly distinguish crisis situations requiring immediate action from non-crisis concerns and are aligned with district school safety and suicide prevention procedures.

Staff Roles and Scope of Practice

All district employees shall act within the authorization and scope of their credential or license. (Education Code 49428.2)

- District staff shall not diagnose or treat behavioral health disorders unless they are appropriately licensed or credentialed and employed by the district to do so.
- Staff who identify behavioral health concerns shall refer pupils to designated credentialed or licensed professionals.
- The Superintendent or designee shall provide guidance and training clarifying staff roles, responsibilities, and limitations within the referral process.

Nothing in this administrative regulation shall be construed as authorizing or encouraging school employees to diagnose or treat pupil behavioral health disorders unless specifically licensed to do so, consistent with Education Code sections 49428.1 and 49428.2.

Training Requirements

The Superintendent or designee shall ensure that teachers of pupils in grades 7–12 receive training on pupil behavioral health, including: How to identify appropriate contacts for behavioral health evaluation and services at the schoolsite and in the community; and When and how to refer pupils and their families to those services. (Education Code 49428.2)

Student Privacy and Confidentiality

All referrals and related records shall comply with applicable state and federal privacy laws, including but not limited to FERPA and Education Code sections 49060–49079. Information shall be shared only with individuals who have a legitimate educational interest or legal authorization. (EC 49428.2; FERPA; EC 49060–49079)

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Marcum-Illinois Union Elementary School District	Maggie Irby, Superintendent/Principal	MaggieI@sutter.k12.ca.us 530-656-2407

TRANSPORTATION SERVICE PLAN 2026/27

The district desires to provide for the safe and efficient transportation of students to and from school as necessary to ensure student access to the educational program, promote regular attendance, and reduce tardiness. Home-to-School (HTS) Transportation Reimbursement was implemented by Assembly Bill (AB) 181 (Chapter 52, Statutes of 2022) and amended by AB 185 (Chapter 571, Statutes of 2022) providing reimbursement funding for school districts.

As a condition of receiving apportionments under Section 41850.1, a local educational agency shall develop a plan

- Describing the transportation services it will offer to its pupils, and
- How it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive, and pupils who are low income.

(a) The plan shall be adopted by the local educational agency's governing board on or before April 1, 2023, and updated by April 1 each year thereafter. The plan shall include the following components:

- (1) A description of the local educational agency's transportation services that would be accessible to pupils with disabilities and homeless children and youth, as defined pursuant to the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec. 11301 et seq.).
- (2) A description of how unduplicated pupils, as defined in subdivision (b) of Section 42238.02, would be able to access available home-to-school transportation at no cost to the pupils.

(b)(1) The plan shall be developed in consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils, and other stakeholders.

- (2) The plan shall be presented and adopted by the governing board of the local educational agency in an open meeting with the opportunity for in-person and remote public comment.

(c) The plan may provide for the local educational agency to partner with a municipally owned transit system to provide service pursuant to this section to middle school and high school pupils.

(d) Nothing in a local educational agency's plan shall preclude a local educational agency from providing no-cost transit passes to pupils.

(e) For purposes of this section, "local educational agency" means a school district or a county office of education.

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

The Marcum-Illinois Union Elementary School District, established in 1926, serves approximately 190 students in Transitional Kindergarten through eighth grades, as well as 3 and 4-year olds in our state preschool. The district encompasses 60.2 square miles in Sutter County. Surrounding towns include Rio Oso, Yuba City, Robbins, Pleasant Grove, Sacramento, and Plumas Lake. Most students, 54%, attend on inter-district transfers because of the district's core values, academic success, and connection to the community. Among the student population, 30.05% are on the free and reduced lunch program, 6.74% are English Learners, 13.47% are students with disabilities, and we have 3 students experiencing homelessness and no foster youth.

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.
2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.
3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no-cost to the pupils.

Transportation Services Offered to Students

The district offers daily morning and afternoon no-cost home-to-school transportation services to students living within the boundaries of the Marcum-Illinois Union Elementary School District when pick-up/drop-off can be done safely and in accordance with Board policy, California Education Code, and California Vehicle Code. If a pick-up/drop-off location is not safe or permitted by law, a central location will be offered. Our one bus transports approximately 40 students (22%) of our students. The morning and afternoon routes take just under two hours each. We have three students walking to and from school. Since a majority of our students live outside the district, their transportation is provided by a parent/guardian.

1. Prioritizing Services

The district currently provides no-cost transportation to all students however if there is more demand than space available, the district will take the following into consideration when prioritizing bus riders:

- Students who are in transitional kindergarten, kindergarten, and students in grades 1-6
- Pupils who are low income, homeless, foster youth, English learners, or are students with disabilities.

2. Services for Special Populations

- Homeless children and youth
 - No-cost transportation services are provided in accordance with the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec. 11301 et seq.) and Board Policy.
- Student with Disabilities
 - The district shall provide no-cost home-to-school transportation and additional transportation services as needed for students with disabilities as specified in their individualized education programs or Section 504 accommodation plan in accordance with Board Policy (Education Code 41850; 20 USC 1400-1482; 34 CFR 104.4).

3. Services for Unduplicated Pupils

- Unduplicated Pupils
 - Students who are English learners, foster youth, or eligible for a free or reduced price meal shall have priority for transportation services at no cost to the pupils.

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.

Plan Development

This plan was developed in consultation with staff (classified, certificated, administrative), parents, pupils, and other educational partners through meetings and surveys in January and February 2023 . There are no regional local transit authorities operating within the Marcum-Illinois Union Elementary School District. However, consultation with the Yuba Sutter Transit Authority and Feather River Air Quality Management occurred on February 15, 2023. The plan was available on the district's website one-week prior to the board meeting for additional educational partner input.

Presentation and Adoption

A draft of this plan was presented to the School Site Council/Parent Advisory in March 2023 prior to going before the Governing Board for consideration. The plan was presented to the Governing Board in an open meeting with the opportunity for in-person and remote public comment on March 13, 2023. The plan was approved by the Governing Board on March 13, 2023.

Plan Updated and Presented to the Governing Board on:

March 11, 2024

March 10, 2025

February 9, 2026

After School Program

Family Fee Policy

Purpose

The purpose of this policy is to establish guidelines for the assessment and collection of family fees for the District's After School Program in a manner that ensures equitable access, compliance with state law, and continued fiscal sustainability of the program. In 24-25, the District received \$173,343 in revenue related to ASES and ELO-P, while the District's expenses for the Afterschool Program were \$219,348 resulting in a \$46,005 contribution from the District's general fund.

Authority

This policy is adopted in accordance with the California Education Code sections governing the ASES Program and applicable guidance from the California Department of Education (CDE). Family fees are permitted but shall not create a barrier to student participation.

Policy Statement

Participation in the District's ASES Program shall be open to all students enrolled in the host school(s), subject to program capacity, and shall not be contingent upon a family's ability to pay.

The District may assess optional family fees on a sliding-scale basis to offset allowable program costs. Fees shall be implemented in a manner that ensures equitable access and compliance with all statutory requirements.

Mandatory Fee Waivers

The District shall not charge any family fee for students who meet any of the following criteria:

- Eligible for Free or Reduced-Price Meals (FRPM)
- Identified as homeless under the McKinney-Vento Homeless Assistance Act
- Identified as foster youth

Fee waivers for these students shall be automatic and shall not require additional documentation beyond existing school records and typical annual registration forms.

Sliding-Scale Fee Structure

For students not eligible for mandatory fee waivers, the District may charge family fees based on household income and ability to pay, using the following sliding-scale structure (example):

Household Income Level	Family Yearly Fee
≤ 100% Federal Poverty Level	\$0
101%–200% FPL	\$100
201%–300% FPL	\$200
Over 300% FPL	\$300

No Pro-rating or Refunding of fees due to late enrollment and/or unenrollment

Hardship Waivers

Families experiencing financial hardship may request a confidential hardship waiver or fee reduction. Requests shall be reviewed without stigma, delay, or penalty to the student's participation.

Marcum-Illinois UESD Employee Waivers

The district shall not charge any family fee for children of current MIUESD employees.

Non-Exclusion for Non-Payment

No student shall be denied enrollment, removed from the program, or otherwise excluded from participation due to a family's inability or failure to pay assessed fees.

Use of Collected Fees

All family fees collected shall be used solely to support the operation of the ASES Program and shall supplement, not supplant, state ASES grant funds.

Collected fees shall be:

- Deposited and tracked in accordance with District fiscal procedures
- Maintained separately for accounting and audit purposes
- Available for review during state or independent audits

Communication and Transparency

The District shall clearly communicate the fee policy to families through enrollment materials, handbooks, and the District or school website. Information regarding fee waivers and hardship requests shall be prominently included.

Review and Oversight

This policy shall be reviewed periodically to ensure continued compliance with state law and guidance and to reflect the fiscal needs of the program.

Adopted: _____

Marcum-Illinois Union Elementary School District Board of Trustees

BEFORE THE GOVERNING BOARD OF
MARCUM-ILLINOIS UNION SCHOOL DISTRICT
SUTTER COUNTY, CALIFORNIA

In the Matter of the Reduction of)
Classified School Services for the)
2026-2027 School Year)

)

RESOLUTION: 2025-2026-6

WHEREAS, due to possible lack of funds and/or lack of work, the Governing Board of the Marcum-Illinois Union School District ("District") hereby finds that it is in the best interest of the District to reduce or discontinue certain classified employee services now being provided for the upcoming year;

NOW, THEREFORE, BE IT RESOLVED that the following classified services and positions may be eliminated:

One (1) Instructional Aide/Paraprofessional Positions

BE IT FURTHER RESOLVED that the District Superintendent be authorized and directed to give notice of termination of employment to the affected employees pursuant to District rules and regulations and applicable provisions of law not later than March 15, 2026.

BE IT FURTHER RESOLVED that the District Superintendent be authorized and directed to take any other actions necessary to effectuate the intent of this Resolution.

THIS RESOLUTION was adopted at a meeting of the Governing Board of the Marcum-Illinois Union School District on February 9, 2026, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

President, Board of Trustees
Marcum-Illinois Union School District

ATTEST:

Clerk, Board of Trustees
Marcum-Illinois Union School District

**BEFORE THE GOVERNING BOARD OF
MARCUM-ILLINOIS UNION SCHOOL DISTRICT
SUTTER COUNTY, CALIFORNIA**

In the Matter of the Reduction of Certificated)
School Services for the 2026-2027 School Year)
RESOLUTION: 2025-2026-7

)

WHEREAS, the District has 10 certificated elementary positions employed to serve an enrollment of 194 students; and

WHEREAS, state and local funding for the School District may be insufficient to fund all certificated personnel; and

WHEREAS, if such positions are continued, the District may have a surplus of certificated personnel; and

WHEREAS, Section 44955 of the California Education Code permits a school district to reduce certificated staff when it becomes necessary to reduce a particular kind of service;

NOW, THEREFORE, BE IT RESOLVED,

1. The following full time equivalent positions may be eliminated effective July 1, 2025, for the 2025-2026 school year, as a result of the above;

A. The services of one (1) elementary classroom teachers.

2. The District Superintendent be authorized and directed to give notice of termination of employment to the affected employees no later than March 15, 2025.

3. The District Superintendent is further authorized and directed to take any other action necessary to effectuate the intent of this Resolution.

THIS RESOLUTION was adopted at a regular meeting of the Governing Board of the Marcum-Illinois Union School District on February 10, 2025 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

President, Board of Trustees
Marcum-Illinois Union School District

ATTEST:

Clerk, Board of Trustees
Marcum-Illinois Union School District