

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

AGENDA

Monday, February 10, 2025

6:00 pm Open Session

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

Library

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

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

2. ROLL CALL

Present

Absent

Josh Wanner

Emily Daddow

Elise Nelson

Jeff Reese

Keith Turner

3. APPROVAL OF THE AGENDA

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

Motion _____ Second _____ Vote _____

4. SOUTH SUTTER CHARTER SCHOOL

5. SUPERINTENDENT'S REPORT

6. CONSENT AGENDA

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

6.1 Approval of Minutes: January 13, 2025

6.2 Approval of Monthly Warrants: 13566, 13598, 13616, 13662, 13706, 13708

6.3 Williams Act Report: 0 Complaints

6.4 Enrollment Report:

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
12	16	19	20	14	19	17	18	19	23	177

Marcum-Illinois Preschool Enrollment

Full Time 18

Motion _____ Second _____ Vote _____

7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

Motion _____ Second _____ Vote _____

8. INFORMATION ITEMS

8.1 700 Forms

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

8.2 Mid -Year LCAP 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 28th 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.

8.3 2025 LCAP Survey Results

Responses from the parent survey for the 2025-2026 LCAP will be shared.

8.4 Winter Consolidated Application

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. ACTION ITEMS

9.1 2025-2026 School Calendar

One calendar option is provided for the Board's review and decision. Calendar option was presented to staff for input. The Board is asked to approve a School Calendar for the 2025-2026 School Year.

Motion _____ Second _____ Vote _____

9.2 Reduction in Force Resolution- Instructional Aide/Para BR 2024-2025-8

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 2025-2026 school year in order to provide fiscal flexibility and protection for the District.

Motion _____ Second _____ Vote _____

9.3 Reduction in Force Resolution- Certificated Elementary Teacher BR 2024-2025-9

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 2025-2026 school year in order to provide fiscal flexibility and protection for the District.

Motion _____ Second _____ Vote _____

9.4 Approval of AT&T Contract for Data Transmission/Internet Access

The Schools and Libraries Program of the Universal Service Fund, commonly known as “Erate” provides discounts to assist schools and libraries in the United States in obtaining affordable telecommunications, internet access and internal connections. Funding is available for Internet access, telecommunications and in some cases internal connections and internal connection maintenance. Discounts for support depend on the level of poverty and the urban/rural status of the population served. Marcum-Illinois Union Elementary School District meets the eligibility requirements. In order to participate in the Erate program, we must periodically solicit competitive proposals for these services following a very prescriptive process defined by the Schools and Libraries Program. We have completed the bidding requirement of this program and are bringing you the resulting contract from At&t for approval. It is recommended that the Board approve this contract.

Motion _____ Second _____ Vote _____

9.5 MIUESD 2023-2024 Fiscal Audit

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

Motion _____ Second _____ Vote _____

9.6 PK/TK Playground Replacement

Quotes for replacement of PK/TK Playground will be presented to the Board for approval.

Motion _____ Second _____ Vote _____

9.7 Transportation Service Plan

CDE requires Local Education Agencies to create an annual Transportation Services Plan in order to receive funding related to transportation. LEAs are required to have the Transportation Services Plan approved by April 1st.

Motion _____ Second _____ Vote _____

10. COMMENTS FROM THE PUBLIC

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

11. NEXT BOARD MEETING

- March 10, 2025 6:00pm

12. CLOSED SESSION

- Public Employee Discipline/Dismissal/Release/Complaint

13. REPORT OUT FROM CLOSED SESSION

Motion _____ Second _____ Vote _____

14. ADJOURNMENT

South Sutter Charter School and
Marcum-Illinois Union Elementary School District

Monthly Report to Authorizer

February 2025



Month End Enrollment Information: January 30, 2025

Total Active Enrollment	2653
Prospective Students	399

Enrollment by County	
Butte	211
Colusa	11
Placer	737
Sacramento	1342
Sutter	97
Yolo	130
Yuba	125

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

Enrollment by Grade Level	
TK/K	309
1st	197
2nd	233
3rd	214
4th	213
5th	223
6th	205
7th	209
8th	182
9th	173
10th	169
11th	189
12th	137

Enrollment Updates

2025-26 School Year - Enrollment Timeline

- February 14 @ 4:30pm: Enrollment will CLOSE for the 24/25 school year (current)
- Feb. 18 - 27: Accepting enrollment lottery applications for the 25/26 school year. Any applications submitted after 4:30pm PST on Feb. 27 will not be accepted.
- March 14: Lottery day for 25/26 enrollment
- April 2025 (date TBD): Open Enrollment for 25/26 If you missed the lottery, you can still apply during Open Enrollment!

Educational Program Updates



Spring Assessments are upon us. Here is the schedule for our state and local assessments:

- **Summative ELPAC:** February 3 - 28 (make-ups will take place as needed)
- **CAASPP/CAST/CAAs:** March 17 - 28 (main window) plus March 31 - April 4 for make-ups as needed
- **End of Year i-Ready:** April 28 - May 9



2024 School Dashboard Outcomes sessions were held for each school at the end of January to take a closer look at the data. All staff and families were welcome to attend. Slide decks are available for each session:

- [South Sutter](#)

Educational Partners' Feedback Sessions

Please join us at one of our LCAP Educational Partners' Feedback sessions where we will share survey results and school data that will drive our plans for the next school year. We have two opportunities for you to attend (same content at each).

Click on links to register!

[Feb 13, 2025 at 2 pm](#)

[Feb 14, 2025 at 11 am](#)

Student Success Team

To support parents and staff in meeting the needs of students with learning challenges, our school implements Response to Instruction (RtI) through the Student Success Team (SST). The SST, composed of parents, the student's general education teacher (ES), the SST Coordinator, and other staff as needed, collaborates to develop intervention plans, recommend curriculum, and provide learning strategies. A written SST report guides instruction and tracks student progress.

The goal of the SST process is to accelerate learning and close achievement gaps, ensuring students function at grade level (Tier I). Students initially receive strategic instruction (Tier II), with adjustments made based on progress. If needed, more intensive support (Tier III) is provided. For Tier III students, a Special Education Department representative may participate in SST meetings. If adequate progress is not achieved, students may be evaluated for special education services, with the department assisting families through the referral and assessment process. If students do not qualify, the school continues to provide support within the general education setting.

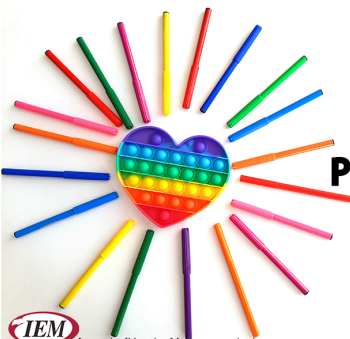
School	Total SSTs '24-25
South Sutter	39



School	Total HSA Enrollment
South Sutter	103

The HSA team has been busy 2nd semester and we have brought on 26 new academy students. We also had some early graduates; 1 SM, 2 OG and 3 SS.

Recent & Upcoming Parent Webinars



webinar

Connection & Conversation for Parents of Students on the Autism Spectrum

IEM Innovative Education Management • ieminc.org


SOUTH SUTTER **OCEAN GROVE** **SKY MOUNTAIN**

EXECUTIVE FUNCTIONING ACADEMY FROM THE DIAGNOSTIC CENTERS OF NORTHERN CALIFORNIA

EF Academy Part 4: Supports, Strategies, and Intervention

BOOST **IEM** Innovative Education Management • ieminc.org

SKY MOUNTAIN **OCEAN GROVE** **SOUTH SUTTER**



Parent Empowerment Series

presented by **The Early Literacy Lab**

IEM Innovative Education Management • ieminc.org

SOUTH SUTTER **OCEAN GROVE** **SKY MOUNTAIN**

webinar

Completing Your FAFSA



SOUTH SUTTER **OCEAN GROVE** **SKY MOUNTAIN**

IEM Innovative Education Management • ieminc.org

EXECUTIVE FUNCTIONING SKILLS SERIES WITH REVOLUTION PREP

Part 3: Using Technology in Healthy Ways

BOOST **IEM** Innovative Education Management • ieminc.org

SKY MOUNTAIN **OCEAN GROVE** **SOUTH SUTTER**

EXECUTIVE FUNCTIONING ACADEMY FROM THE DIAGNOSTIC CENTERS OF NORTHERN CALIFORNIA

EF Academy Part 5: How Does EF Affect Writing?

BOOST **IEM** Innovative Education Management • ieminc.org

SKY MOUNTAIN **OCEAN GROVE** **SOUTH SUTTER**

Park Days

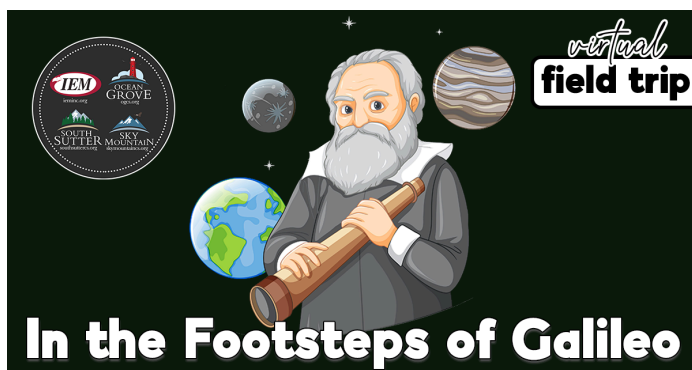


Friends, Fitness, Fun: A Heart-Healthy Park Day

Get ready for our Friends, Fitness, Fun: A Heart-Healthy Park Day! February is Heart Health and Fitness Month. Families can meet at the park to play large board and yard games, fun sports activities, and physical fitness games. Families will also be able to enjoy heart-themed arts and crafts, games, and more.

Field Trips and Clubs

2nd Semester Field Trips # of Registered Students		
School	Virtual	In-Person
South Sutter	229	829



		7/1/2024 - 7/31/2024	8/1/2024 - 8/31/2024	9/1/2024 - 9/30/2024	10/1/2024 - 10/31/2024	11/1/2024 - 11/30/2024	12/1/2024 - 12/31/2024	Total
Revenue								
8011	LCFF Revenue	4,114,664.00	1,237,859.00	1,237,859.00	2,228,147.00	2,228,147.00	2,228,147.00	13,274,823.00
8012	EPA Revenue	0.00	1,840,004.00	0.00	1,209,050.00	0.00	0.00	3,049,054.00
8096	In-Lieu Revenue	36,228.00	38,555.00	0.00	114,423.00	101,708.00	0.00	290,914.00
8182	Federal Mental Health	0.00	0.00	59,239.00	0.00	0.00	0.00	59,239.00
8290	Federal Title Revenue	734.00	0.00	0.00	0.00	90,563.00	0.00	91,297.00
8311	Special Ed Revenue	203,354.00	101,277.00	0.00	182,299.00	182,299.00	182,299.00	851,528.00
8550	Mandate Block Grant	0.00	0.00	0.00	0.00	0.00	71,423.00	71,423.00
8560	Lottery Revenue	193,789.90	0.00	0.00	164,317.59	0.00	0.00	358,107.49
8590	Other State Revenue	3,859,493.32	756,781.00	101,277.00	0.00	0.00	0.00	4,717,551.32
8660	Interest Revenue	4,637.31	4,650.10	46,193.52	0.00	0.00	0.00	55,480.93
8699	Local Revenue Other	216,237.63	343,029.33	334,314.99	329,402.44	326,281.59	0.00	1,549,265.98
8792	Sped Revenue Transfer	0.00	0.00	113,980.00	0.00	0.00	0.00	113,980.00
	Total Revenue	8,629,138.16	4,322,155.43	1,892,863.51	4,227,639.03	2,928,998.59	2,481,869.00	24,482,663.72
Expenditures								
1100	Certificated Instruction	8,411.49	869,156.93	857,259.79	863,213.03	864,280.52	868,621.79	4,330,943.55
1110	AESS (A & B)	0.00	0.00	29,505.69	34,682.00	37,477.27	40,272.49	141,937.45
1120	HSST	0.00	0.00	0.00	1,911.63	637.21	637.21	3,186.05
1130	ESi	0.00	0.00	0.00	0.00	1,300.00	400.00	1,700.00
1150	Special Instruction	0.00	120,643.01	128,497.36	126,923.35	128,058.70	123,640.25	627,762.67
1160	Tech Allowance Cert	2,925.00	20,276.25	20,602.50	20,452.50	20,452.50	20,452.50	105,161.25
1180	Substitute Certificated	0.00	404.69	0.00	0.00	0.00	0.00	404.69
1190	Stipend Certificated Teacher	3,000.00	1,800.00	1,959.10	1,959.10	2,500.00	1,975.00	13,193.20
1200	Certificated Student Support	120,885.07	129,719.92	129,452.37	121,997.79	122,740.98	117,745.16	742,541.29
1230	Certificated Support Hourly	800.40	1,067.20	1,734.20	0.00	0.00	0.00	3,601.80
1300	Director Advisors	67,861.31	67,861.31	67,861.31	67,861.31	67,861.31	67,861.31	407,167.86
1900	Other Certificated Staff	4,440.26	4,440.26	4,440.26	4,440.26	4,440.26	4,440.26	26,641.56
2200	Student Support	23,599.14	25,464.42	18,664.23	18,664.23	18,664.23	25,464.42	130,520.67
2230	Classified Support Hourly OT	0.00	1,312.95	1,561.19	74.37	799.48	353.26	4,101.25
2300	Director Classified	31,173.83	31,173.83	31,173.83	31,173.83	31,173.83	31,173.83	187,042.98
2400	Clerical Classified	36,455.76	48,922.86	55,723.05	55,723.05	55,409.41	48,922.86	301,156.99
2430	Clerical Hourly Classified	12,261.34	30,105.48	31,528.34	32,604.32	29,788.54	29,307.84	165,595.86
2450	Tech Allowance Class	1,350.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	10,350.00
3101	STRS Employer Certificated	40,305.63	229,732.38	235,962.37	236,410.24	237,632.18	236,901.76	1,216,944.56
3102	STRS Classified	2,589.63	2,589.63	2,589.63	2,589.63	2,589.63	2,589.63	15,537.78
3201	PERS Employer Certificated	0.00	2,409.30	2,409.30	2,409.30	2,409.30	2,409.30	12,046.50
3202	PERS Employer Classified	22,263.79	30,940.72	31,352.45	31,643.47	30,796.97	30,751.78	177,749.18
3302	SS/Medicare Employer Class	9,342.79	27,004.17	27,559.54	27,247.21	26,362.25	26,686.38	144,202.34
3401	VSP Employer Cert	25,308.94	136,586.10	142,523.88	141,354.69	141,354.69	166,171.76	753,300.06
3402	VSP Employer Class	13,250.49	17,674.94	17,261.06	17,261.06	16,764.62	20,481.03	102,693.20
3502	SUI Classified	147.12	658.59	673.51	673.83	678.86	691.48	3,523.39
3601	WC Cert	846.04	4,883.06	5,002.99	5,005.91	5,034.76	5,021.54	25,794.30
3602	WC Class	388.27	523.50	530.71	529.06	519.43	517.00	3,007.97
3901	Other ER Benefits - Cert (Aflac)	1,604.18	23,991.74	25,562.39	25,562.39	25,654.20	23,271.03	125,645.93
3902	Other ER Benefits - Class (Aflac)	1,055.30	1,565.95	1,826.60	1,826.60	1,826.60	1,720.09	9,821.14
4200	Library Materials	20,876.83	40.25	5,775.75	7,319.93	7,480.69	1,493.85	42,987.30
4300	Instructional Funds - Materials and Supplies	68,397.67	173,585.07	438,612.63	181,184.15	115,424.36	169,130.65	1,146,334.53
4305	COVID Shipping	0.00	96.00	0.00	0.00	0.00	0.00	96.00
4310	Materials & Supplies	51,807.49	552.33	26,357.98	3,042.52	1,436.90	1,682.31	84,879.53
4315	Materials & Supplies (Advisors)	0.00	0.00	0.00	581.37	0.00	0.00	581.37
4400	Non-Capitalized Equipment	0.00	2,980.36	0.00	0.00	0.00	0.00	2,980.36
5200	Travel & Conference Instructional	35,802.87	1,748.49	4,695.92	1,575.37	4,318.53	1,623.06	49,764.24
5215	Professional Development Title II	0.00	0.00	0.00	1,939.00	(500.00)	0.00	1,439.00
5300	Dues and Memberships	1,499.00	1,230.00	224.00	5.00	0.00	0.00	2,958.00
5400	Other Insurance	7,665.24	100.00	20,778.00	0.00	(2,431.50)	19,261.00	45,372.74
5510	Operations & Housekeeping	6,162.13	7,204.29	6,307.79	9,483.01	3,981.89	4,695.32	37,834.43
5610	Rents, Leases, Repairs	(1,000.00)	229.83	1,138.41	5,977.81	115.00	965.47	7,426.52
5810	Contracted Instruction	212,142.73	325,461.24	665,719.88	553,000.50	606,369.08	523,125.11	2,885,818.54
5811	Guidance & Parent Inservice	11,644.39	23,525.28	24,019.73	22,875.77	28,208.73	0.00	110,273.90
5812	Student Records	6,970.97	2,280.32	2,280.32	1,140.16	5,865.50	0.00	18,537.27
5813	Testing Services	7,570.12	7,113.15	7,098.03	7,098.03	7,093.99	0.00	35,973.32
5814	Inst Supe, Curr Devl,Stf	14,924.05	14,183.71	14,603.81	14,603.76	14,907.15	0.00	73,222.48
5815	IT(Media, Tech)	80,638.83	21,040.34	7,046.94	3,857.42	1,756.80	1,739.10	116,079.43
5816	School Admin	13,552.62	11,062.99	11,107.13	20,238.83	17,098.51	0.00	73,060.08
5820	Sped Admin Cert	10,725.27	15,505.41	15,362.67	15,398.35	15,434.03	0.00	72,425.73
5825	Sped Admin Class	970.08	2,029.04	2,029.06	1,053.60	2,029.04	0.00	8,110.82
5830	IEM Instructional	63,817.38	160,436.63	63,236.78	83,780.56	63,236.78	63,236.78	497,744.91
5835	Advertising, Newsletter	512.28	226.82	108.00	48.60	0.00	24,999.75	25,895.45
5840	IEM Non-Instructional	148,907.21	374,352.11	147,552.47	195,487.92	147,552.47	147,552.47	1,161,404.65
5841	Annual Audit	3,842.95	0.00	0.00	0.00	0.00	0.00	3,842.95
5860	SE Contracted Instruction	50,223.06	157,083.25	224,585.18	255,677.60	241,428.33	122,862.66	1,051,860.08
5865	Special Ed Expenses	7,189.21	3,872.00	4,656.19	10,087.36	2,528.38	7,630.48	35,963.62
5875	Development	0.00	0.00	24,999.75	0.00	0.00	0.00	24,999.75
5880	Legal Fees	908.50	1,587.50	9,243.50	12,851.00	2,448.50	142.50	27,181.50
5890	Service Charges	226.81	2,347.96	14,622.60	2,192.79	2,198.19	1,979.80	23,568.15
5895	Authorizer Admin Fees	0.00	0.00	350.00	0.00	0.00	0.00	350.00
5900	Communications	0.00	0.00	6.86	0.00	0.00	0.00	6.86
5902	Postage	8,263.39	43,473.10	8,537.40	6,481.06	2,102.76	1,254.90	70,112.61
5910	Communications-Instructional	479.98	248.90	716.06	482.70	334.75	486.61	2,749.00
5990	Reconciliation Discrepancies	0.00	0.00	0.00	0.06	0.00	0.00	0.06
7438	Debt Service-Interest	2,279.07	2,329.71	2,304.55	2,205.78	2,253.78	2,156.50	13,529.39
	Total Expenditures	1,267,265.91	3,188,635.27	3,629,095.04	3,295,664.17	3,171,680.37	2,996,299.28	17,548,640.04
Deficit/Surplus		7,361,872.25	1,133,520.16	(1,736,231.53)	931,974.86	(242,681.78)	(514,430.28)	6,934,023.68

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

**MINUTES
Monday, January 13, 2025**

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

2. ROLL CALL

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

Absent: Kieth Turner

3. APPROVAL OF THE AGENDA

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

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

4. SOUTH SUTTER CHARTER SCHOOL

Cynthia Rachel provided an enrollment update. There are still students on the waitlist for this school year. 24-25 enrollment is set to close on February 14th, and 25-26 enrollment will open February 18th.

Cynthia reported on South Sutter Charter's 23-24 California School Dashboard data.

The BOOST Intervention program is continuing, and there will be upcoming webinars on supporting executive functioning, open to both staff and parents.

25-26 Kickoff Conference date has been set for August.

South Sutter Charter has added 3 new CTE (Career and Technical Education) pathways this semester.

Funding Determination will be submitted to the state on February 1st (cycle every 2-5 years).

5. SUPERINTENDENT'S REPORT

Maggie Irby shared that Winter Program was a great success and was highly attended by families. Fundraisers for Parents Club, Washington DC, and Shady Creek were all successful.

Installation for the front gate near the office has been scheduled for early February.

Maggie will be meeting with an additional playground company next Wednesday to receive another bid.

The next Academic Olympics will be hosted at Marcum on February 20th.

Students have been working on MAP testing for Reading and Math, which is the winter administration for collecting local assessment data. Some wifi issues arose which delayed some test-taking, but have since been resolved.

6. CONSENT AGENDA

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

6.1 Approval of Minutes: December 16, 2024

6.2 Approval of Monthly Warrants: 13418, 13466

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

6.4 Enrollment Report:

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Marcum-Illinois Preschool Enrollment

Full Time 18

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7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

None.

8. INFORMATION ITEMS

8.1 700 Forms

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

8.2 2025-2026 School Calendar

Please review the first option for the 2025-2026 School Calendar. This will be brought back in February for Action with other information and or options presented at that time based on Board request.

8.3 South Sutter Charter School Annual Audit

South Sutter Charter School's Annual Audit for 2023-2024 is provided as information for the MIUESD Board.

8.4 South Sutter Charter School First Interim Report

South Sutter Charter School's First Interim Report for 2024-2025 is provided as information for the MIUESD Board.

9. ACTION ITEMS

9.1 2023-2024 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.

*Elise Nelson moved to approve the 2023-2024 School Accountability Report Card (SARC).
Emily Daddow seconded. Roll call vote 4-0.*

10. HOUSE SYSTEM

10.1 House Selection

New Board members will select a House to join.

Elise Nelson is on Blue House, and Jeff Reese is on Silver House.

10.2 House Challenge

Board members will participate in a House Challenge.

Gold House won the challenge. Blue House came in second.

11. COMMENTS FROM THE PUBLIC

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

Emily Daddow thanked the community and staff for all the wonderful donations, participation, and preparation that went into making Winter Program a success.

12. NEXT BOARD MEETING

- **February 10, 2025 6:00pm**

13. CLOSED SESSION

- Public Employee Discipline/Dismissal/Release/Complaint

14. REPORT OUT FROM CLOSED SESSION

Nothing to report.

15. ADJOURNMENT

Meeting adjourned at 7:23pm.

Approval Batch 013566							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		ALHAMBRA & SIERRA SPRINGS (009102/1) P.O. BOX 660579 DALLAS, TX 75266-0579								
2024/25	12/29/24		OFFICE/STAFF WATER 12/17	15604920122924 (1365622)	01/07/25	Paid	Printed	212.36		212.36
		2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00625883					Check Date 01/09/25	PO#	Register # 000340		
2024/25	12/29/24		CAFETERIA WATER 12/17	15604920122924-1 (1365622)	01/07/25	Paid	Printed	51.96		51.96
		2025 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00625883					Check Date 01/09/25	PO#	Register # 000340		
Total Invoice Amount								264.32		
Direct Vendor		AT&T (003812/3) PO BOX 5075 CAROL STREAM, IL 60197-5075								
2024/25	12/19/24		LONG DISTANCE	DP25-00063 (1365622)	01/07/25	Paid	Printed	48.92		48.92
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00625884					Check Date 01/09/25	PO#	Register # 000340		
Total Invoice Amount								48.92		
Direct Vendor		AT&T CALNET (003812/2) P.O. BOX 9011 CAROL STREAM, IL 60197-9011								
2024/25	12/24/24		BAN#702 11/24-12/23	000022784126 (1365622)	01/07/25	Paid	Printed	33.20		33.20
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00625885					Check Date 01/09/25	PO#	Register # 000340		
2024/25	12/24/24		BAN#040 11/24-12/23	000022785683 (1365622)	01/07/25	Paid	Printed	63.81		63.81
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00625885					Check Date 01/09/25	PO#	Register # 000340		
Total Invoice Amount								97.01		
Direct Vendor		ATTN: DRINKING WATER PROGRAM (010340/1) P.O. BOX 1888 SACRAMENTO, CA 98512-1888								

Approval Batch 013566 (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		ATTN: DRINKING WATER PROGRAM (010340/1) (continued)								
2024/25	12/20/24		24-25 ANNUAL WATER SYSTEM FEE	SM-1050892 (1365622)	01/07/25	Paid	Printed	862.00		862.00
		2025 01- 0000- 0- 5800- 00- 0000- 7200- 000- 000- 0000- 00								
Check #	00625886					Check Date 01/09/25		PO#	Register # 000340	
Total Invoice Amount								862.00		
Direct Employee		BRAZIL, COURTNEY (170533)								
2024/25	12/20/24		MILEAGE REIMB AUG 24	EP25-00030 (1365622)	01/07/25	Paid	Printed	29.48		29.48
		2025 01- 0000- 0- 5220- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00625887					Check Date 01/09/25		PO#	Register # 000340	
2024/25	12/20/24		MILEAGE REIMB DEC	EP25-00031 (1365622)	01/07/25	Paid	Printed	58.96		58.96
		2025 01- 0000- 0- 5220- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00625887					Check Date 01/09/25		PO#	Register # 000340	
Total Invoice Amount								88.44		
Direct Vendor		CALIFORNIA'S VALUED TRUST (010974/2) P.O BOX 26300 FRESNO, CA 93729-6300								
2024/25	12/18/24		VISION/DENTAL JAN 25	DP25-00061 (1365622)	01/07/25	Paid	Printed	3,631.43		3,631.43
		2025 01- 0000- 0- 9514- - - - - - - - - -								
Check #	00625888					Check Date 01/09/25		PO#	Register # 000340	
Total Invoice Amount								3,631.43		
Direct Vendor		CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942								
2024/25	12/14/24		MONTHLY TECH DEC 24	15931 (1365622)	01/07/25	Paid	Printed	1,200.00		1,200.00
		2025 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00								
Check #	00625889					Check Date 01/09/25		PO#	Register # 000340	
Total Invoice Amount								1,200.00		
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
										Page 2 of 26

Approval Batch 013566 (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		ENVOY PLAN SERVICES INC CO TSACONSULTING GROUP INC (004144/2) PO BOX 2799 FORT WALTON BEACH, FL 32549-2799								
2024/25	12/18/24		TPA FEES NOV 24	116028 (1365622)	01/07/25	Paid	Printed	15.00		15.00
		2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00625890					Check Date 01/09/25		PO#	Register # 000340	
Total Invoice Amount								15.00		
Direct Vendor		EVERON (000083/3) PO BOX 872987 KANSAS CITY, MO 64187-2987								
2024/25	11/26/24		CAMERA MONITORING 12/26-3/25	157220042 (1365622)	01/07/25	Paid	Printed	411.21		411.21
		2025 01- 0000- 0- 5800- 00- 0000- 8300- 000- 000- 0000- 00								
Check #	00625891					Check Date 01/09/25		PO#	Register # 000340	
Total Invoice Amount								411.21		
Direct Vendor		GOLD STAR FOODS (009670/2) PO BOX 201475 DALLAS, TX 75320-1475								
2024/25	12/18/24		CAFETERIA FOOD	8058183 (1365622)	01/07/25	Paid	Printed	1,765.02		1,765.02
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00625892					Check Date 01/09/25		PO#	Register # 000340	
2024/25	12/18/24		CAFETERIA FOOD	8200055 (1365622)	01/07/25	Paid	Printed	20.80		20.80
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00625892					Check Date 01/09/25		PO#	Register # 000340	
2024/25	12/23/24		STORAGE FEES	8275208 (1365622)	01/07/25	Paid	Printed	5.00		5.00
		2025 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00625892					Check Date 01/09/25		PO#	Register # 000340	
Total Invoice Amount								1,790.82		
Direct Vendor		GOLDEN BEAR ALARM SERVICE INC (000061/2) PO BOX 2203 MARYSVILLE, CA 95901								
Selection		Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)							ERP for California	
Page 3 of 26										

Approval Batch 013566 (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		GOLDEN BEAR ALARM SERVICE INC (000061/2) (continued)								
2024/25	01/01/25		ALARM SERVICE JAN 25	83909 (1365622)	01/07/25	Paid	Printed	180.00		180.00
		2025 01- 0000- 0- 5800- 00- 0000- 8300- 000- 000- 0000- 00								
Check #	00625893					Check Date 01/09/25		PO#	Register # 000340	
Total Invoice Amount								180.00		
Direct Vendor		HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484 (004490/1) P.O. BOX 9001030 LOUISVILLE, KY 40290-1030								
2024/25	12/27/24		LATE FEE	DP25-00070 (1365622)	01/07/25	Paid	Printed	40.00		40.00
		2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00625894					Check Date 01/09/25		PO#	Register # 000340	
2024/25	12/27/24		FINANCE CHARGE	DP25-00071 (1365622)	01/07/25	Paid	Printed	10.72		10.72
		2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00625894					Check Date 01/09/25		PO#	Register # 000340	
Total Invoice Amount								50.72		
Direct Employee		IRBY, MARGARET K (170371)								
2024/25	12/17/24		BOARD APP. DINNER-ACCT BAL \$2,780.48	EP25-00029 (1365622)	01/07/25	Paid	Printed	862.10		862.10
		2025 01- 0000- 0- 4300- 00- 0000- 7100- 000- 000- 0000- 00								
Check #	00625895					Check Date 01/09/25		PO#	Register # 000340	
Total Invoice Amount								862.10		
Direct Vendor		J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953								
2024/25	12/23/24		HVAC CONTROL BOARD REPLACE-GR 1	134 (1365622)	01/07/25	Paid	Printed	663.98		663.98
		2025 01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00625896					Check Date 01/09/25		PO#	Register # 000340	
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)										
								ERP for California		
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Approval Batch 013566 (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)		(continued)					
2024/25	01/02/25		BI-ANNUAL HVAC MAINTENANCE	153 (1365622)	01/07/25	Paid	Printed	1,685.00		1,685.00
2025		01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00625896					Check Date	01/09/25	PO#	Register # 000340	
Total Invoice Amount								2,348.98		
Direct Vendor		OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448								
2024/25	12/27/24		COPIER LEASE	545518615 (1365622)	01/07/25	Paid	Printed	981.78		981.78
2025		01- 0000- 0- 5600- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00625897					Check Date	01/09/25	PO#	Register # 000340	
Total Invoice Amount								981.78		
Direct Vendor		PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056								
2024/25	12/20/24		WATER TESTING	242809916 (1365622)	01/07/25	Paid	Printed	145.00		145.00
2025		01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00625898					Check Date	01/09/25	PO#	Register # 000340	
Total Invoice Amount								145.00		
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938								
2024/25	12/16/24		CAFETERIA FOOD	7132683 (1365622)	01/07/25	Paid	Printed	1,420.88		1,420.88
2025		13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00625899					Check Date	01/09/25	PO#	Register # 000340	
2024/25	12/16/24		CAFETERIA MILK	7132683-1 (1365622)	01/07/25	Paid	Printed	358.50		358.50
2025		13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00625899					Check Date	01/09/25	PO#	Register # 000340	
Total Invoice Amount								1,779.38		

Approval Batch 013566 (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) PO BOX 669810 DALLAS, TX 75266-0956								
2024/25	12/20/24		VAN FUEL 12/6	000404 (1365622)	01/07/25	Paid	Printed	50.37		50.37
Check #	00625900	2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 01/09/25	PO#		Register # 000340	
2024/25	12/20/24		VAN FUEL 11/20/2024	000912 (1365622)	01/07/25	Paid	Printed	51.45		51.45
Check #	00625900	2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 01/09/25	PO#		Register # 000340	
2024/25	12/20/24		VAN FUEL 12/17	001302 (1365622)	01/07/25	Paid	Printed	47.03		47.03
Check #	00625900	2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 01/09/25	PO#		Register # 000340	
2024/25	12/20/24		VAN FUEL 12/2	001418 (1365622)	01/07/25	Paid	Printed	51.92		51.92
Check #	00625900	2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 01/09/25	PO#		Register # 000340	
2024/25	12/20/24		VAN FUEL 12/12	008818 (1365622)	01/07/25	Paid	Printed	49.56		49.56
Check #	00625900	2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 01/09/25	PO#		Register # 000340	
2024/25	12/20/24		ELOP SUPPLIES	DP25-00064 (1365622)	01/07/25	Paid	Printed	190.18		190.18
Check #	00625900	2025 01- 2600- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check Date 01/09/25	PO#		Register # 000340	
2024/25	12/20/24		OPERATIONS SUPPLIES	DP25-00065 (1365622)	01/07/25	Paid	Printed	249.61		249.61
Check #	00625900	2025 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date 01/09/25	PO#		Register # 000340	
2024/25	12/20/24		CAFETERIA FOOD	DP25-00066 (1365622)	01/07/25	Paid	Printed	35.88		35.88
Check #	00625900	2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 01/09/25	PO#		Register # 000340	
2024/25	12/20/24		DEN SUPPLIES	DP25-00067 (1365622)	01/07/25	Paid	Printed	82.36		82.36
		2025 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)										

Approval Batch 013566 (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 #	00625900					Check Date	01/09/25	PO#	Register # 000340	
2024/25	12/20/24		OPERATIONS SUPPLIES	DP25-00068 (1365622)	01/07/25	Paid	Printed	113.56		113.56
	2025 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00									
Check #	00625900					Check Date	01/09/25	PO#	Register # 000340	
2024/25	12/20/24		DEN SUPPLIES	DP25-00069 (1365622)	01/07/25	Paid	Printed	75.58		75.58
	2025 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00625900					Check Date	01/09/25	PO#	Register # 000340	
Total Invoice Amount								997.50		
Direct Vendor		SIERRA WATER UTILITY (000005/1) 1380 EAST AVE, STE 124 #313 CHICO, CA 95926								
2024/25	01/01/25		OPERATOR SERVICE DEC 24	6405-946 (1365622)	01/07/25	Paid	Printed	190.57		190.57
	2025 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00									
Check #	00625901					Check Date	01/09/25	PO#	Register # 000340	
Total Invoice Amount								190.57		
Direct Vendor		STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409								
2024/25	12/14/24		ENVELOPES	6019505220 (1365622)	01/07/25	Paid	Printed	30.20		30.20
	2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00625902					Check Date	01/09/25	PO#	Register # 000340	
2024/25	12/14/24		GR K DRY ERASE MARKERS	6019505220-1 (1365622)	01/07/25	Paid	Printed	18.77		18.77
	2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00625902					Check Date	01/09/25	PO#	Register # 000340	
2024/25	12/21/24		ENVELOPES	6019942431 (1365622)	01/07/25	Paid	Printed	27.53		27.53
	2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00625902					Check Date	01/09/25	PO#	Register # 000340	
2024/25	12/21/24		COPY PAPER (12 CASES/5 REAM)	6019942431-1 (1365622)	01/07/25	Paid	Printed	331.79		331.79
	2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)									ERP for California	
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Approval Batch 013566 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		STAPLES (000322/2)		(continued)		(continued)				
Check #	00625902				Check Date	01/09/25		PO#	Register # 000340	
Total Invoice Amount								408.29		
Direct Vendor		STINEMAN'S FARM SUPPLY INC (004261/1) 4505 WHEATLAND ROAD WHEATLAND, CA 95692								
2024/25	12/31/24	PIPE PRIMER/GLUE		395304	01/07/25	Paid	Printed	27.26	27.26	
				(1365622)						
		2025 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00625903				Check Date	01/09/25		PO#	Register # 000340	
Total Invoice Amount								27.26		
Direct Vendor		SUPERIOR EQUIPMENT REPAIR INC (000093/2) 1905 AVIATION BLVD LINCOLN, CA 95648								
2024/25	12/26/24	45 DAY INSPECT		INV-63075	01/07/25	Paid	Printed	440.28	440.28	
				BUS #3	(1365622)					
		2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00625904				Check Date	01/09/25		PO#	Register # 000340	
Total Invoice Amount								440.28		
Direct Vendor		SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993								
2024/25	07/31/24	ELOP CONSORTIUM		AR24-00850	01/07/25	Paid	Printed	7,075.00	7,075.00	
				50% OF 23/24	(1365622)					
		2025 01- 2600- 0- 9510- - - - - - - - - -								
Check #	00625905				Check Date	01/09/25		PO#	Register # 000340	
Total Invoice Amount								7,075.00		
Direct Vendor		TCSIG (004372/2) 400 PLUMAS BLVD STE 210 YUBA CITY, CA 95991								
2024/25	12/30/24	HEALTH JAN 25		DP25-00062	01/07/25	Paid	Printed	23,281.00	23,281.00	
				(1365622)						
		2025 01- 0000- 0- 9514- - - - - - - - - -								
Check #	00625906				Check Date	01/09/25		PO#	Register # 000340	
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)										
									ERP for California	
Page 8 of 26										

Approval Batch 013566 (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	23,281.00		
Direct Vendor		THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622								
2024/25	12/31/24		BUS PROPANE 12/9	136737	01/07/25	Paid	Printed	67.30		67.30
		(1365622)								
		2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00625907					Check Date	01/09/25	PO#	Register # 000340	
2024/25	12/31/24		BUS PROPANE 12/13	136776	01/07/25	Paid	Printed	148.11		148.11
		(1365622)								
		2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00625907					Check Date	01/09/25	PO#	Register # 000340	
2024/25	12/31/24		BUS PROPANE 12/18	136823	01/07/25	Paid	Printed	93.23		93.23
		(1365622)								
		2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00625907					Check Date	01/09/25	PO#	Register # 000340	
2024/25	12/31/24		SCHOOL PROPANE 12/19	136854	01/07/25	Paid	Printed	2,645.73		2,645.73
		(1365622)								
		2025 01- 0000- 0- 5503- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00625907					Check Date	01/09/25	PO#	Register # 000340	
							Total Invoice Amount	2,954.37		

Approval Batch 013598							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) PO BOX 790428 ST. LOUIS, MO 63179-0428								
2024/25	11/13/24		STUDENT RECORD POSTAGE	125950 (1367487)	01/13/25	Paid	Printed	9.00		9.00
Check #	00626551	2025 01-0000-0-5902-00-0000-2700-000-000-0000-00				Check Date 01/16/25	PO#		Register # 000342	
2024/25	11/14/24		ICE PACKS	181196 (1367487)	01/13/25	Paid	Printed	235.92		235.92
Check #	00626551	2025 01-0000-0-4300-00-0000-2700-000-000-0000-00				Check Date 01/16/25	PO#		Register # 000342	
2024/25	11/14/24		GR 5 SUPPLIES	577966 (1367487)	01/13/25	Paid	Printed	9.17		9.17
Check #	00626551	2025 01-0000-0-4300-00-1110-1000-000-000-0000-00				Check Date 01/16/25	PO#		Register # 000342	
2024/25	11/15/24		GR 5 SUPPLIES	051185 (1367487)	01/13/25	Paid	Printed	32.23		32.23
Check #	00626551	2025 01-0000-0-4300-00-1110-1000-000-000-0000-00				Check Date 01/16/25	PO#		Register # 000342	
2024/25	11/18/24		READING PARTY SUPPLIES	558491 (1367487)	01/13/25	Paid	Printed	72.50		72.50
Check #	00626551	2025 01-0000-0-4300-00-1110-1000-000-000-0000-00				Check Date 01/16/25	PO#		Register # 000342	
2024/25	11/19/24		FLUTES (2)	183775 (1367487)	01/13/25	Paid	Printed	150.82		150.82
Check #	00626551	2025 01-6762-0-4300-00-1110-1000-000-000-0000-00				Check Date 01/16/25	PO#		Register # 000342	
2024/25	11/21/24		CAMP MARCUM SUPPLIES	313896 (1367487)	01/13/25	Paid	Printed	49.92		49.92
Check #	00626551	2025 01-2600-0-4300-00-1110-1000-000-000-0000-00				Check Date 01/16/25	PO#		Register # 000342	
2024/25	11/21/24		STAR TO STAR PHONES 11/19-12/18	795129 (1367487)	01/13/25	Paid	Printed	674.47		674.47
Check #	00626551	2025 01-0000-0-5900-00-0000-2700-000-000-0000-00				Check Date 01/16/25	PO#		Register # 000342	
2024/25	11/25/24		MONTHLY VAN CAR WASH	533298 (1367487)	01/13/25	Paid	Printed	39.99		39.99
<div> <div>Selection</div> <div>Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)</div> </div> <div>  <div>Page 10 of 26</div> </div>										

Approval Batch 013598 (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)
2024/25	11/25/24		MONTHLY VAN CAR WASH	533298 (1367487) (continued)	01/13/25	Paid	Printed	(continued)		
Check #	2025 01-0000-0-5800-00-0000-3600-000-000-0000-00	00626551				Check Date	01/16/25	PO#		Register # 000342
2024/25	11/25/24		CAMP MARCUM FIELD TRIP	594964 (1367487)	01/13/25	Paid	Printed	300.00		300.00
Check #	2025 01-2600-0-5800-00-1110-1000-000-000-0000-00	00626551				Check Date	01/16/25	PO#		Register # 000342
2024/25	11/27/24		CAMP MARCUM FOOD	279653 (1367487)	01/13/25	Paid	Printed	14.94		14.94
Check #	2025 01-2600-0-4300-00-1110-1000-000-000-0000-00	00626551				Check Date	01/16/25	PO#		Register # 000342
2024/25	11/27/24		CAMP MARCUM FOOD	440511 (1367487)	01/13/25	Paid	Printed	94.20		94.20
Check #	2025 01-2600-0-4300-00-1110-1000-000-000-0000-00	00626551				Check Date	01/16/25	PO#		Register # 000342
2024/25	12/03/24		VAN SERVICE	104316 (1367487)	01/13/25	Paid	Printed	128.12		128.12
Check #	2025 01-0000-0-5800-00-0000-3600-000-000-0000-00	00626551				Check Date	01/16/25	PO#		Register # 000342
2024/25	12/03/24		DIESEL	586899 (1367487)	01/13/25	Paid	Printed	1,395.07		1,395.07
Check #	2025 01-0000-0-4300-00-0000-3600-000-000-0000-00	00626551				Check Date	01/16/25	PO#		Register # 000342
2024/25	12/03/24		STUDENT RECORD POSTAGE	976046 (1367487)	01/13/25	Paid	Printed	9.75		9.75
Check #	2025 01-0000-0-5902-00-0000-2700-000-000-0000-00	00626551				Check Date	01/16/25	PO#		Register # 000342
2024/25	12/05/24		GR 1 SUPPLIES	043858 (1367487)	01/13/25	Paid	Printed	6.82		6.82
Check #	2025 01-0000-0-4300-00-1110-1000-000-000-0000-00	00626551				Check Date	01/16/25	PO#		Register # 000342
2024/25	12/05/24		GR 1 SUPPLIES	229109 (1367487)	01/13/25	Paid	Printed	10.71		10.71
Check #	2025 01-0000-0-4300-00-1110-1000-000-000-0000-00	00626551				Check Date	01/16/25	PO#		Register # 000342

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)


Approval Batch 013598 (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)				
2024/25	12/05/24		OPERATIONS	374572	01/13/25	Paid	Printed	62.19		62.19
			SUPPLIES	(1367487)						
	2025	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00626551					Check Date	01/16/25	PO#		Register # 000342
2024/25	12/05/24		PREK SUPPLIES	387580	01/13/25	Paid	Printed	153.31		153.31
				(1367487)						
	2025	12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00								
Check #	00626551					Check Date	01/16/25	PO#		Register # 000342
2024/25	12/05/24		PREK SUPPLIES	554031	01/13/25	Paid	Printed	12.86		12.86
				(1367487)						
	2025	12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00								
Check #	00626551					Check Date	01/16/25	PO#		Register # 000342
2024/25	12/05/24		BATTERIES	788312	01/13/25	Paid	Printed	19.09		19.09
				(1367487)						
	2025	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00626551					Check Date	01/16/25	PO#		Register # 000342
2024/25	12/09/24		STUDENT RECORD	943263	01/13/25	Paid	Printed	9.00		9.00
			POSTAGE	(1367487)						
	2025	01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00626551					Check Date	01/16/25	PO#		Register # 000342
Total Invoice Amount								3,490.08		

Approval Batch 013616

Bank Account COUNTY - COUNTY

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/2) PO BOX 6015 WHITTIER, CA 90607-6015								
2024/25	01/09/25		PEST SERVICE JAN 25	36822842 (1367936)	01/14/25	Paid	Printed	207.00		207.00
		2025 01- 0000- 0- 5507- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00626540					Check Date	01/16/25	PO#	Register # 000341	
Total Invoice Amount								207.00		
Direct Vendor		DOMINO'S (000031/2) 1545 N TEXAS ST SUITE 306 FAIRFIELD, CA 94533								
2024/25	01/07/25		PIZZA LUNCH 12/13	184 (1367936)	01/14/25	Paid	Printed	320.50		320.50
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00626541					Check Date	01/16/25	PO#	Register # 000341	
2024/25	01/07/25		PIZZA LUNCH 12/20	483 (1367936)	01/14/25	Paid	Printed	415.00		415.00
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00626541					Check Date	01/16/25	PO#	Register # 000341	
2024/25	01/07/25		PIZZA LUNCH 12/6	6 (1367936)	01/14/25	Paid	Printed	307.00		307.00
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00626541					Check Date	01/16/25	PO#	Register # 000341	
Total Invoice Amount								1,042.50		
Direct Vendor		EAST NICOLAUS JOINT UHSD (001533/1) 2454 NICOLAUS AVE TROWBRIDGE, CA 95659								
2024/25	01/06/25		MUSIC TEACHER 1ST SEMESTER	AR25-00010 (1367936)	01/14/25	Paid	Printed	13,572.31		13,572.31
		2025 01- 6770- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00626542					Check Date	01/16/25	PO#	Register # 000341	
2024/25	01/08/25		MOWER FUEL 4TH Q	AR25-00014 (1367936)	01/14/25	Paid	Printed	37.30		37.30
		2025 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00626542					Check Date	01/16/25	PO#	Register # 000341	
Total Invoice Amount								13,609.61		
Direct Vendor		GOLD STAR FOODS (009670/2) PO BOX 201475 DALLAS, TX 75320-1475								

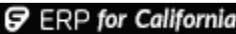
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 013616 (continued)							Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		GOLD STAR FOODS (009670/2) (continued)									
2024/25	01/08/25		CAFETERIA FOOD	8200675 (1367936)	01/14/25	Paid	Printed	3,160.47		3,160.47	
Check #	2025 00626543	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	01/16/25	PO#		Register # 000341	
2024/25	01/08/25		CAFETERIA SUPPLIES	8200675-1 (1367936)	01/14/25	Paid	Printed	103.74		103.74	
Check #	2025 00626543	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	01/16/25	PO#		Register # 000341	
2024/25	01/08/25		CAFETERIA FOOD	8272424 (1367936)	01/14/25	Paid	Printed	7.80		7.80	
Check #	2025 00626543	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	01/16/25	PO#		Register # 000341	
Total Invoice Amount								3,272.01			
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938									
2024/25	01/06/25		CAFETERIA FOOD	7135842 (1367936)	01/14/25	Paid	Printed	1,158.86		1,158.86	
Check #	2025 00626544	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	01/16/25	PO#		Register # 000341	
2024/25	01/06/25		CAFETERIA MILK	7135842-1 (1367936)	01/14/25	Paid	Printed	453.77		453.77	
Check #	2025 00626544	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	01/16/25	PO#		Register # 000341	
2024/25	01/06/25		CAFETERIA SUPPLIES	7135842-2 (1367936)	01/14/25	Paid	Printed	34.80		34.80	
Check #	2025 00626544	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	01/16/25	PO#		Register # 000341	
2024/25	01/13/25		CAFETERIA FOOD	7137662 (1367936)	01/14/25	Paid	Printed	1,081.09		1,081.09	
Check #	2025 00626544	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	01/16/25	PO#		Register # 000341	
2024/25	01/13/25		CAFETERIA MLK	7137662-1 (1367936)	01/14/25	Paid	Printed	452.25		452.25	
Check #	2025 00626544	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	01/16/25	PO#		Register # 000341	
Selection		Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)									
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Approval Batch 013616 (continued)

Bank Account COUNTY - COUNTY

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Total Invoice Amount								3,180.77		
Direct Vendor		RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901								
2024/25	01/01/25		RECOLOGY JAN 25	77077287 (1367936)	01/14/25	Paid	Printed	591.23		591.23
2025 01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00										
Check #	00626545					Check Date 01/16/25	PO#	Register # 000341		
Total Invoice Amount								591.23		
Direct Vendor		RIDEOUT MEDICAL EMPLOY SVCS DRUG TESTING (010731/2) PO BOX 841899 LOS ANGELES, CA 90084-1915								
2024/25	01/03/25		NON DOT DRUG TEST	2024066212011231 (1367936)	01/14/25	Paid	Printed	44.00		44.00
2025 01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00										
Check #	00626546					Check Date 01/16/25	PO#	Register # 000341		
2024/25	01/03/25		12/9 QRTL DRIVER COMPLIANCE (2)	202420512011231 (1367936)	01/14/25	Paid	Printed	25.00		25.00
2025 01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00										
Check #	00626546					Check Date 01/16/25	PO#	Register # 000341		
Total Invoice Amount								69.00		
Direct Vendor		SUPERIOR EQUIPMENT REPAIR INC (000093/2) 1905 AVIATION BLVD LINCOLN, CA 95648								
2024/25	12/19/24		BUS #2 45 DAY INSPECT	INV-62932 (1367936)	01/14/25	Paid	Printed	143.77		143.77
2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00										
Check #	00626547					Check Date 01/16/25	PO#	Register # 000341		
2024/25	12/19/24		BUS #1 45 DAY INSPECT	INV-62933 (1367936)	01/14/25	Paid	Printed	143.77		143.77
2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00										
Check #	00626547					Check Date 01/16/25	PO#	Register # 000341		
2024/25	01/09/25		BUS #3 BATTERY	INV-63362 (1367936)	01/14/25	Paid	Printed	831.66		831.66
2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00										
Check #	00626547					Check Date 01/16/25	PO#	Register # 000341		
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
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Approval Batch 013616 (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		SUPERIOR EQUIPMENT REPAIR INC (000093/2)			(continued)		(continued)			
Total Invoice Amount								1,119.20		
Direct Vendor		SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993								
2024/25	01/09/25		24-25 SHADY CREEK 1ST INSTALL	25-0069 (1367936)	01/14/25	Paid	Printed	3,562.50		3,562.50
Check #		2025 01- 0000- 0- 5800- 00- 1110- 1000- 000- 0000- 00 00626548				Check Date 01/16/25		PO#	Register # 000341	
2024/25	01/10/25		24-25 STATE MENTAL HEALTH JULY-JAN	AR25-00472 (1367936)	01/14/25	Paid	Printed	7,932.00		7,932.00
Check #		2025 01- 6546- 0- 7212- 00- 5760- 9200- 000- 0000- 00 00626548				Check Date 01/16/25		PO#	Register # 000341	
Total Invoice Amount								11,494.50		
Direct Vendor		VERIZON WIRELESS (009718/1) P.O. BOX 660108 DALLAS, TX 75266-0108								
2024/25	01/02/25		CELL SERVICE 12/3-1/2	6102647079 (1367936)	01/14/25	Paid	Printed	321.12		321.12
Check #		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 0000- 00 00626549				Check Date 01/16/25		PO#	Register # 000341	
Total Invoice Amount								321.12		
Direct Vendor		WAXIE'S ENTERPRISES INC (029397/1) PO BOX 748802 LOS ANGELES, CA 90074								
2024/25	01/10/25		OPERATIONS SUPPLIES	82967914 (1367936)	01/14/25	Paid	Printed	917.12		917.12
Check #		2025 01- 0000- 0- 4300- 00- 0000- 8100- 000- 0000- 00 00626550				Check Date 01/16/25		PO#	Register # 000341	
Total Invoice Amount								917.12		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)									 ERP for California	
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Approval Batch 013662							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								
2024/25	01/07/25		24/25 FIBER	DP25-00072 (1370648)	01/21/25	Paid	Printed	204.00		204.00
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00626914					Check Date 01/23/25		PO#	Register # 000343	
Total Invoice Amount								204.00		
Direct Vendor		CALIFORNIA'S VALUED TRUST (010974/2) P.O BOX 26300 FRESNO, CA 93729-6300								
2024/25	01/17/25		VISION/DENTAL FEB 25	DP25-00074 (1370648)	01/21/25	Paid	Printed	3,631.43		3,631.43
		2025 01- 0000- 0- 9514- - - - -								
Check #	00626915					Check Date 01/23/25		PO#	Register # 000343	
Total Invoice Amount								3,631.43		
Direct Vendor		CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942								
2024/25	01/14/25		MONTHLY TECH JAN 25	15995 (1370648)	01/21/25	Paid	Printed	1,200.00		1,200.00
		2025 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00								
Check #	00626916					Check Date 01/23/25		PO#	Register # 000343	
Total Invoice Amount								1,200.00		
Direct Vendor		DEPARTMENT OF SOCIAL SERVICES MS 9-3-67 (001670/2) P.O BOX 944243 SACRAMENTO, CA 94244-2430								
2024/25	01/03/25		PRESCHOOL LICENSING FACILITY #515400854	DP25-00073 (1370648)	01/21/25	Paid	Printed	484.00		484.00
		2025 12- 6105- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00626917					Check Date 01/23/25		PO#	Register # 000343	
Total Invoice Amount								484.00		

Approval Batch 013662 (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)								
2024/25	01/14/25		MILEAGE DEC 24 70%	EP25-00032 (1370648)	01/21/25	Paid	Printed	81.61		81.61
Check #	2025 01-0000-0-5220-00-0000-2700-000-000-0000-00	00626918				Check Date 01/23/25	PO#		Register # 000343	
2024/25	01/14/25		MILEAGE DEC 24 30%	EP25-00033 (1370648)	01/21/25	Paid	Printed	34.97		34.97
Check #	2025 01-0000-0-5220-00-0000-7100-000-000-0000-00	00626918				Check Date 01/23/25	PO#		Register # 000343	
2024/25	01/14/25		BOARD DINNER OCT 24 -ACCT BAL \$2,504.02	EP25-00034 (1370648)	01/21/25	Paid	Printed	80.67		80.67
Check #	2025 01-0000-0-4300-00-0000-7100-000-000-0000-00	00626918				Check Date 01/23/25	PO#		Register # 000343	
2024/25	01/14/25		BOARD DINNER JAN 25 -ACCT BAL \$2,406.72 (W/SEPT/NOV DINNERS)	EP25-00035 (1370648)	01/21/25	Paid	Printed	92.50		92.50
Check #	2025 01-0000-0-4300-00-0000-7100-000-000-0000-00	00626918				Check Date 01/23/25	PO#		Register # 000343	
2024/25	01/14/25		DOUGHNUT ATTENDANCE INCENTIVE LCAP 2.3	EP25-00036 (1370648)	01/21/25	Paid	Printed	379.80		379.80
Check #	2025 01-0000-0-4300-00-1110-1000-000-000-0000-00	00626918				Check Date 01/23/25	PO#		Register # 000343	
Total Invoice Amount								669.55		
Direct Vendor		LOZANO SMITH LLP (006607/1) 7404 NORTH SPALDING AVE FRESNO, CA 93720-3370								
2024/25	01/10/25		LEGAL DEC 24, MATTER 000611	2236611 (1370648)	01/21/25	Paid	Printed	231.00		231.00
Check #	2025 01-0000-0-5805-00-0000-7110-000-000-0000-00	00626919				Check Date 01/23/25	PO#		Register # 000343	
Total Invoice Amount								231.00		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)									ERP for California	
Page 18 of 26										

Approval Batch 013662 (continued)								Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		NORTH VALLEY SIG C/O KEENAN-SETECH (000087/1) PO BOX 4328 TORRANCE, CA 90510									
2024/25	06/26/24		24-25 WORKERS COMP FEB 25	306872 (1370648)	01/21/25	Paid	Printed	3,692.00		3,692.00	
2025		01- 0000- 0- 9516- - - - - - - - - -									
Check #	00626920					Check Date 01/23/25		PO#	Register # 000343		
Total Invoice Amount								3,692.00			
Direct Vendor		SOUTH SUTTER CHARTER SCHOOL (000215/1) P.O. BOX 1012 PLACERVILLE, CA 95667									
2024/25	01/21/25		24-25 PROPERTY TAX IN LIEU JAN 25	DP25-00075 (1370648)	01/21/25	Paid	Printed	50,854.00		50,854.00	
2025		01- 0000- 0- 8096- 00- 0000- 0000- 000- 000- 0000- 00									
Check #	00626921					Check Date 01/23/25		PO#	Register # 000343		
Total Invoice Amount								50,854.00			
Direct Vendor		SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993									
2024/25	01/21/25		24-25 ELOP CONSORTIUM 50%	AR25-000497 (1370648)	01/21/25	Paid	Printed	8,393.00		8,393.00	
2025		01- 2600- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00626922					Check Date 01/23/25		PO#	Register # 000343		
Total Invoice Amount								8,393.00			
Direct Vendor		TIM'S MUSIC (000108/2) 6818 FAIR OAKS BLVD STE B CARMICHAEL, CA 95608									
2024/25	01/14/25		FLUTE REPAIR	M525053 (1370648)	01/21/25	Paid	Printed	277.65		277.65	
2025		01- 6770- 0- 5600- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00626923					Check Date 01/23/25		PO#	Register # 000343		
Total Invoice Amount								277.65			

Approval Batch 013706							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		ENVOY PLAN SERVICES INC CO TSACONSULTING GROUP INC (004144/2) PO BOX 2799 FORT WALTON BEACH, FL 32549-2799									
2024/25	01/22/25		TPA FEES DEC 24	117161 (1372788)	01/27/25	Paid	Printed	15.00		15.00	
2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00						Check Date 01/30/25		PO#	Register # 000344		
Check #	00627307										
Total Invoice Amount								15.00			
Direct Vendor		FOLLETT SCHOOL SOLUTIONS LLC (000076/2) 91826 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693-0918									
2024/25	01/02/25		DESTINY HOSTED SERVICE RENEWAL 3/1/25-2/28/26	1567556 (1372788)	01/27/25	Paid	Printed	587.91		587.91	
2025 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00						Check Date 01/30/25		PO#	Register # 000344		
Check #	00627308										
2024/25	01/02/25		DESTINY HOSTING FEE 3/1/25-2/28/26	1567556-1 (1372788)	01/27/25	Paid	Printed	220.00		220.00	
2025 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00						Check Date 01/30/25		PO#	Register # 000344		
Check #	00627308										
2024/25	01/02/25		TITLEPEEK ONLINE 3/1/25-2/28/26	1567556-2 (1372788)	01/27/25	Paid	Printed	150.00		150.00	
2025 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00						Check Date 01/30/25		PO#	Register # 000344		
Check #	00627308										
Total Invoice Amount								957.91			
Direct Vendor		GOLD STAR FOODS (009670/2) PO BOX 201475 DALLAS, TX 75320-1475									
2024/25	01/22/25		CAFETERIA FOOD	8260842 (1372788)	01/27/25	Paid	Printed	1,582.51		1,582.51	
2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00						Check Date 01/30/25		PO#	Register # 000344		
Check #	00627309										
2024/25	01/22/25		CAFETERIA FOOD	8260857 (1372788)	01/27/25	Paid	Printed	1,710.08		1,710.08	
2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00						Check Date 01/30/25		PO#	Register # 000344		
Check #	00627309										
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)											
									ERP for California		
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Approval Batch 013706 (continued)								Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		GOLD STAR FOODS (009670/2)			(continued)		(continued)				
2024/25	01/22/25		CAFETERIA SUPPLIES	8260857-1 (1372788)	01/27/25	Paid	Printed	122.16		122.16	
	2025	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00627309					Check Date	01/30/25	PO#		Register # 000344	
2024/25	01/22/25		CAFETERIA TRAYS	8292120 (1372788)	01/27/25	Paid	Printed	570.08		570.08	
	2025	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00627309					Check Date	01/30/25	PO#		Register # 000344	
2024/25	01/23/25		CREDIT-CAFETERIA TRAYS	1564334 (1372788)	01/27/25	Paid	Printed	40.72-		40.72-	
	2025	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00627309					Check Date	01/30/25	PO#		Register # 000344	
Total Invoice Amount								3,944.11			
Direct Employee		LONG, CAROL (170381)									
2024/25	01/24/25		CAFETERIA FOOD SMART & FINAL	EP25-00037 (1372788)	01/27/25	Paid	Printed	30.03		30.03	
	2025	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00627310					Check Date	01/30/25	PO#		Register # 000344	
Total Invoice Amount								30.03			
Direct Vendor		MARCUM-ILLINOIS REVOLVING (002903/1) 2452 ELCENTRO BLVD EAST NICOLAUS, CA 95659									
2024/25	12/05/24		CK#3261 BOOK FAIR GOLDEN TICKETS	DP25-00076 (1372788)	01/27/25	Paid	Printed	720.06		720.06	
	2025	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00627311					Check Date	01/30/25	PO#		Register # 000344	
2024/25	12/31/24		EFT MAINTENANCE FEE	DP25-00077 (1372788)	01/27/25	Paid	Printed	12.50		12.50	
	2025	01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00627311					Check Date	01/30/25	PO#		Register # 000344	
Total Invoice Amount								732.56			
Selection		Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
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Approval Batch 013706 (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) P.O. BOX 1069 DURHAM, CA 95938								
2024/25	01/21/25		CAFETERIA FOOD	7139538 (1372788)	01/27/25	Paid	Printed	1,289.64		1,289.64
		2025	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00							
Check #	00627312						Check Date 01/30/25	PO#	Register # 000344	
2024/25	01/21/25		CAFETERIA MILK	7139538-1 (1372788)	01/27/25	Paid	Printed	356.55		356.55
		2025	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00							
Check #	00627312						Check Date 01/30/25	PO#	Register # 000344	
2024/25	01/21/25		CAFETERIA SUPPLIES	7139538-2 (1372788)	01/27/25	Paid	Printed	34.80		34.80
		2025	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00							
Check #	00627312						Check Date 01/30/25	PO#	Register # 000344	
Total Invoice Amount								1,680.99		
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) PO BOX 790428 ST. LOUIS, MO 63179-0428								
2024/25	12/10/24		CJSF FIELD TRIP LUNCH	473841 (1372788)	01/27/25	Paid	Printed	135.09		135.09
		2025	01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00							
Check #	00627313						Check Date 01/30/25	PO#	Register # 000344	
2024/25	12/11/24		CJSF FIELD TRIP LUNCH	103128 (1372788)	01/27/25	Paid	Printed	32.16		32.16
		2025	01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00							
Check #	00627313						Check Date 01/30/25	PO#	Register # 000344	
2024/25	12/11/24		VACUUM BRUSHES	305098 (1372788)	01/27/25	Paid	Printed	176.95		176.95
		2025	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00							
Check #	00627313						Check Date 01/30/25	PO#	Register # 000344	
2024/25	12/11/24		OFFICE SUPPLIES	748315 (1372788)	01/27/25	Paid	Printed	31.24		31.24
		2025	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00							
Check #	00627313						Check Date 01/30/25	PO#	Register # 000344	
2024/25	12/11/24		VACUUM SENSORS	925253 (1372788)	01/27/25	Paid	Printed	26.80		26.80
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)										
									ERP for California	
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Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 013706 (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)				
2024/25	12/11/24		VACUUM SENSORS	925253	01/27/25	Paid	Printed	(continued)		
				(1372788) (continued)						
	2025	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	12/12/24		OFFICE SUPPLIES	480956	01/27/25	Paid	Printed	27.02		27.02
				(1372788)						
	2025	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	12/13/24		OFFICE SUPPLIES	813637	01/27/25	Paid	Printed	114.80		114.80
				(1372788)						
	2025	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	12/14/24		SPORKS	637481	01/27/25	Paid	Printed	184.14		184.14
				(1372788)						
	2025	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	12/15/24		OFFICE SUPPLIES	066951	01/27/25	Paid	Printed	64.05		64.05
				(1372788)						
	2025	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	12/15/24		LABOR LAW POSTERS	071057	01/27/25	Paid	Printed	83.59		83.59
				(1372788)						
	2025	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	12/16/24		GR 5 MATH SUPPLIES	265219	01/27/25	Paid	Printed	26.80		26.80
				(1372788)						
	2025	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	12/18/24		POPCORN HOUSE POINT REWARD	409253	01/27/25	Paid	Printed	24.00		24.00
				(1372788)						
	2025	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	12/19/24		GR 1 FLASHCARDS	316693	01/27/25	Paid	Printed	16.05		16.05
				(1372788)						
	2025	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 013706 (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)	
2024/25	12/23/24		STAR TO STAR PHONES 12/19-1/18	316041 (1372788)	01/27/25	Paid	Printed	674.47		674.47
	2025	01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	12/25/24		MONTHLY VAN CAR WASH	045018 (1372788)	01/27/25	Paid	Printed	39.99		39.99
	2025	01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	01/08/25		SPORKS	536296 (1372788)	01/27/25	Paid	Printed	196.70		196.70
	2025	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	01/08/25		STUDENT RECORD POSTAGE	620273 (1372788)	01/27/25	Paid	Printed	3.71		3.71
	2025	01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
2024/25	01/09/25		MENU BOARD	568727 (1372788)	01/27/25	Paid	Printed	47.18		47.18
	2025	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00627313					Check Date	01/30/25	PO#		Register # 000344
Total Invoice Amount								1,904.74		

Approval Batch 013708

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) PO BOX 790428 ST. LOUIS, MO 63179-0428								
2024/25	12/10/24		BOARD MEMBER	860142	01/27/25	Paid	Printed	253.90	17.68	271.58
			PLAQUES	(1372788)						
		2025 01-0000-0-4300-00-0000-7100-000-000-0000-00				271.58				
Check #	00627313					Check Date 01/30/25	PO#		Register # 000344	
Total Invoice Amount								253.90		

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	150,732.43	1,931,959.94	1,781,227.51
12	650.17	35,001.83	34,351.66
13	17,236.47	11,710.61-	28,947.08-
Total	168,619.07		

Number of Payments	143	
Number of Checks	54	\$168,601.39
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$168,601.39	
Total Unpaid Sales Tax	\$17.68	
Total Expense Amount	\$168,619.07	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS

\$0 - \$99	9
\$100 - \$499	14
\$500 - \$999	9
\$1,000 - \$4,999	17
\$5,000 - \$9,999	2
\$10,000 - \$14,999	2
\$15,000 - \$99,999	2
\$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	143	Check Count	54	ACH Count	0	vCard Count	0	Total Check/Advice Amount	168,601.39
										\$168,601.39

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013566,013598,013616,013662,013706,013708, Page Break by Check/Advice? = N, Zero? = Y)

Checks Dated 01/09/2025 through 01/30/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00625883	01/09/2025	ALHAMBRA & SIERRA SPRINGS	01-5800	212.36	
			13-5800	51.96	264.32
00625884	01/09/2025	AT&T	01-5900		48.92
00625885	01/09/2025	AT&T CALNET	01-5900		97.01
00625886	01/09/2025	ATTN: DRINKING WATER PROGRAM	01-5800		862.00
00625887	01/09/2025	BRAZIL, COURTNEY	01-5220		88.44
00625888	01/09/2025	CALIFORNIA'S VALUED TRUST	01-9514		3,631.43
00625889	01/09/2025	CENIOM	01-5800		1,200.00
00625890	01/09/2025	ENVOY PLAN SERVICES INC CO TSA CONSULTING GROUP INC	01-5800		15.00
00625891	01/09/2025	EVERON	01-5800		411.21
00625892	01/09/2025	GOLD STAR FOODS	13-4700	1,785.82	
			13-5800	5.00	1,790.82
00625893	01/09/2025	GOLDEN BEAR ALARM SERVICE INC	01-5800		180.00
00625894	01/09/2025	HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484	01-5800		50.72
00625895	01/09/2025	IRBY, MARGARET K	01-4300		862.10
00625896	01/09/2025	J&J HEATING & AIR	01-5600	663.98	
			01-5800	1,685.00	2,348.98
00625897	01/09/2025	OFFICE EQUIPMENT FINANCE SVCS.	01-5600		981.78
00625898	01/09/2025	PACE ANALYTICAL SERVICES LLC	01-5800		145.00
00625899	01/09/2025	PROPACIFIC FRESH	13-4700	1,420.88	
			13-4712	358.50	1,779.38
00625900	01/09/2025	SAM'S CLUB	01-4300	961.62	
			13-4700	35.88	997.50
00625901	01/09/2025	SIERRA WATER UTILITY	01-5800		190.57
00625902	01/09/2025	STAPLES	01-4300		408.29
00625903	01/09/2025	STINEMAN'S FARM SUPPLY INC	01-4300		27.26
00625904	01/09/2025	SUPERIOR EQUIPMENT REPAIR INC	01-5600		440.28
00625905	01/09/2025	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-9510		7,075.00
00625906	01/09/2025	TCSIG	01-9514		23,281.00
00625907	01/09/2025	THORNTON'S GAS	01-4300	308.64	
			01-5503	2,645.73	2,954.37
00626540	01/16/2025	CLARK PEST CONTROL OF STOCKTON	01-5507		207.00
00626541	01/16/2025	DOMINO'S	13-4700		1,042.50
00626542	01/16/2025	EAST NICOLAUS JOINT UHSD	01-4300	37.30	
			01-5800	13,572.31	13,609.61
00626543	01/16/2025	GOLD STAR FOODS	13-4300	103.74	
			13-4700	3,168.27	3,272.01
00626544	01/16/2025	PROPACIFIC FRESH	13-4300	34.80	
			13-4700	2,239.95	
			13-4712	906.02	3,180.77
00626545	01/16/2025	RECOLOGY YUBA-SUTTER	01-5506		591.23

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

Checks Dated 01/09/2025 through 01/30/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00626546	01/16/2025	RIDEOUT MEDICAL EMPLOY SVCS DRUG TESTING	01-5800		69.00
00626547	01/16/2025	SUPERIOR EQUIPMENT REPAIR INC	01-5600		1,119.20
00626548	01/16/2025	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-5800	3,562.50	
			01-7212	7,932.00	11,494.50
00626549	01/16/2025	VERIZON WIRELESS	01-5900		321.12
00626550	01/16/2025	WAXIE'S ENTERPRISES INC	01-4300		917.12
00626551	01/16/2025	US BANK CORP. PAYMENT SYSTEM	01-4300	2,153.58	
			01-5800	468.11	
			01-5900	674.47	
			01-5902	27.75	
			12-4300	166.17	3,490.08
00626914	01/23/2025	AT&T	01-5900		204.00
00626915	01/23/2025	CALIFORNIA'S VALUED TRUST	01-9514		3,631.43
00626916	01/23/2025	CENIOM	01-5800		1,200.00
00626917	01/23/2025	DEPARTMENT OF SOCIAL SERVICES MS 9-3-67	12-5800		484.00
00626918	01/23/2025	IRBY, MARGARET K	01-4300	552.97	
			01-5220	116.58	669.55
00626919	01/23/2025	LOZANO SMITH LLP	01-5805		231.00
00626920	01/23/2025	NORTH VALLEY SIG C/O KEENAN-SETECH	01-9516		3,692.00
00626921	01/23/2025	SOUTH SUTTER CHARTER SCHOOL	01-8096		50,854.00
00626922	01/23/2025	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-5800		8,393.00
00626923	01/23/2025	TIM'S MUSIC	01-5600		277.65
00627307	01/30/2025	ENVOY PLAN SERVICES INC CO TSA CONSULTING GROUP INC	01-5800		15.00
00627308	01/30/2025	FOLLETT SCHOOL SOLUTIONS LLC	01-5800		957.91
00627309	01/30/2025	GOLD STAR FOODS	13-4300	651.52	
			13-4700	3,292.59	3,944.11
00627310	01/30/2025	LONG, CAROL	13-4700		30.03
00627311	01/30/2025	MARCUM-ILLINOIS REVOLVING	01-4300	720.06	
			01-5800	12.50	732.56
00627312	01/30/2025	PROPACIFIC FRESH	13-4300	34.80	
			13-4700	1,289.64	
			13-4712	356.55	1,680.99
00627313	01/30/2025	US BANK CORP. PAYMENT SYSTEM	01-4300	862.88	
			01-5800	207.24	
			01-5900	674.47	
			01-5902	3.71	
			13-4300	428.02	
			Unpaid Tax	17.68-	2,158.64

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

Checks Dated 01/09/2025 through 01/30/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
Total Number of Checks			54		<u><u>168,601.39</u></u>

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	45	150,732.43
12	CHILD DEVELOPMENT	2	650.17
13	CAFETERIA	11	17,236.47
Total Number of Checks		54	168,619.07
Less Unpaid Tax Liability			17.68-
Net (Check Amount)			<u><u>168,601.39</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.

Marcum-Illinois Union Elementary School District

2024/25 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	Mid-Year
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: 80% Misassignments: 20% Vacancies: 0%
2	Priority 1B - Percentage of students with access to standards-aligned instructional materials Source: SARC	January 2024 100%	January 2025 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
4	Priority 2B - Percentage of English learners scoring at or above the 61 st percentile on the winter Reading NWEA MAP assessment Source: Local Assessment (NWEA MAP)	Winter 2024 0%	Winter 2025 0%

Metric	Metric	Baseline	Mid-Year
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></p> <p>All: 8 above White: 20.5 above Hispanic: 24.5 below SED: 40.5 below</p> <p><u>Math</u></p> <p>All: 13.4 below White: 1.5 below Hispanic: 39.1 below SED: 59 below</p>	<p>2024 Dashboard</p> <p><u>ELA</u></p> <p>All: 10.5 above White: 22.1 above Hispanic: 21.6 below SED: 44.8 below</p> <p><u>Math</u></p> <p>All: 3.1 below White: 8.6 above Hispanic: 31.7 below SED: 40.6 below</p> <p><u>Science</u></p> <p>All: 8.6 below</p>
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></p> <p>All: 57.38% White: 59.74% Hispanic: 48.48% SED: 36.59%</p> <p><u>Math</u></p> <p>All: 50.82% White: 55.84% Hispanic: 42.42% SED: 26.83%</p> <p><u>Science</u></p> <p>All: 26.83% White: 29.16% Hispanic: 9.09% SED: 6.67%</p>	<p>2024 CAASPP</p> <p><u>ELA</u></p> <p>All: 59.65% White: 65.15% Hispanic: 52.78% SED: 50.95%</p> <p><u>Math</u></p> <p>All: 49.57% White: 58.21% Hispanic: 30.55% SED: 43.39%</p> <p><u>Science</u></p> <p>All: 38.23% White: 38.89% Hispanic: 41.66% SED: 30.77%</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</p>	<p>2023 Dashboard</p> <p>35.7%</p>	<p>2024 Dashboard</p> <p>Fewer than 11 students – data not displayed for privacy</p>

Metric	Metric	Baseline	Mid-Year
8	Priority 4F - Number of English learners who are reclassified Source: Local Data	2023/24 School Year 2 (12 EL)	We will not have this information until May 2025
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
10	Priorities 7B/C-Percentage of unduplicated students and students with exceptional needs scoring in the 20 th percentile or lower on the fall NWEA MAP Reading and/or Math assessment receiving intervention. Source: Attendance in programs	November 2023 ELA: 100% Math: 100%	November 2024 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%

Actions

Action	Title	Description	Mid-Year Update	Total Funds	Mid-Year
1.1	Certificated Staff / PD	<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"> - Writing instruction - Essential Standards ○ High 5 For All training for one teacher and our Director of Student Services through SCSOS ○ SCSOS science training for all teachers grades TK-8 	<p>We have 10 classroom teachers.</p> <p>Our Monday PD has been used to review initial data to plan the first cycle of invention groups; develop grade level signature writing assessments; review pre-assessment data to place students in groups for the second intervention cycle; participate in a Choose Love workshop on Courage and Gratitude; participate in training with English 3D and Edmentum Exact Path programs</p> <p>Our professional development activities have included:</p> <ul style="list-style-type: none"> ○ ELD training, English 3D ○ Writing – cross grade level for district writing assessments ○ Essential Standards ○ Science Framework implementation and curriculum support ○ Intervention planning and progress monitoring 	\$876,233	\$417,056

Action	Title	Description	Mid-Year Update	Total Funds	Mid-Year
1.2	Support Academic Achievement	<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 ○ Teachers work with small groups on targeted skills and mastery of essential standards ○ 6 Aides to provide and support targeted intervention and progress monitoring 	<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 <p>Teachers are using Reading Horizons in K-4 as reading supplement/intervention program.</p>	\$206,115	\$106,005

Action	Title	Description	Mid-Year Update	Total Funds	Mid-Year
1.3	Technology to Support Academic Achievement	<ul style="list-style-type: none"> o Illuminate as a data management system to efficiently obtain assessment data for student groups and create reports to view all assessment data holistically o A comprehensive assessment system (MAP & FastBridge) o Edmentum, a personalized learning program o Technology support programs 	<ul style="list-style-type: none"> o 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 o We continue to use MAP and FastBridge assessments three times per year o Students are using Edmentum, a personalized learning program 	\$27,185	\$16,442

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

Metric	Metric	Baseline	Mid-Year
1	Priority 1C - Facilities Inspection Tool Rating Source: Facilities Inspection Tool (FIT)	September 2023 99% Exemplary	November 2024 98.62% 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%	We will not have this information until February 2025
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%

Metric	Metric	Baseline	Mid-Year
4	Priority 5A - Attendance Rate Source: P2 Attendance Report	April 2024 92.38%	As of January 10, 2025 95.10%
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%
6	Priority 5C - Middle School Dropout rate Source: Local SIS	April 2024 0%	We will not have this information until April 2025
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: 5.5% SWD: 3.3%
8	Priority 6B - Percentage of students expelled at any time during the school year Source: Student Information System	April 2024 0%	January 2025 0%
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%	We will not have this information until February 2025
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%	We will not have this information until February 2025
11	Priority 6C – Percentage of parents who say there is good two-way communication between home and school.	February 2024 88.9%	We will not have this information until February 2025

Actions

Action	Title	Description	Mid-Year Update	Total Funds	Mid-Year
2.1	Parent Engagement and Communication	<ul style="list-style-type: none"> 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 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 such as: 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 2024 – Back to School Night October 2024 – Pumpkin carving for a chance to win prizes and earn house points November 2024- Parent conference December 2024 – 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>Teachers are sending postcards for positive reinforcement to children. So far this year (through December) 180 postcards have been sent</p>	\$6,652	\$11,202
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.</p>	<p>From August – December 2024, administration worked with the 8th grade House Leaders to plan and lead 14 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, 88 students and 20 staff members have represented their house in a specific challenge, and two whole school challenges allowed all students to participate.</p>	\$13,500	\$458

Action	Title	Description	Mid-Year Update	Total Funds	Mid-Year
2.2	Student Behavior – <i>Continued</i>	<p>The following actions will address the need to improve student behavior:</p> <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> ○ Refer to school counselor as needed • Training for support staff (student supervision) • Improve supervision efficiency <p>Review behavior matrix with staff and students at the beginning of the school year and periodically throughout the year</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 3 of the school-wide prize levels on the chart so far this year!</p> <p>House events have included:</p> <ul style="list-style-type: none"> ○ Pumpkin carving/decorating contest ○ Turkey Feather Hunting ○ Zig Zag Scooter Relay ○ Squash Matching ○ Spider Race ○ Rock Paper Scissors Relay ○ Steal the Snowball ○ Hungry, Hungry, Elves ○ Ornament Decorating Contest 		

Action	Title	Description	Mid-Year Update	Total Funds	Mid-Year
2.2	Student Behavior – <i>Continued</i>		<ul style="list-style-type: none"> • We are actively promoting 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. • Choose Love training includes training related to school culture • After Trimester 1 we notified students and families who were not meeting the terms of interdistrict contracts (place on probation when appropriate) • We are funding a part-time school counselor. We have referred 8 students to school counselor due to behavior problems. • We held training for support staff (student supervision). We stressed that supervisors should <i>Scan</i>, and not focus on just one student. This is helping to Improve supervision efficiency by monitoring the expectations. • We reviewed the behavior matrix with staff and students at the beginning of the school year and again after Winter Break. 		

Action	Title	Description	Mid-Year Update	Total Funds	Mid-Year
2.3	Attendance	<p>Reducing absences and improving student attendance are crucial for student success. Actions include:</p> <ul style="list-style-type: none"> ○ Attendance campaign, “Miss a Day, Miss a Lot” with random attendance incentives ○ Saturday School ○ Notify students and families who are not meeting the terms of interdistrict contracts regarding attendance (place on probation when appropriate) 	<p>The attendance campaign, “Miss a Day, Miss a Lot” with random attendance incentives was successfully implemented. Students earned 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. ○ 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) 	\$1,000	\$1,234

2024–25 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

2024–25 Title II, Part A allocation	\$1,605
Transferred to Title I, Part A	
Transferred to Title I, Part C	
Transferred to Title I, Part D	
Transferred to Title III English Learner	
Transferred to Title III Immigrant	
Transferred to Title IV, Part A	
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	
Total amount of Title II, Part A funds transferred out	\$0
2024–25 Title II, Part A allocation after transfers out	\$1,605

Title IV, Part A Transfers

2024–25 Title IV, Part A allocation	\$10,000
Transferred to Title I, Part A	\$10,000
Transferred to Title I, Part C	
Transferred to Title I, Part D	
Transferred to Title II, Part A	
Transferred to Title III English Learner	
Transferred to Title III Immigrant	
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	
Total amount of Title IV, Part A funds transferred out	\$10,000
2024–25 Title IV, Part A allocation after transfers out	\$0

*****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 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

2024–25 Title I, Part A LEA allocation (+)	\$1,465
Transferred-in amount (+)	\$10,000
Nonprofit private school equitable services proportional share amount (-)	\$0
2024–25 Title I, Part A LEA available allocation	\$11,465

Required Reservations

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

Authorized Reservations

Public school Choice transportation	\$0
Other authorized activities	\$0
2024–25 Approved indirect cost rate	2.03%
Indirect cost reservation	\$228
Administrative reservation	\$1,491

Reservation Summary

Total LEA required and authorized reservations	\$1,819
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$9,646

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2024–25 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

2024–25 Title II, Part A allocation	\$1,605
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
2024–25 Total allocation	\$1,605
Administrative and indirect costs	\$31
Reservation for equitable services for nonprofit private schools	\$0
2024–25 Title II, Part A adjusted allocation	\$1,574
Funds available under Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$1,605
Budgeted Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$0

*****Warning*****

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2024–25 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

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

Reservations

Indirect cost reservation	\$0
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2024–25 Title IV, Part A LEA adjusted allocation	\$0

Warning

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2024–25 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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2024–25 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 2023–24) 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	182	57

Warning

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2024–25 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 % 31.32%
Available Title I, Part A school allocations \$9,646
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	2023–24 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Marcum-Illinois Union Elementary	6053292	1	182	57	31.32	*	*	1	169.22	9645.54	\$0	\$0	9645.54	

Warning
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2024–25 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	31.32	06/04/2013	

Warning

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2023–24 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

2023–24 Title II, Part A allocation	\$2,011
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
2023–24 Title II, Part A allocation after transfers out	\$2,011

Title IV, Part A Transfers

2023–24 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
2023–24 Title IV, Part A allocation after transfers out	\$0

*****Warning*****

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2023–24 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, 916-319-0948Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2023–24 Title I, Part A LEA allocation (+)	\$12,114
Transferred-in amount (+)	\$10,000
Nonprofit private school equitable services proportional share amount (-)	\$0
2023–24 Title I, Part A LEA available allocation	\$22,114

Required Reservations

Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
School parent and family engagement	\$0
LEA parent and family engagement	\$0
Local neglected institutions	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
2023–24 Approved indirect cost rate	2.14%
Indirect cost reservation	\$254
Administrative reservation	\$1,563

Reservation Summary

Total LEA required and authorized reservations	\$1,917
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$20,197

*****Warning*****

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2023–24 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2023–24 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

2023–24 Title I, Part A LEA allocation	\$12,098
Transferred-in amount	\$10,000
2023–24 Title I, Part A LEA available allocation	\$22,098
Expenditures and obligations through September 30, 2024	\$22,098
Carryover as of September 30, 2024	\$0
Carryover percent as of September 30, 2024	0.00%

2023–24 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

2023–24 Title II, Part A allocation	\$2,011
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
2023–24 Total allocation	\$2,011
Administrative and indirect costs	\$42
Reservation for equitable services for nonprofit private schools	\$0
2023–24 Title II, Part A adjusted allocation	\$1,969
Funds available under Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$2,011
Budgeted Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$0

*****Warning*****

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2023–24 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

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

Reservations

Indirect cost reservation	\$0
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2023–24 Title IV, Part A LEA adjusted allocation	\$0

Warning

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2023–24 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

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

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, 2024	\$0

2023–24 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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2022–23 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2022–23 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

2022–23 Title I, Part A LEA allocation	\$1,370
Transferred-in amount	\$10,000
2022–23 Title I, Part A LEA available allocation	\$11,370
Expenditures and obligations through September 30, 2023	\$11,370
Carryover as of September 30, 2023	\$0
Carryover percent as of September 30, 2023	0.00%

2022–23 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, 2022 through September 30, 2024.

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

2022–23 Title II, Part A allocation	\$1,694
2022–23 Title II, Part A total apportionment issued	\$1,694
Transferred–in amount	\$0
Transferred–out amount	\$0
2022–23 Total allocation	\$1,694

Professional Development Expenditures

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

Personnel and Other Authorized Activities

Certificated personnel salaries	\$1,095
Classified personnel salaries	\$0
Employee benefits	\$599
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$0
Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$1,694
2022–23 Unspent funds	\$0

*****Warning*****

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2022–23 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, 2022 through September 30, 2024.

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

Note: CDE will invoice the LEA for the unspent 2022–23 total allocation	
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*****Warning*****

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2022–23 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

2022–23 Title IV, Part A LEA allocation	\$10,000
Transferred-in amount	\$0
Transferred-out amount	\$10,000
2022–23 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, 2023	\$0

*****Warning*****

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2022–23 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

2022–23 Title IV, Part A LEA allocation	\$10,000
Transferred-in amount	\$0
Transferred-out amount	\$10,000
2022–23 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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2025/26 Marcum-Illinois Draft

July 2025						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August 2025						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						8

September 2025						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
						21

October 2025						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
						22

November 2025						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						13

December 2025						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
						15

January 2026						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
						19

February 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
						18

March 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
						22

April 2026						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
						17

May 2026						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						20

June 2026						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
						5

- Teacher Work Day (No Student Attendance)
- 1st Day of School
- Early Release Day
- No School
- Minimum Day

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)
2025-2026 School Year)
_____)

RESOLUTION: 2024-2025-8

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, 2025.

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 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

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 2025-2026 School Year)	RESOLUTION: 2024-2025-9
_____)	

WHEREAS, the District has 10 certificated elementary positions employed to serve an enrollment of 177 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 will 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

BOARD OF EDUCATION AGENDA ITEM

BACKGROUND INFORMATION:

The Schools and Libraries Program of the Universal Service Fund, commonly known as “Erate” provides discounts to assist schools and libraries in the United States in obtaining affordable telecommunications, internet access and internal connections. The District has participated in the E-Rate program for 14 years. We are in the process of applying for E-Rate Funding Year 28 which will provide discounts for the 2025-2026 school year.

Funding is available for Internet access, telecommunications and in some cases internal connections and internal connection maintenance. Discounts for support depend on the level of poverty and the urban/rural status of the population served. Marcum-Illinois Union Elementary School District meets the eligibility requirements.

In order to participate in the Erate program, we must periodically solicit competitive proposals for these services following a very prescriptive process defined by the Schools and Libraries Program. We have completed the bidding requirement of this program and are bringing you the resulting contracts for approval:

AT&T – 36 Month Contract Term with two optional 1 year extensions

Data Transmission/Internet Access

Estimated Fiscal Impact: \$656.00 per month (\$39,360.00 for full contract)

(previous contract \$908.98 per month for 36 months with two optional 1 year extensions)

RECOMMENDATION:

Superintendent recommends approval.

The total estimated E-rate eligible items within this contract equates to \$39,360.00. The District meets the sixty-percent eligible criteria within USAC. Thus, the estimated fiscal impact will result from forty-percent cost associated with the E-rate eligible items. Therefore, the estimated fiscal impact equates to \$15,744.00



**AT&T DEDICATED ETHERNET (ILEC STATE EXCHANGE)
PRICING SCHEDULE PROVIDED PURSUANT TO CUSTOM SERVICE PUBLICATION RATES AND TERMS**

AT&T MA Reference No. 202004278535UA

AT&T Contract ID No. ADEQIT482D

Customer	AT&T
MARCUM-ILLINOIS UNION SCHOOL DISTRICT Street Address: 2452 El Centro Blvd City: Nicolaus State/Province: CA Zip Code: 95659 Country: USA	AT&T Enterprises, LLC, on behalf of the Participating Carriers defined below
Customer Contact (for Notices)	AT&T Contact (for Notices)
Name: Maggie Irby Title: Superintendent/Principal Street Address: 2452 El Centro Blvd City: Nicolaus State/Province: CA Zip Code: 95659 Country: USA Telephone: 530-656-2407 x 14 Email: maggiei@sutter.k12.ca.us	Name: Lee Beringsmith Street Address: 421 F Street City: Marysville State/Province: CA Zip Code: 95901 Country: USA Telephone: 916-559-7001 Email: LB5439@att.com Sales/Branch Manager: Liz Beppu SCVP Name: Ryan Addison Sales Strata: GovEd Sales Region: West <u>With a copy (for Notices) to:</u> AT&T 208 S. Akard Street Dallas, TX 75202 ATTN: Master Agreement Support Team Email: mast@att.com
AT&T Solution Provider or Representative Information (if applicable) <input type="checkbox"/>	
Name: Company Name: Agent Street Address: City: State: Zip Code: Country: USA Telephone: Email: Agent Code	

This AT&T Dedicated Ethernet Service (Service) Pricing Schedule (Pricing Schedule), between Customer and AT&T Enterprises, LLC., on behalf of the Participating Carriers defined below (AT&T), is effective when signed by the last of Customer and AT&T (Effective Date) and is part of the Agreement referenced above. Customer requests that its identity be kept confidential and not be publicly disclosed by AT&T or by any regulatory commission, unless required by law.

Customer acknowledges and certifies that the interstate traffic (including Internet and international traffic) constitutes ten percent (10%) or less of the total traffic on any Service. Internet and International traffic are always considered interstate. The nature of the traffic, not merely the physical endpoints of the facility, determines whether the Service is Interstate or Intrastate.

If Customer is purchasing new Service hereunder, Customer confirms receipt of the AT&T customer building / site preparation document describing the installation requirements at the Site(s).

On the Effective Date, this Pricing Schedule will supersede and replace all existing or prior agreement(s) for the Service identified in this Pricing Schedule.

Customer (by its authorized representative)	AT&T (by its authorized representative)
By:	By:
Printed or Typed Name: Maggie Irby	Printed or Typed Name:
Title: Superintendent/Principal	Title:
Date:	Date:

For AT&T internal use only:	Contract Ordering and Billing Number (CNUM):
--	--

WK# - TCAL and ILEC - Intrastate-TBD Please sign by January 12, 2026	For AT&T Administrative Use Only Pricing Schedule No. _____ Original Effective Date: _____
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AT&T DEDICATED ETHERNET (ILEC State Exchange)
Pricing Schedule Provided Pursuant to Custom Terms

1. SERVICE, SERVICE PROVIDER(S) and SERVICE PUBLICATION(S)

Service	AT&T Dedicated Ethernet
----------------	-------------------------

1.1. AT&T Dedicated Ethernet Service

AT&T Dedicated Ethernet Participating Carrier(s)/Service Providers	Service Publication (incorporated by reference)	Service Publication Location (URL)
BellSouth Telecommunications, LLC, d/b/a AT&T Alabama, AT&T Florida, AT&T Georgia, AT&T Kentucky, AT&T Louisiana, AT&T Mississippi, AT&T North Carolina, AT&T South Carolina, and AT&T Tennessee Illinois Bell Telephone Company, LLC, d/b/a AT&T Illinois Indiana Bell Telephone Company, Incorporated, d/b/a AT&T Indiana Michigan Bell Telephone Company, d/b/a AT&T Michigan Nevada Bell Telephone Company, d/b/a AT&T Nevada The Ohio Bell Telephone Company, d/b/a AT&T Ohio	AT&T Ethernet Service Guide	https://cpr.att.com/pdf/commonEthServGuide.html
Pacific Bell Telephone Company, d/b/a AT&T California	AT&T Ethernet Service Guide For Intrastate Access: AT&T California Service Publications, including Other Services Tariff, Section D12	https://cpr.att.com/pdf/commonEthServGuide.html https://cpr.att.com/pdf/ca/ca.htm
Southwestern Bell Telephone Company, d/b/a AT&T Arkansas, AT&T Kansas, AT&T Missouri, AT&T Oklahoma, and AT&T Texas Wisconsin Bell, Inc., d/b/a AT&T Wisconsin	AT&T Ethernet Service Guide	https://cpr.att.com/pdf/commonEthServGuide.html
TC Systems, Inc.: Massachusetts and New York Teleport Communications America, LLC (TCAL): Arizona, Colorado, Connecticut, Delaware, District of Columbia, Florida, Idaho, Iowa, Maine Maryland, Minnesota, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Vermont, Virginia, Washington, West Virginia and Wyoming.	AT&T Business Service Guide AT&T Dedicated Ethernet (TCAL)	https://serviceguidenew.att.com/sg_flashPlayerPage/ADE

WK# - TCAL and ILEC - Intrastate-TBD Please sign by January 12, 2026	For AT&T Administrative Use Only Pricing Schedule No. _____ Original Effective Date: _____
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**AT&T DEDICATED ETHERNET (ILEC State Exchange)
Pricing Schedule Provided Pursuant to Custom Terms**

1.2. Inside Wiring

Service	AT&T Inside Wiring	
Participating Carrier/Service Provider	Service Publication	Service Publication Location
Same as the AT&T Participating Carriers/Service Provider for the AT&T Dedicated Ethernet Service	AT&T Inside Wiring Service Guide	https://cpr.att.com/pdf/publications/Inside_Wiring_Service_Guide_Attachment.pdf

1.3. Entrance Facility Construction

Service	AT&T Entrance Facility Construction	
Participating Carriers/Service Provider	Service Publication	Service Publication Location
Same as the AT&T Service Provider for the AT&T Dedicated Ethernet Service	AT&T Entrance Facility Construction Attachment	https://cpr.att.com/pdf/service_publications/ADE_EFC_Attachment.pdf

2. PRICING SCHEDULE TERM, EFFECTIVE DATES

Pricing Schedule Term	36 months
Start Date of the Ethernet Payment Plan, a/k/a Minimum Payment Period, per Service Component	Later of the Effective Date or installation of the Service Component
Rate Stabilization per Service Component	Rates as specified in this Pricing Schedule for each Service Component are stabilized until the end of the Pricing Schedule Term
Pricing Schedule Term Extension Option	Customer may extend the Pricing Schedule Term for one or two 12-month periods (each, an "Extension Period") upon written notice to AT&T at least forty-five (45) days prior to the expiration of the original Pricing Schedule Term (or of the first Extension Period, or of the second Extension Period if applicable). In such a case, the Minimum Payment Period for each Service Component shall expire at the later of the end of the applicable Extension Period or the expiration of its original Minimum Payment Period.
PRICING SCHEDULE TERM AUTO-RENEWAL	Not applicable to this Pricing Schedule

3. ETHERNET PAYMENT PLAN A/K/A MINIMUM PAYMENT PERIOD

Service Components	Percentage of Monthly Recurring Charges Applied for Calculation of Early Termination Charges	Ethernet Payment Plan a/k/a Minimum Payment Period per Service Component
All quantities of Service Components listed in section 5	100% plus any unpaid or waived non-recurring charges	Until end of Pricing Schedule Term

WK# - TCAL and ILEC - Intrastate-TBD Please sign by January 12, 2026	For AT&T Administrative Use Only Pricing Schedule No. _____ Original Effective Date: _____
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**AT&T DEDICATED ETHERNET (ILEC State Exchange)
Pricing Schedule Provided Pursuant to Custom Terms**

4. ADDS; MOVES; and UPGRADES

4.1. Adds

Orders for Service Components in excess of quantities listed in Section 5 (Adds) are not permitted.

4.2. Moves

Per applicable Service Publication

5. RATES AND CHARGES; QUANTITIES;

Applicable to all rate tables in this Pricing Schedule:

- The applicable USOC is the last 5 characters of the code displayed for each Service Component – the remaining characters are for internal AT&T use only.
- In the event any total amounts conflict with any per-unit rates in the tables below, the per-unit rates control.
- Charges for special construction, if needed, may also apply.

5.1. Existing Service

Existing Circuit ID: Enter Circuit ID: 18LUX000019-001PT		State: CA	
Service Components / USOC	Quantity Existing	MRC, per unit	Total MRC (Qty x MRC)
Port Connection - 1 GE Native Ethernet USOC: EYXAM-EYFNX	2	\$328.00	\$656.00
Customer Conn Charge - 1 GE Native Ethernet USOC: EYXAM-NRBBL	2	\$0.00	\$0.00
Design CO Charge - 1 GE Native Ethernet USOC: EYXAM-NRBCL	1	\$0.00	\$0.00
Admin Charge - 1 GE Native Ethernet USOC: EYXAM-ORCMX	1	\$0.00	\$0.00
TOTAL MRC for Service Components and Quantities listed above:			\$656.00

End of Document



E-Rate Rider

ATTACHMENT TO AT&T Dedicated Ethernet ("Agreement") FOR SERVICES AND/OR PRODUCTS SUBJECT TO E-rate FUNDING

This Attachment ("Attachment") is entered into by **Pacific Bell** [Insert name of AT&T affiliate] (AT&T) and Marcum-Illinois Union School District (Customer) and is effective as of the date last signed below (Effective Date). It is an attachment to the Agreement and has the same term as the Agreement. If there are any inconsistencies between the Agreement and this Attachment with respect to the Service for which E-rate funding is sought, the terms and conditions of this Attachment control.

TERMS AND CONDITIONS APPLICABLE TO E-RATE FUNDED PRODUCTS AND SERVICES

Customer intends to seek funding through the E-rate program for Services purchased under the Agreement. E-rate is administered by the Universal Service Fund Administrative Company (USAC). The Federal Communications Commission (FCC) has promulgated regulations that govern the participation in the E-rate program. The Parties agree:

1. Eligibility of Products and Services. The eligibility or ineligibility of products or services for E-rate funding is solely determined by USAC and/or the FCC. AT&T makes no representations or warranties regarding such eligibility.
2. Service Substitutions. USAC funding commitments are based upon the products, services and locations set forth in the Form 471. Any modification to the products and services or the locations at which they are to be installed or provided requires Customer to file a service substitution with USAC. AT&T may suspend Service substitution activities pending approval of service substitution requests.
3. Requested Information. If requested, Customer will promptly provide AT&T with final copies of the following E-rate-related materials (including all attachments): (i) Form 471 and Bulk Upload template(s); (ii) Form 486; (iii) Form 500; (iv) Service Substitution Request; (v) Service Certification Form; and (vi) Form 472-BEAR. If the Customer issues purchase orders, Customer will clearly delineate between eligible and non-eligible Services on those orders.
4. Indemnities. Each party agrees it has and will comply with all laws and requirements applicable to the E-rate Program. In addition to any indemnification obligations set forth in the Agreement and to the extent permitted by law, each party agrees to indemnify and hold harmless the other party (its employees, officers, directors and agents, and its parents and affiliates under common control) from and against all third party, FCC or USAC claims and related loss, liability, damage, and expense (including reasonable attorney's fees) arising out of the indemnifying party's violation of the E-rate rules or breach of the terms of this Attachment.
5. Non-Appropriations. By executing the Agreement, Customer confirms that it has funds appropriated and available to pay all amounts due for E-rate supported Services through the end of its current fiscal period. Customer further agrees to request all appropriations and funding necessary to pay for the Services for each subsequent fiscal period through the end of the Agreement Term. In the event Customer is unable to obtain the necessary appropriations for the Services provided under this Attachment, Customer may terminate the Services without liability for the termination charges upon the following conditions: (i) Customer has taken all actions necessary to obtain adequate appropriations; (ii) despite Customer's best efforts funds have not been appropriated and are otherwise unavailable to pay for the Services; and (iii) Customer has negotiated in good faith a revised agreement with AT&T to develop revised services and terms to accommodate Customer's budget. Customer must provide AT&T thirty (30) days' written notice of its intent to terminate the Services. Termination of the Services for failure to obtain necessary appropriations shall be effective as of the last day for which funds were appropriated or otherwise made available. If Customer terminates the Services under this Attachment, Customer agrees as follows: (i) it will pay all amounts due for Services incurred through date of termination, and reimburse all unrecovered non-recurring charges; and (ii) it will not contract with any other provider for the same or substantially similar services or equipment for a period equal to the original Agreement term. This section 5 applies to Customer funding appropriations, and does not allow for termination if E-rate funding is denied or delayed.

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6. Customer Must Choose A or B

A.) ☒ [OPTION "A" IS AVAILABLE FOR NEW OR EXISTING SERVICES]

CUSTOMER DIRECTS AT&T TO COMMENCE OR CONTINUE SERVICES EVEN IF E-RATE FUNDING HAS NOT BEEN APPROVED BY USAC. CUSTOMER ACKNOWLEDGES ITS OBLIGATION TO PAY FOR THE SERVICE IF FUNDING IS DENIED OR DELAYED.

(i). Scope: **Customer desires that Services commence on or about July 1 unless a different date is inserted here**. AT&T will make reasonable efforts to meet the requested date, but AT&T does not commit to commence Service by the requested date. The term of the Services begins on the Start Date of Minimum Payment Period as provided in the applicable Pricing Schedule, or if there is no Pricing Schedule then as may be stated in the applicable Order document.

(ii). Funding Denial Agreement Termination: CUSTOMER ACKNOWLEDGES THAT THERE IS NO RIGHT TO TERMINATE THE SERVICES OR SERVICE COMPONENTS MADE THE BASIS OF THIS ATTACHMENT IF E-RATE FUNDING IS DELAYED OR DENIED.

B.) ☐ [OPTION "B" IS APPROPRIATE FOR NEW SERVICES]

SERVICES WILL NOT COMMENCE AND EQUIPMENT WILL NOT SHIP UNTIL AT&T RECEIVES NOTIFICATION THAT E-RATE FUNDS HAVE BEEN COMMITTED; IF E-RATE FUNDING FOR SERVICES OR EQUIPMENT IS DENIED, THE AGREEMENT WILL TERMINATE AS TO THOSE SERVICES OR EQUIPMENT UNLESS A NEW ATTACHMENT (REPLACING THIS ATTACHMENT) IS EXECUTED.

(i). Scope: Customer agrees to use best efforts to obtain funding from USAC. AT&T will not begin work related to the Services and/or equipment (including, without limitation, construction, installation or activation activities) until after AT&T receives Customer notification to proceed with the order, and verification of funding approval, and, for Internal Connections, a verification of Form 486 approval by USAC. AT&T will commence Service(s) as soon as is practical following the receipt of the appropriate documentation. The Services term begins on installation and delivery of those services, and will continue for the term stated in the Agreement.

(ii). Funding Denial Agreement Termination: if a funding request is denied by USAC, the Agreement, with respect to such Service(s) and/or equipment, will terminate sixty (60) days from the date of the FCDL in which E-rate funding is denied or on the 30th day following rejection of the final appeal of such denial, and Customer will not incur termination liability. In the event Services and/or equipment are to be provided pursuant to a multi-year arrangement (whether by contract or tariff), this termination right applies only to the first year of the multi-year agreement. This provision does not apply to Services that were initially approved for funding and subsequently deemed ineligible by USAC after commencement of Service.

(iii). IF CUSTOMER WISHES TO CHANGE ITS SELECTION AND WISHES AT&T TO COMMENCE SERVICES REGARDLESS OF FUNDING COMMITMENT FROM USAC, CUSTOMER WILL EXECUTE A NEW (REPLACEMENT) ATTACHMENT, AND AGREE TO THE TERMS SET FORTH IN "A" ABOVE.

7. AT&T Owned Equipment - General Terms and Conditions

If the Services require placing Equipment (e.g. routers, switches) on the Customer's premises (the "Premises") Customer does not wish to provide this Equipment itself, but instead requests the placement of the Equipment as part of the installation of the underlying Service. Neither the Agreement nor this Attachment includes an option to purchase the Equipment. Customer will not use the Equipment for any purpose other than receipt of the eligible Service of which it is a part.

A. Accordingly, Customer hereby:

- Grants AT&T a license to install, operate, and maintain the Equipment and any additional, supplemental or replacement equipment as AT&T may choose.
- Confirms this license includes a right of access to and within the Premises for purposes of installing, operating, maintaining, repairing and replacing the Equipment. All Equipment brought onto the premises by AT&T is the personal property of AT&T (regardless of whether such Equipment is attached or affixed to the Premises) and Customer has no

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right to, interest in, or exclusive use of that Equipment.

- Agrees to provide adequate space and electric power for the Equipment and keep the Equipment physically secure and free from liens and encumbrances. Customer bears the risk of loss or damage to the Equipment (other than ordinary wear and tear), except to the extent caused by AT&T or its agents.
- Agrees to notify AT&T of any issues related to the Equipment, including the need for maintenance or repair, and assumes responsibility for notifying any other contractors or persons with a need to know of the presence and location of the Equipment.
- Agrees to indemnify and hold AT&T harmless from any and all liability that may arise out of the presence and placement of the Equipment, except for AT&T's gross negligence.
- Grants AT&T the right, but not the obligation, to remove all or any part of the Equipment from the premises at any time after the termination of the Service.

Additionally, E-rate program rules and eligibility requirements apply, and these requirements may change from time to time.

8. Terms of Equipment Usage

Please note that there are some important Customer obligations to facilitate timely Equipment installation and service delivery. Accordingly, Customer agrees to provide the following:

A. **PATH** - The Customer is responsible for providing or causing the property owner to provide a path from the property line into the building. A clear underground or aerial path is required from the property line where AT&T ILEC facilities exist, to the equipment room designated to support the entrance fiber.

B. **SPACE** – Customer is responsible for providing appropriate floor space and a properly installed equipment rack of suitable strength and quality to properly support the intended Equipment at the Minimum Point of Entry (MPOE)/ Demarcation Point in compliance with FCC and AT&T service requirements.

The appropriate space and location will be mutually agreed following an AT&T site visit. Any Demarcation Point location which is further than the closest practicable point to the MPOE in the building will require custom work which may not be eligible for E-rate Category 1 funding, and must be paid for by the Customer.

C. **ENVIRONMENTAL** – Operating environment should be between +40° F and 100° F at 0% to 85% relative humidity (RH-Non-Condensing).

D. **POWER - GROUND** - Customer will provide:

- Permanent, dedicated, 3-prong grounded power for the Equipment being installed. Power requirements can consist of nominal -48VDC, +24/-24 VDC, 110V, 125V, 220V, etc. located within 3 feet of the AT&T Equipment. AT&T may require more than one power outlet for some Equipment types, and there are specific amperage requirements for different Equipment types.
- Relay racks/cabinets must be properly grounded by placing an exposed #6 or larger grounding wire to the building's ground source. This ground wire will be attached to the closest ground rod (earth ground) or building bus bar available and run to the Network Terminating Equipment location in the room.
- Any other site-specific customer obligations will also be provided by AT&T personnel via e-mail upon finalization of this Attachment.

9. Customer Premise Support Structure ("CPSS") - General Terms and Conditions

If the Services require placing conduit and/or other conduit pathway support structures (Facilities) on the Customer's Premises. Customer does not wish to provide these Facilities itself, but instead requests the placement of the Facilities as part of the construction and installation work of the underlying Service.

Accordingly, Customer hereby:

- Grants AT&T a license to install and operate the Facilities and any replacement Facilities as AT&T may choose.
- Confirms such license includes a right of access to and within the Premises for purposes of installing, repairing and

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replacing the Facilities. All Facilities brought onto the Premises by AT&T, once installed and functional, become Customer property.

- Confirms that once the Facilities are installed, the Customer is responsible for the cost of any installation, maintenance, repair or replacement of the Facilities.
- Assumes responsibility for notifying any other contractors or persons with a need to know of the presence and location of the Facilities.

Additional Terms Applicable to Customers using CALNET Agreements and with the following CALNET services:

- **CALNET 3 Extension Agreements**: IFB STPD 12-001-A, C3-A-12-10-TS-01 – Amendment 13 and IFB STPD 12-001-B, C3-B-12-10-TS-01 Amendment 12 are anticipated to expire on 12/31/21. Notwithstanding anything to the contrary, upon the expiration of these Agreements, the Customer will take such reasonable steps as may be necessary to continue to procure the same or substantially similar services hereunder pursuant to the State of California – Statewide Technology Procurement - AT&T - IFB C4DNCS19 ("CALNET NEXTGen Contract"), to the extent such service(s) is/are available. Upon such migration of service, the term "Agreement" as used herein shall refer to the CALNET NEXTGen Contract.
- **Metropolitan Area Network (MAN) Ethernet (3.0)**: In the event of termination of service within 24 months from the Cutover Date of Service, Customer is liable for 100% of the cost of \$9200 for each site at which AT&T installs CPSS.
- **Managed Internet Services (5.0)**: If Customer cancels Service at an eligible Customer site prior to the service activation date, AT&T is not obligated to complete work on Entrance Facility Construction (EFC), and Customer agrees to compensate AT&T for all of AT&T's costs incurred through the date of cancellation associated with providing EFC, regardless of whether the construction has been completed.

10. USAC Invoicing Method

AT&T will follow invoicing requirements and accommodates either the Service Provider Invoice Form (SPI) - Form 474 – or the Billed Entity Application Reimbursement ("BEAR") - Form 472 invoice method. Customer agrees to promptly submit any AT&T or USAC Forms needed to support requests for payment for Services rendered.

- SPI – Customer must first receive an approved Funding Commitment Decision Letter and Form 486 Notification Letter. In addition, the Customer agrees NO LATER THAN 120 days prior to their Last Date to Invoice to notify AT&T of its SPI election, and to provide and certify to AT&T an accurate list of the applicable Billing Accounts Numbers for services per their Form 471 funding application for each Funding Request Number for which the SPI method is sought. Customer agrees that invoices are due and payable in full by their stated due date unless these requirements have been met and SPI discounts commence. Where these requirements are not met, Customer agrees to utilize the BEAR disbursement method to request their E-rate funding. See: <http://usac.org/sl/applicants/step06/default.aspx>.
- BEAR - Under current rules, Service Providers have no involvement in the BEAR invoice process.

11. Reimbursement of USAC

Customer agrees to promptly submit any AT&T or USAC forms needed to support Form 474 SPI requests for payment of discounted Services. If USAC (i) seeks recovery from AT&T for disbursed E-rate funds as a result of Customer's failure to comply with the E-rate rules, including Customer delays in submitting required forms or contracts; or (ii) determines that Services which it had previously been approved for discounts are not eligible resulting in a "Notice of Improperly Disbursed Funds" or other request for recovery of funds (other than as the result of AT&T's failure to comply with the E-rate rules), then AT&T will reverse any E-rate SPI discounts provided which were denied, any reimbursements demanded, and any funds returned, and Customer will (a) pay all unfunded, reimbursed, or returned amounts and (b) reimburse AT&T for any funds AT&T must return to USAC, each within ninety (90) days of notice from USAC. In addition, Customer agrees and acknowledges that a determination of ineligibility, reduction, or other non-funding by USAC does not affect the obligations set forth in the Agreement, including those obligations related to payments and early termination fees. This provision shall supersede any other provision with respect to limits on the time period in which charges may be invoiced.

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12. Contract Requirements.

FCC RULES REQUIRE THAT PRIOR TO SUBMISSION OF A FORM 471 APPLICATION FOR FUNDING THE PARTIES MUST HAVE ENTERED INTO A BINDING CONTRACT FOR THE SERVICES MADE THE SUBJECT OF THE APPLICATION. IT IS THE CUSTOMER'S RESPONSIBILITY TO ENSURE THAT STATE LAW REQUIREMENTS FOR A BINDING CONTRACT HAVE BEEN MET PRIOR TO THE SUBMISSION OF A FORM 471.

☐

IF THIS BOX IS CHECKED, THIS ATTACHMENT REPLACES THE ATTACHMENT BETWEEN THE PARTIES DATED <Date of Original Attachment>.

SO AGREED by the Parties' respective authorized signatories:

Customer (by its authorized representative)	AT&T (by its authorized representative)
By:	By:
Name:	Name:
Title:	Title:
Date:	Date:

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This agreement is for use by the authorized employees of the parties hereto only and is not for general distribution within or outside the companies.

February 4, 2025

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, 2024. 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 12, 2024. 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. No new accounting policies were adopted and the application of existing policies was not changed during 2024. 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 estimate affecting the Marcum Illinois Union Elementary School District's governmental activity financial statements was:

- Management's estimate of net pension liability is based on actuarially determined projections.

I evaluated the key factors and assumptions used to develop the pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements 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. The following material misstatements detected as a result of audit procedures were corrected by management.

The General Fund was adjusted to decrease current year supplies and contract services expenditures by \$13,970 that were prepaid for 2024-2025.

The General Fund was adjusted to increase other local revenue by \$1,594 for 2023-2024 deposits received soon after June 30, 2024.

The General Fund was adjusted to increase other state revenue by \$6,776 to report the entire ASES grant award rather than only the cash received as of June 30, 2024.

The General Fund was adjusted to increase employee benefit expenditures by \$19,053 for the amounts remaining in liability accounts in error.

The General Fund was adjusted to increase interfund transfers to other funds by \$12,012 for the contribution necessary after the adjustment to the Child Development Fund (noted below.) This adjustment increased the Child Development Fund fund balance \$12,012.

The entries above resulted in a net decrease of \$8,725 to the ending General fund balance.

The Child Development Fund was adjusted to decrease other state revenue to the final amount earned. This adjustment decreased the ending Child Development Fund fund balance by \$11,294.

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, which 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 February 4, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to 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.

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 benefits, 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.

February 4, 2025

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,

A handwritten signature in black ink that reads "Michelle M. Hanson". The signature is written in a cursive style with a large, stylized "M" and "H".

Michelle M. Hanson
Certified Public Accountant

MMH;jn

Marcum Illinois Union Elementary School District
Schedule of Unrecorded Adjustments
As of and for the Year Ended June 30, 2024

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 the General Fund to recognize Federal non-cash assistance in the form of a discount on internet services for the amount of \$8,898. This adjustment would not have affected the General Fund ending balance because it would increase revenues and expenditures by the same amount.

I did not adjust the amount reported for Cash in County Treasury at June 30, 2024 to the current fair value amount. Had I recorded the adjustment, the District's total amount reported as Cash in County Treasury would decrease \$83,101.



February 4, 2025

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, 2024, 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 February 4, 2025, 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 12, 2024, 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.
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.



Michelle M. Hanson, CPA

Page Two

February 4, 2025

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 the 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 the 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.
14. We have no knowledge of any fraud or suspected fraud that affects the 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 the Marcum Illinois Union Elementary School District's financial statements communicated by employees, former employees, regulators, or others.



Michelle M. Hanson, CPA

Page Three

February 4, 2025

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 the 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 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.
21. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
22. The 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 equity.
23. 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.
24. We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement No. 87.
25. 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.
26. 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.



Michelle M. Hanson, CPA

Page Four

February 4, 2025

27. 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.
28. The 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.
29. The 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.
30. 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.
31. **There are no fiduciary activities reported in the financial statements as described in GASB Statement No. 84, as amended.**
32. The financial statements properly classify all funds and activities in accordance with GASB Statement No 34, as amended.
33. 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.
34. 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.
35. 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.
36. 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.
37. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
38. Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
39. Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.



Michelle M. Hanson, CPA

Page Five

February 4, 2025

40. We have appropriately disclosed the 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.
41. 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.
42. 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.
43. 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.
44. 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: _____

Superintendent



Marcum Illinois Union Elementary School District
Schedule of Unrecorded Adjustments
As of and for the Year Ended June 30, 2024

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MARCUM-ILLINOIS UNION ELEMENTARY
SCHOOL DISTRICT
COUNTY OF SUTTER
EAST NICOLAUS, CALIFORNIA
ANNUAL FINANCIAL REPORT
JUNE 30, 2024

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2024

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MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2024

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MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2024

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FINANCIAL SECTION



Certified Public Accountant

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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, 2024, 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, 2024, 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.

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, which 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 *2023-2024 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.
- 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 51, and accounting by employer for pension benefits on pages 52 and 53 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 *2023-2024 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.

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, 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 the Marcum-Illinois Union Elementary School District's Organization Structure as required by the 2023-2024 *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 February 4, 2025 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.

A handwritten signature in black ink, appearing to read "Michelle M. Hanson". The signature is stylized with a large, looped initial "M" and "H".

MICHELLE M. HANSON
Certified Public Accountant

February 4, 2025

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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, 2024. 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 \$645 thousand, ending the year with available reserves of \$2.0 million, exceeding the State recommended reserve level of 5% of total outgo in the General Fund. The Cafeteria Fund operated with a deficit but did not require a General Fund contribution due to existing reserves, but the Child Development Fund needed a contribution from the General Fund of \$12 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 \$7 thousand.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

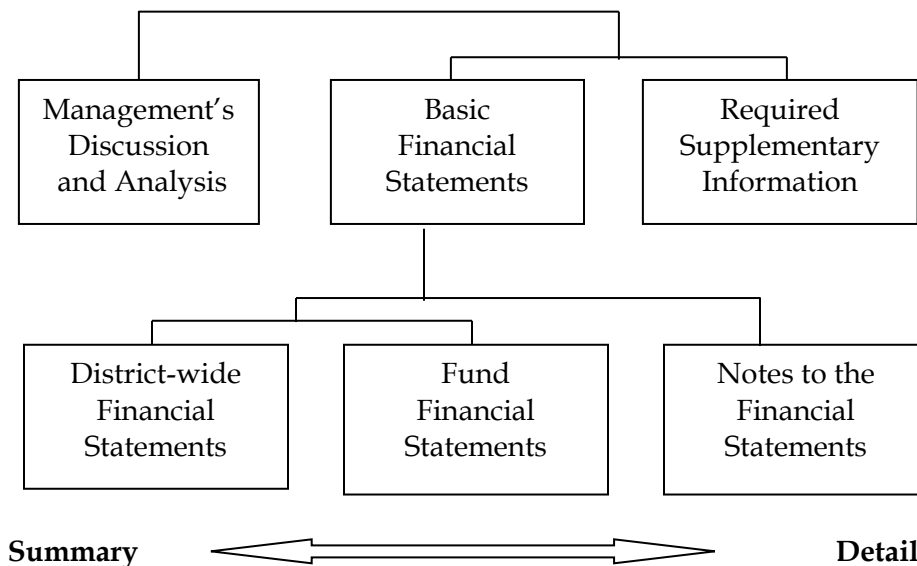
MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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 2023-2024?"

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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 \$3.6 million at June 30, 2024. Of this amount \$366 thousand was unrestricted, \$914 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	
	2024	2023
ASSETS		
Cash	\$ 2,898,154	\$ 2,324,050
Receivables	345,959	355,730
Stores inventory	2,849	2,748
Prepaid expenditures	13,970	
Lease receivable	5,223,086	5,402,669
Capital assets	2,655,060	2,790,624
Total assets	11,139,078	10,875,821
DEFERRED OUTFLOWS OF RESOURCES	749,487	802,270
LIABILITIES		
Accounts payable and other current liabilities	180,293	198,056
Unearned revenue	95,313	102,295
Long-term liabilities	2,681,163	2,725,498
Total liabilities	2,956,769	3,025,849
DEFERRED INFLOWS OF RESOURCES	5,283,489	5,622,458
NET POSITION		
Net investment in capital assets	2,369,035	2,475,042
Restricted	913,564	695,215
Unrestricted (Deficit)	365,708	(140,473)
Total net position	\$ 3,648,307	\$ 3,029,784

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)

The District's net position increased by \$619 thousand this fiscal year (see Table 2). The District's expenses for instruction, instruction related, and pupil support services represented 79% of total expenses. Administrative activities of the District accounted for 5% of total costs. The remaining 16% was spent in the areas of plant services and other expenses.

**Comparative Statement of Change in Net Position
Table 2**

	Governmental Activities	
	2024	2023
REVENUES		
Program revenues	\$ 782,602	\$ 760,475
General revenues		
Taxes levied for general purposes	659,538	623,293
Federal and State Aid not restricted to specific purposes	1,703,362	1,579,938
Interest and investment earnings	366,246	(90,461)
Interagency revenues	316,126	259,203
Miscellaneous	293,730	903,248
Total revenues	4,121,604	4,035,696
EXPENSES		
Instruction	1,853,551	1,620,331
Instruction related services	534,704	439,578
Pupil support services	373,006	340,951
General administration	167,453	134,584
Plant services	449,901	415,689
Other	124,466	78,109
Total expenses	3,503,081	3,029,242
Increase in net position	\$ 618,523	\$ 1,006,454

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

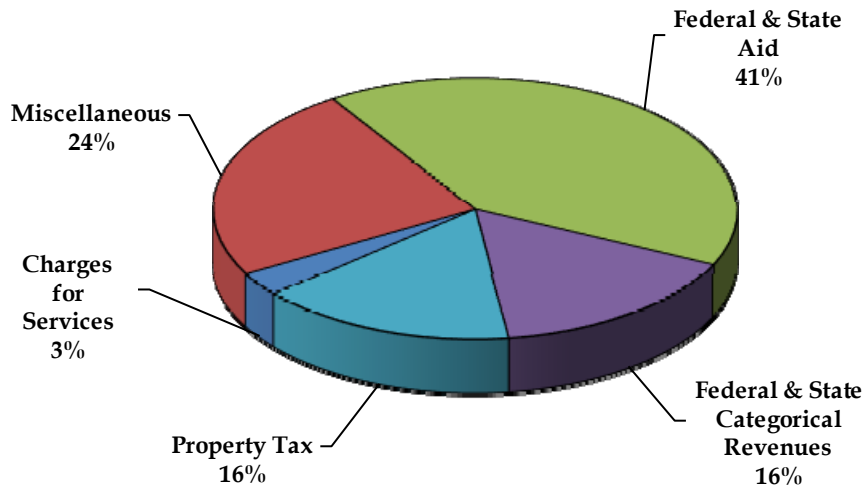
FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONCLUDED)

Governmental Activities

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$3.5 million (see Figure 2 below). Federal and State aid not restricted to specific purposes of \$1.7 million, Federal and State Categorical funding of \$669 thousand and Property Taxes of \$660 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.

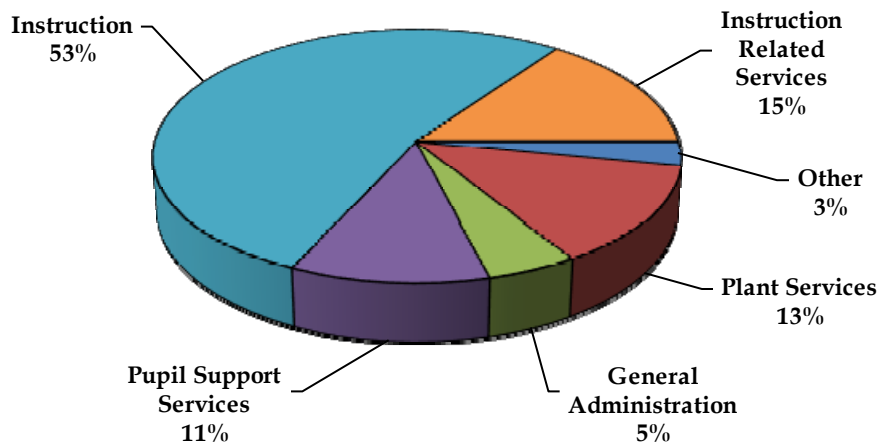
Sources of Revenue for the 2023-2024 Fiscal Year

Figure 1



Expenses for the 2023-2024 Fiscal Year

Figure 2



MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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 \$673 thousand more than the previous fiscal year's combined ending balance of \$2.5 million.

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 \$645 thousand to the General Fund ending balance. The State recommends an ending reserve for economic uncertainties of \$80 thousand, or 5% (\$158 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 2023-2024 fiscal year, the District has invested \$7.1 million in a broad range of capital assets, including school buildings, site improvements, vehicles, and equipment. In 2023-2024, the District purchased a smartboard for the TK classroom, new cafeteria tables, and installed cameras. Depreciation expense was \$221 thousand and ending net capital assets \$2.7 million.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)

Capital Assets (Concluded)

**Comparative Schedule of Capital Assets
(Net of depreciation)
June 30, 2024 and 2023
Table 3**

	2024	2023	Difference Increase (Decrease)
Land	\$ 148,378	\$ 148,378	\$ 0
Work in Process	10,300		10,300
Subtotal Nondepreciable Capital Assets	158,678	148,378	10,300
Site Improvements	546,969	627,279	(80,310)
Buildings	1,671,336	1,739,466	(68,130)
Machinery and Equipment	255,875	245,687	10,188
Subtotal Depreciable Capital Assets	2,474,180	2,612,432	(138,252)
Intangible, Right-to-Use Assets	22,202	29,814	(7,612)
Total Capital Assets	<u>\$ 2,655,060</u>	<u>\$ 2,790,624</u>	<u>\$ (135,564)</u>

Long-Term Debt

At June 30, 2024, the District had \$2.7 million in long-term debt outstanding.

**Comparative Schedule of Outstanding Debt
June 30, 2024 and 2023
Table 4**

	2024	2023
Financed Purchases	\$ 263,362	\$ 285,448
Lease Liability	22,663	30,134
Net Pension Liability	2,395,138	2,409,916
Totals	<u>\$ 2,681,163</u>	<u>\$ 2,725,498</u>

The obligations are expected to be paid from the General Fund.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

FACTORS BEARING ON THE DISTRICT'S FUTURE

The proposed 2024-2025 California state budget presented a significant Proposition 98 issue for K-12 districts that would have affected our ability to meet the needs of our community in the near- and long-term. The budget compromise passed spared Tk-12 from cuts leaving funding flat, however the protection for schools will carry risk because to balance the budget, the governor and legislative leaders relied on budget maneuvers as opposed to cuts to other state operations, including \$2.6 billion of 2024-2025 Proposition 98 obligation pushed ahead or "deferred" to 2025-2026.

Schools continue to face serious fiscal challenges caused by rising costs that schools have no control over – including employer funded pension expenses, expiring one-time funds, and attendance levels that still lag behind historical figures despite best efforts. All school districts face fiscal challenges from time to time. 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.

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2024

	Governmental Activities
ASSETS	
Cash (Note 2)	\$ 2,898,154
Accounts Receivable (Note 3)	345,959
Stores Inventory (Note 1G)	2,849
Prepaid Expenses (Note 1G)	13,970
Lease Receivable (Note 3)	5,223,086
Capital Assets (Note 5)	
Nondepreciable Capital Assets	158,678
Depreciable Capital Assets, Net	2,474,180
Intangible Right to Use Leased Capital Assets, Net	22,202
Total Assets	11,139,078
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows on Pensions (Note 9)	749,487
Total Deferred Outflows of Resources	749,487
LIABILITIES	
Accounts Payable and Other Current Liabilities	180,293
Unearned Revenue (Note 1G)	95,313
Long-term Liabilities (Note 6)	
Due Within One Year	32,188
Due After One Year	2,648,975
Total Liabilities	2,956,769
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows on Leases (Note 1G)	4,994,869
Deferred Inflows on Pensions (Note 9)	288,620
Total Deferred Inflows of Resources	5,283,489
NET POSITION	
Net Investment in Capital Assets	2,369,035
Restricted For:	
Capital Projects	41,787
Education Programs	558,210
Other Purposes (Expendable)	80,850
Other Purposes (Nonexpendable)	232,717
Unrestricted	365,708
Total Net Position	\$ 3,648,307

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Governmental Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Instruction	\$ 1,853,551	\$ 108,328	\$ 398,056	\$ (1,347,167)
Instruction-Related Services:				
Supervision of Instruction	60,802		17,878	(42,924)
Instructional Library, Media and Technology	19,399			(19,399)
School Site Administration	454,503	210	(7,251)	(461,544)
Pupil Services:				
Home-To-School Transportation	147,305			(147,305)
Food Services	224,019	1,315	191,049	(31,655)
All Other Pupil Services	1,682			(1,682)
General Administration:				
Data Processing	2,768			(2,768)
All Other General Administration	164,685		2,351	(162,334)
Plant Services	449,901		42,351	(407,550)
Ancillary Services	11,340	4,091	5,820	(1,429)
Community Services	179			(179)
Interest on Long-Term Debt	13,778			(13,778)
Other Outgo	99,169		18,404	(80,765)
Total Governmental Activities	<u>\$ 3,503,081</u>	<u>\$ 113,944</u>	<u>\$ 668,658</u>	<u>(2,720,479)</u>
General Revenues:				
Property Taxes Levied For:				
General Purposes				659,538
Federal and State Aid Not Restricted to Specific Purposes				1,703,362
Interest and Investment Earnings				366,246
Interagency Revenues				316,126
Miscellaneous				293,730
Total General Revenues				<u>3,339,002</u>
Change in Net Position				618,523
Net Position Beginning				<u>3,029,784</u>
Net Position Ending				<u>\$ 3,648,307</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash (Note 2)	\$ 2,787,188	\$ 110,966	\$ 2,898,154
Accounts Receivable (Note 3)	315,621	30,338	345,959
Due From Other Funds (Note 4)	179	12,012	12,191
Stores Inventory (Note 1G)		2,849	2,849
Prepaid Expenditures (Note 1G)	13,970		13,970
Lease Receivable (Note 3)	5,223,086		5,223,086
Total Assets	<u>\$ 8,340,044</u>	<u>\$ 156,165</u>	<u>\$ 8,496,209</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities			
Accounts Payable	\$ 180,273	\$ 20	\$ 180,293
Unearned Revenue (Note 1G)	95,313		95,313
Due to Other Funds (Note 4)	12,012	179	12,191
Total Liabilities	<u>287,598</u>	<u>199</u>	<u>287,797</u>
Deferred Inflows of Resources:			
Leases (Note 1G)	<u>4,994,869</u>	<u>0</u>	<u>4,994,869</u>
Fund Balances (Note 1G)			
Nonspendable	232,717	3,099	235,816
Restricted	558,210	152,845	711,055
Assigned	288,633	22	288,655
Unassigned	1,978,017		1,978,017
Total Fund Balances	<u>3,057,577</u>	<u>155,966</u>	<u>3,213,543</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 8,340,044</u>	<u>\$ 156,165</u>	<u>\$ 8,496,209</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Total fund balance - governmental funds	\$	3,213,543
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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	\$	7,062,736	
Accumulated depreciation		(4,429,878)	
Right to use leased assets		38,061	
Accumulated amortization		(15,859)	
Net			2,655,060

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	\$	263,362	
Lease liability		22,663	
Net pension liability		2,395,138	
Total			(2,681,163)

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	\$	749,487	
Deferred inflows of resources relating to pensions		(288,620)	
Net			460,867

Total net position - governmental activities	\$	3,648,307
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Local Control Funding Formula Sources			
State Apportionments	\$ 2,267,288		\$ 2,267,288
Local Sources	46,000		46,000
Total Local Control Funding Formula Sources	2,313,288	\$ 0	2,313,288
Federal Revenue	70,463	78,795	149,258
Other State Revenue	396,056	221,640	617,696
Other Local Revenue	1,020,827	98,017	1,118,844
Total Revenues	3,800,634	398,452	4,199,086
EXPENDITURES			
Certificated Salaries	874,690	82,617	957,307
Classified Salaries	681,891	59,049	740,940
Employee Benefits	796,192	83,621	879,813
Books and Supplies	179,850	143,992	323,842
Services and Other Operating Expenditures	378,338	20,370	398,708
Capital Outlay	82,662		82,662
Debt Service:			
Principal Retirement	29,557		29,557
Interest and Fiscal Charges	13,778		13,778
Other Outgo	99,170		99,170
Total Expenditures	3,136,128	389,649	3,525,777
Excess of Revenues Over Expenditures	664,506	8,803	673,309
Other Financing Sources (Uses):			
Operating Transfers In (Note 4)		19,305	19,305
Operating Transfers Out (Note 4)	(19,305)		(19,305)
Total Other Financing Sources (Uses)	(19,305)	19,305	0
Excess of Revenues and Other Sources Over Expenditures and Other Financing Uses	645,201	28,108	673,309
Fund Balances - July 01, 2023	2,412,376	127,858	2,540,234
Fund Balances - June 30, 2024	\$ 3,057,577	\$ 155,966	\$ 3,213,543

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governmental funds	\$	673,309
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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	\$	104,125	
Depreciation expense		(213,683)	
Amortization expense		(7,612)	
Net		(117,170)	(117,170)

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:

51,221

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:

29,557

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting loss is:

(18,394)

Total change in net position - governmental activities	\$	618,523
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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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).

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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 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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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 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, 2022
Measurement Date	June 30, 2023
Measurement Period	July 1, 2022 to June 30, 2023

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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

All vacation pay is accrued when incurred 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 resignations and retirements.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires. At retirement, each classified member will receive .004 year of service credit for each day of unused sick leave.

Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

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:

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

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

11. Net Position (Concluded)

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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, 2024 consisted of the following:

	General Fund	Other Governmental Funds	Total
Nonspendable:			
Revolving fund	\$ 4,500	\$ 250	\$ 4,750
Stores inventory		2,849	2,849
Lease receivable in excess of deferred inflow of resources	228,217		228,217
Total Nonspendable Fund Balance	232,717	3,099	235,816
Restricted For:			
Educational programs	558,210	33,307	591,517
Food service		59,270	59,270
Associated student body		18,481	18,481
Purposes specified in Government Code Sections 65970-65981		41,787	41,787
Total Restricted Fund Balance	558,210	152,845	711,055
Assigned For:			
Charter oversight	288,633		288,633
Other assignments		22	22
Total Assigned Fund Balance	288,633	22	288,655
Unassigned:			
Reserve for economic uncertainties	627,667		627,667
Other unassigned	1,350,350		1,350,350
Total Unassigned Fund Balance	1,978,017	0	1,978,017
Total Fund Balances	\$ 3,057,577	\$ 155,966	\$ 3,213,543

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

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 2023-2024. 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. The District does not expect this statement to have an impact on its 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. The District does not expect this statement to have an impact on its 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. 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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 - CASH

A. Summary of Cash

The District had the following cash at June 30, 2024:

	Fair Value	Carrying Amount
Cash in Commercial Banks	\$ 49,555	\$ 49,555
Cash in Revolving Fund	4,750	4,750
Cash in County Treasury	2,760,747	2,843,849
Total	<u>\$ 2,815,052</u>	<u>\$ 2,898,154</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

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, 2024, the carrying amount of the District's accounts were \$54,305, 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 \$480,613,633. The fair market value of this pool as of that date, as provided by the pool sponsor, was \$466,569,270. 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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 – CASH (CONTINUED)

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.

At June 30, 2024 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>\$ 2,760,747</u>	<u>\$ 1,094,636</u>	<u>\$ 1,666,111</u>	<u>\$ 0</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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 2 - CASH (CONCLUDED)

C. Risk Disclosures (Concluded)

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, 2024 consists of the following:

	General Fund	Other Governmental Funds	Total
Federal Government			
Categorical Aid Programs	\$ 40,381	\$ 8,851	\$ 49,232
State Government			
Local Control Funding Formula	1,662		1,662
Categorical Aid Programs	6,776	20,888	27,664
Lottery	12,339		12,339
Total State Government	20,777	20,888	41,665
Local Government	233,797		233,797
Interest	17,772	599	18,371
Miscellaneous	2,894		2,894
Total Accounts Receivable	\$ 315,621	\$ 30,338	\$ 345,959

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 3 – RECEIVABLES (CONCLUDED)

B. Lease Receivable (Concluded)

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.

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 2023-2024, the District recognized \$249,743 of lease revenue and \$181,417 of interest revenue under the lease.

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, 2024 are as follows:

	Interfund Receivables	Interfund Payables
Major Governmental Funds:		
General Fund	\$ 179	\$ 12,012
Non-Major Governmental Funds:		
Child Development Fund	12,012	179
Total	<u>\$ 12,191</u>	<u>\$ 12,191</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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 2023-2024 fiscal year were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund		\$ 19,305
Non-Major Governmental Funds:		
Child Development Fund	\$ 12,012	
Cafeteria Fund	<u>7,293</u>	
Total Governmental Funds	<u>\$ 19,305</u>	<u>\$ 19,305</u>

The District transferred \$12,012 from the General Fund to the Child Development Fund to supplement program operations and provide positive cash flow. The District prioritizes early education with preschool to support growing the elementary school program.

The District transferred \$7,293 from the General Fund to the Cafeteria Fund to reimburse the Cafeteria Fund for snack and milk expenses not covered by the National School Lunch Program or Universal Meals.

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2024, is shown below:

	<u>Balance July 01, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2024</u>
Capital assets, not being depreciated:				
Land	\$ 148,378			\$ 148,378
Work in progress		\$ 10,300		10,300
Total capital assets, not being depreciated	<u>148,378</u>	<u>10,300</u>	<u>\$ 0</u>	<u>158,678</u>
Capital assets being depreciated				
Buildings	4,347,133	28,770		4,375,903
Improvements of sites	1,638,752			1,638,752
Equipment	905,332	65,055	80,984	889,403
Total capital assets, being depreciated	<u>6,891,217</u>	<u>93,825</u>	<u>80,984</u>	<u>6,904,058</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION (CONCLUDED)

	Balance July 01, 2023	Additions	Deductions	Balance June 30, 2024
Less accumulated depreciation for:				
Buildings	2,607,667	96,900		2,704,567
Improvements of sites	1,011,473	80,310		1,091,783
Equipment	659,645	36,473	62,590	633,528
Total accumulated depreciation	4,278,785	213,683	62,590	4,429,878
Total capital assets, being depreciated, net	2,612,432	(119,858)	(18,394)	2,474,180
Intangible right to use leased capital assets:				
Leased equipment	38,061			38,061
Less accumulated amortization for:				
Leased equipment	8,247	7,612		15,859
Total intangible right to use leased assets, net	29,814	(7,612)	0	22,202
Governmental activities capital assets, net	<u>\$ 2,790,624</u>	<u>\$ (117,170)</u>	<u>\$ (18,394)</u>	<u>\$ 2,655,060</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:

Instruction	\$ 131,419
School Site Administration	805
Home-to-School Transportation	3,689
Food Services	3,263
General Administration	2,763
Plant Services	79,356
Total	<u>\$ 221,295</u>

NOTE 6 - LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2024, is shown below:

	Balance July 01, 2023	Additions	Deductions	Balance June 30, 2024	Due Within One Year
Financed Purchases	\$ 285,448		\$ 22,086	\$ 263,362	\$ 24,566
Lease Liability	30,134		7,471	22,663	7,622
Net Pension Liability	2,409,916		14,778	2,395,138	
Totals	<u>\$ 2,725,498</u>	<u>\$ 0</u>	<u>\$ 44,335</u>	<u>\$ 2,681,163</u>	<u>\$ 32,188</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 6 - LONG-TERM DEBT (CONCLUDED)

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, 2024 the principal balance outstanding was \$263,362 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, 2024 are as follows:

<u>Year Ending June 30</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	<u>Total</u>
2025	\$ 24,566	\$ 12,170	\$ 36,736
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
2030-2032	121,978	10,066	132,044
	<u>\$ 263,362</u>	<u>\$ 58,223</u>	<u>\$ 321,585</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 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 \$12,721 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 \$22,202 on June 30, 2024.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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, 2024 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	8,247	\$ 7,612		15,859
Right to use leased capital assets, net	<u>\$ 29,814</u>	<u>\$ (7,612)</u>	<u>\$ 0</u>	<u>\$ 22,202</u>

B. Lease Liability

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2024, were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2025	\$ 7,622	\$ 383	\$ 8,005
2026	7,776	229	8,005
2027	7,265	73	7,338
	<u>\$ 22,663</u>	<u>\$ 685</u>	<u>\$ 23,348</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, 2024, 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 Outflows Related to Pensions	Deferred Inflows Related to Pensions	Pension Expense
CalSTRS	\$ 926,602	\$ 270,575	\$ 69,498	\$ 127,993
CalPERS	1,468,536	478,912	219,122	168,894
Totals	<u>\$ 2,395,138</u>	<u>\$ 749,487</u>	<u>\$ 288,620</u>	<u>\$ 296,887</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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 2023-2024 was 19.10%. The required State contribution rate for fiscal years 2023-2024 and 2022-2023 was 10.828%. The District's contributions to CalSTRS for the fiscal years ending June 30, 2024 and 2023 were \$147,303 and \$140,296, respectively, and equal 100% of the required contributions for each year.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 9 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Contributions (Concluded).

Contribution by District	\$ 147,303
Contribution by State	71,030
Total Contribution in 2023-2024	<u>\$ 218,333</u>

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2024, the District reported a liability of \$926,602 for its proportionate share of the net pension liability for the STRP. The net pension liability was measured as of June 30, 2023, 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, 2022. 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, 2023, the District's proportion of contributions was 0.00122%, a decrease of 0.00002% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$127,993 which included the State's required on-behalf contribution of (\$6,447.) 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 \$	72,816	\$ 49,578
Changes in assumptions	5,365	
Net difference between projected and actual earnings on pension plan investments		3,966
Changes in proportion and differences between District contributions and proportionate share of contributions	45,091	15,954
District contributions subsequent to measurement date of June 30, 2023	147,303	
Totals	<u>\$ 270,575</u>	<u>\$ 69,498</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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 \$147,303 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, 2025. 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, 2025	\$ 28,403	\$ 45,741
June 30, 2026	24,136	62,044
June 30, 2027	24,137	(61,968)
June 30, 2028	22,348	15,702
June 30, 2029	12,142	5,627
June 30, 2030	12,106	2,352
Total	<u>\$ 123,272</u>	<u>\$ 69,498</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, 2023. 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, 2022, and rolling forward the total pension liability to June 30, 2023. The financial reporting actuarial valuation as of June 30, 2022, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Experience Study	July 1, 2015, through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-Retirement Benefit Increases	2.00% simple for DB

Mortality assumptions are based on mortality rates from the most recent CalSTRS experience study adopted by the CalSTRS Board in January 2020. The projection scale was set to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019), published by the Society of Actuaries.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Actuarial Assumptions (Concluded). The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS 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.

Best estimates of 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2023, are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	38.00%	5.25%
Real Estate	15.00%	4.05%
Private Equity	14.00%	6.75%
Fixed Income	14.00%	2.45%
Risk Mitigating Strategies	10.00%	2.25%
Inflation Sensitive	7.00%	3.50%
Cash/Liquidity	2.00%	0.05%

* 20-year geometric average

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. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payment to determine the total pension liability.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Discount Rate (Concluded). 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%)	\$ 3,249,306
2% Decrease (5.10%)	\$ 2,317,192
1% Decrease (6.10%)	\$ 1,554,301
Current Discount Rate (7.10%)	\$ 926,602
1% Increase (8.10%)	\$ 405,225
2% Increase (9.10%)	\$ (31,645)
3% Increase (10.10%)	\$ (399,227)

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/docs/forms-publications/acfr-2023.pdf.

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, 2024, and 2023 were 26.68% and 25.37%, respectively.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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, 2024, and 2023 were \$200,805 and \$178,093, 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, 2024, the District reported a liability of \$1,468,536 for its proportionate share of the net pension liability for PERF B. The net pension liability was measured as of June 30, 2023, 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, 2022.

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, 2023, the District's proportion of contributions was 0.000406%, a decrease of 0.000044% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$168,894. At June 30, 2023, 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	\$ 53,591	\$ 22,555
Changes in assumptions	67,655	
Net difference between projected and actual earnings on pension plan investments	156,861	

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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).

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion and differences between District contributions and proportionate share of contributions		196,567
District contributions subsequent to measurement date of June 30, 2023	<u>200,805</u>	
Totals	<u>\$ 478,912</u>	<u>\$ 219,122</u>

The \$200,805 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, 2025. 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:

	<u>Outflows</u>	<u>Inflows</u>
June 30, 2025	\$ 84,296	\$ 137,965
June 30, 2026	68,362	50,620
June 30, 2027	120,568	30,537
June 30, 2028	<u>4,881</u>	
Total	<u>\$ 278,107</u>	<u>\$ 219,122</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, 2023, 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, 2023, the total pension liability was determined by rolling forward the June 30, 2022, total pension liability. The financial reporting actuarial valuation as of June 30, 2022, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Actuarial Assumptions (Concluded).

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.

Discount Rate. The discount rate used to measure the total pension liability as of June 30, 2023, 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, 2023, 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:

<u>Discount Rate</u>	<u>Plan's Net Pension Liability</u>
1% Decrease (5.90%)	\$ 2,123,123
Current Discount Rate (6.90%)	\$ 1,468,536
1% Increase (7.90%)	\$ 927,534

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)

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

Discount Rate (Concluded). 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:

<u>Asset Class ¹</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 ^{1,2}</u>
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.

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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, 2024.

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.

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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, 2024, 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 2023-2024, 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 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 4, 2025, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts (GAAP Basis)	
REVENUES				
Local Control Funding Formula Sources:				
State Apportionments	\$ 2,274,730	\$ 2,265,585	\$ 2,267,288	\$ 1,703
Local Sources	50,262	47,540	46,000	(1,540)
Total Local Control Funding Formula Sources	2,324,992	2,313,125	2,313,288	163
Federal Revenue	37,626	65,445	70,463	5,018
Other State Revenue	317,807	400,044	396,056	(3,988)
Other Local Revenue	668,915	806,689	1,020,827	214,138
Total Revenues	3,349,340	3,585,303	3,800,634	215,331
EXPENDITURES				
Certificated Salaries	886,269	874,110	874,690	(580)
Classified Salaries	688,360	678,988	681,891	(2,903)
Employee Benefits	824,655	780,187	796,192	(16,005)
Books and Supplies	138,594	202,047	179,850	22,197
Services and Other				
Operating Expenditures	296,716	375,818	378,338	(2,520)
Capital Outlay	85,000	136,214	82,662	53,552
Debt Service:				
Principal Retirement	22,086	22,457	29,557	(7,100)
Interest and Fiscal Charges	13,244	12,873	13,778	(905)
Other Outgo	90,000	103,987	99,170	4,817
Total Expenditures	3,044,924	3,186,681	3,136,128	50,553
Excess of Revenues Over Expenditures	304,416	398,622	664,506	265,884
Other Financing Sources (Uses):				
Operating Transfers Out	(11,488)	(7,293)	(19,305)	(12,012)
Excess of Revenues Over Expenditures and Other Uses	292,928	391,329	645,201	253,872
Fund Balances - July 01, 2023	2,110,789	2,412,376	2,412,376	0
Fund Balances - June 30, 2024	\$ 2,403,717	\$ 2,803,705	\$ 3,057,577	\$ 253,872

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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
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%
2015	0.0010%	\$ 584,370	\$ 357,858	\$ 942,228	\$ 584,483	100%	77%

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	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
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%
2015	0.0037%	\$ 420,040	\$ 434,163	97%	83%

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULES OF THE DISTRICT'S CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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
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%
2015	\$ 53,827	\$ (53,827)	\$ 0	\$ 606,160	8.88%

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
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%
2015	\$ 65,622	\$ (65,622)	\$ 0	\$ 557,489	11.77%

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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, 2024, the excess of expenditures over appropriations were as follows:

	<u>Excess Expenditures</u>
Major Governmental Funds:	
General Fund	
Certificated Salaries	\$ 580
Classified Salaries	\$ 2,903
Employee Benefits	\$ 16,005
Contract Services	\$ 2,520
Debt Service-Principal Retirement	\$ 7,100
Debt Service-Interest	\$ 905
Transfers Out	\$ 12,012
Non-Major Governmental Funds:	
Student Activity Fund	
Contract Services	\$ 1,943

The District incurred unanticipated expenditures for which the budgets were not revised.

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 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, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, and 2014, there were no changes to the benefit terms for CalSTRS.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

NOTE 1 - PURPOSE OF SCHEDULES (CONCLUDED)

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

Changes in benefit terms CalPERS. For the measurement dates ended June 30, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, and 2014, 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, 2016, 2015, and 2014, 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.

Changes in assumptions (CalPERS). For the measurement dates ended June 30, 2023, 2021, 2020, 2019, 2016, and 2014, there were no changes in assumptions. For the measurement date ended June 30, 2015, the discount rate was changed from 7.50% (net of administrative expenses in 2014) to 7.65% to correct an adjustment which previously reduced the discount rate for administrative expenses. 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

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Second Period Report <u>7C51292</u>	Annual Report <u>E28AC15</u>
Regular ADA		
Transitional Kindergarten through Third	81	80
Fourth through Sixth	54	53
Seventh and Eighth	<u>39</u>	<u>39</u>
ADA Totals	<u>174</u>	<u>172</u>

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Grade Level	Instructional Minutes Requirement	2023-2024 Actual		Instructional Days Requirement	2023-2024 Actual		Status
		Instructional Minutes Offered	Instructional Minutes Offered		Instructional Days Offered	Instructional Days Offered	
TK	36,000	54,015	54,015	180	180	180	In Compliance
Kindergarten	36,000	54,015	54,015	180	180	180	In Compliance
Grade 1	50,400	54,015	54,015	180	180	180	In Compliance
Grade 2	50,400	54,015	54,015	180	180	180	In Compliance
Grade 3	50,400	54,915	54,915	180	180	180	In Compliance
Grade 4	54,000	54,915	54,915	180	180	180	In Compliance
Grade 5	54,000	54,915	54,915	180	180	180	In Compliance
Grade 6	54,000	55,441	55,441	180	180	180	In Compliance
Grade 7	54,000	55,441	55,441	180	180	180	In Compliance
Grade 8	54,000	55,441	55,441	180	180	180	In Compliance

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<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

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUALS
FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	<u>General Fund</u>	<u>Child Development Fund</u>
June 30, 2024, Annual Unaudited Actual Financial Report Fund Balance	\$ 3,066,302	\$ 32,589
Adjustments and Reclassifications Increasing (Decreasing) the Fund Balance:		
Understatement/(Overstatement) of Other State Revenue	6,776	(11,294)
Understatement of Other Local Revenue	1,594	
Understatement of Employee Benefit Expenditures	(19,053)	
Overstatement of Supplies Expenditures	10,824	
Overstatement of Contract Services	3,146	
Understatement of Interfund Transfers In/(Out)	(12,012)	12,012
Net Adjustments and Reclassifications	(8,725)	718
June 30, 2024, Audited Financial Statement Fund Balance	<u>\$ 3,057,577</u>	<u>\$ 33,307</u>

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, 2024.

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	Budget 2024-2025	2023-2024	2022-2023	2021-2022
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 3,565,795	\$ 3,800,634	\$ 3,732,455	\$ 3,272,555
Expenditures	3,419,435	3,136,128	2,872,206	2,873,146
Other Uses and Transfers Out	45,077	19,305	106,603	13,245
Total Outgo	3,464,512	3,155,433	2,978,809	2,886,391
Change in Fund Balance	101,283	645,201	753,646	386,164
Ending Fund Balance	\$ 2,912,281	\$ 3,057,577	\$ 2,412,376	\$ 1,658,730
Available Reserves	\$ 2,222,126	\$ 1,978,017	\$ 1,578,296	\$ 1,099,094
Reserve for Economic Uncertainties	\$ 692,902	\$ 627,667	\$ 595,763	\$ 569,667
Unassigned Fund Balance	\$ 1,529,224	\$ 1,350,350	\$ 982,533	\$ 529,427
Available Reserves as a Percentage of Total Outgo	64.1%	62.7%	53.0%	38.1%
Total Long-Term Debt	\$ 2,648,975	\$ 2,681,163	\$ 2,725,498	\$ 1,904,128
Average Daily Attendance (ADA) at P-2	174	174	183	174

The General Fund balance has increased by \$1,785,011 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 (\$157,772). Available reserves consist of all unassigned fund balances in the General Fund.

Long-term debt has increased \$777,035 over the past two years, primarily due to increases in the net pension liability.

ADA has not changed over the past two years. Zero change in the ADA has been budgeted for the fiscal year ending June 30, 2025.

The amounts presented as Budget 2024-2025 are provided for additional analysis and have not been audited.

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Total Other Governmental Funds
ASSETS						
Cash	\$ 18,481	\$ 16,833	\$ 34,107	\$ 41,523	\$ 22	\$ 110,966
Accounts Receivable		4,661	25,413	264		30,338
Due From Other Funds		12,012				12,012
Stores Inventory			2,849			2,849
Total Assets	<u>\$ 18,481</u>	<u>\$ 33,506</u>	<u>\$ 62,369</u>	<u>\$ 41,787</u>	<u>\$ 22</u>	<u>\$ 156,165</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable		\$ 20				\$ 20
Due to Other Funds		179				179
Total Liabilities	<u>\$ 0</u>	<u>199</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>199</u>
Fund Balances:						
Nonspendable			3,099			3,099
Restricted	18,481	33,307	59,270	41,787		152,845
Assigned					22	22
Total Fund Balances	<u>18,481</u>	<u>33,307</u>	<u>62,369</u>	<u>41,787</u>	<u>22</u>	<u>155,966</u>
Total Liabilities and Fund Balances	<u>\$ 18,481</u>	<u>\$ 33,506</u>	<u>\$ 62,369</u>	<u>\$ 41,787</u>	<u>\$ 22</u>	<u>\$ 156,165</u>

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

	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			\$ 78,795			\$ 78,795
Other State Revenue		\$ 111,251	110,389			221,640
Other Local Revenue	\$ 9,911	72,400	3,179	\$ 12,527		98,017
Total Revenues	9,911	183,651	192,363	12,527	\$ 0	398,452
EXPENDITURES						
Certificated Salaries		82,617				82,617
Classified Salaries		17,328	41,721			59,049
Employee Benefits		56,669	26,952			83,621
Books and Supplies	3,330	4,378	136,284			143,992
Services and Other Operating Expenditures	6,107	3,158	11,105			20,370
Total Expenditures	9,437	164,150	216,062	0	0	389,649
Excess of Revenues Over (Under) Expenditures	474	19,501	(23,699)	12,527		8,803
Other Financing Sources: Operating Transfers In		12,012	7,293			19,305
Excess of Revenues and Other Sources Over (Under) Expenditures	474	31,513	(16,406)	12,527	0	28,108
Fund Balances - July 01, 2023	18,007	1,794	78,775	29,260	22	127,858
Fund Balances - June 30, 2024	\$ 18,481	\$ 33,307	\$ 62,369	\$ 41,787	\$ 22	\$ 155,966

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

OTHER INFORMATION SECTION

JUNE 30, 2024

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>
Jeff Moore	President	December 2024
Jill Bramhill	Clerk	December 2024
Emily Daddow	Member	December 2026
Keith Turner	Member	December 2026
Joshua Wanner	Member	December 2024

ADMINISTRATION

Maggie Irby
Superintendent/Principal

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION



Certified Public Accountant

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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, 2024, 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 February 4, 2025.

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. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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*.

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.

A handwritten signature in black ink that reads "Michelle M. Hanson". The signature is written in a cursive, flowing style.

MICHELLE M. HANSON
Certified Public Accountant

February 4, 2025



Certified Public Accountant

200 Gateway Drive, #370
Lincoln, CA 95648

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✉ : michelle@mhansoncpa.com

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 *2023-2024 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, 2024.

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, 2024.

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 *2023-2024 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.

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 *2023-2024 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 for 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 *2023-2024 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 *2023-2024 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:

2023-2024 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No (see next page)
Independent Study	No (see next page)
Continuation Education	Not Applicable

Instructional Time	Yes
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	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	Yes
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)	No (see next page)
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program (ELO-P)	Yes
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Non-Classroom-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 Kindergarten Continuance because there were no students identified as having continued in Kindergarten for a second year in 2023-2024.

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.

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 Expanded Learning Opportunities Grant (ELO-G) because there were no expenditures in the current fiscal year.

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 on the items marked "Not Applicable" because the 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.

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.

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

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 2023-2024 *Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Michelle M. Hanson". The signature is written in a cursive style with a large, stylized "M" and "H".

MICHELLE M. HANSON
Certified Public Accountant

February 4, 2025

AUDIT FINDINGS AND QUESTIONED COSTS SECTION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2024

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? ☐ Yes ☒ No

Reporting condition(s) identified not considered to be material weaknesses? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

State Awards

Internal control over state programs:

Material weakness(es) identified? ☐ Yes ☒ No

Reporting conditions(s) identified not considered to be material weaknesses? ☐ Yes ☒ None reported

Any audit findings disclosed that are required To be reported in accordance with Audits of California K-12 Local Education Agencies? ☐ Yes ☒ No

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

Section II - Financial Statements Findings

No matters are reported.

Section III - State Award Findings and Responses

No matters are reported.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

JUNE 30, 2024

2023-001: Transportation Maintenance of Effort – 40000

The District did not spend more than \$190,774 for home-to-school transportation in 2022-2023 and was not in compliance with *California Education Code* Section 42238.03(a)(6)(B). The District should continue to provide transportation services to its students, recording all related and appropriate costs for providing these services.

Current Status:

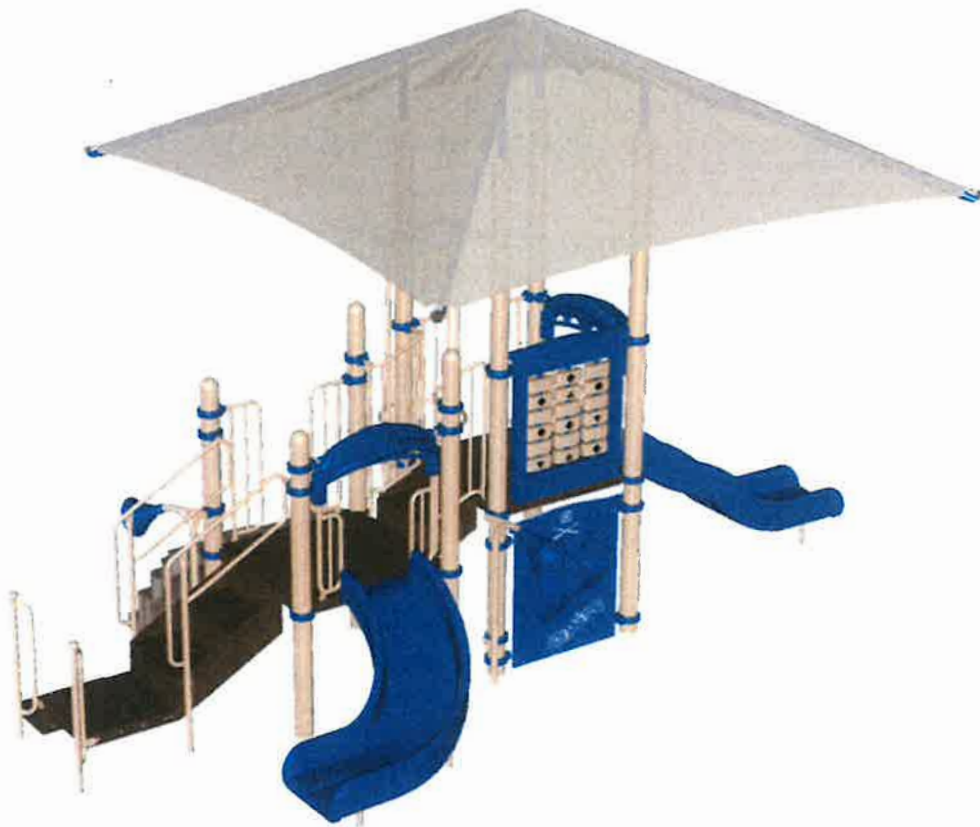
Accepted.

The District has continued to provide transportation services to its students living within District boundaries.

MARCUM-ILLINOIS UNION ESD
SW VIEW

R5

FOR KIDS
AGES
2-5



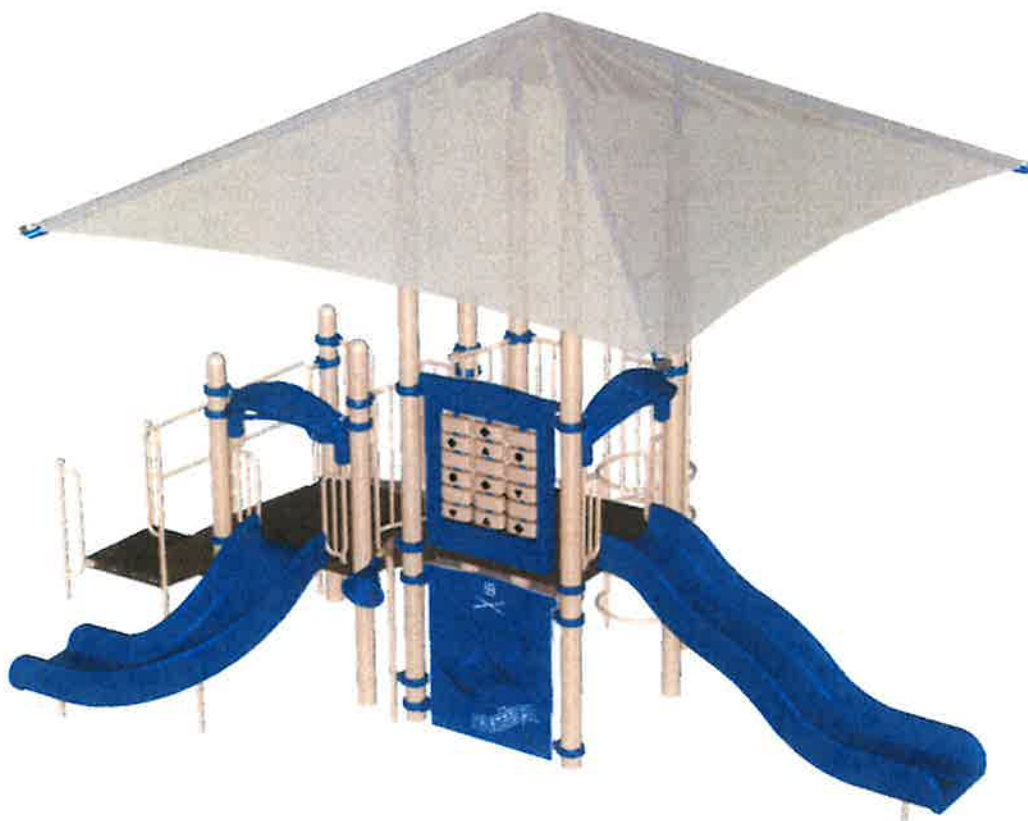
STRUCTURE # R501B07EA
PROJECT # PPT24E29D3C
DATE 10/16/2024

PLAYCRAFT
SYSTEMS
a PLAYCORE company

MARCUM-ILLINOIS UNION ESD
SE VIEW

R5

FOR KIDS
AGES
2-5

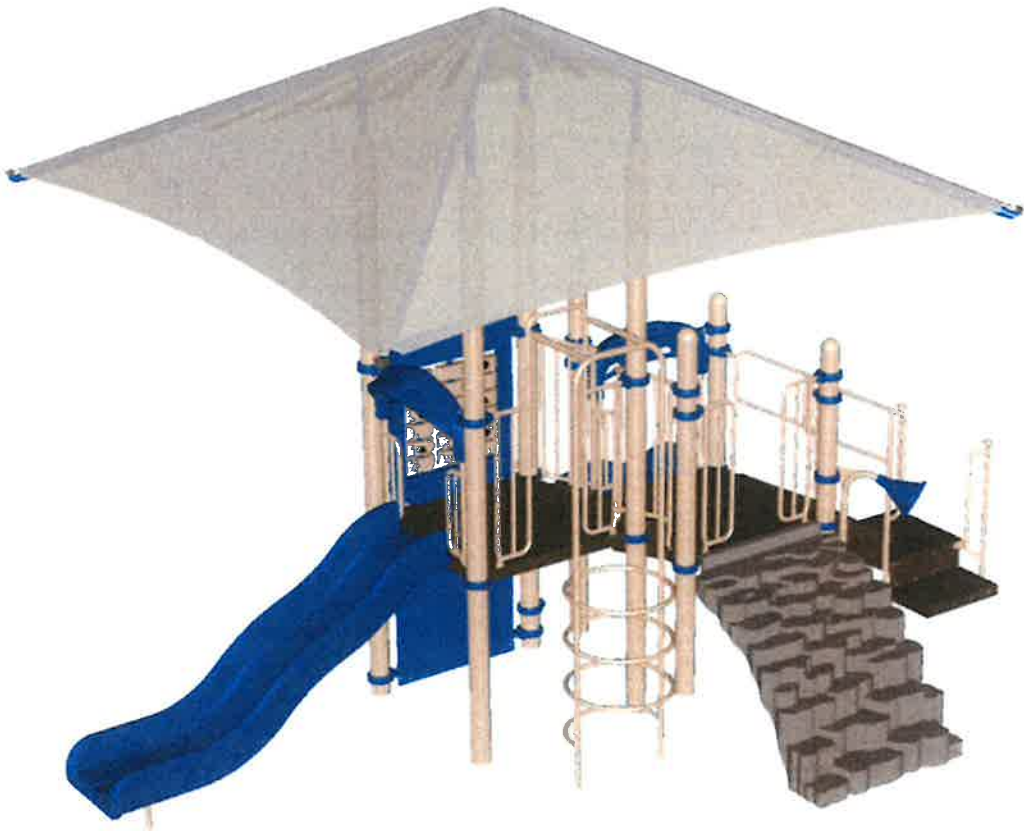


STRUCTURE # R501B07EA
PROJECT # PPT24E29D3C
DATE 10/16/2024

PLAYCRAFT
SYSTEMS
A PLAYCORE Company

MARCUM-ILLINOIS UNION ESD
NE VIEW

R5
FOR KIDS
AGES
2-5

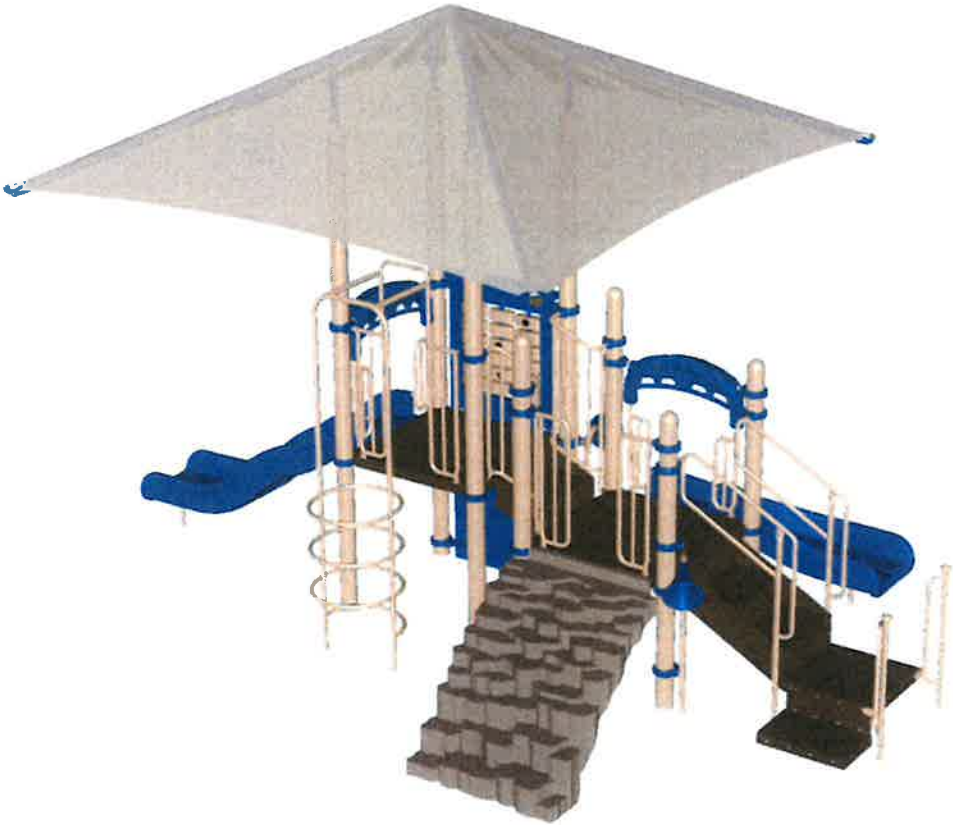


STRUCTURE # R501B07EA
PROJECT # PPT24E29D3C
DATE 10/16/2024



MARCUM-ILLINOIS UNION ESD
NW VIEW

R5 FOR KIDS
AGES
2-5



STRUCTURE # R501B07EA
PROJECT # PPT24E29D3C
DATE 10/16/2024



MARCUM-ILLINOIS UNION ESD
TOP VIEW

ADA ACCESSIBILITY GUIDELINES - ADAAG CONFORMANCE

ELEVATED	ACCESSIBLE	RAMP ACCESSIBLE	GROUND	TYPES
5	5/3	0/0	3/2	2/2
CHILD CAPACITY	40	MAX FALL HEIGHT	48	

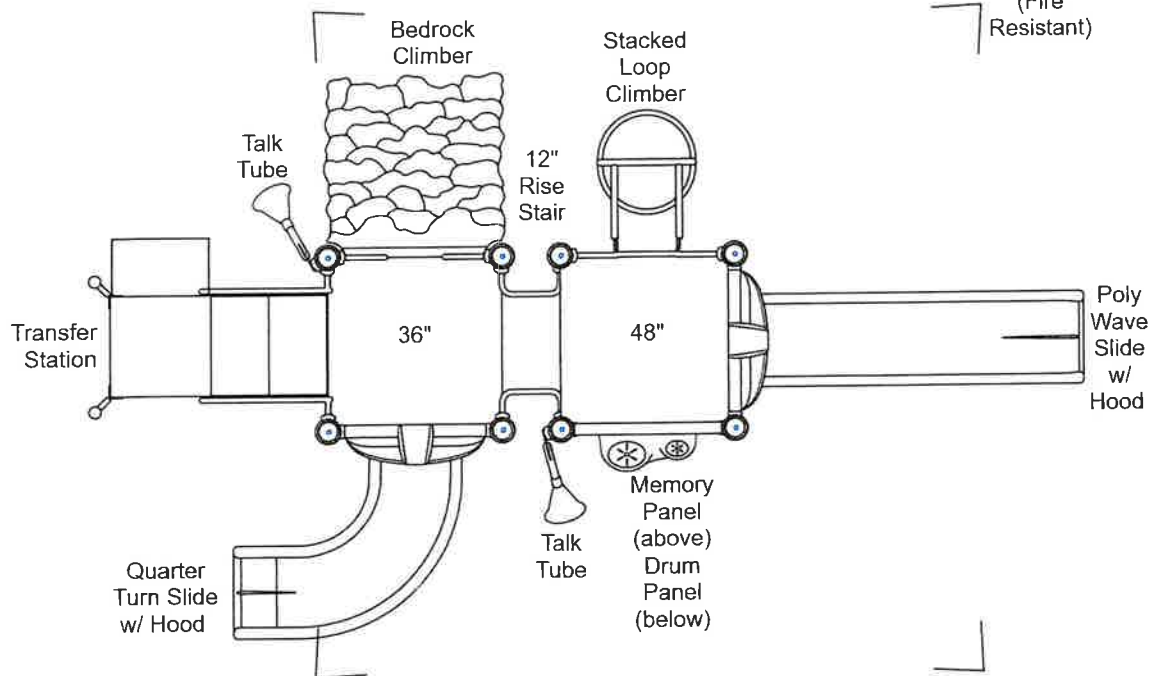
R5 FOR KIDS
 AGES
 2-5

GENERAL NOTES

This conceptual plan is based on information provided prior to construction. Detailed site information, including the following, should be obtained, evaluated, and utilized in the final project design. Exact site dimensions, topography, existing utilities, soil conditions and drainage solutions.

WARNING: Accessible safety surfacing material is required beneath and around this equipment that has a critical height value (Fall Height) appropriate for the highest accessible part of this equipment. Refer to the CPSC'S Handbook For Public Playground Safety, Section 4: Surfacing

14' Square
 Shade Canopy
 (Fire
 Resistant)



STRUCTURE # R501B07EA
 PROJECT # PPT24E29D3C
 DATE 10/16/2024

Park Planet

MIN. USE ZONE 34' x 25' (10.195m x 7.377m)



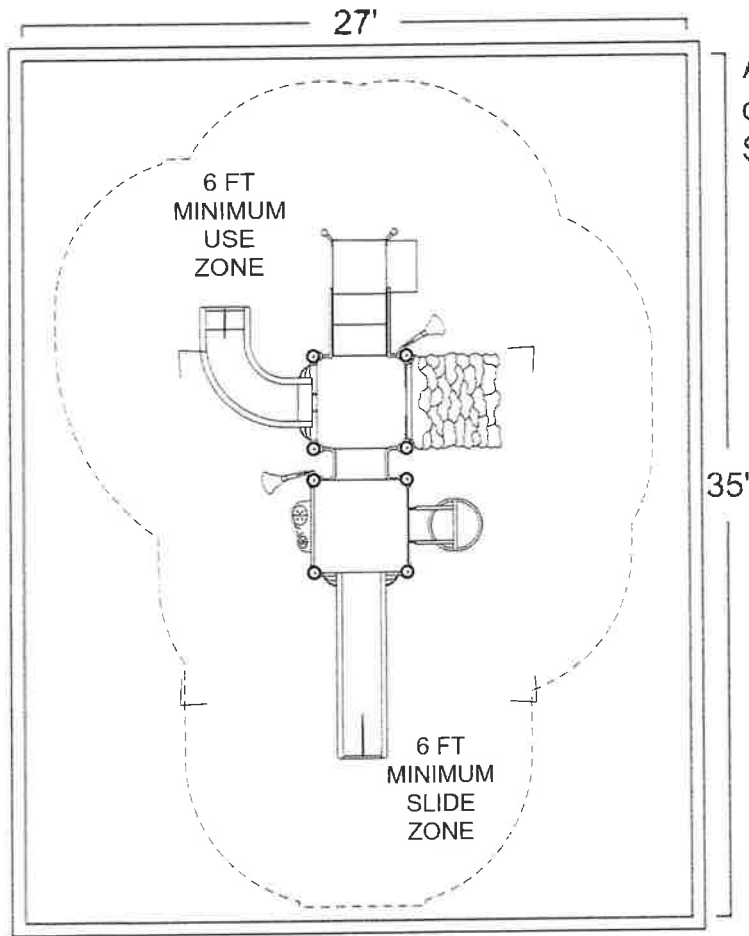
A PLAYCORE Company

MARCUM-ILLINOIS UNION ESD
SITE PLAN

ADA ACCESSIBILITY GUIDELINES - ADAAG CONFORMANCE

ELEVATED	ACCESSIBLE	RAMP ACCESSIBLE	GROUND	TYPES
5	5/3	0/0	3/2	2/2

R5 FOR KIDS
 AGES
 2-5



**Approx. 945 sqft
 of Playground
 Safety Surfacing**

GENERAL NOTES

This Preliminary Site Plan is based on measurements that were provided in the initial planning phase. All dimensions must be verified prior to the submission of a purchase order. Playcraft Systems will not be held responsible for any discrepancies between actual dimensions and dimensions submitted in the planning phase.

The Minimum Use Zone for a play structure is based on the product design at the time of proposal. Components and structure designs may be subject to change which may affect dimensions. Therefore, before preparing the site, we strongly recommend obtaining final drawings from the factory (available after the order is placed and included in the Assembly Manual).

WARNING: Accessible safety surfacing material is required beneath and around this equipment that has a critical height value (Fall Height) appropriate for the highest accessible part of this equipment. Refer to the CPSC'S Handbook For Public Playground Safety, Section 4: Surfacing.

PROJECT # PPT24E29D3C
DATE 10/16/2024

Park Planet
MIN. USE ZONE -24' x 34' (-7.366m x 10.185m)





Bill of Materials

MARCUM-ILLINOIS UNION ESD

Project # PPT24E29D3C

Date 10/16/2024

Item / Part Number	Description	Qty
[R501B07EA]		
HS-1004-R	Collars	28
GF-7002	Dome Cap, R5	4
S-1010-R5-10ft	Post, 10ft R5	2
S-1011-R5-11ft	Post, 11ft R5	2
S-1015-R5-15ft	Post, 15ft R5	4
S-1101-R5	Square Deck	2
S-1206-12R5	ADA Stairs, 12in Rise w/ Walls	1
S-1209-24-R5	Transfer Station, 36in-L	1
S-1224-4R	Climber, Stacked Loop 42-48in	1
S-1228-3	Climber, Bedrock 36in	1
S-1303-R5	Single Slide SitDown Hood	2
S-1309-2-R5	Half Walls (Pair) R5	1
S-1608-R5	Memory Panel	1
S-1658-R5G	Drum Panel	1
S-1704-4	Slide, Wave 48in (Single)	1
S-1705-3	Slide, Quarter Turn 36in	1
S-18021-R514-FR	Shade Canopy, 14ft Square (Fire Resistant)	1
S-1910-R5	Talk Tube (Post Mounted, Left)	1
S-1910-R5	Talk Tube (Post Mounted, Right)	1



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4595
Marcum-Illinois Elementary

Bill To:

Marcum-Illinois Union Elementary
2452 El Centro Blvd.
East Nicolaus CA 95659
United States

Quote Date: 11/08/2024
Quote Expires: 12/08/2024

Terms: Net 30dys / Install

Quote Total: \$25,110.00

Contact Name	Contact Phone	Contact Email	Sales Rep	Sales Rep Email
Maggie Irby		maggiel@sutter.k12.ca.us	Kyle Knox	kyle@parkplanet.com

Description	Vendor	Qty	Rate	Amount
MARCUM-ILLINOIS ES, PLAYCRAFT SURFACING - OPT 1				
Installation by Park Associates Inc. CA - Lic# 959805 DIR# PW-LR-1000423561 Wage Rate: Prevailing Installation assumes normal digging conditions with standard bobcat & auger. Bobcat & concrete truck access required.				
Install Installation of 900sqft of 50/50 Blk & Std. IPEMA Certified Poured in Place Rubber Surfacing Depth for 4' CFH Aromatic Binder Incl. Prevailing Wages *Colors TBD	TotTurf - Robertson Industries, Inc	900	\$31.00	\$27,900.00
CMAS DISCOUNT				
CMAS Discount CMAS Discount - Vendor ID: 4-16-78-0038E-Sup 3:	CMAS	1	(\$2,790.00)	(\$2,790.00)
EXCLUSIONS				



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4595
Marcum-Illinois Elementary

Description	Vendor	Qty	Rate	Amount
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IF APPLICABLE:

1. Park Planet installers are not signatory to any unions and will not sign any PLA for the installation of the playground or special playground surfacing. The following supply and/or installation estimates do not include signing a PLA or paying any union labor or fees. All of the labor quoted herein will need to be excluded from a PLA agreement and union labor requirement waived by the purchasing agency, owner or District.

2. Skilled & Trained Workforce: If this project is a Lease Lease-Back, or Design-Build Project, or a contract that triggers the Skilled and Trained Workforce requirements for a Public Works project, please contact Park Planet immediately. The Following estimate for equipment and/or labor does NOT include such compliance. Park Planet and their subcontractors will NOT comply with Skilled and Trained Workforce labor and reporting. Park Planet's portion of work (and our subcontractor's work) will need to fall within an exception or waiver to the Skilled and Trained Workforce requirements or our estimate will not be valid.

EXCLUSIONS

Location/Marking of utility, plumbing and irrigation lines
Dumpster for trash and packaging materials
Offloading and storage of equipment
Moving equipment from storage site to construction site
Site preparation not specifically stated
Drainage Consideration
Inspections, material testing, or applicable permits and fees
Removal of obstacles in access route
Landscape/Hardscape repair based on access route
Cleaning of structure(s) is excluded unless otherwise stated
Site security including security fencing
Bonding or Special Insurance - fees may apply if required

By signing below, you acknowledge and agree to our Contract; Exclusions, Conditions & Payment Terms, which are to be included in, and supersede any additional contracts or sub-contract agreements made separately based on this "Estimate". Unless otherwise specified above we Exclude Responsibility for: additional mobilizations due to delays or layout conflicts, conditions unforeseen and/or not disclosed at time of estimate, repairing unmarked underground utilities and pipes. Site Conditions Prior to Installation: Grades; stable, compacted, & workable (rough grade to be taken + or - one tenth of one inch), adequate access to work site provided for workmen, materials, tools & equipment. Quote assumes all labor to be completed without interruption.

Subtotal	\$25,110.00
Tax Total (%)	\$0.00
Total	\$25,110.00



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4595

Marcum-Illinois Elementary

A PURCHASE ORDER OR SIGNED CHANGE ORDER MUST BE RECEIVED BEFORE ADDITIONAL EQUIPMENT, INSTALLATION, OR SERVICES CAN PROCEED. IF PAYING BY CREDIT CARD, A SURCHARGE WILL BE ASSESSED ON PAYMENT AMOUNT FOR 3.5% VISA/MC OR 5% AMEX.

Printed Name: _____ Title: _____

Authorized Signature: _____ Date: _____

**Purchasing agent who is authorized to enter into binding agreement for quoted entity.

**By signing this quote, I have read and agree to the quote Terms & Conditions listed below, on the following page.



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4595
Marcum-Illinois Elementary

TERMS & CONDITIONS

1. General Notes Assembly, Installation and Offloading NOT included unless otherwise noted.

Payment and Performance bonds, Builder's Risk and special insurance NOT included unless stated and quoted.
Customer responsible for quantities and model numbers. Revised quote needed if quantities revised.

2. Payment / Ordering Credit terms specific to each customer. See terms in upper right corner of Park Planet quotes.

Purchase orders or purchase contracts are needed to order. If none available, a signed Park Planet quote may be used in lieu of a formal PO.
All past due accounts subject to 1 ½ % monthly finance charge. In the event legal action is required to effect collection, venue shall be Red Bluff, CA.

3. Shipping / Unloading Shipped by Common Carrier – Customer will need 2 to 4 people to unload. Liftgate NOT included unless quoted. Items will be boxed and / or stretch wrapped to pallets and customer is responsible for offloading. Delivery Drivers do NOT unload.

IMPORTANT: Customer is responsible for receiving and checking quantities and condition at time of delivery Please note any shortages or damages on delivery copy.

Notwithstanding anything to the contrary in any Contract Documents, Customer understands that estimated shipment times for materials are an estimate only. We have no control over shipment dates. We thus make no guarantee to Owner or Customer regarding the projected shipment dates for materials and shall not be liable for any loss caused by the timing of shipments.

4. Engineered Wood Fiber

Customer to provide access for Engineered Wood Fiber delivery with tractor truck and 53' trailer.

Compaction of the Engineered Wood Fiber is NOT included in the installation cost, if desired, please request an updated proposal.

5. General Notes for Purchased Installation

Installation does NOT include ground preparation, excavation, safety surfacing, and/or safety surfacing borders, prep work, flat work, grading, rerouting of water, electric, drainage or sprinkler lines unless otherwise noted in the proposal.

Demo of existing equipment or safety surfacing is NOT included unless otherwise stated in the proposal.

ROCK CLAUSE: Pricing is based on normal soil conditions which would allow an auger on a tractor to dig footings. If rocks/boulders interfere with the progress of the excavation, additional fees may apply.

ACCESS CLAUSE: Installation based on clear access to area. Crane service is NOT included. Customer to provide access for bobcat to work area, bobcat will be provided by the installer. Minimum access shall be 7' wide and 7' high. If adequate access is not provided additional charges may apply and repairs to landscape and irrigation may be required. Customer is responsible for any repairs to landscape if proper access is not provided.

UTILITY CLAUSE: Unless stated in writing in the quote proposal, installation does not include marking of utilities by Dig Alert or other similar entities. Customer can, however, call Dig Alert directly. Dig Alert CANNOT locate any private lines, PVC or plastic water lines. Installation does NOT include repair or relocating any underground utilities, such as drainage, irrigation, live water lines, main low voltage lines, gas, electrical, communication, or sewer etc.

Customers responsibility to provide locations of any utilities prior to commencement of work.

Customer is responsible for all landscape repairs such as, but not limited to damaged trees, bushes, lawn, curbing, sidewalks and/or asphalt paving caused by materials truck and/or 2ton bobcat needed to complete project.

6. Temporary Fencing

Security guards and/or temporary fencing to prevent injuries, vandalism and/or accidental damage to install area or to the rubberized surface while it sets is NOT included unless noted on quote. If desired, the installers can put up caution tape, but Temporary Fencing is recommended. Although the fencing, if provided, is intended to provide this security, the overall security of the property is ultimately the responsibility of customer. We are not responsible for any vandalism or injuries even with the provision of the fencing.

7. ADA Access

Play Equipment MUST be installed over an impact absorbing surface such as ADA compliant Engineered Wood Fiber or Rubber Surfacing. If not quoted, please call for details.

This area is NOT ADA compliant without the installation of compliant surfacing and an accessible route up to and into the playground area. Please call for details.

8. Poured in Place Rubber Surfacing

Rubber Surfacing cannot be installed during extreme weather conditions and may not be installed if rain or frost is forecasted during 48-72 hr. cure time. 24

Hour Manned Security is NOT included in Park Planet quotes.

9. Shade Shelters (non DSA)

Shade Shelter installation price EXCLUDES – unless otherwise stated in this quote engineering, drawings, calculations, permits, permit submittal, site plans, special inspections, soil reports, impact fees, special assessment fees. Customer is responsible for any and all of these items if required by the City/County.

PLEASE NOTE: Shade Orders are NOT released into production until permit is issued!

Shade Shelter installation price EXCLUDES concrete pad, footings, masonry columns, electrical wiring and lights unless otherwise noted.

10. Shade Shelters (DSA)

Fabrication cannot begin until AFTER DSA approval by your architect

DSA in-plant Welding Inspector to be hired by the School District. Welding Inspector fee has NOT been quoted.

School District / Architect responsible for submission of plans to DSA for DSA approval

Pricing does NOT include footings, steel cages, anchor bolts, or erecting of shade shelter unless otherwise noted.

11. Prevailing Wages – assumed and quoted unless specifically excluded due to private works.

Park Planet does not meet the Skilled & Trained Workforce Requirements and will not participate in same. Park Planet will not sign any PLA's for Union Work and is not signatory to any unions.

12. Indemnity Provision

Notwithstanding anything to the contrary in any Contract Documents we shall have no duty to defend or indemnify Owner, Customer, or any other party we agree to defend or indemnify in any Contract Documents for that portion of any claim arising out of the comparative fault of any party we agree to defend or indemnify in any Contract Documents.



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4591

Marcum-Illinois Elementary

OPT 1 Equip Only

Bill To:

Marcum-Illinois Union Elementary
2452 El Centro Blvd.
East Nicolaus CA 95659
United States

Quote Date: 11/08/2024

Quote Expires: 12/08/2024

Terms: Net 30dys / Shipment

Quote Total: \$32,138.54

Contact Name	Contact Phone	Contact Email
Maggie Irby		maggiel@sutter.k12.ca.us

Sales Rep	Sales Rep Email
Kyle Knox	kyle@parkplanet.com

Description	Vendor	Qty	Rate	Amount
MARCUM-ILLINOIS ES, PLAYGROUND EQUIP, - OPT 1				
PR-R5 Playground Structure Round 5" Steel System SN: R505F2FEA	Playcraft Systems, Inc	1	\$31,150.00	\$31,150.00
CMAS DISCOUNT				
CMAS Discount CMAS Discount - Vendor ID: 4-16-78-0038E-Sup 3:	CMAS	1	(\$3,115.00)	(\$3,115.00)
PCF Playcraft Freight **PlayCraft shipping pallet dimensions can reach upwards of 4'W x 8'H x 18'L and will be delivered on a 53' dry-van WITHOUT a liftgate. Offloading is the CUSTOMER'S responsibility and is NOT included in shipping costs. (2) Forklifts or (1) Forklift with extended forks and a capacity of greater than 5,000lbs will be required to offload the pallet(s). Please discuss offloading options with an Park Planet representative PRIOR to placing an order.	Playcraft Systems, Inc	1	\$2,071.00	\$2,071.00

EXCLUSIONS

Equipment only. Installation to be supplied by others.

Offloading & storage of equipment is the customer's responsibility. For most products a forklift rated for 5000lbs or more is recommended.

Subtotal	\$30,106.00
Tax Total (%)	\$2,032.54
Total	\$32,138.54



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4591

Marcum-Illinois Elementary

OPT 1 Equip Only

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Printed Name: _____ Title: _____

Authorized Signature: _____ Date: _____

**Purchasing agent who is authorized to enter into binding agreement for quoted entity.

**By signing this quote, I have read and agree to the quote Terms & Conditions listed below, on the following page.



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4591
Marcum-Illinois Elementary
OPT 1 Equip Only

TERMS & CONDITIONS

1. General Notes Assembly, Installation and Offloading NOT included unless otherwise noted.
Payment and Performance bonds, Builder's Risk and special insurance NOT included unless stated and quoted.
Customer responsible for quantities and model numbers. Revised quote needed if quantities revised.
2. Payment / Ordering Credit terms specific to each customer. See terms in upper right corner of Park Planet quotes.
Purchase orders or purchase contracts are needed to order. If none available, a signed Park Planet quote may be used in lieu of a formal PO.
All past due accounts subject to 1 1/4 % monthly finance charge. In the event legal action is required to effect collection, venue shall be Red Bluff, CA.
3. Shipping / Unloading Shipped by Common Carrier – Customer will need 2 to 4 people to unload. Liftgate NOT included unless quoted. Items will be boxed and / or stretch wrapped to pallets and customer is responsible for offloading. Delivery Drivers do NOT unload.
IMPORTANT: Customer is responsible for receiving and checking quantities and condition at time of delivery Please note any shortages or damages on delivery copy.
Notwithstanding anything to the contrary in any Contract Documents, Customer understands that estimated shipment times for materials are an estimate only. We have no control over shipment dates. We thus make no guarantee to Owner or Customer regarding the projected shipment dates for materials and shall not be liable for any loss caused by the timing of shipments.
4. Engineered Wood Fiber
Customer to provide access for Engineered Wood Fiber delivery with tractor truck and 53' trailer.
Compaction of the Engineered Wood Fiber is NOT included in the installation cost, if desired, please request an updated proposal.
5. General Notes for Purchased Installation
Installation does NOT include ground preparation, excavation, safety surfacing, and/or safety surfacing borders, prep work, flat work, grading, rerouting of water, electric, drainage or sprinkler lines unless otherwise noted in the proposal.
Demo of existing equipment or safety surfacing is NOT included unless otherwise stated in the proposal.
ROCK CLAUSE: Pricing is based on normal soil conditions which would allow an auger on a tractor to dig footings. If rocks/boulders interfere with the progress of the excavation, additional fees may apply.
ACCESS CLAUSE: Installation based on clear access to area. Crane service is NOT included. Customer to provide access for bobcat to work area, bobcat will be provided by the installer. Minimum access shall be 7' wide and 7' high. If adequate access is not provided additional charges may apply and repairs to landscape and irrigation may be required. Customer is responsible for any repairs to landscape if proper access is not provided.
UTILITY CLAUSE: Unless stated in writing in the quote proposal, installation does not include marking of utilities by Dig Alert or other similar entities. Customer can, however, call Dig Alert directly. Dig Alert CANNOT locate any private lines, PVC or plastic water lines. Installation does NOT include repair or relocating any underground utilities, such as drainage, irrigation, live water lines, main low voltage lines, gas, electrical, communication, or sewer etc.
Customers responsibility to provide locations of any utilities prior to commencement of work.
Customer is responsible for all landscape repairs such as, but not limited to damaged trees, bushes, lawn, curbing, sidewalks and/or asphalt paving caused by materials truck and/or 2ton bobcat needed to complete project.
6. Temporary Fencing
Security guards and/or temporary fencing to prevent injuries, vandalism and/or accidental damage to install area or to the rubberized surface while it sets is NOT included unless noted on quote. If desired, the installers can put up caution tape, but Temporary Fencing is recommended. Although the fencing, if provided, is intended to provide this security, the overall security of the property is ultimately the responsibility of customer. We are not responsible for any vandalism or injuries even with the provision of the fencing.
7. ADA Access
Play Equipment MUST be installed over an impact absorbing surface such as ADA compliant Engineered Wood Fiber or Rubber Surfacing. If not quoted, please call for details.
This area is NOT ADA compliant without the installation of compliant surfacing and an accessible route up to and into the playground area. Please call for details.
8. Poured in Place Rubber Surfacing
Rubber Surfacing cannot be installed during extreme weather conditions and may not be installed if rain or frost is forecasted during 48-72 hr. cure time, 24 Hour Manned Security is NOT included in Park Planet quotes.
9. Shade Shelters (non DSA)
Shade Shelter installation price EXCLUDES – unless otherwise stated in this quote engineering, drawings, calculations, permits, permit submittal, site plans, special inspections, soil reports, impact fees, special assessment fees. Customer is responsible for any and all of these items if required by the City/County.
PLEASE NOTE: Shade Orders are NOT released into production until permit is issued!
Shade Shelter installation price EXCLUDES concrete pad, footings, masonry columns, electrical wiring and lights unless otherwise noted.
10. Shade Shelters (DSA)
Fabrication cannot begin until AFTER DSA approval by your architect
DSA in-plant Welding Inspector to be hired by the School District. Welding Inspector fee has NOT been quoted.
School District / Architect responsible for submission of plans to DSA for DSA approval
Pricing does NOT include footings, steel cages, anchor bolts, or erecting of shade shelter unless otherwise noted.
11. Prevailing Wages – assumed and quoted unless specifically excluded due to private works.
Park Planet does not meet the Skilled & Trained Workforce Requirements and will not participate in same. Park Planet will not sign any PLA's for Union Work and is not signatory to any unions.
12. Indemnity Provision
Notwithstanding anything to the contrary in any Contract Documents we shall have no duty to defend or indemnify Owner, Customer, or any other party we agree to defend or indemnify in any Contract Documents for that portion of any claim arising out of the comparative fault of any party we agree to defend or indemnify in any Contract Documents.



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4592
Marcum-Illinois Elementary

Bill To:

Marcum-Illinois Union Elementary
2452 El Centro Blvd.
East Nicolaus CA 95659
United States

Quote Date: 11/08/2024
Quote Expires: 12/08/2024

Terms: Net 30dys / Shipment

Quote Total: \$41,643.00

Contact Name **Contact Phone** **Contact Email**
Maggie Irby maggie1@sutter.k12.ca.us

Sales Rep **Sales Rep Email**
Kyle Knox kyle@parkplanet.com

Description	Vendor	Qty	Rate	Amount
MARCUM-ILLINOIS ES, PLAYGROUND INSTALL - OPT 1 Installation by Park Associates Inc. CA - Lic# 959805 DIR# PW-LR-1000423561 Wage Rate: Prevailing Installation assumes normal digging conditions with standard bobcat & auger. Bobcat & concrete truck access required.				
Install Demo & Disposal of Existing Play Structure & Existing PiP Surfacing	Forward Construction	1	\$5,714.00	\$5,714.00
Install Expand Playbox; Cut & Disposal of Asphalt	Forward Construction	1	\$2,857.00	\$2,857.00
Install Installation of Playcraft Play Structure	Forward Construction	1	\$29,143.00	\$29,143.00
Install Restore Compaction in Play Pit; Add Base & Compact	Forward Construction	1	\$1,429.00	\$1,429.00
Install Offload of Equipment	Forward Construction	1	\$2,500.00	\$2,500.00

Subtotal	\$41,643.00
Tax Total (%)	\$0.00
Total	\$41,643.00



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4592
Marcum-Illinois Elementary

A PURCHASE ORDER OR SIGNED CHANGE ORDER MUST BE RECEIVED BEFORE ADDITIONAL EQUIPMENT, INSTALLATION, OR SERVICES CAN PROCEED. IF PAYING BY CREDIT CARD, A SURCHARGE WILL BE ASSESSED ON PAYMENT AMOUNT FOR 3.5% VISA/MC OR 5% AMEX.

Printed Name: _____ Title: _____

Authorized Signature: _____ Date: _____

**Purchasing agent who is authorized to enter into binding agreement for quoted entity.

**By signing this quote, I have read and agree to the quote Terms & Conditions listed below, on the following page.



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4592
Marcum-Illinois Elementary

TERMS & CONDITIONS

1. General Notes Assembly, Installation and Offloading NOT included unless otherwise noted.
Payment and Performance bonds, Builder's Risk and special insurance NOT included unless stated and quoted.
Customer responsible for quantities and model numbers. Revised quote needed if quantities revised.
2. Payment / Ordering Credit terms specific to each customer. See terms in upper right corner of Park Planet quotes.
Purchase orders or purchase contracts are needed to order. If none available, a signed Park Planet quote may be used in lieu of a formal PO.
All past due accounts subject to 1 ½ % monthly finance charge. In the event legal action is required to effect collection, venue shall be Red Bluff, CA.
3. Shipping / Unloading Shipped by Common Carrier – Customer will need 2 to 4 people to unload. Liftgate NOT included unless quoted. Items will be boxed and / or stretch wrapped to pallets and customer is responsible for offloading. Delivery Drivers do NOT unload.
IMPORTANT: Customer is responsible for receiving and checking quantities and condition at time of delivery Please note any shortages or damages on delivery copy.
Notwithstanding anything to the contrary in any Contract Documents, Customer understands that estimated shipment times for materials are an estimate only. We have no control over shipment dates. We thus make no guarantee to Owner or Customer regarding the projected shipment dates for materials and shall not be liable for any loss caused by the timing of shipments.
4. Engineered Wood Fiber
Customer to provide access for Engineered Wood Fiber delivery with tractor truck and 53' trailer.
Compaction of the Engineered Wood Fiber is NOT included in the installation cost, if desired, please request an updated proposal.
5. General Notes for Purchased Installation
Installation does NOT include ground preparation, excavation, safety surfacing, and/or safety surfacing borders, prep work, flat work, grading, rerouting of water, electric, drainage or sprinkler lines unless otherwise noted in the proposal.
Demo of existing equipment or safety surfacing is NOT included unless otherwise stated in the proposal.
ROCK CLAUSE: Pricing is based on normal soil conditions which would allow an auger on a tractor to dig footings, If rocks/boulders interfere with the progress of the excavation, additional fees may apply.
ACCESS CLAUSE: Installation based on clear access to area. Crane service is NOT included. Customer to provide access for bobcat to work area, bobcat will be provided by the installer. Minimum access shall be 7' wide and 7' high. If adequate access is not provided additional charges may apply and repairs to landscape and irrigation may be required. Customer is responsible for any repairs to landscape if proper access is not provided.
UTILITY CLAUSE: Unless stated in writing in the quote proposal, installation does not include marking of utilities by Dig Alert or other similar entities. Customer can, however, call Dig Alert directly. Dig Alert CANNOT locate any private lines, PVC or plastic water lines. Installation does NOT include repair or relocating any underground utilities, such as drainage, irrigation, live water lines, main low voltage lines, gas, electrical, communication, or sewer etc.
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6. Temporary Fencing
Security guards and/or temporary fencing to prevent injuries, vandalism and/or accidental damage to install area or to the rubberized surface while it sets is NOT included unless noted on quote. If desired, the installers can put up caution tape, but Temporary Fencing is recommended. Although the fencing, if provided, is intended to provide this security, the overall security of the property is ultimately the responsibility of customer. We are not responsible for any vandalism or injuries even with the provision of the fencing.
7. ADA Access
Play Equipment MUST be installed over an impact absorbing surface such as ADA compliant Engineered Wood Fiber or Rubber Surfacing. If not quoted, please call for details.
This area is NOT ADA compliant without the installation of compliant surfacing and an accessible route up to and into the playground area. Please call for details.
8. Poured in Place Rubber Surfacing
Rubber Surfacing cannot be installed during extreme weather conditions and may not be installed if rain or frost is forecasted during 48-72 hr. cure time, 24 Hour Manned Security is NOT included in Park Planet quotes.
9. Shade Shelters (non DSA)
Shade Shelter installation price EXCLUDES – unless otherwise stated in this quote engineering, drawings, calculations, permits, permit submittal, site plans, special inspections, soil reports, impact fees, special assessment fees. Customer is responsible for any and all of these items if required by the City/County.
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Park Planet does not meet the Skilled & Trained Workforce Requirements and will not participate in same. Park Planet will not sign any PLA's for Union Work and is not signatory to any unions.
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Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4595
Marcum-Illinois Elementary

Bill To:

Marcum-Illinois Union Elementary
2452 El Centro Blvd.
East Nicolaus CA 95659
United States

Quote Date: 11/08/2024
Quote Expires: 12/08/2024

Terms: Net 30dys / Install

Quote Total: \$25,110.00

Contact Name	Contact Phone	Contact Email	Sales Rep	Sales Rep Email
Maggie Irby		maggiel@sutter.k12.ca.us	Kyle Knox	kyle@parkplanet.com

Description	Vendor	Qty	Rate	Amount
MARCUM-ILLINOIS ES, PLAYCRAFT SURFACING - OPT 1				
Installation by Park Associates Inc. CA - Lic# 959805 DIR# PW-LR-1000423561 Wage Rate: Prevailing Installation assumes normal digging conditions with standard bobcat & auger. Bobcat & concrete truck access required.				
Install Installation of 900sqft of 50/50 Blk & Std. IPEMA Certified Poured in Place Rubber Surfacing Depth for 4' CFH Aromatic Binder Incl. Prevailing Wages *Colors TBD	TotTurf - Robertson Industries, Inc	900	\$31.00	\$27,900.00
CMAS DISCOUNT				
CMAS Discount CMAS Discount - Vendor ID: 4-16-78-0038E-Sup 3:	CMAS	1	(\$2,790.00)	(\$2,790.00)

EXCLUSIONS



Park Planet
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415 Elm Street
Red Bluff CA 96080

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Marcum-Illinois Elementary

Description	Vendor	Qty	Rate	Amount
-------------	--------	-----	------	--------

IF APPLICABLE:

1. Park Planet installers are not signatory to any unions and will not sign any PLA for the installation of the playground or special playground surfacing. The following supply and/or installation estimates do not include signing a PLA or paying any union labor or fees. All of the labor quoted herein will need to be excluded from a PLA agreement and union labor requirement waived by the purchasing agency, owner or District.

2. Skilled & Trained Workforce: If this project is a Lease Lease-Back, or Design-Build Project, or a contract that triggers the Skilled and Trained Workforce requirements for a Public Works project, please contact Park Planet immediately. The Following estimate for equipment and/or labor does NOT include such compliance. Park Planet and their subcontractors will NOT comply with Skilled and Trained Workforce labor and reporting. Park Planet's portion of work (and our subcontractor's work) will need to fall within an exception or waiver to the Skilled and Trained Workforce requirements or our estimate will not be valid.

EXCLUSIONS

Location/Marking of utility, plumbing and irrigation lines
Dumpster for trash and packaging materials
Offloading and storage of equipment
Moving equipment from storage site to construction site
Site preparation not specifically stated
Drainage Consideration
Inspections, material testing, or applicable permits and fees
Removal of obstacles in access route
Landscape/Hardscape repair based on access route
Cleaning of structure(s) is excluded unless otherwise stated
Site security including security fencing
Bonding or Special Insurance - fees may apply if required

By signing below, you acknowledge and agree to our Contract; Exclusions, Conditions & Payment Terms, which are to be included in, and supersede any additional contracts or sub-contract agreements made separately based on this "Estimate". Unless otherwise specified above we Exclude Responsibility for: additional mobilizations due to delays or layout conflicts, conditions unforeseen and/or not disclosed at time of estimate, repairing unmarked underground utilities and pipes. Site Conditions Prior to Installation: Grades; stable, compacted, & workable (rough grade to be taken + or - one tenth of one inch), adequate access to work site provided for workmen, materials, tools & equipment. Quote assumes all labor to be completed without interruption.

Subtotal	\$25,110.00
Tax Total (%)	\$0.00
Total	\$25,110.00



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Hour Manned Security is NOT included in Park Planet quotes.

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MARCUM-ILLINOIS UNION ESD - OPT 2
SW VIEW

R5

FOR KIDS
AGES
2-5



STRUCTURE # R505F2FEA
PROJECT # PPT24E29D3C
DATE 10/16/2024

PLAYCRAFT
SYSTEMS
a PLAYCORE Company

MARCUM-ILLINOIS UNION ESD - OPT 2
SE VIEW

R5

FOR KIDS
AGES
2-5



STRUCTURE # R505F2FEA
PROJECT # PPT24E29D3C
DATE 10/16/2024

PLAYCRAFT
SYSTEMS
A PLAYCORE Company

MARCUM-ILLINOIS UNION ESD - OPT 2
NE VIEW

R5

FOR KIDS
AGES
2-5



STRUCTURE # R505F2FEA
PROJECT # PPT24E29D3C
DATE 10/16/2024

PLAYCRAFT
SYSTEMS
A PLAYCORE Company

MARCUM-ILLINOIS UNION ESD - OPT 2
NW VIEW

R5

FOR KIDS
AGES
2-5



STRUCTURE # R505F2FEA
PROJECT # PPT24E29D3C
DATE 10/16/2024

PLAYCRAFT
A PLAYCORE Company

MARCUM-ILLINOIS UNION ESD - OPT 2
TOP VIEW

ADA ACCESSIBILITY GUIDELINES - ADAAG CONFORMANCE

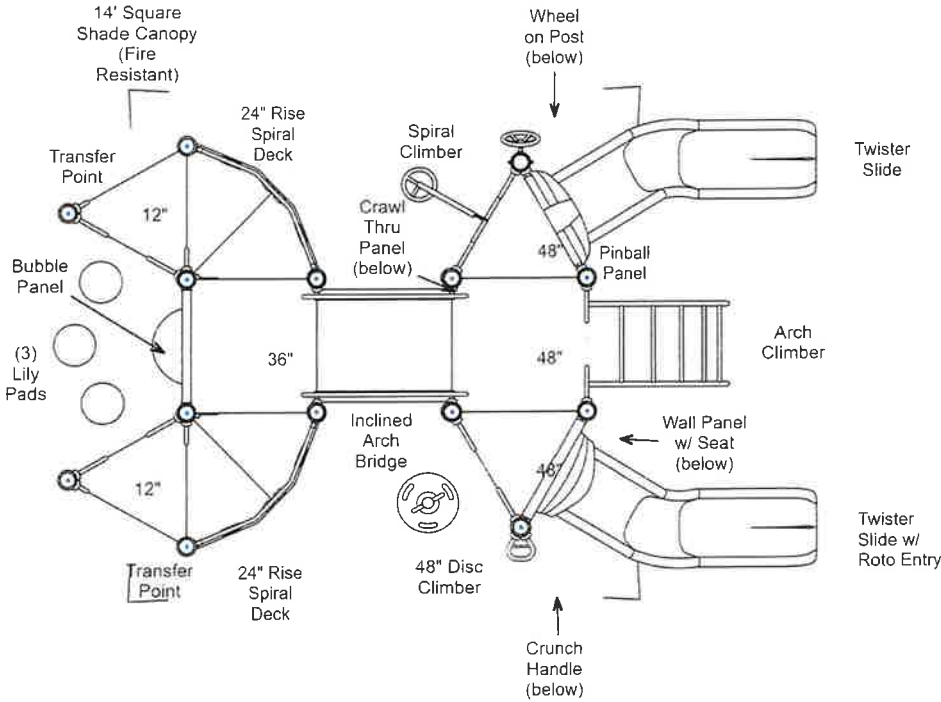
ELEVATED	ACCESSIBLE	RAMP ACCESSIBLE	GROUND	TYPES
7	7/4	0/0	5/2	B/2
CHILD CAPACITY	71	MAX FALL HEIGHT	48	

R5 FOR KIDS
 AGES
 2-5

GENERAL NOTES

This conceptual plan is based on information provided prior to construction. Detailed site information, including the following, should be obtained, evaluated, and utilized in the final project design. Exact site dimensions, topography, existing utilities, soil conditions and drainage solutions.

WARNING: Accessible safety surfacing material is required beneath and around this equipment that has a critical height value (Fall Height) appropriate for the highest accessible part of this equipment. Refer to the CPSC's Handbook For Public Playground Safety, Section 4: Surfacing



STRUCTURE # R505F2FEA
 PROJECT # PPT24E29D3C
 DATE 10/16/2024

Park Planet
 MIN. USE ZONE 34' x 25' (10.16m x 7.497m)



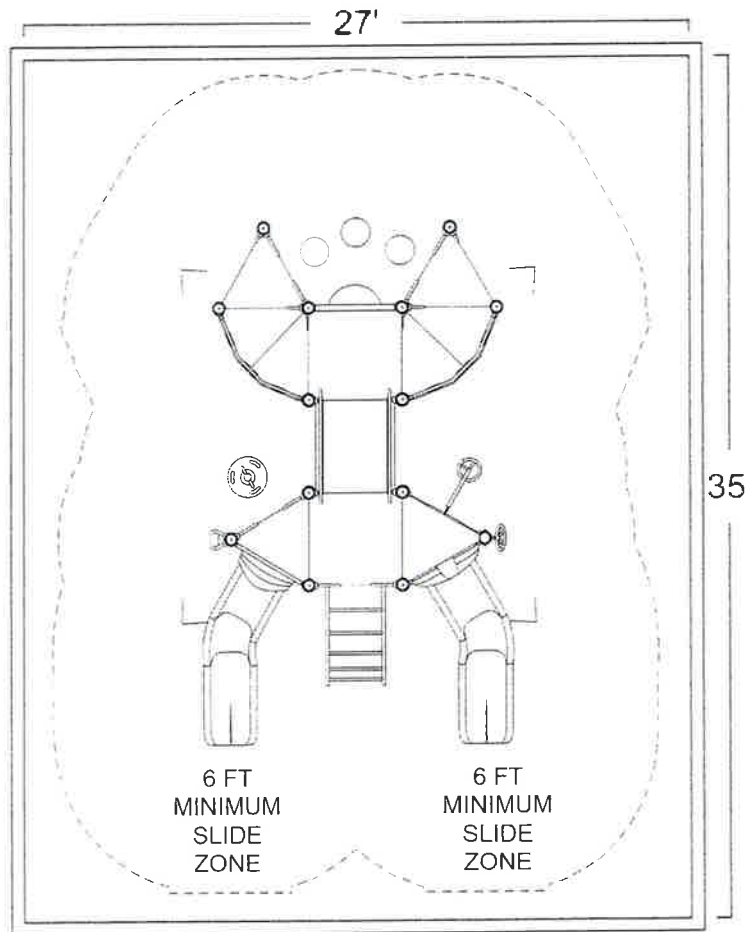
MARCUM-ILLINOIS UNION ESD - OPT 2
SITE PLAN

ADA ACCESSIBILITY GUIDELINES - ADAAG CONFORMANCE

ELEVATED	ACCESSIBLE	RAMP ACCESSIBLE	GROUND	TYPES
6	0/3	0/0	7/2	0/2

R5

FOR KIDS
 AGES
 2-5



Approx. 945 sqft
 of Playground
 Safety Surfacing

GENERAL NOTES

This Preliminary Site Plan is based on measurements that were provided in the initial planning phase. All dimensions must be verified prior to the submission of a purchase order. Playcraft Systems will not be held responsible for any discrepancies between actual dimensions and dimensions submitted in the planning phase.

The Minimum Use Zone for a play structure is based on the product design at the time of proposal. Components and structure designs may be subject to change which may affect dimensions. Therefore, before preparing the site, we strongly recommend obtaining final drawings from the factory (available after the order is placed and included in the Assembly Manual).

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PROJECT # PPT24E29D3C
 DATE 10/16/2024

Park Planet
 MIN. USE ZONE -24' x 34' (-7.493m x 10.16m)



MARCUM-ILLINOIS UNION ESD - OPT 2

Project # PPT24E29D3C

Date 10/16/2024

Item / Part Number	Description	Qty
[R505F2FEA]		
HS-1004-R	Collars	63
GF-7002	Dome Cap, R5	10
S-1008-R5-08ft	Post, 08ft R5	2
S-1010-R5-10ft	Post, 10ft R5	4
S-1011-R5-11ft	Post, 11ft R5	4
S-1015-R5-15ft	Post, 15ft R5	4
S-1101-R5	Square Deck	2
S-11021-L	Spiral Deck, (Left, 24in)	1
S-11021-R	Spiral Deck, (Right, 24in)	1
S-1102-R5	Tri-Deck	4
S-1218-4	Climber, Arch 42-48in	1
S-1223-4R	Climber, Spiral 42-48in	1
S-1233-4-HW	Climber, Disc 42-48in (w/ HW)	1
S-1303-TW-R5	Twister Entry Panel w/ Hood	1
S-1309-2-R5	Half Walls (Pair) R5	4
S-1310-R5	Transition Wall	1
S-1313-R5	Handle	2
S-1316-RE-R5	Roto Twister Entry Panel	1
S-1333-R5G	Wall Seat Panel	1
S-1414	Lily Pad Step 12-18in	3
S-1514-45R5	Bridge, Inclined Arch (45in)	1
S-1600-R5G	Crawl Thru Panel	1
S-1602-R5	Bubble Panel	1
S-1631-R5G	Pinball Panel	1
S-1710-4-L	Slide, Twister 48in (L)	1
S-1710-4-R	Slide, Twister 48in (R)	1
S-18021-R514-FR	Shade Canopy, 14ft Square (Fire Resistant)	1
S-1812-R5	Driver Wheel (Post Mounted)	1
S-1937-R5	Crunch Handle	1



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415 Elm Street
Red Bluff CA 96080

Quote# Q24-4594

Marcum-Illinois Elementary
OPT 2 Equip Only

Bill To:

Marcum-Illinois Union Elementary
2452 El Centro Blvd.
East Nicolaus CA 95659
United States

Quote Date: 11/08/2024

Quote Expires: 12/08/2024

Terms: Net 30dys / Shipment

Quote Total: \$48,712.99

Contact Name	Contact Phone	Contact Email
Maggie Irby		maggie@sutter.k12.ca.us

Sales Rep	Sales Rep Email
Kyle Knox	kyle@parkplanet.com

Description	Vendor	Qty	Rate	Amount
MARCUM-ILLINOIS ES, PLAYGROUND EQUIP, - OPT 2				
PR-R5 Playground Structure Round 5" Steel System SN: R505F2FEA	Playcraft Systems, Inc	1	\$48,173.00	\$48,173.00
CMAS DISCOUNT				
CMAS Discount CMAS Discount - Vendor ID: 4-16-78-0038E-Sup 3:	CMAS	1	(\$4,817.30)	(\$4,817.30)
PCF Playcraft Freight **PlayCraft shipping pallet dimensions can reach upwards of 4'W x 8'H x 18'L and will be delivered on a 53' dry-van WITHOUT a liftgate. Offloading is the CUSTOMER'S responsibility and is NOT included in shipping costs. (2) Forklifts or (1) Forklift with extended forks and a capacity of greater than 5,000lbs will be required to offload the pallet(s). Please discuss offloading options with an Park Planet representative PRIOR to placing an order.	Playcraft Systems, Inc	1	\$2,214.00	\$2,214.00

EXCLUSIONS

Equipment only. Installation to be supplied by others.

Offloading & storage of equipment is the customer's responsibility. For most products a forklift rated for 5000lbs or more is recommended.

Subtotal	\$45,569.70
Tax Total (%)	\$3,143.29
Total	\$48,712.99



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a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4596
Marcum-Illinois Elementary

Bill To:

Marcum-Illinois Union Elementary
2452 El Centro Blvd.
East Nicolaus CA 95659
United States

Quote Date: 11/08/2024

Quote Expires: 12/08/2024

Terms: Net 30dys / Install

Quote Total: \$25,110.00

Contact Name	Contact Phone	Contact Email
Maggie Irby		maggiel@sutter.k12.ca.us

Sales Rep	Sales Rep Email
Kyle Knox	kyle@parkplanet.com

Description	Vendor	Qty	Rate	Amount
MARCUM-ILLINOIS ES, PLAYCRAFT SURFACING - OPT 2				
Installation by Park Associates Inc. CA - Lic# 959805 DIR# PW-LR-1000423561 Wage Rate: Prevailing Installation assumes normal digging conditions with standard bobcat & auger. Bobcat & concrete truck access required.				
Install Installation of 900sqft of 50/50 Blk & Std. IPEMA Certified Poured in Place Rubber Surfacing Depth for 4' CFH Aromatic Binder Incl. Prevailing Wages *Colors TBD	TotTurf - Robertson Industries, Inc	900	\$31.00	\$27,900.00
CMAS DISCOUNT				
CMAS Discount CMAS Discount - Vendor ID: 4-16-78-0038E-Sup 3:	CMAS	1	(\$2,790.00)	(\$2,790.00)

EXCLUSIONS



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4596
Marcum-Illinois Elementary

Description	Vendor	Qty	Rate	Amount
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IF APPLICABLE:

1. Park Planet installers are not signatory to any unions and will not sign any PLA for the installation of the playground or special playground surfacing. The following supply and/or installation estimates do not include signing a PLA or paying any union labor or fees. All of the labor quoted herein will need to be excluded from a PLA agreement and union labor requirement waived by the purchasing agency, owner or District.

2. Skilled & Trained Workforce: If this project is a Lease Lease-Back, or Design-Build Project, or a contract that triggers the Skilled and Trained Workforce requirements for a Public Works project, please contact Park Planet immediately. The Following estimate for equipment and/or labor does NOT include such compliance. Park Planet and their subcontractors will NOT comply with Skilled and Trained Workforce labor and reporting. Park Planet's portion of work (and our subcontractor's work) will need to fall within an exception or waiver to the Skilled and Trained Workforce requirements or our estimate will not be valid.

EXCLUSIONS

Location/Marking of utility, plumbing and irrigation lines
Dumpster for trash and packaging materials
Offloading and storage of equipment
Moving equipment from storage site to construction site
Site preparation not specifically stated
Drainage Consideration
Inspections, material testing, or applicable permits and fees
Removal of obstacles in access route
Landscape/Hardscape repair based on access route
Cleaning of structure(s) is excluded unless otherwise stated
Site security including security fencing
Bonding or Special Insurance - fees may apply if required

By signing below, you acknowledge and agree to our Contract; Exclusions, Conditions & Payment Terms, which are to be included in, and supersede any additional contracts or sub-contract agreements made separately based on this "Estimate". Unless otherwise specified above we Exclude Responsibility for: additional mobilizations due to delays or layout conflicts, conditions unforeseen and/or not disclosed at time of estimate, repairing unmarked underground utilities and pipes. Site Conditions Prior to Installation: Grades; stable, compacted, & workable (rough grade to be taken + or - one tenth of one inch), adequate access to work site provided for workmen, materials, tools & equipment. Quote assumes all labor to be completed without interruption.

Subtotal	\$25,110.00
Tax Total (%)	\$0.00
Total	\$25,110.00



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4596
Marcum-Illinois Elementary

A PURCHASE ORDER OR SIGNED CHANGE ORDER MUST BE RECEIVED BEFORE ADDITIONAL EQUIPMENT, INSTALLATION, OR SERVICES CAN PROCEED. IF PAYING BY CREDIT CARD, A SURCHARGE WILL BE ASSESSED ON PAYMENT AMOUNT FOR 3.5% VISA/MC OR 5% AMEX.

Printed Name: _____ Title: _____

Authorized Signature: _____ Date: _____

**Purchasing agent who is authorized to enter into binding agreement for quoted entity.

**By signing this quote, I have read and agree to the quote Terms & Conditions listed below, on the following page.



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4596
Marcum-Illinois Elementary

TERMS & CONDITIONS

1. General Notes Assembly, Installation and Offloading NOT included unless otherwise noted.

Payment and Performance bonds, Builder's Risk and special insurance NOT included unless stated and quoted.
Customer responsible for quantities and model numbers. Revised quote needed if quantities revised.

2. Payment / Ordering Credit terms specific to each customer. See terms in upper right corner of Park Planet quotes.

Purchase orders or purchase contracts are needed to order. If none available, a signed Park Planet quote may be used in lieu of a formal PO.
All past due accounts subject to 1 1/4 % monthly finance charge. In the event legal action is required to effect collection, venue shall be Red Bluff, CA.

3. Shipping / Unloading Shipped by Common Carrier – Customer will need 2 to 4 people to unload. Liftgate NOT included unless quoted. Items will be boxed and / or stretch wrapped to pallets and customer is responsible for offloading. Delivery Drivers do NOT unload.

IMPORTANT: Customer is responsible for receiving and checking quantities and condition at time of delivery Please note any shortages or damages on delivery copy.

Notwithstanding anything to the contrary in any Contract Documents, Customer understands that estimated shipment times for materials are an estimate only.

We have no control over shipment dates. We thus make no guarantee to Owner or Customer regarding the projected shipment dates for materials and shall not be liable for any loss caused by the timing of shipments.

4. Engineered Wood Fiber

Customer to provide access for Engineered Wood Fiber delivery with tractor truck and 53' trailer.

Compaction of the Engineered Wood Fiber is NOT included in the installation cost, if desired, please request an updated proposal.

5. General Notes for Purchased Installation

Installation does NOT include ground preparation, excavation, safety surfacing, and/or safety surfacing borders, prep work, flat work, grading, rerouting of water, electric, drainage or sprinkler lines unless otherwise noted in the proposal.

Demo of existing equipment or safety surfacing is NOT included unless otherwise stated in the proposal.

ROCK CLAUSE: Pricing is based on normal soil conditions which would allow an auger on a tractor to dig footings. If rocks/boulders interfere with the progress of the excavation, additional fees may apply.

ACCESS CLAUSE: Installation based on clear access to area. Crane service is NOT included. Customer to provide access for bobcat to work area, bobcat will be provided by the installer. Minimum access shall be 7' wide and 7' high. If adequate access is not provided additional charges may apply and repairs to landscape and irrigation may be required. Customer is responsible for any repairs to landscape if proper access is not provided.

UTILITY CLAUSE: Unless stated in writing in the quote proposal, installation does not include marking of utilities by Dig Alert or other similar entities. Customer can, however, call Dig Alert directly. Dig Alert CANNOT locate any private lines, PVC or plastic water lines. Installation does NOT include repair or relocating any underground utilities, such as drainage, irrigation, live water lines, main low voltage lines, gas, electrical, communication, or sewer etc.

Customers responsibility to provide locations of any utilities prior to commencement of work.

Customer is responsible for all landscape repairs such as, but not limited to damaged trees, bushes, lawn, curbing, sidewalks and/or asphalt paving caused by materials truck and/or 2ton bobcat needed to complete project.

6. Temporary Fencing

Security guards and/or temporary fencing to prevent injuries, vandalism and/or accidental damage to install area or to the rubberized surface while it sets is NOT included unless noted on quote. If desired, the installers can put up caution tape, but Temporary Fencing is recommended. Although the fencing, if provided, is intended to provide this security, the overall security of the property is ultimately the responsibility of customer. We are not responsible for any vandalism or injuries even with the provision of the fencing.

7. ADA Access

Play Equipment MUST be installed over an impact absorbing surface such as ADA compliant Engineered Wood Fiber or Rubber Surfacing. If not quoted, please call for details.

This area is NOT ADA compliant without the installation of compliant surfacing and an accessible route up to and into the playground area. Please call for details.

8. Poured in Place Rubber Surfacing

Rubber Surfacing cannot be installed during extreme weather conditions and may not be installed if rain or frost is forecasted during 48-72 hr. cure time. 24

Hour Manned Security is NOT included in Park Planet quotes.

9. Shade Shelters (non DSA)

Shade Shelter installation price EXCLUDES – unless otherwise stated in this quote engineering, drawings, calculations, permits, permit submittal, site plans, special inspections, soil reports, impact fees, special assessment fees. Customer is responsible for any and all of these items if required by the City/County. PLEASE NOTE: Shade Orders are NOT released into production until permit is issued!

Shade Shelter installation price EXCLUDES concrete pad, footings, masonry columns, electrical wiring and lights unless otherwise noted.

10. Shade Shelters (DSA)

Fabrication cannot begin until AFTER DSA approval by your architect

DSA in-plant Welding Inspector to be hired by the School District. Welding Inspector fee has NOT been quoted.

School District / Architect responsible for submission of plans to DSA for DSA approval

Pricing does NOT include footings, steel cages, anchor bolts, or erecting of shade shelter unless otherwise noted.

11. Prevailing Wages – assumed and quoted unless specifically excluded due to private works.

Park Planet does not meet the Skilled & Trained Workforce Requirements and will not participate in same. Park Planet will not sign any PLA's for Union Work and is not signatory to any unions.

12. Indemnity Provision

Notwithstanding anything to the contrary in any Contract Documents we shall have no duty to defend or indemnify Owner, Customer, or any other party we agree to defend or indemnify in any Contract Documents for that portion of any claim arising out of the comparative fault of any party we agree to defend or indemnify in any Contract Documents.



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4593
Marcum-Illinois Elementary

Bill To:

Marcum-Illinois Union Elementary
2452 El Centro Blvd.
East Nicolaus CA 95659
United States

Quote Date: 11/08/2024
Quote Expires: 12/08/2024

Terms: Net 30dys / Shipment

Quote Total: \$41,643.00

Contact Name Contact Phone Contact Email
Maggie Irby maggiel@sutter.k12.ca.us

Sales Rep Sales Rep Email
Kyle Knox kyle@parkplanet.com

Description	Vendor	Qty	Rate	Amount
MARCUM-ILLINOIS ES. PLAYGROUND INSTALL - OPT 2				
Installation by Park Associates Inc. CA - Lic# 959805 DIR# PW-LR-1000423561 Wage Rate: Prevailing Installation assumes normal digging conditions with standard bobcat & auger. Bobcat & concrete truck access required.				
Install Demo & Disposal of Existing Play Structure & Existing PiP Surfacing	Forward Construction	1	\$5,714.00	\$5,714.00
Install Expand Playbox; Cut & Disposal of Asphalt	Forward Construction	1	\$2,857.00	\$2,857.00
Install Installation of Playcraft Play Structure	Forward Construction	1	\$29,143.00	\$29,143.00
Install Restore Compaction in Play Pit; Add Base & Compact	Forward Construction	1	\$1,429.00	\$1,429.00
Install Offload of Equipment	Forward Construction	1	\$2,500.00	\$2,500.00

Subtotal	\$41,643.00
Tax Total (%)	\$0.00
Total	\$41,643.00



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415 Elm Street
Red Bluff CA 96080

Quote# Q24-4593
Marcum-Illinois Elementary

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Printed Name: _____ Title: _____

Authorized Signature: _____ Date: _____

**Purchasing agent who is authorized to enter into binding agreement for quoted entity.

**By signing this quote, I have read and agree to the quote Terms & Conditions listed below, on the following page.



Park Planet
a Division of Park Associates, Inc.
415 Elm Street
Red Bluff CA 96080

Quote# Q24-4593
Marcum-Illinois Elementary

TERMS & CONDITIONS

1. General Notes Assembly, Installation and Offloading NOT included unless otherwise noted.

Payment and Performance bonds, Builder's Risk and special insurance NOT included unless stated and quoted.
Customer responsible for quantities and model numbers. Revised quote needed if quantities revised.

2. Payment / Ordering Credit terms specific to each customer. See terms in upper right corner of Park Planet quotes..

Purchase orders or purchase contracts are needed to order. If none available, a signed Park Planet quote may be used in lieu of a formal PO.
All past due accounts subject to 1 ½ % monthly finance charge. In the event legal action is required to effect collection, venue shall be Red Bluff, CA.

3. Shipping / Unloading Shipped by Common Carrier – Customer will need 2 to 4 people to unload, Liftgate NOT included unless quoted. Items will be boxed and / or stretch wrapped to pallets and customer is responsible for offloading. Delivery Drivers do NOT unload.

IMPORTANT: Customer is responsible for receiving and checking quantities and condition at time of delivery Please note any shortages or damages on delivery copy.

Notwithstanding anything to the contrary in any Contract Documents, Customer understands that estimated shipment times for materials are an estimate only. We have no control over shipment dates. We thus make no guarantee to Owner or Customer regarding the projected shipment dates for materials and shall not be liable for any loss caused by the timing of shipments.

4. Engineered Wood Fiber

Customer to provide access for Engineered Wood Fiber delivery with tractor truck and 53' trailer.
Compaction of the Engineered Wood Fiber is NOT included in the installation cost, if desired, please request an updated proposal.

5. General Notes for Purchased Installation

Installation does NOT include ground preparation, excavation, safety surfacing, and/or safety surfacing borders, prep work, flat work, grading, rerouting of water, electric, drainage or sprinkler lines unless otherwise noted in the proposal.

Demo of existing equipment or safety surfacing is NOT included unless otherwise stated in the proposal.

ROCK CLAUSE: Pricing is based on normal soil conditions which would allow an auger on a tractor to dig footings. If rocks/boulders interfere with the progress of the excavation, additional fees may apply.

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Customers responsibility to provide locations of any utilities prior to commencement of work.

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7. ADA Access

Play Equipment MUST be installed over an impact absorbing surface such as ADA compliant Engineered Wood Fiber or Rubber Surfacing. If not quoted, please call for details.

This area is NOT ADA compliant without the installation of compliant surfacing and an accessible route up to and into the playground area. Please call for details.

8. Poured in Place Rubber Surfacing

Rubber Surfacing cannot be installed during extreme weather conditions and may not be installed if rain or frost is forecasted during 48-72 hr. cure time. 24

Hour Manned Security is NOT included in Park Planet quotes.

9. Shade Shelters (non DSA)

Shade Shelter installation price EXCLUDES – unless otherwise stated in this quote engineering, drawings, calculations, permits, permit submittal, site plans, special inspections, soil reports, impact fees, special assessment fees. Customer is responsible for any and all of these items if required by the City/County.

PLEASE NOTE: Shade Orders are NOT released into production until permit is issued!

Shade Shelter installation price EXCLUDES concrete pad, footings, masonry columns, electrical wiring and lights unless otherwise noted.

10. Shade Shelters (DSA)

Fabrication cannot begin until AFTER DSA approval by your architect

DSA in-plant Welding Inspector to be hired by the School District. Welding Inspector fee has NOT been quoted.

School District / Architect responsible for submission of plans to DSA for DSA approval

Pricing does NOT include footings, steel cages, anchor bolts, or erecting of shade shelter unless otherwise noted.

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Notwithstanding anything to the contrary in any Contract Documents we shall have no duty to defend or indemnify Owner, Customer, or any other party we agree to defend or indemnify in any Contract Documents for that portion of any claim arising out of the comparative fault of any party we agree to defend or indemnify in any Contract Documents.

Marcum-Illinois Union ES - TK

East Nicolaus, CA

Prepared for: Marcum-Illinois Union Elementary School District



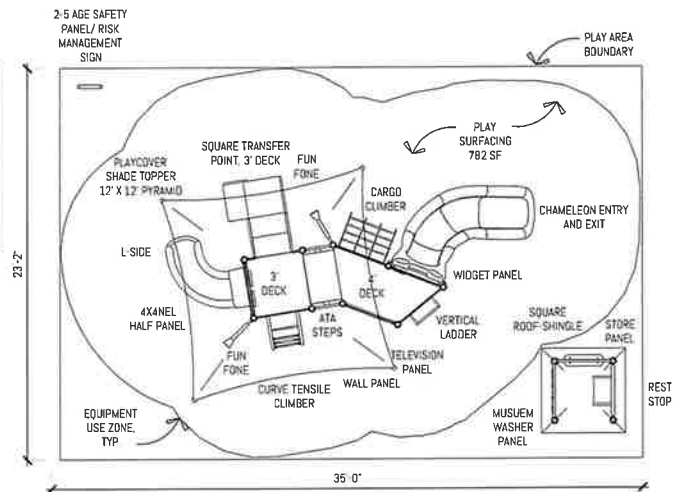
Creating Fun Play Environments to Enrich Communities

PLAY AREA - AGE APPROPRIATE 2-5 YEARS:		CAPACITY: 40-45 CHILDREN	
ELEVATED PLAY ACTIVITIES (TOTAL)	5	REQ D. 3	
ELEVATED PLAY ACTIVITIES ACCESSIBLE BY TRANSFER:	0	REQ D. 0	
ELEVATED PLAY ACTIVITIES ACCESSIBLE BY RAMP:	5	REQ D. 2	
GROUND LEVEL ACTIVITY TYPE	7	REQ D. 2	
GROUND LEVEL ACTIVITY QUANTITY			

NOTES:

1. USE ZONES FINISH SURFACE OF PLAYGROUND COMPLIES WITH ASTM F1292-99
2. GROUND SURFACING COMPLIES WITH ASTM F1951-99
3. PLAYGROUND EQUIPMENT SHALL COMPLY WITH ASTM F1487-98. CRITICAL FALL HEIGHT: 4'-0"
4. THIS PLAY AREA MEETS CBC SECTION 11B-1008. SITE AREA: SF 782 LF 114'-0"

DRAWN BY: JPD



0 4 8 16
Scale: 1/32" = 1'-0"

MARCUM-ILLINOIS UNION ES -TK

EAST NICOLAUS, CA

PERIMETER:	114'-0" LF	VERSION 004
SITE AREA:	782 SF	DATE: 02/11/2025
CRITICAL FALL HEIGHT:	4'-0"	DRAWN BY: JPD
DESIGN CONCEPT	FILE 23_1984_MARCUMILLINOISUNIONES_004 DWG	



ALL DRAWINGS ARE SUBJECT TO CHANGE AND SHOULD BE REVIEWED BEFORE FINAL SALE. ALL SITE CONDITIONS WILL NEED TO BE VERIFIED PRIOR TO SALE AND INSTALLATION.



Colors Used In Rendering:

*Colors shown in rendering are for illustrative purposes only. Actual color and pattern may vary slightly



Dark Gray
Decks



Plum



Azure



Teal



Tropical
Yellow

02/11/2025
23_1984_Marcum-IllinoisUnionES_004

Creating Fun Play Environments to Enrich Communities





*Colors shown in rendering are for illustrative purposes only. Actual color and pattern may vary slightly.



*Colors shown in rendering are for illustrative purposes only. Actual color and pattern may vary slightly.

Job Number: 23-1984

Job: Marcum-Illinois Union ES - TK

Quote Name: Quote-23-1984-Marcum-Illinois Union ES - TK_004

Quote Number: Q-10212



Prepared by:

Shana Friesen

shana@miracleplaygroup.com

Terms: Equipment With Install: 50% due upon order. Installation: 25% deposit required at the time of equipment order, remainder due net 30 days after completion

Sub Total: \$91,053.71

Freight: \$3,227.00

Estimated Tax: \$2,574.09

Total: \$96,854.80

Remit to: Miracle Playsystems

1276 S Main St.,

Salinas, CA 93901

Miracle

This Quote Includes a Sourcewell Discount (Contract# 010521-LTS)

Product Code	Description	Qty	Rate	Total	Estimated Tax (if applicable)
MREC EQUIP	Miracle Equipment per 23_1984_Marcum IllinoisUnionES_004_DIM Plan	1	\$39,337.00	\$32,649.71	\$2,367.10

Installation Services

Product Code	Description	Qty	Rate	Total	Estimated Tax (if applicable)
B15	Equipment Installation Per 23_1984_Marcum IllinoisUnionES_004_DIM Plan	1	\$25,364.00	\$25,364.00	\$0.00

Installation Services

Product Code	Description	Qty	Rate	Total	Estimated Tax (if applicable)
B10	Demo and Offhaul Existing Playstructure	1	\$9,000.00	\$9,000.00	\$0.00

Marcum-Illinois Union ES - TK

MIRACLE PLAYSYSTEMS, INC. – 2443 FILLMORE STREET #380-2302, SAN FRANCISCO, CA 94115

(800) 879-7730 – (510) 893-2163 (FAX)

CSL: 981433 – DIR: 1000015853

Page 1 of 4

Installation Services

Product Code	Description	Qty	Rate	Total	Estimated Tax (if applicable)
A1	Temp. Fencing Aprx. 114' LF	1	\$2,855.00	\$2,855.00	\$206.99
B01	Demo and Offhaul existing PIP 2" thickness.	1	\$5,545.00	\$5,545.00	\$0.00

Rubber/Turf Surfacing

Product Code	Description	Qty	Rate	Total	Estimated Tax (if applicable)
C12	EnduraFlex - 2" System Depth, Appropriate For up to a 4' CFH. 50/50 Black/Standard Color - Aromatic Aprx. 782 SF Install Over Prepped Area, No Design Work	782.00	\$20.00	\$15,640.00	\$0.00

Sub Total: \$91,053.71

Freight: \$3,227.00

Total Estimated Tax: \$2,574.09

Grand Total: \$96,854.80

Optional Items

CPSI Inspection

Product Code	Description	Qty	Rate	Total	Estimated Tax (if applicable)
B22	CPSI Inspection with Report	1	\$1,342.50	\$1,342.50	
B23	CPSI Inspection Drop Test	1	\$975.00	\$975.00	

Company: _____

Signature: _____

Name: _____

Date: _____

Marcum-Illinois Union ES - TK

MIRACLE PLAYSYSTEMS, INC. — 2443 FILLMORE STREET #380-2302, SAN FRANCISCO, CA 94115

(800) 879-7730 — (510) 893-2163 (FAX)

CSL: 981433 — DIR: 1000015853

Page 2 of 4

Please confirm or edit order information below.

End User Company:

Marcum-Illinois Union Elementary School District

End User Contact:**End User Email:****Bill To Email:****Bill To:****Delivery Contact:****Delivery Email:****Delivery Phone:****Delivery Address:****Customer Reference #:****Site Address:**

2452 El Centro Blvd

East Nicolaus

INDEMNITY

Client/Owner shall defend, indemnify and hold harmless Miracle Playsystems, its officers, directors, board of trustees, agents, or employees and each of them, from any and all claims, demands, causes of action in law or in equity, damages, penalties, costs, expenses, reasonable attorneys' fees, reasonable experts' fees, reasonable consultants' fees, judgments, losses or liabilities, of every kind and nature whatsoever arising out of or in any way connected with or incidental to, the performance of the services under this Agreement or any of the obligations contained in this Agreement ("Claims"). Without limitation, "damages" include personal injury, including, but not limited to bodily injury, emotional injury, sickness or disease, or death to persons, including, but not limited to, any employees or agents of Miracle Playsystems, or any other person; or other damages of any kind to anyone including, without limitation, economic loss, property damage and loss of use thereof. It is expressly acknowledged and agreed that each of the foregoing indemnities is independent, that each shall be given effect, and that each shall apply despite any acts or omissions, misconduct or negligent conduct, whether active or passive, on the part of, or other contractor(s); provided, however, Miracle Playsystems duty to indemnify shall be limited to the percentage or the degree Miracle Playsystems comparative negligence caused any damages.

STANDARD NOTES

- Price quotation is good for 30 days. Accurate color selections must be made in writing prior to equipment going into production. Colors to be confirmed with your local sales representative.
- Please email/fax quotation with your signature to accept this quote and place order. Fax 510-893-2163 or email info@MiraclePlayGroup.com
- Unless otherwise specified, Miracle Playsystems **DOES NOT** include the following in this proposal:
 - Engineered drawings
 - Installation of equipment or other site amenities
 - Specialty trades, equipment, power supply required to install equipment
- Any insurance requiring in excess of \$1M/\$2M per occurrence, special insurance coverage or wording, Prevailing/Certified wage rates, local permitting, bid/performance bonds, temp fencing, geo tech surveys, playground safety inspection, equipment offload, and testing services.
- Inspect equipment upon delivery. Color discrepancy must be reported at time of delivery. Installation constitutes acceptance of colors.
- Warranty does not cover labor for reinstallation.

TERMS & CONDITIONS

- Purchase contract terms & conditions of sale: The client/customer's acceptance and understanding of these terms & conditions and all other supporting documentation provided as part of this package is evidenced by signing of this estimate/quote.
- Payment terms: Standard terms (on approved credit), unless otherwise noted are Equipment: 50% due upon order, 50% due net 30 days after ship date, subject to approval by Miracle Playsystems Credit Manager. Equipment shall be invoiced separately from other services and shall be payable in advance of those services and project completion. Installation Services: 25% deposit is required at the time of equipment order, balance of the installation will be billed upon completion, due net 30 days. Retainage not accepted. Should any changes be required to the products after order is placed, modifications or changes will be at client/customers expense. Miracle Playsystems maintains a no return policy and asks all clients to determine feature, layout and color selection prior to ordering. Should any order be cancelled after production has started a 30% restocking fee will be charged to client. Credit card convenience fee is 3.5% which will be added to all credit card charges.
- Lead times: Estimated lead times for the time the order is released into production until it is delivered will vary.
- **Lead times may currently be extended due to reasons such as supply chain issues, shipping delays, raw material shortages, and other COVID-19 related impacts.**
- Custom play feature lead times are determined on a case by case basis.

Marcum-Illinois Union ES - TK

MIRACLE PLAYSYSTEMS, INC. — 2443 FILLMORE STREET #380-2302, SAN FRANCISCO, CA 94115

(800) 879-7730 — (510) 893-2163 (FAX)

CSL: 981433 — DIR: 1000015853

Page 3 of 4

CONSTRUCTION SERVICES (if applicable)

Unless otherwise noted, we exclude responsibility for material delivery & offloading equipment, removal & disposal of packaging accumulated by equipment packaging, project security, landscape & hardscape repair based on access route to site, delays or returns due to layout conflicts or delay of other trades, removal of spoils from job site, locating underground: utilities, pipes, obstructions in work area, conditions unforeseen and/or not disclosed at time of estimate, permits, engineering, material testing, soil samples, CPSI. Conditions: Grades; stable, compacted & workable with 95% compaction and less than 1% grade, adequate access to site for labor, materials, tools and equipment. Estimate good for 30 days from quote or Dec. 31 of current calendar year, whichever comes first. Terms: Upon completion.

GENERAL TERMS

- THIS QUOTE IS LIMITED TO AND GOVERNED BY THE TERMS CONTAINED HEREIN: Miracle Playsystems objects to any other terms proposed by client, in writing or otherwise, as material alterations, and all such proposed terms shall be void. Client authorizes Miracle Playsystems to ship equipment and agrees to pay the total specified. Shipping terms are FOB the place of shipment via common carrier.
- Client and owner/operator agree to indemnify and hold Miracle Playsystems, harmless from and against all liabilities, losses, penalties, damages and expenses, including costs and attorney fees, resulting from any and all claims, liens, damages, actions, suits, judgments or settlements, injuries arising or alleged to arise out of their failure, or failure of architect, contractors, subcontractors, installers, employees, agents and assigns to assemble, install, inspect and/or maintain the play equipment and impact absorbing surfacing in full compliance with each manufacturers installation instructions and safety requirements and their misuse and/or alteration of the play equipment.

Company: _____

Signature: _____

Name: _____

Date: _____



Marcum-Illinois Union ES - TK

MIRACLE PLAYSYSTEMS, INC. — 2443 FILLMORE STREET #380-2302, SAN FRANCISCO, CA 94115

(800) 879-7730 — (510) 893-2163 (FAX)

CSL: 981433 — DIR: 1000015853

Page 4 of 4

Presented by your Miracle Team

Shana Friesen
Sales Account Manager
Miracle Playsystems Inc.
shana@miracleplaygroup.com
(510) 514-5212



Thank you for your consideration!



Creating Fun Play Environments to Enrich Communities

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 2025/26

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 180 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, 56%, attend on inter-district transfers because of the district's core values, academic success, and connection to the community. Among the student population, 29.61% are on the free and reduced lunch program, 5.59% are English Learners, 11.73% are students with disabilities, and we have no homeless students or 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 45 students (26%) of our students. The morning and afternoon routes take just under two hours each. We have two 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:

<i>Enter description of the <u>required</u> 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.</i>
<p>Plan Development</p> <p>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 2025. 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 in November 2024. The plan was available on the district’s website one-week prior to the board meeting for additional educational partner input.</p> <p>Presentation and Adoption</p> <p>The plan was presented to the governing board on February 10, 2025.</p>