



# Gorman Joint School District

49847 Gorman School Road  
P.O. Box 104  
Gorman, CA 93243  
(661) 248-6441 – FAX (661) 248-0604

## BOARD OF TRUSTEES

### NOTICE OF REGULAR MEETING

#### AGENDA

**April 13, 2021**  
**Gorman School**

*Closed Session: 3:00 P.M.*  
*Regular Session: 3:30 P.M.*

#### **I. CALL TO ORDER**

Salute the flag

Roll Call – Members:

Patricia Edwards, President  
Susan Ralphs, Clerk  
Ryan Ralphs, Member

Roll Call – Administration:

Johannis Andrews, Superintendent  
Dena Kiouses, EdD, Principal  
Jean Cummings, Business Manager/Consultant  
Denise Saenz, Accounting/Data Processing Technician

#### **ITEMS FROM THE FLOOR**

Please submit a "Request to Speak to the Board of Trustees" for agenda and non-agenda items to the Secretary of the Board prior to the meeting. Not more than three (3) minutes are to be allotted to any one (1) speaker, no more than twenty (20) minutes on the same subject. This portion of the agenda is for presentations to the Board and not a question and answer period where the Board enters into dialogue. If you have questions for the Board, please provide the Board President with a copy and an administrator will provide answers at a later date.

**II. AGENDA**

1. Approve the Agenda as presented for April 13, 2021.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

Vote: yes \_\_\_ no \_\_\_

**III. ADJOURN TO CLOSED SESSION**

Adjourn to Closed Session at \_\_\_\_\_ P.M. to discuss personnel, employer/employee relations. (Govt. Code 54957, 54957.6):

1. Personnel (Govt. Code 54957)
2. Employer/Employee Relations (Govt. code 54957.7)
3. Public Employee Discipline/Dismissal/Release/Appointment (Govt. Code 54957)

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

Vote: yes \_\_\_ no \_\_\_

**IV. RECONVENED TO REGULAR SESSION**

Reconvened to Regular Session at \_\_\_\_\_ P.M.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_

Vote: yes \_\_\_ no \_\_\_

ACTION FROM CLOSED SESSION (IF ANY)

**V. PRESENTATIONS/INFORMATION/DISCUSSION**

**A. Presentation**

1. Student Assessment Update by Dena Kiouses

**B. Information**

1. Superintendent Report
2. Principal Report
3. Trial Balance by Fund Report Period 9
4. Gorman Learning Charter Network Regular Session Agenda dated March 11, 2021
5. Gorman Learning Charter Network Regular Session Agenda dated April 15, 2021
6. Gorman School PawPrint Newsletter dated April 2021
7. AB 86 - COVID 19 Relief and School Reopening Grants

**C. Comments**

1. Board
2. Staff
3. Public-Items from the floor.

- D. Discussion
1. Date, time and location of the Public Hearing for the 2021-24 Local Control Accountability Plan (LCAP) and the 2021-22 budget (Recommended Tuesday, June 8, 2021)
  2. Date, time and location of the Adoption of the 2021-24 Local Control Accountability Plan (LCAP) and the 2021-22 budget (Recommended Tuesday, June 15, 2021)
  3. Transportation

**VI. PUBLIC MEETING**

**VII. ACTION ITEMS**

A. Administrative and Business Office Items:

1. Approve the Minutes of the Regular Meeting of March 9, 2021.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

2. Approve Purchase Orders #20-21-187 through 20-21-205 of which \$15,737.06 was paid from the General Fund and \$503.56 from other funds.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

3. Approve Commercial Warrant Register in the amount of \$25,301.19 from Fund 01.0, \$983.53 from Fund 13.0, and \$400.00 from Fund 76.0.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

4. Approve the 2019-20 Financial Audit Report for the year ending June 30, 2020 by Eide Bailly, LLP
  - a. Gorman Joint SD Communication Letter
  - b. Gorman Joint SD Audit Report

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

5. Approve the 2020-21 3<sup>rd</sup> Quarterly Report on Williams Uniform Complaints.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

6. Approve Resolution #05-20-21 Designation of the Official Representative, Denise Saenz and the Official Alternate Representative, Dena Kiouses, EdD to the SIRMA I and SIRMA II Joint Powers Authority Board of Directors.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

7. Approve the Gorman Joint School District-School Calendar for 2021-2022.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

8. Approve the 2020-2021 District of Choice Annual Report.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

9. Approve Resolution #06-20-21 Day of the Teacher.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

10. Approve Resolution #07-20-21 Classified School Employees Week.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

11. Approve Resolution #08-20-21 Gorman Joint School District Employees Recognition Day.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

12. Approve Field Trip Report #01-20-21.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

13. Approve Quote for Achieve3000 in the amount of \$1,824.00.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

B. Personnel:

1. Approve Conference/Mileage Report #05-20-21.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_

C. Board Policy

**VIII. ADVANCE PLANNING**

The next regular meeting of the Board of Trustees will be held Tuesday, May 11, 2021 at 3:00 P.M. closed session and 3:30 P.M. regular session.  
Items for next meeting

1. \_\_\_\_\_ 2. \_\_\_\_\_

**IX. ADJOURNMENT**

Approve adjournment at \_\_\_\_\_ P.M.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_ no \_\_\_



Patricia Edwards, President  
Susan Ralphs, Clerk  
Ryan Ralphs, Member

## **Gorman Joint School District**

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Johannis L. Andrews II  
Superintendent

### **Superintendent's Report April 2021**

**Enrollment        53 students**

As of April 9, 2021, Gorman School has 53 students enrolled.

#### **District:**

#### **LCAP Development**

The LCAP's first years have been learning experiences for everyone. A good goal now, and one that can be helpful to share with stakeholders, is to develop a revised LCAP that moves the district forward and maintains a commitment by stakeholders to stay engaged to improve on the quality of the LCAP's process for a three year period. Dr. Kiouses is has had several meetings with stakeholders and now is developing the LCAP Plan.

#### **Curriculum:**

In February, the State Board of Education voted to seek a waiver that would give schools the means to account for the impact of the COVID-19 pandemic in their ability to assess students. The Board's action was in response to federal guidance allowing states to seek flexibility given that most students have yet to return to in-person instruction either part- or full-time.

The state also discussed its plan to give schools permission to report data from standards-aligned interim or diagnostic tests they have been using where it is not viable to administer the state summative assessments due to the impact of the COVID-19 pandemic.

Unlike last year, the U.S. Department of Education did not invite states to apply for blanket waivers that would allow states to opt-out of annual testing altogether, citing the role testing data plays in supporting students.

The U.S. Department of Education granted its first broad waiver from testing requirements this week. On April 2, 2021 the U.S. Department of Education letter told California officials they don't need a waiver because they plan to administer the state summative tests (CAASPP) California Assessment of Student Performance and Progress and California Science Test except in districts where it is "not viable" to do so because of the pandemic. In a footnote, the letter says this flexibility does not give districts the option to select a local, formative test in place of the statewide exam. "Our students, families and educators have

experienced extraordinary trauma this past year. As our classrooms continue to slowly welcome students back to campuses, we must resist the urge to rush into stressful high-stakes testing, when in fact our students will be in a better position to learn if we first prioritize positive connections, relationships and their mental health and wellbeing,” State Superintendent Tony Thurmond said in March.

As noted, California’s is allowed to decouple state assessments from federal accountability requirements, as applicable, where it is not viable to administer the state summative assessments. Instead, any district data collected will be used to inform local educators, parents, and the public and align resources to student support. Also any penalties for student testing participation rates of less than 95 percent on the state’s Smarter Balanced English language arts and math will not apply for this school year. Under the Every Student Succeeds Act, all states that receive federal funds for low-income students and English learners must assess annual learning progress in math, language arts, science, and English learner language proficiency, as applicable.

At its November meeting, the State Board voted to approve shortened blueprints of the Smarter Balanced assessments in English language arts and math in order to administer shorter tests in these subjects during the 2020–21 school year.

The Board also extended the window by which schools must complete test administration to July 30 for the California Assessment of Student Performance and Progress (CAASPP), the English Language Assessments for California (ELPAC), which measures English learners’ progress toward language proficiency, and the California Science Test (CAST).

With many of the state’s students still engaged in distance learning, both CDE and State Board staff have advised districts—as the federal guidance states—that students should not be brought back to in-person instruction solely for the purpose of standardized testing. And in some cases, students still in remote learning may not be able to access the state’s summative tests because they lack secure browsers on their computers or sufficient bandwidth to meet the demands of the tests. In such a case, student assessment data could be provided through a high-quality interim or diagnostic test that meets Board-approved criteria.

CAASPP (California Assessment of Student Performance and Progress) is scheduled for April 20, through May 7, depending on how quickly all students complete testing.

### **District of Choice Report:**

- Approval of Gorman Joint School District Annual DOC Report:
  1. *Require DOCs to track and report the number of students who qualify for the FRPM (Free, reduced priced meals).*
  2. *Require all communication produced by a DOC regarding the DOC program be translated into the necessary languages for parents in the district of residence pursuant to Section 48985.*
  3. *Require DOCs to provide transportation to pupils who are eligible for free and reduced priced meals transferring into the district, upon the parent's request.*
  4. *Require DOCs to register as a DOC through the county board of education by July 1, 2018.*
  5. *Prohibit the participation in the DOC program for any district that has not registered through the CDE and the COE as a DOC and that has not submitted the annual data required*
  6. *Clarify that a school district of residence governing board can certify at a board meeting that further transfers as part of the DOC program will cause the district to receive a qualified or negative certification by the county superintendent of schools, and limit transfers under the DOC program. Clarify that if the county office of education determines the district of residence will receive qualified or negative certification in the subsequent year, the district of residence may stop all further transfers under the DOC program.*
  7. *Prohibit a DOC from making any inquiry into, evaluation or consideration of academic or athletic performance, physical condition, proficiency in the English language, family income, or any of the individual characteristics set forth in Section 200.*
  8. *Clarify that a DOC must accept all students until they are at capacity, and then must implement a random drawing.*
  9. *Clarify that DOCs have only one reason to deny a transfer: The number of students exceeded the capacity of the DOC and the student did not win the lottery.*
  10. *Reinstate an appeal process through the county board of education, similar to the current interdistrict transfer appeals process.*



## District of Choice Annual Report

\*Information based on student data as of April 8, 2021

<b>DOC number of student requests granted for 2020-21</b>	<b>0</b>
<b>DOC number of student requests denied for 2020-21</b>	<b>0</b>
<b>DOC number of student requests withdrawn for 2020-21</b>	<b>0</b>

<b>Gorman District Students</b>	<b>5</b>
<b>Students of Gorman Employees</b>	<b>5</b>
<b>Number of students on Inter-District transferred into the District</b>	<b>12</b>
<b>Number of students on DOC transferred into the District</b>	<b>36</b>
<b>Number of students on Inter-District transferred from El Tejon</b>	<b>9</b>
<b>Number of students on Inter-District transferred from Westside</b>	<b>3</b>
<b>Total Number of Students at Gorman 2020-2021</b>	<b>53</b>

<b>Total number of student transferred into the district</b>	<b>48</b>
<b>DOC number of students transferred into the district from El Tejon</b>	<b>36</b>
<b>DOC number of students transferred into the district from Westside</b>	<b>0</b>
<b>DOC number of students transferred into the district from HELSD</b>	<b>0</b>
<b>Number of students transferred out the Gorman District</b>	<b>3</b>
<b>Number of English Language Learners</b>	<b>10</b>
<b>Number of students with exceptional needs</b>	<b>7</b>

<b>Total number of student transferred into the district- Less 8th</b>	<b>40</b>
<b>DOC number of students transferred into the district from El Tejon</b>	<b>31</b>
<b>DOC number of students transferred into the district from Westside</b>	<b>0</b>
<b>DOC number of students transferred into the district from HELSD</b>	<b>0</b>
<b>ID number of students transferred into the district from El Tejon</b>	<b>6</b>
<b>Number of students transferred out the Gorman District</b>	<b>3</b>
<b>Number of English Language Learners (District -3)</b>	<b>9</b>
<b>Number of students with exceptional needs</b>	<b>6</b>
<b>Total Number of Students 2021-2022</b>	<b>45</b>

## **Professional Development:**

## **Facilities:**

### Maintenance 2020-2021:

- Repaving the worn out lower playground area is needed. The asphalt is cracked, leaving the area uneven and unsafe.
- Replacement/fix deteriorating pipes in staff restrooms.
- Replacement of kitchen drainage line to sewer connection. **Completed January 2020**
- Pest control on the upper field some has been fixed somewhat with neighboring cats.
- Ramps repair in front of classrooms. **Completed February 2020**
- Painting of the main building.
- Repair and painting of the rental property. **Completed April 2020**
- Roof repair and replacement in the main building- **Completed October 2020**
- Security gate in the front office. **Completed September 2020**
- Entry cover to back door of computer room. **Completed October 2020**

## **Budget:**

1. CAASPP (California Assessment of Student Performance and Progress) is scheduled for April 20, through May 7, depending on how quickly all students complete testing.
2. Kindergarten Graduation is scheduled for June 1 at 11 AM.
3. 8<sup>th</sup> Grade Graduation is scheduled for June 1 at 6 PM.



49847 Gorman School Road  
P.O. Box 104  
Gorman, CA 93243  
(661) 248-6441 – FAX (661) 248-0604  
Dena Kiouses, EdD, Principal  
d.kiouses@gormanschool.com

### Principal's Report

April 13, 2021

**Staff testing for COVID** continues. All staff who wanted a vaccine have been able to complete their first and second dose.

The **ASES application** was completed on time. We should hear by the end of March, if we are awarded the grant. THE STATE HAS NOT YET PROVIDED INFORMATION, AS OF APRIL 9.

Coffee with Kiouses was on Monday, April 12. This was our second meeting.

Denise Saenz completed her School Business ACSA academy,

### **Family Coding Night**

We only had six families attend, but it is a start. They all commented on how happy they were with the direction of the school. Coding in all classes in full swing! Teachers meet weekly with a coding coach. Students are excited and actively participating!

Our afternoon bus is full. The county has eased restrictions, which is good, because we do not have enough seats for buffering now.

FFA parents and students will have a meeting on Thursday, April 15, at 6:30.

We had a new kindergartener start on April 8 bringing our enrollment to 53.

**Board of Trustees  
GORMAN JOINT SCHOOL DISTRICT**

**RESOLUTION # 08-20-21  
GORMAN JOINT SCHOOL DISTRICT EMPLOYEE RECOGNITION DAY**

WHEREAS public school employees of the Gorman Joint School District (both certificated and classified) are the backbone of a successful program and services for the community and should be recognized; and

WHEREAS Gorman Joint School District staff are dedicated to making a positive difference in the lives of many of our youth; and

WHEREAS Gorman Joint School District staff instill in our students a love of education; a development and encouragement of individual strengths; a building of knowledge, skills, values, attitudes, talents and passions; and the skills to pursue productive careers; and

WHEREAS an annual Gorman Joint School District Employee Recognition Day, calling students, parents and community members attention to the myriad of ways that both certificated and classified staff support and teach the students in the Gorman Joint School District community; and

WHEREAS the recognition that the Gorman Joint School District Board of Trustees give to all staff also positively influences the attitudes of students and society toward public education; and

WHEREAS Gorman Joint School District's annual Employee Recognition Day will be observed in Gorman Joint School District School on Thursday, May 21, 2021:

NOW, THEREFORE, BE IT RESOLVED, the Gorman Joint School District Board of Education declares Thursday, May 21, 2021 as Gorman Joint School Employee Recognition Day at the Gorman Joint School District.

Accepted by the Gorman Joint School District Governing Board on this 13th day of April, 2021, by a vote of \_\_\_\_\_ AYES, \_\_\_\_\_ NOES.

\_\_\_\_\_  
Johannis Andrews II  
Superintendent

\_\_\_\_\_  
Patricia Edwards  
President, Board of Trustees

**Board of Trustees  
GORMAN JOINT SCHOOL DISTRICT**

**RESOLUTION # 07-20-21  
Classified School Employees Week**

- WHEREAS the efforts of the Gorman Joint School District classified staff are fundamental to the successful operations of the District's programs and services, and should be publicly recognized; and
- WHEREAS classified employees of Gorman Joint School District perform a great variety of skilled occupations in the Gorman Joint School District; and
- WHEREAS classified employees ably represent the District as they apply their knowledge and skills in providing the District's programs and services to the many populations we serve, including parents and community members; and
- WHEREAS classified employees deserve special recognition for their innumerable contributions to public education in the Gorman Joint School District:

NOW, THEREFORE, BE IT RESOLVED, the Gorman Joint School District Board of Education proclaims the week of May 16-22, 2021 to be Classified School Employees Week; and

BE IT FURTHER RESOLVED, the Board urges its members and all certificated staff at the Gorman School District to recognize classified employees as full partners in education and to applaud their hard work and dedication.

Accepted by the Gorman Joint School District Governing Board on this 13th day of April, 2021, by a vote of \_\_\_\_\_ AYES, \_\_\_\_\_ NOES.

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Johannis Andrews II  
Superintendent

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Patricia Edwards  
President, Board of Trustees

**Board of Trustees  
GORMAN JOINT SCHOOL DISTRICT**

**RESOLUTION # 06-20-21  
DAY OF THE TEACHER**

- WHEREAS public school teachers are the foundation of a free society and the keystone of our democratic system; and
- WHEREAS Gorman Joint School District teachers are dedicated to making a positive difference in the lives of many of our county's youth; and
- WHEREAS Gorman Joint School District teachers instill in our students a love of freedom and democracy, an appreciation of the richness of cultural diversity, an understanding of the lessons of history, a respect for the environment, and the skills to pursue productive careers; and
- WHEREAS an annual Day of the Teacher, or *El Día del Maestro*, calling students' attention to teaching as a worthwhile career, was established by the Association of Mexican American Educators with legislation co-sponsored by the California Teachers Association and enacted by the California Legislature in 1982; and
- WHEREAS the recognition that Californians give to teachers also positively influences the attitudes of students and society toward public education; and
- WHEREAS California's annual Day of the Teacher will be observed in California schools on Wednesday, May 12, 2021:

NOW, THEREFORE, BE IT RESOLVED, the Gorman Joint School District declares Wednesday, May 12, 2021 as Day of the Teacher at the Gorman Joint School District.

Accepted by the Gorman Joint School District Governing Board on this 13th day of April, 2021, by a vote of \_\_\_\_\_ AYES, \_\_\_\_\_ NOES.

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Johannis Andrews II  
Superintendent

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Patricia Edwards  
President, Board of Trustees

# GORMAN JOINT SCHOOL DISTRICT

FIELD TRIP REPORT #01-20-21

April 13, 2021

## Mrs. Knight, Mr. Kiouses, Dr. Kiouses

Wind Farm

Date: TBD

TK-8<sup>th</sup> grade - 53 students, 8 adults

Bus and possible use of vans

## Mrs. Knight, Mr. Kiouses, Dr. Kiouses

Frazier Park Library

Date: TBD

TK-8<sup>th</sup> grade- 53 students, 8 adults

Bus and/or Vans

## Dr. Kiouses

Frazier Mountain High School

FFA Chapter Meeting

April 26, 2021 5:45pm

FFA Students

Vans

Patricia Edwards, President  
Susan Ralphs, Clerk  
Ryan Ralphs, Member

**GORMAN JOINT SCHOOL DISTRICT**

Johannis Andrews  
Superintendent

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**RESOLUTION #05-20-21**

**DESIGNATION OF THE OFFICIAL REPRESENTATIVE AND THE OFFICIAL  
ALTERNATE REPRESENTATIVE TO THE SIRMA I AND SIRMA II JOINT  
POWERS AUTHORITY BOARD OF DIRECTORS**

**WHEREAS**, the Gorman Joint Elementary School District is a member of the SIRMA I and SIRMA II JPA;

**BE IT RESOLVED**, that the Governing Board of the Gorman Joint Elementary School District of Los Angeles County, in a regular public meeting assembled this 13th day of April, 2021, to be effective as of today, designated Denise Saenz, as the official representative, and Dena Kiouses, EdD, as the official alternate representative, and hereby authorized and directed to execute on behalf of the Gorman Joint Elementary School District the Joint Exercise of Powers Agreement designated as the SIRMA I JPA for the operation of Workers' Compensation program, and the SIRMA II JPA for the operation of the Property & Liability program. Said representative is further authorized to sign documents and perform all items pertaining to the interest of the Board of Directors as a legislative body pursuant to the terms of this agreement.

**BE IT FURTHER RESOLVED**, that designated official representative or designated official alternate representative, whichever is present, may vote on the Gorman Joint Elementary School District's behalf to expand the lines of coverage provided by the SIRMA I or II to include any other risk management, insurance, or self-funded program authorized by law.

**APPROVED** this Tuesday, April 13, 2021 by the Board of Trustees of the Gorman Joint School District, by a vote of \_\_\_ AYES, \_\_\_ NOES.

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Patricia Edwards,  
President, Board of Trustees



## Trial Balance by Fund and Object (ALL)

Fiscal Year : 2021 To Record Date : 3/31/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 01.0 - General Fund

Object	Object Description	Debit	Credit
1100	Teachers' Salaries	20,923.47	0.00
1110	Teachers' Salaries-Full-Time	115,910.65	0.00
1160	Teachers' Salaries-Substitute	10,500.00	0.00
1300	Cert Supervisors & Admin Sal	46,800.00	0.00
1310	Cert Supervisor & Admin Sal-FT	70,200.00	0.00
1360	Cert Sup & Admin Sal-Sub	23,883.03	0.00
<b>Totals for Major Object : 1000</b>		<b>288,217.15</b>	<b>0.00</b>
Object	Object Description	Debit	Credit
2130	Instruct Aide Sal-Hourly/Daily	22,298.72	0.00
2200	Classif Support Sal	4,675.34	0.00
2210	Classif Support Sal-Full-Time	13,978.47	0.00
2410	Cler Tech Office Staff Sal-FT	19,202.16	0.00
2460	Cler Tech Off Staff Sal-Sub	9,775.94	0.00
2990	TBD	17,760.00	0.00
<b>Totals for Major Object : 2000</b>		<b>87,690.63</b>	<b>0.00</b>
Object	Object Description	Debit	Credit
3111	STRS, Certificated Positions	44,124.55	0.00
3311	OASDI, Certificated Positions	651.00	0.00
3312	OASDI, Classified Positions	5,436.75	0.00
3331	Medicare, Cert Positions	4,179.15	0.00
3332	Medicare, Class Positions	1,271.50	0.00
3411	Hlth & Wlfr Benefits, Cert	14,834.78	0.00
3412	Hlth & Wlfr Benefits, Class	27,128.70	0.00
3511	State Unemploy Insur, Cert Pos	144.16	0.00
3512	State Unemploy Insur, Clas Pos	42.02	0.00
3611	Worker Comp Insur, Cert Pos	6,484.96	0.00
3612	Worker Comp Insur, Class Pos	1,973.06	0.00
<b>Totals for Major Object : 3000</b>		<b>106,270.63</b>	<b>0.00</b>

## Trial Balance by Fund and Object (ALL)

Fiscal Year : 2021 To Record Date : 3/31/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 01.0 - General Fund

Object	Object Description	Debit	Credit
4210	Books & Oth Reference Material	691.88	0.00
4310	Materials and Supplies	11,485.95	0.00
4340	Computer Software & Relat Exp	19,926.91	0.00
4350	Office Supplies - Admin	1,532.28	0.00
4360	Tires, Fuel and Oil	1,933.67	0.00
4370	Custodial/Operation Supplies	1,068.07	0.00
4380	Maintenance Supplies	327.70	0.00
4400	NoncCapitalized Equipment	7,419.05	0.00
4700	Food	8,996.27	0.00
<b>Totals for Major Object : 4000</b>		<b>53,381.78</b>	<b>0.00</b>

Object	Object Description	Debit	Credit
5220	Travel and Conferences	3,384.79	0.00
5310	Dues and Memberships	7,159.00	0.00
5410	Insurance	10,618.54	0.00
5510	ELECTRICITY	7,777.55	0.00
5520	Natural Gas Services	2,174.22	0.00
5530	Water	243.30	0.00
5560	Waste Disposal	1,300.00	0.00
5565	Waste Disposal - Other	13,694.02	0.00
5610	Rentals, Leases and Repairs	2,510.12	0.00
5630	Repairs	4,556.80	0.00
5800	Oth Contracted Services	17,263.06	0.00
5803	Late Int Chrgs/Penalties	450.88	0.00
5820	Legal, Audit, & Election Costs	1,560.52	0.00
5830	Advertisement	293.04	0.00
5840	Computer/Technlgy Related Serv	5,840.75	0.00
5850	Consl/Ind Contractors(NonEmp)	27,651.50	0.00
5860	Fingrprt,Phys, XRy&Oth Emp Cst	565.00	0.00
5880	Other Charges/Fees	2,225.50	0.00
5890	Other Services	314.44	0.00
5910	Communications	1,763.32	0.00
5940	Communication -Postage	340.00	0.00
<b>Totals for Major Object : 5000</b>		<b>111,686.35</b>	<b>0.00</b>

**Trial Balance by Fund and Object (ALL)**

Fiscal Year : 2021 To Record Date : 3/31/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 01.0 - General Fund

Object	Object Description	Debit	Credit
6400	Equipment	7,270.36	0.00
<b>Totals for Major Object : 6000</b>		<b>7,270.36</b>	<b>0.00</b>

Object	Object Description	Debit	Credit
8011	Rev Limit State Aid-CYr	0.00	522,278.00
8012	Education Protection Account E	0.00	78,152.00
8019	Rev Lmt State Aid-Prior Yr	0.00	6,546.00
8021	Home Owners Exemption	0.00	166.41
8029	Othr Subvntns/In-Lieu of Taxes	0.00	15.75
8041	Secured Tax Rolls	0.00	54,852.22
8042	Unsecured Roll Taxes	0.00	3,360.96
8043	Piror Year's Taxes	0.00	3,077.31
8044	Supplemental Taxes	0.00	62,537.30
8045	Edu RevAugmntn Fnd	0.00	3,574.61
8047	Commtty Rdlvpmnt Funds	0.00	3,712.39
8048	Pnlts & Intrst from Dlqnt Tax	0.00	1,364.45
8084	Community Redevelopment Funds	0.00	530.38
8181	Spec Ed Entlmtnt per UDC	0.00	10,323.00
8290	All Other Federal Revenues	0.00	62,407.00
8550	Manated Cost Reimbursements	0.00	2,121.00
8560	State Lottery	0.00	9,123.89
8590	All Other State Revenues	0.00	7,046.00
8625	Community Redevelop Funds	0.00	3,634.16
8660	Interest	0.00	7,055.95
8699	All Other Local Revenues	0.00	72.44
8791	Tfrs of Apptmnts frm Dstrcts	0.00	20,803.19
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>862,754.41</b>

## Trial Balance by Fund and Object (ALL)

Fiscal Year : 2021 To Record Date : 3/31/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 01.0 - General Fund

Net Increase (Decrease) to Fund Balance :

208,237.51

Object	Object Description	Debit	Credit
9110	Cash In County Treasury	2,454,065.66	0.00
9130	Revolving Cash Account	2,000.00	0.00
9200	Accounts Receivable System Default- K12	483,744.28	0.00
9520	Accounts Payable Manual Accrual	0.00	574,544.47
9521	Accrued Salaries and Wages Payable	0.00	1,500.00
9522	Stale Check Liability	0.00	1,613.51
9525	Fringe Benefits - CALSTRS	0.00	12,049.26
9526	Fringe Benefits - CALPERS	0.00	534.97
9528	Fringe Benefits - OASDI	0.00	3,495.61
9529	Fringe Benefits - Medicare	0.00	4,097.75
9531	Fringe Benefits - SUI	960.09	0.00
9532	Fringe Benefits - W/C	0.00	28,386.04
9650	Unearned Revenue	0.00	60,595.44
9791	Beginning Fund Balance	0.00	2,045,321.06
9910	Suspense Clearing	0.00	394.41
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>2,045,321.06</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>2,253,558.57</b>
<b>Total for Fund/Sub-Fund : 01.0 - General Fund</b>		<b>3,595,286.93</b>	<b>3,595,286.93</b>

## Trial Balance by Fund and Object (ALL)

Fiscal Year : 2021 To Record Date : 3/31/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 13.0 - Cafeteria Fund

Object	Object Description	Debit	Credit
2230	Classif Support Sal-Hrly/Daily	8,246.31	0.00
<b>Totals for Major Object : 2000</b>		<b>8,246.31</b>	<b>0.00</b>

Object	Object Description	Debit	Credit
3312	OASDI, Classified Positions	511.33	0.00
3332	Medicare, Class Positions	119.58	0.00
3412	Hlth & Wlfr Benefits, Class	2,807.88	0.00
3512	State Unemploy Insur, Clas Pos	4.12	0.00
3612	Worker Comp Insur, Class Pos	185.53	0.00
<b>Totals for Major Object : 3000</b>		<b>3,628.44</b>	<b>0.00</b>

Object	Object Description	Debit	Credit
4710	Food	6,381.75	0.00
4790	Food Supplies	241.32	0.00
<b>Totals for Major Object : 4000</b>		<b>6,623.07</b>	<b>0.00</b>

Object	Object Description	Debit	Credit
5220	Travel and Conferences	15.00	0.00
5630	Repairs	503.56	0.00
<b>Totals for Major Object : 5000</b>		<b>518.56</b>	<b>0.00</b>

**Net Increase (Decrease) to Fund Balance :** (19,016.38)

Object	Object Description	Debit	Credit
9110	Cash In County Treasury	0.00	18,993.01
9200	Accounts Receivable System Default- K12	8,955.27	0.00
9520	Accounts Payable Manual Accrual	0.00	2,226.00
9521	Accrued Salaries and Wages Payable	0.02	0.00
9526	Fringe Benefits - CALPERS	34.66	0.00
9528	Fringe Benefits - OASDI	0.00	2,887.39
9529	Fringe Benefits - Medicare	0.00	113.99
9531	Fringe Benefits - SUI	0.00	142.87
9532	Fringe Benefits - W/C	0.00	2,183.06
9791	Beginning Fund Balance	0.00	1,460.01
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>1,460.01</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>-17,556.37</b>
<b>Total for Fund/Sub-Fund : 13.0 - Cafeteria Fund</b>		<b>28,006.33</b>	<b>28,006.33</b>

**Trial Balance by Fund and Object (ALL)**

Fiscal Year : 2021 To Record Date : 3/31/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 14.0 - Deferred Maintenance Fund

Object	Object Description	Debit	Credit
5630	Repairs	1,400.00	0.00
<b>Totals for Major Object : 5000</b>		<b>1,400.00</b>	<b>0.00</b>
Object	Object Description	Debit	Credit
6250	Building Construction/Improv	9,100.00	0.00
<b>Totals for Major Object : 6000</b>		<b>9,100.00</b>	<b>0.00</b>
Object	Object Description	Debit	Credit
8660	Interest	0.00	254.00
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>254.00</b>
<b>Net Increase (Decrease) to Fund Balance :</b>			<b>(10,246.00)</b>
Object	Object Description	Debit	Credit
9110	Cash In County Treasury	75,706.31	0.00
9200	Accounts Receivable System Default- K12	43.53	0.00
9791	Beginning Fund Balance	0.00	85,995.84
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>85,995.84</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>75,749.84</b>
<b>Total for Fund/Sub-Fund : 14.0 - Deferred Maintenance Fund</b>		<b>86,249.84</b>	<b>86,249.84</b>

**Trial Balance by Fund and Object (ALL)**

Fiscal Year : 2021 To Record Date : 3/31/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 21.0 - Capital Projects-Centennial

Object	Object Description	Debit	Credit
8660	Interest	0.00	203.65
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>203.65</b>
<b>Net Increase (Decrease) to Fund Balance :</b>			<b>203.65</b>
Object	Object Description	Debit	Credit
9110	Cash In County Treasury	66,566.10	0.00
9200	Accounts Receivable System Default- K12	37.56	0.00
9791	Beginning Fund Balance	0.00	66,400.01
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>66,400.01</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>66,603.66</b>
<b>Total for Fund/Sub-Fund : 21.0 - Capital Projects-Centennial</b>		<b>66,603.66</b>	<b>66,603.66</b>

**Trial Balance by Fund and Object (ALL)**

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 25.0 - Capital Facilities Fund

Object	Object Description	Debit	Credit
8660	Interest	0.00	143.81
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>143.81</b>
<b>Net Increase (Decrease) to Fund Balance :</b>			<b>143.81</b>
Object	Object Description	Debit	Credit
9110	Cash In County Treasury	47,007.90	0.00
9200	Accounts Receivable System Default- K12	26.45	0.00
9791	Beginning Fund Balance	0.00	46,890.54
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>46,890.54</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>47,034.35</b>
<b>Total for Fund/Sub-Fund : 25.0 - Capital Facilities Fund</b>		<b>47,034.35</b>	<b>47,034.35</b>



Trial Balance by Fund and Object (ALL)

Fiscal Year : 2021 To Record Date : 3/31/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 30.0 - State Sch.Building Lease-Purc

Object	Object Description	Debit	Credit
8660	Interest	0.00	9.99
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>9.99</b>
<b>Net Increase (Decrease) to Fund Balance :</b>			<b>9.99</b>
Object	Object Description	Debit	Credit
9110	Cash In County Treasury	3,267.69	0.00
9200	Accounts Receivable System Default- K12	2.32	0.00
9791	Beginning Fund Balance	0.00	3,260.02
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>3,260.02</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>3,270.01</b>
<b>Total for Fund/Sub-Fund : 30.0 - State Sch.Building Lease-Purc</b>		<b>3,270.01</b>	<b>3,270.01</b>

**Trial Balance by Fund and Object (ALL)**

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 35.0 - County School Facilities Fund

Object	Object Description	Debit	Credit
8660	Interest	0.00	39.28
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>39.28</b>
<b>Net Increase (Decrease) to Fund Balance :</b>			<b>39.28</b>
Object	Object Description	Debit	Credit
9110	Cash In County Treasury	12,841.89	0.00
9200	Accounts Receivable System Default- K12	6.81	0.00
9519	Accounts Payable System Default	0.00	0.12
9791	Beginning Fund Balance	0.00	12,809.30
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>12,809.30</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>12,848.58</b>
<b>Total for Fund/Sub-Fund : 35.0 - County School Facilities Fund</b>		<b>12,848.70</b>	<b>12,848.70</b>

## Trial Balance by Fund and Object (ALL)

Fiscal Year : 2021 To Record Date : 3/31/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 76.0 - Warrant Pass-through Fund

## Net Increase (Decrease) to Fund Balance :

Object	Object Description	Debit	Credit
9110	Cash In County Treasury	0.00	63,720.07
9200	Accounts Receivable System Default- K12	0.00	16,185.64
9506	State Disability Insurance	21.23	0.00
9507	Medicare Contributions	0.00	29,703.31
9508	Advanced Earned Income Credit	55.00	0.00
9511	Federal Tax Withholding	123,182.78	0.00
9512	State Tax Withholding	9,276.82	0.00
9513	OASDI Liability	0.00	23,016.22
9514	CALSTRS Liability	0.00	1,365.45
9515	CALPERS Liability	3.41	0.00
9516	Survivor Benefits	15.00	0.00
9517	Other Voluntary Deductions	1,977.17	0.00
9518	Tax Shelter Annuity	0.00	2,600.00
9519	Accounts Payable System Default	0.00	469.12
9527	Fringe Benefits - EPRS	0.00	1,651.50
9528	Fringe Benefits - OASDI	243.53	0.00
9529	Fringe Benefits - Medicare	60.57	0.00
9531	Fringe Benefits - SUI	3,875.80	0.00
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>0.00</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			
<b>Total for Fund/Sub-Fund : 76.0 - Warrant Pass-through Fund</b>		<b>138,711.31</b>	<b>138,711.31</b>
<b>Totals for District/Agency : 64584 - Gorman Joint School District</b>		<b>3,978,011.13</b>	<b>3,978,011.13</b>

# Gorman Learning Charter Network

Bringing Academic Excellence Home

## REGULAR SESSION OF THE BOARD OF DIRECTORS AGENDA

DATE: March 11, 2021

MEETING PLACE: **ONLINE:**

View the Meeting via Live Stream:

<https://www.youtube.com/channel/UCsOrDGDdyPd5fcQkGJgo1ZQ>

FOR PUBLIC COMMENT: **To Participate in Public Comment, please follow the link below before 4:00 pm on date of meeting. Instructions will be sent to you upon completion of this form.**

<https://forms.gle/49mrNNB8T6BHJEsr6>

TIME: 4:00 p.m.

*Items on the agenda may not be addressed in the order they are agendized. The Board of Directors may alter the order at their discretion*

Accommodation can be made to persons with disabilities. If you require accommodation to participate in the meeting you must notify the office of the Executive Director at least 72 hours prior to the meeting.

### OPEN SESSION: PUBLIC MEETING

#### 1. CALL TO ORDER

#### 2. BOARD OF DIRECTORS ROLL CALL

Joshua Stegner	President
Tiffany Gray	Vice President
Jennifer Ferguson	Secretary
Dori Burnett	Treasurer
Carlos Bravo	
Kelly Garner	
Joe Andrews	District Representative

#### 3. ROLL CALL ADMINISTRATION

Denice Burchett	Executive Director
Truth Z. Ncube	Chief Business Officer
Craig Wilson	Attorney

4. **PLEDGE OF ALLEGIANCE**
5. **APPROVAL OF THE AGENDA**
6. **APPROVAL OF THE MINUTES**

- a. Approval of the minutes from the regular session meeting of February 18, 2021.

7. **COMMUNICATION FROM THE PUBLIC**

*This portion of the meeting is set aside for the purpose of allowing an opportunity for individuals to address the Board of Directors regarding matters on or not on the Agenda but within the Board of Directors subject matter jurisdiction. The Board of Directors is not allowed to take action on any item that is not on the Agenda, except as authorized by Government Code Section 54954.2. Presentations are limited to 3 minutes. The total time allotted for public comment is 45 minutes. If you wish to speak please complete a Communication from the Public form online and provide it electronically to the Board Secretary before the meeting.*

8. **COMMENTS FROM BOARD MEMBERS CONCERNING ITEMS NOT ON THE AGENDA**

9. **CONSENT AGENDA**

*Items on the Consent Agenda are considered routine and/or are deemed to be consistent with the item adopted Committee Policies and carry the recommendation of the Administration. The Consent Agenda may be enacted by one motion with a Roll Call vote. There will be no separate discussion of the items unless a board member so requests, in which case the designated item(s) will be considered following approval of the remaining items.*

- a. **Human Resources HR Action Report**
  - b. **Business Services Division Check Register**
  - c. **Business Services Division Payroll Expenditures**
  - d. **Division Purchase Order Listings**
  - e. **Business Services Division Credit Card Register**
  - f. **Enrollment Numbers**

10. **REPORT & COMMUNICATION TO THE BOARD OF DIRECTORS**

- a. **Executive Director – Denice Burchett**
  - b. **Chief Business Officer – Truth Z. Ncube**

11. **INFORMATION/DISCUSSION/ACTION AGENDA**

- a. **Review, Discussion and Approval of Second Interim Budgets – Truth Z. Ncube, Chief Business Officer and Team**
    - i. **Gorman Learning Center**
    - ii. **Gorman Learning Center San Bernardino/Santa Clarita**
  - b. **Review, Discussion and Approval of Resuming Physical Resource Center Workshops and Services – Denice Burchett, Executive Director and Kimberly Tumaming, Safety Co-Captain**
  - c. **Review, Discussion and Approval of ASB Fundraisers for Redlands Resource Center – Denice Burchett, Executive Director**
  - d. **Review and Discussion of Student Intent to Return Survey – Jana Perea, Data Manager**

- e. **Review, Discussion and Approval of School Calendar – Denice Burchett, Executive Director**
  - i. **Gorman Learning Center**
  - ii. **Gorman Learning Center San Bernardino/Santa Clarita**
  
- f. **Review, Discussion and Approval of Updates to Policies – Denice Burchett, Executive Director**
  - i. **Policy 5007.2: Withdrawal: District Notification**
  - ii. **Policy 6006.2: Acceptable Use for Technology Devices and Internet Usage**
  - iii. **Policy 7002.3: Leave of Absence**
  
- g. **Review, Discussion and Approval of the Termination of Board Policies – Denice Burchett, Executive Director**
  - i. **Policy 6006.1: Use of Email, Voicemail and Internet Access**
  - ii. **Policy 6006.3: Password Standards**
  - iii. **Policy 6007.1: Intellectual Property Rights**

**12. ITEMS FOR NEXT MEETING**

**13. CONFIRM MEETING PLACE AND TIME**

**14. ADJOURNMENT**

# Gorman Learning Charter Network

Bringing Academic Excellence Home

## REGULAR SESSION OF THE BOARD OF DIRECTORS AGENDA

DATE: April 15, 2021

MEETING PLACE: **ONLINE:**

View the Meeting via Live Stream:

<https://www.youtube.com/channel/UCsOrDGDdyPd5fcQkGJgo1ZQ>

FOR PUBLIC COMMENT: **To Participate in Public Comment, please follow the link below before 4:00 pm on date of meeting. Instructions will be sent to you upon completion of this form.**

<https://forms.gle/49mrNNB8T6BHJEsr6>

TIME: 4:00 p.m.

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### OPEN SESSION: PUBLIC MEETING

#### 1. CALL TO ORDER

#### 2. BOARD OF DIRECTORS ROLL CALL

Joshua Stegner	President
Tiffany Gray	Vice President
Jennifer Ferguson	Secretary
Dori Burnett	Treasurer
Carlos Bravo	
Kelly Garner	
Joe Andrews	District Representative

#### 3. ROLL CALL ADMINISTRATION

Denice Burchett	Executive Director
Truth Z. Ncube	Chief Business Officer
Craig Wilson	Attorney

4. **PLEDGE OF ALLEGIANCE**
5. **APPROVAL OF THE AGENDA**
6. **APPROVAL OF THE MINUTES**

- a. Approval of the minutes from the regular session meeting of March 11, 2021.

7. **COMMUNICATION FROM THE PUBLIC**

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9. **CONSENT AGENDA**

*Items on the Consent Agenda are considered routine and/or are deemed to be consistent with the item adopted Committee Policies and carry the recommendation of the Administration. The Consent Agenda may be enacted by one motion with a Roll Call vote. There will be no separate discussion of the items unless a board member so requests, in which case the designated item(s) will be considered following approval of the remaining items.*

- a. **Human Resources HR Action Report**
- b. **Business Services Division Check Register**
- c. **Business Services Division Payroll Expenditures**
- d. **Division Purchase Order Listings**
- e. **Business Services Division Credit Card Register**
- f. **Enrollment Numbers**

10. **REPORT & COMMUNICATION TO THE BOARD OF DIRECTORS**

- a. **Executive Director – Denice Burchett**
- b. **Chief Business Officer – Truth Z. Ncube**

11. **INFORMATION/DISCUSSION/ACTION AGENDA**

- a. **Review, Discussion and Approval of Tiffany Gray’s Resignation from the Board of Director’s Effective June 30, 2021 – Joshua Stegner, Board President**
- b. **Review and Discussion of Gorman Learning Charter Network Board of Directors Application Process and Appointment(s) – Joshua Stegner, Board President**
- c. **Review, Discussion and Approval of Contract with JP O’Connor for Strategic Planning – Tiffany Gray, Board Vice President**
- d. **Review, Discussion and Approval of Hybrid Work Model and Policy 7001.13: Hybrid Work Model – Kisha McDonald, Director of Human Resources**
- e. **Review, Discussion and Approval of Updates to Policies – Denice Burchett, Executive Director**
  - i. **Policy 6006.5: Software Copyright**
  - ii. **Policy 6006.7: Internet Safety**



- iii. Policy 7004.15: Drug Free Workplace
- iv. Policy 7004.12: Recording of Hours Worked

- f. Review, Discussion and Approval of the Termination of Board Policies – Denice Burchett, Executive Director
  - i. Policy 6006.4: Licensing of Electronic Content Resources

**CLOSED SESSION**

**12. ADJOURN TO CLOSED SESSION, IF ANY:**

- a. Reyes, et al. v. State of California, et al., Sacramento Superior Court, 34-2020-80003489

**RECONVENE TO OPEN SESSION**

**13. DISCLOSURE OF ACTION TAKEN IN CLOSED SESSION, IF ANY**

**14. ITEMS FOR NEXT MEETING**

**15. CONFIRM MEETING PLACE AND TIME**

**16. ADJOURNMENT**

# PAW PRINT

GORMAN ELEMENTARY SCHOOL

APRIL 2021

## WELCOME BACK!

Welcome back from Spring Break Cougars!

Only 8 more weeks of school to go, hurrah!

Students last day of school is to be determined but anticipated to be June 1.

## PTSO MEETING

Please join us for this month's PTSO Meeting!

We will meet Monday, April 12th, at 2:00 PM

## PENNIES FOR PATIENTS

Congratulations to Dr. Kiouses' 7 & 8 grade class for winning our Penny Wars!

Our hero squad helped raise money to fund research at The Leukemia and Lymphoma Society.

Thank you for participating in LLS Pennies for Patients Drive!

## **BOARD MEETING**

### **WHEN**

**TUESDAY, APRIL 13TH, 3PM**

### **WHERE**

**49847 GORMAN SCHOOL ROAD  
GORMAN, CA**

### **MORE INFORMATION**

Join us for our Regularly Scheduled Board Meeting

Closed Session 3:00pm

Open Session 3:30pm

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## **RAMADAN**

This month marks the beginning of Ramadan. Ramadan is a holy month of fasting, introspection and prayer for Muslims, the followers of Islam. It is celebrated as the month during which Muhammad received the initial revelations of the Quran, the holy book for Muslims. Fasting is one of the five fundamental principles of Islam. Each day during Ramadan, Muslims do not eat or drink from sunrise to sunset. They are also supposed to avoid impure thoughts and bad behavior. Muslims break their daily fasts by sharing meals with family and friends, and the end of Ramadan is celebrated with a three-day festival known as Eid al-Fitr, one of Islam's major holidays. Ramadan always falls on the ninth month of the 12-month Islamic calendar. If you are interested in learning more, please visit

<https://www.history.com/topics/holidays/ramadan>.

# TK/KINDERGARTEN ROUND-UP

## WHEN

**MONDAY, APRIL 19TH, 6PM**

## WHERE

**49847 GORMAN SCHOOL ROAD  
GORMAN, CA**

## MORE INFORMATION

Any student eligible for Kindergarten may join us for our Kindergarten Round-Up!

Students who have turned or will turn five on or before September 1, are eligible to enroll with Gorman Elementary School for kindergarten.

Children who turn 5 between September 2, - December 5, are eligible to enroll in TK (Transitional Kindergarten).

## CHROMEBOOK CHARGERS

If your student checked out a Chromebook this year, please check around your homes for chargers. Our Chromebooks have made it back, but a lot of our chargers did not return with their computers. If there are any questions, please call Ms. Davis in the office. She has a list of all Chromebooks that were checked out this year.



## PROGRESS REPORTS

Progress reports will be sent home April 16, 2021.

Be sure to sign and return them to teachers the following Monday, Thank You!

## SUPER HERO DAY

Super Heroes and Heroines come in all shapes and sizes.

We would like to see your idea of a Super Hero!

April 16, 2021 come dressed as your FAVORITE Super Hero!





## **SAVE THE DATE**

Kindergarten and 8th Grade Graduation are currently scheduled for June 1!

Kindergarten Graduation at 11 AM

8th Grade Graduation at 6 PM

## **STATE TESTING**

### **WHEN**

**TUESDAY, APRIL 20TH, 9AM TO  
FRIDAY, MAY 7TH, 1:30PM**

### **WHERE**

**49847 GORMAN SCHOOL ROAD  
GORMAN, CA**

### **MORE INFORMATION**

As of now, CAASPP (California Assessment of Student Performance and Progress) is set for April 20, through May 7, depending on how quickly all students complete testing.

We will notify parents if there are changes to CAASPP.

## **AB 86 – COVID 19 Relief and School Reopening**

There is no application required to receive AB 86 funding. In May 2021, eligible entities will receive an apportionment that represents 50 percent of their allocation for both the IPI and ELO Grants. In August 2021, eligible entities will receive the remaining 50 percent of their allocation, less any reduction or forfeiture of IPI Grants described below. ELO allocations will be based on the combination of the homeless pupil enrollment, state special schools ADA and a proportionate share of the LCFF entitlement. The IPI allocation will be based on the proportionate share of the LCFF entitlement.

### **AB 86 Frequently Asked Questions**

**Q.** How do the changes to the color tiers established by the Blueprint for a Safer Economy impact local educational agencies (LEAs) trying to meet the funding conditions of the In-Person Instruction Grants?

**A.** The changes to the color tiers do not change the requirements for receiving the In-Person Instruction Grant, but it will impact how soon an LEA will be required to offer in-person instruction to all elementary students and to all students in at least one secondary grade level. With the positive trajectory of COVID 19 case rates and the increasing number of Californians that are vaccinated, counties are expected to reach the red tier soon if they haven't already. LEAs should anticipate and plan for being in the red tier by April 1 if they want to ensure they receive the full amount of the In-Person Instruction Grant.

**Q.** Assembly Bill (AB) 86 includes language that reduces an LEA's In-Person Instruction Grant allocation. Can you please elaborate on this 1% reduction?

**A.** In order to receive the full allocation of the In-Person Instruction Grant, LEAs must offer in-person instruction by April 1 to all the students required by the statute in accordance with the color tier they are in. For example, if an LEA is in the red tier, then in-person instruction must be offered to all the prioritized student groups in all grade spans, all elementary students, and students in at least one secondary grade level. If in-person instruction is not offered to all these students by April 1, then the grant amount will be reduced by 1% per day between April 1 and May 15 until all the required students are able to access in-person instruction. Many LEAs are planning to do a phased reopening after spring break. In this situation, the grant will be reduced even if some of the required students are offered in-person instruction. For example, if you are an elementary school district in the red tier and you start a phased reopening on April 5 after spring break but don't offer in-person instruction to all required students until April 19, then your grant will be reduced by 10% because of the two weeks that only some, and not all, of your students were offered in-person instruction.

LEAs who have a spring break that occurs on or after April 1st will not be penalized for not offering in person instruction on those days.

**Q.** Please explain when the In-Person Instruction Grant is subject to forfeiture.

**A.** An LEA's grant will be forfeited in two situations—if it fails to offer in-person instruction to all the required students by May 15 or if it fails to provide continuous in-person instruction through the end of

the school year. To illustrate the latter circumstance, if your LEA is offering in-person instruction as required by AB 86 and your LEA reverts to distance learning for a period of time without a local or state health order requiring the order, then your entire grant amount would be forfeited. Importantly, AB 86 recognizes the continued need for LEAs to implement hybrid instructional models to accommodate health mitigation measures for students and staff. Therefore, LEAs that use hybrid models are deemed in compliance with AB 86.

**Q.** If I've already reopened for in-person instruction or I have a plan to reopen, and my in-person instruction offerings are not in compliance with AB 86, am I eligible to receive the In-Person Instruction Grant?

**A.** You are eligible to receive the In-Person Instruction Grant only if in-person instruction is offered to all the required students. For example, if you are a unified school district in the red tier, and you are only offering in-person instruction to all your elementary students, then in order to receive the grant, you must expand in person instruction to at least one of your secondary grades by May 15. There is no partial grant amount for serving some but not all of the required students.

**Q.** Can you please clarify the paraprofessional requirement for the Expanded Learning Opportunity Grant? Are LEAs required to hire additional paraprofessionals, or can we use allocation of funding for the paraprofessionals we currently have on staff?

**A.** The Expanded Learning Grant requires an allocation of at least 10% of the LEA's apportionment for paraprofessional staffing. For purposes of this provision, paraprofessionals are defined in Education Code Section (EC §) 45330. The 10% requirement can be met by hiring additional paraprofessionals, and/or allocating the funding for existing paraprofessional staff. To reflect the temporary nature of the Expanding Learning Grant funding, temporary staffing methods described as classified short-term staffing, which is enumerated in EC § Section 45103, may be applied. In addition, an increase in full time employment for current part-time paraprofessional employees can be applied towards the 10% requirement; however, it is recommended that this method is approached with caution to avoid long-term fiscal implications resulting from short-term staffing adjustments. In the event that hiring practices are not sufficient to expend the 10% minimum, the statute does not prohibit scoring the 10% for paraprofessionals against current staffing, but all expenditures must align with the allowable uses of the Expanded Learning Grant codified in EC § 43522(b).

**Q.** The funding for both the In-Person Instruction Grant and the Expanded Learning Opportunity Grant will be appropriated in May and August 2021. What happens if my LEA does not qualify for the In Person Instruction Grant? Will the money be taken back?

**A.** AB 86 does not include an opt-out provision for LEAs. All eligible LEAs will receive the May appropriation of the In-Person Instruction Grant and the Expanded Learning Opportunity Grant. Nonclassroom-based charter schools are not eligible for the In-Person Instruction Grant. The May appropriation will be 50% of the calculated total an LEA is eligible to receive for each grant, using 2020–21 First Principal Apportionment certification data and 2020–21 preliminary California Longitudinal Pupil Achievement Data System (CALPADS) Fall 1 data. For the In-Person Instruction Grant, LEAs are required to certify to the California Department of Education by June 1, 2021, that the required students were offered in-person instruction and the dates that in-person instruction commenced. This certification data, along with 2020–21 Second Principal Apportionment certification data, and

2020–21 CALPADS Fall 1 data will be used to calculate the August appropriations. If an LEA does not comply with the In Person Instruction Grant requirements by May 15 and is required to forfeit the grant, then the May appropriation for the In-Person Instruction Grant will be applied against the remaining balance owed for the August payment of the Expanded Learning Opportunity Grant.

### **AB 86 Allowable Uses and Considerations**

#### **In-Person Instructional Grants**

May be used for any purpose consistent with providing in-person instruction, including, but not limited to

- COVID-19 testing
- Cleaning and disinfecting
- Personal protective equipment
- Ventilation and other school upgrades for health and safety
- Salaries for certificated and classified employees providing in-person instruction or services
- Social and mental health support services provided in conjunction with in-person instruction

#### **Expanded Learning Opportunity Grants**

- Shall only be expended for the following purposes:
- Extending instructional learning time beyond requirements for the 2020–21, 2021–22, and 2022–23 school years
- Accelerating progress to close learning gaps
- Integrated pupil supports, such as the provision of mental health services, access to school meal programs, before and after school programs, and programs to address trauma
- Community learning hubs that provide pupils with access to technology, high-speed internet, and other academic supports
- Supports for credit-deficient pupils to complete graduation or promotion requirements and to increase or improve pupils' college eligibility
- Additional academic services for pupils, such as diagnostic, progress monitoring, and benchmark assessments of pupil learning
- Training for school staff on strategies, including trauma-informed practices, to engage pupils and families in pupils' social-emotional health needs and academic needs

As a condition of receiving a share of the \$4.6 billion Expanded Learning Opportunity Grant, local educational agencies (LEAs) must develop a plan for use of the funds to implement supplemental instruction and support strategies for their students. Local governing boards must adopt the Expanded Learning Opportunity Grant Plan (Plan) on or before June 1, 2021, and it must be submitted to the county office of education, the California Department of Education (CDE), or the chartering authority within five days of adoption, as applicable. The Plan template is now available on the CDE website and can be accessed here. Parents and school site staff must have an opportunity to be involved in the development of the Plan.

In addition to the Plan for the Expanded Learning Opportunity Grant, LEAs should also be aware that a separate certification must be completed for the In-Person Instruction Grant.



**Gorman Joint School District**  
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Gorman, CA 93243  
(661) 248-6441 - FAX (661) 248-0604

## **BOARD OF TRUSTEES**

### **MINUTES OF THE REGULAR MEETING**

**March 9, 2021**

The President of the Board, Patricia Edwards, called the Regular Meeting of the Gorman Joint School District Board of Trustees to order at 3:00 P.M.

The Flag salute was held.

Members Present: Patricia Edwards, President  
Susan Ralphs, Clerk  
Ryan Ralphs, Member

Also Present: Johannis Andrews, Superintendent  
Dena Kiouses, EdD, Principal  
Jean Cummings, Business Manager/Consultant  
Denise Saenz, Accounting/Data Processing Technician

6775 The Board approved the Agenda with changes for March 9, 2021.

Motion made by Ryan Ralphs, Seconded by Susan Ralphs      Vote: yes 3/no 0

6776 Adjourn to Closed Session at 3:01 P.M. to discuss personnel, employer/employee relations. (Govt. Code 54957, 54957.6):

1. Personnel (Govt. Code 54957)
2. Employer/Employee Relations (Govt. Code 54957.7)
3. Public Employee Discipline/Dismissal/Release/Appointment (Govt. Code 54957)

Motion made by Ryan Ralphs, Seconded by Susan Ralphs      Vote: yes 3/no 0

6777 Reconvened to Regular Session at 3:50 P.M.

Motion made by Ryan Ralphs, Seconded by Susan Ralphs      Vote: yes 3/no 0

Action from Closed Session

6778 The Board voted not to renew the Superintendent, Johannis Andrews, contract. His last day will be June 30, 2021, when his current contract expires.

President, Patricia Edwards, asked for any comments from the Board.

Ryan Ralphs reported that he went to Tejon Peak with Deputy Snover to view sites for radio tower.

President, Patricia Edwards, asked for any comments from the staff.

Johannis Andrews stated that Assemblyman Tom Lackey will be visiting on Friday, March 19<sup>th</sup>. He also stated that vaccines have been offered to the entire staff from LACOE.

President, Patricia Edwards, asked for any comments from the public.

No comments

6779 The Board approved the Minutes of the Regular Meeting of February 9, 2021.

Motion made by Ryan Ralphs, Seconded by Susan Ralphs      Vote: yes 3/no 0

6780 The Board approved Purchase Orders #20-21-173 through 20-21-186 of which \$9,545.66 was paid from the General Fund.

Motion made by Ryan Ralphs, Seconded by Susan Ralphs      Vote: yes 3/no 0

6781 The Board approved the Commercial Warrant Register in the amount of \$25,433.85 from Fund 01.0, \$298.20 from Fund 13.0, \$400.00 from Fund 76.0.

Motion made by Ryan Ralphs, Seconded by Susan Ralphs      Vote: yes 3/no 0

6782 The Board approved the CARS II Winter Release 2020-21 Report.

Motion made by Ryan Ralphs, Seconded by Susan Ralphs      Vote: yes 3/no 0

6783 The Board declared positive certification and budget revisions for the Second Interim Budget Report for 2020-21.

The Board thanked Jean for her hard work on the Budget.

Motion made by Ryan Ralphs, Seconded by Susan Ralphs      Vote: yes 3/no 0

6784 The Board approved the 2020-21 Gorman Joint School District School Safety Plan.

Motion made by Ryan Ralphs, Seconded by Susan Ralphs      Vote: yes 3/no 0

6785 The Board approved the 2021 Los Angeles County Plan for Expelled Pupils.

Motion made by Ryan Ralphs, Seconded by Susan Ralphs      Vote: yes 3/no 0

The next regular meeting of the Board of Trustees will be on April 13, 2020 at 3:00 P.M. closed session and 3:30 P.M. regular session.

6550 The Board adjourned the meeting at 3:57 P.M.

Motion made by Ryan Ralphs, Seconded by Susan Ralphs      Vote: yes 3/no 0

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Patricia Edwards, President



American Express 2/21

Denise's Card			
Amazon	\$385.80	Cases for Ipads	01.0-32200.0-11100-10000-4340-0000000
Amazon	\$89.22	Replacement chargers for Chromebooks	01.0-32200.0-11100-10000-4340-0000000
Amazon	-\$192.90	Refund for Cases for Ipads	
Amazon	-\$192.90	Refund for Cases for Ipads	
	\$89.22		
<b>Fees</b>			
Late Fee	\$39		
<b>Total</b>	<b>\$128.22</b>		

American Express 1/21

Denise's Card			
Amazon	\$151.62	Headset for Aide for Zoom	01.0-32200.0-11100-10000-4340-0000000
Amazon	\$85.79	LabelMaker Bundle for Business Office	01.0-32200.0-11100-10000-4340-0000000
	\$237.41		
Dena's Card			
Amazon	50.84	Paper Towel Holders	01.0-73880.0-00000-81100-4370-0000000
Amazon	84.65	Paper Towel Holders	01.0-73880.0-00000-81100-4370-0000000
Amazon	42.84	Paper Towel Holders	01.0-73880.0-00000-81100-4370-0000000
Amazon	3.99	Washington Post-Subscription	01.0-32150.0-11100-10000-4310-0000000
Fees	45	Annual Membership Fee	01.0-00000.0-00000-72000-5803-0000000
	227.32		
<b>Total</b>	<b>\$464.73</b>		

PURCHASE ORDER LOG

PO#	DATE	VENDOR	DESCRIPTION	ESTIMATED AMOUNT	AMOUNT PAID GENERAL	AMOUNT PAID OTHER	DATE PAID
20-21-187	3/4/21	Cecelia J Cummings, CPA	Business Manager-Consultant 10/20 & 11/20	\$8,400.00	\$8,400.00		3/9/21
188	3/4/21	ATG Automotive	Vans-Ford oil change, wipers, GMC wipers	\$249.25	\$249.25		3/18/21
189	3/18/21	OverDrive	School Digital Library Participation 2/21-1/22	\$250.00	\$250.00		3/23/21
190	3/18/21	IXL	IXL Site License Year 1 of 3	\$1,435.00	\$1,435.00		3/23/21
191	3/18/21	Arcadia Audiometric	School Nurse Services 3/22/21 3 of 4	\$600.00	\$600.00		3/23/21
192	3/18/21	Prentis Edwards	Tech Services 1/21	\$1,200.00	\$1,200.00		3/23/21
193		Dena Kiousses, EDD	Reimbursement for CTE Credential Fee and Postage	\$107.80			
194	3/18/21	Registrar-Recorder/County Clerk	Nov 3 General Election Costs	\$213.71	\$213.71		3/23/21
195	3/16/21	Denise Saenz	Reimbursement for COVID Recess Supplies from Five Below	\$632.09	\$632.09		3/18/21
196	3/20/21	WexBank	Fuel for Vans 2/21	\$448.00	\$448.00		3/24/21
197	3/20/21	William Tinney	Walk In Cooler Repair	\$503.56		\$503.56	3/26/21
198		Quill	Janitorial Supply- Trash Bags	\$64.32			
199		Quill	Janitorial Supply-No Rinse Lysol Sanitizer	\$64.32			
200	3/18/21	Quill	Janitorial Supplies-Paper Towels, Correction Tape Pen	\$50.38	\$50.38		3/23/21
201	3/20/21	American Express	District Credit Card 1/21	\$464.73	\$464.73		3/24/21
202	3/20/21	American Express	District Credit Card 2/21	\$128.22	\$128.22		3/24/21
203	3/20/21	SSDA	District Basic Membership Dues 2/1/21-1/31/22	\$350.00	\$350.00		3/24/21
204	3/20/21	I-Safe, Inc	I-Safe Direct and DC4 School District Renewal	\$390.00	\$390.00		3/24/21
205	3/20/21	CASBO	Organizational Subscription FY 20-21	\$250.00	\$250.00		3/29/21
			TOTAL	\$15,737.06	\$15,061.38	\$503.56	
			REMAINING UNPAID	\$172.12			

Report ID: FIN-AP-0004  
 Run Date: 04/06/2021  
 Run Time: 9:55:57 PM

Commercial Warrant Register  
 03/01/2021 - 03/31/2021

Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
AMERICAN EXPRESS - 0000012205	000000020174192	AD.64584.210000000222.1	GAX.64584.210000000275.1.0.1			01.0	32200.0	11100	10000	4340	00000000	9/2021	89.22	0.00	89.22
		AD.64584.210000000222.1	GAX.64584.210000000275.1.0.2			01.0	00000.0	00000	72000	5603	00000000	9/2021	39.00	0.00	39.00
		AD.64584.210000000222.1	GAX.64584.210000000280.1.0.1			01.0	32200.0	11100	10000	4340	00000000	9/2021	237.41	0.00	237.41
		AD.64584.210000000222.1	GAX.64584.210000000280.1.0.2			01.0	73880.0	00000	81100	4370	00000000	9/2021	178.33	0.00	178.33
		AD.64584.210000000222.1	GAX.64584.210000000280.1.0.3			01.0	32150.0	11100	10000	4370	00000000	9/2021	3.99	0.00	3.99
		AD.64584.210000000222.1	GAX.64584.210000000280.1.0.4			01.0	00000.0	00000	72000	5603	00000000	9/2021	45.00	0.00	45.00
	000000020174192													Warrant Total:	592.95

Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
ARCADIA AUDIOMETRIC ASSOCIATES, INC. - 000007424	000000020173841	AD.64584.210000000212.1	GAX.64584.210000000271.1.0.1			01.0	00000.0	11100	10000	5600	00001000	9/2021	600.00	0.00	600.00
	000000020173841													Warrant Total:	600.00

Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
ATG AUTOMOTIVE SPECIALISTS - 000008774	000000020172362	AD.64584.210000000208.1	GAX.64584.210000000256.1.0.1			01.0	14000.0	00000	36000	5630	00000000	9/2021	249.25	0.00	249.25
	000000020172362													Warrant Total:	249.25

Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
AT&T - 000009023	000000020169946	AD.64584.210000000204.1	GAX.64584.210000000261.1.0.1			01.0	00000.0	00000	72000	5970	00000000	9/2021	140.12	0.00	140.12
	000000020169946													Warrant Total:	140.12

Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
AV ACSA - 000010845	000000020173942	AD.64584.210000000218.1	GAX.64584.210000000267.1.0.1			01.0	00000.0	00000	72000	5310	00000000	9/2021	25.00	0.00	25.00
	000000020173942													Warrant Total:	25.00



Report ID: FIN-AP-0004  
 Run Date: 04/06/2021  
 Run Time: 9:55:57 PM

**Commercial Warrant Register**  
 03/01/2021 - 03/31/2021

Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/ DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt	
CANYON FINANCIAL SERVICES, INC. - 0000007508	000000020172363	AD,64584,210000000207,1	GAX,64584,210000000258,1,0,1			01,0	00000,0	11100	10000	5610	0000000	9/2021	210,11	0,00	210,11	
	000000020172363	AD,64584,210000000207,1	GAX,64584,210000000258,1,0,2			01,0	00000,0	00000	72000	5610	0000000	9/2021	70,04	0,00	70,04	
															Warrant Total:	280,15
															Warrant Total:	250,00
CASCO - 0000008932	000000020175659	AD,64584,210000000224,1	GAX,64584,210000000273,1,0,1			01,0	00000,0	00000	72000	5310	0000000	9/2021	250,00	0,00	250,00	
	000000020175659	AD,64584,210000000201,1	GAX,64584,210000000282,1,0,2			01,0	65000,0	57700	21000	5850	0000000	9/2021	2,100,00	0,00	2,100,00	
															Warrant Total:	8,400,00
CECELIA J. CUMMINGS, CPA - 0000007621	000000020169947	AD,64584,210000000201,1	GAX,64584,210000000283,1,0,1			01,0	00000,0	00000	72000	5850	0000000	9/2021	6,300,00	0,00	6,300,00	
	000000020169947	AD,64584,210000000201,1	GAX,64584,210000000283,1,0,2			01,0	65000,0	57700	21000	5850	0000000	9/2021	2,100,00	0,00	2,100,00	
															Warrant Total:	8,400,00
DELTA DENTAL - 0000008647	000000020169948	AD,64584,210000000203,1	GAX,64584,210000000283,1,0,1			01,0	00000,0	11100	10000	3411	0000000	9/2021	76,96	0,00	76,96	
	000000020169948	AD,64584,210000000203,1	GAX,64584,210000000283,1,0,2			01,0	65000,0	57700	11200	3411	0000000	9/2021	24,12	0,00	24,12	
		AD,64584,210000000203,1	GAX,64584,210000000283,1,0,3			13,0	53100,0	00000	37000	3412	0000000	9/2021	12,06	0,00	12,06	
		AD,64584,210000000203,1	GAX,64584,210000000283,1,0,4			01,0	00000,0	00000	72000	3412	0000000	9/2021	24,12	0,00	24,12	
		AD,64584,210000000203,1	GAX,64584,210000000283,1,0,5			01,0	00000,0	00000	27000	3412	0000000	9/2021	24,12	0,00	24,12	
		AD,64584,210000000203,1	GAX,64584,210000000283,1,0,6			01,0	00000,0	00000	71100	3412	0000000	9/2021	60,31	0,00	60,31	
		AD,64584,210000000203,1	GAX,64584,210000000283,1,0,7			01,0	00000,0	00000	27000	3411	0000000	9/2021	12,37	0,00	12,37	
		AD,64584,210000000203,1	GAX,64584,210000000283,1,0,8			01,0	00000,0	00000	72000	3411	0000000	9/2021	12,37	0,00	12,37	
															Warrant Total:	246,43

**Commercial Warrant Register**  
03/01/2021 - 03/31/2021

Report ID: FIN-AP-0004  
Run Date: 04/08/2021  
Run Time: 9:55:57 PM

Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/ DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt	
DENISE SAENZ * 0000012199	000000020172724	AD,64584,210000000210,1	GAX,64584,210000000286,1,0,1			01,0	32150,0	11100	10000	4310	00000000	9/2021	832,09	0,00	632,09	
	000000020172724														632,09	
WARRANT TOTAL:																
															390,00	390,00
I-SAFE, INC. - 0000007473	000000020174195	AD,64584,2100000000219,1	GAX,64584,210000000278,1,0,1			01,0	00000,0	11100	10000	4340	00001000	9/2021	390,00	0,00	390,00	
	000000020174195														390,00	390,00
WARRANT TOTAL:																
															1,435,00	1,435,00
IXL LEARNING - 0000008870	000000020173843	AD,64584,210000000214,1	GAX,64584,210000000190,1,0,1			01,0	00000,0	11100	10000	4340	00001000	9/2021	1,435,00	0,00	1,435,00	
	000000020173843														1,435,00	1,435,00
WARRANT TOTAL:																
															1,435,00	1,435,00
KAISER FOUNDATION HEALTH PLAN, INC. - 0000007631	000000020169949	AD,64584,210000000202,1	GAX,64584,210000000255,1,0,1			01,0	00000,0	11100	10000	3411	00000000	9/2021	479,20	0,00	479,20	
	000000020169949		GAX,64584,210000000202,1			01,0	00000,0	11100	10000	3411	00000000	9/2021	(2,861,00)	0,00	(2,861,00)	
WARRANT TOTAL:																
															302,80	302,80
KAISER FOUNDATION HEALTH PLAN, INC. - 0000007631	000000020173843	AD,64584,210000000202,1	GAX,64584,210000000255,1,0,2			13,0	53100,0	00000	37000	3412	00000000	9/2021	325,80	0,00	325,80	
	000000020173843		GAX,64584,210000000202,1			01,0	00000,0	00000	27000	3412	00000000	9/2021	601,60	0,00	601,60	
WARRANT TOTAL:																
															601,60	601,60
KAISER FOUNDATION HEALTH PLAN, INC. - 0000007631	000000020169949	AD,64584,210000000202,1	GAX,64584,210000000255,1,0,5			01,0	00000,0	00000	72000	3412	00000000	9/2021	601,60	0,00	601,60	
	000000020169949		GAX,64584,210000000202,1			01,0	00000,0	00000	81000	3412	00000000	9/2021	1,529,00	0,00	1,529,00	
WARRANT TOTAL:																
															400,00	400,00
KAISER FOUNDATION HEALTH PLAN, INC. - 0000007631	000000020173843	AD,64584,210000000202,1	GAX,64584,210000000255,1,0,7			01,0	00000,0	00000	00000	9517	00000000	9/2021	400,00	0,00	400,00	
	000000020173843		GAX,64584,210000000202,1			01,0	00000,0	00000	27000	3411	00000000	9/2021	494,00	0,00	494,00	
WARRANT TOTAL:																
															494,00	494,00

**Commercial Warrant Register**  
03/01/2021 - 03/31/2021

Report ID: FIN-AP-0004  
Run Date: 04/08/2021  
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Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
KAISER FOUNDATION HEALTH PLAN, INC. - 0000007631	000000020169949	AD,64584,210000000202,1	GAX,64584,210000000255,1,0,9			01,0	00000,0	00000	72000	3411	00000000	9/2021	494,00	0,00	494,00
	000000020169949														2,367,00
Warrant Total:															
MOUNTAINSIDE DISPOSAL, INC. - 0000007578	000000020169950	AD,64584,210000000200,1	GAX,64584,210000000259,1,0,1			01,0	00000,0	00000	82000	5660	00000000	9/2021	214,96	0,00	214,96
	000000020169950														214,96
Warrant Total:															
OVERDRIVE, INC. - 0000012288	000000020173844	AD,64584,210000000217,1	GAX,64584,210000000272,1,0,1			01,0	11000,0	11100	10000	4210	00000000	9/2021	250,00	0,00	250,00
	000000020173844														250,00
Warrant Total:															
PRENTIS EDWARDS - 0000006988	000000020173845	AD,64584,210000000215,1	GAX,64584,210000000270,1,0,1			01,0	00000,0	00000	77000	5840	00000000	9/2021	1,200,00	0,00	1,200,00
	000000020173845														1,200,00
Warrant Total:															
QUILL - 0000007787	000000020173846	AD,64584,210000000213,1	GAX,64584,210000000268,1,0,1			01,0	73880,0	00000	81100	4370	00000000	9/2021	42,86	0,00	42,86
	000000020173846	AD,64584,210000000213,1	GAX,64584,210000000268,1,0,2			01,0	00000,0	00000	27000	4350	00000000	9/2021	7,50	0,00	7,50
Warrant Total:															
REGISTRAR-RECORDER/ COUNTY CLERK - 0000009189	000000020173847	AD,64584,210000000216,1	GAX,64584,210000000269,1,0,1			01,0	00000,0	00000	71000	5820	00000000	9/2021	213,71	0,00	213,71
	000000020173847														213,71
Warrant Total:															

**Commercial Warrant Register**  
03/01/2021 - 03/31/2021

Report ID: FIN-AP-0004  
Run Date: 04/06/2021  
Run Time: 9:55:57 PM

Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB// DREV// BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt	
Schools Excess Liability Fund - 0000109267	000000020172725	AD,64584,210000000211,1	GAX,64584,210000000284,1,0,1			01,0	00000,0	000000	270000	5410	00000000	9/2021	1,069.54	0.00	1,069.54	
	000000020172725														Warrant Total:	1,069.54
Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB// DREV// BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt	
SIRMA I - 0000009673	000000020169551	AD,64584,210000000205,1	GAX,64584,210000000252,1,0,1			13,0	53100,0	000000	000000	9532	00000000	9/2021	67.37	0.00	67.37	
		AD,64584,210000000205,1	GAX,64584,210000000252,1,0,2			01,0	14000,0	000000	000000	9532	00000000	9/2021	124.34	0.00	124.34	
		AD,64584,210000000205,1	GAX,64584,210000000252,1,0,3			01,0	65000,0	000000	000000	9532	00000000	9/2021	159.58	0.00	159.58	
		AD,64584,210000000205,1	GAX,64584,210000000252,1,0,4			01,0	00000,0	000000	000000	9532	00000000	9/2021	1,599.66	0.00	1,599.66	
		AD,64584,210000000205,1	GAX,64584,210000000252,1,0,5			01,0	00000,0	000000	000000	9532	00001100	9/2021	48.05	0.00	48.05	
		AD,64584,210000000205,1	GAX,64584,210000000253,1,0,1			13,0	53100,0	000000	000000	9532	00000000	9/2021	37.37	0.00	37.37	
		AD,64584,210000000205,1	GAX,64584,210000000253,1,0,2			01,0	14000,0	000000	000000	9532	00000000	9/2021	120.59	0.00	120.59	
		AD,64584,210000000205,1	GAX,64584,210000000253,1,0,3			01,0	65000,0	000000	000000	9532	00000000	9/2021	109.58	0.00	109.58	
		AD,64584,210000000205,1	GAX,64584,210000000253,1,0,4			01,0	00000,0	000000	000000	9532	00000000	9/2021	1,519.66	0.00	1,519.66	
		AD,64584,210000000205,1	GAX,64584,210000000253,1,0,5			01,0	00000,0	000000	000000	9532	00001100	9/2021	18.05	0.00	18.05	
		AD,64584,210000000205,1	GAX,64584,210000000254,1,0,1			13,0	53100,0	000000	000000	9532	00000000	9/2021	37.37	0.00	37.37	
		AD,64584,210000000205,1	GAX,64584,210000000254,1,0,2			01,0	14000,0	000000	000000	9532	00000000	9/2021	120.59	0.00	120.59	
		AD,64584,210000000205,1	GAX,64584,210000000254,1,0,3			01,0	65000,0	000000	000000	9532	00000000	9/2021	109.58	0.00	109.58	
		AD,64584,210000000205,1	GAX,64584,210000000254,1,0,4			01,0	00000,0	000000	000000	9532	00000000	9/2021	1,519.66	0.00	1,519.66	
		AD,64584,210000000205,1	GAX,64584,210000000254,1,0,5			01,0	00000,0	000000	000000	9532	00001100	9/2021	18.05	0.00	18.05	
	000000020169551														Warrant Total:	5,599.50

Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB// DREV// BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt	
SMALL SCHOOL DISTRICTS' ASSOCIATION - 0000007805	000000020174193	AD,64584,210000000221,1	GAX,64584,210000000274,1,0,1			01,0	00000,0	000000	720000	5310	00000000	9/2021	350.00	0.00	350.00	
	000000020174193														Warrant Total:	350.00
Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB// DREV// BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt	
SOUTHERN CALIFORNIA EDISON - 0000009123	000000020169552	AD,64584,210000000206,1	GAX,64584,210000000280,1,0,1			01,0	00000,0	000000	820000	5510	00000000	9/2021	712.89	0.00	712.89	
	000000020169552														Warrant Total:	712.89

Report ID: FIN-AP-0004  
 Run Date: 04/06/2021  
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Commercial Warrant Register  
 03/01/2021 - 03/31/2021

Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB// DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt	
VAR TECHNOLOGY FINANCE - 0000012281	000000020172364 000000020172364	AD,64584,210000000209,1	GAX,64584,210000000257,1,0,1			01,0	00000,0	11100	10000	6400	0000100	9/2021	464,19	0,00	464,19	
Warrant Total: 464,19																
WEX BANK - 0000007725	000000020174194 000000020174194	AD,64584,210000000220,1	GAX,64584,210000000277,1,0,1			01,0	00000,0	00000	81000	4360	0000000	9/2021	448,00	0,00	448,00	
Warrant Total: 448,00																
WILLIAM TINNEY - 0000108006	000000020175224 000000020175224	AD,64584,210000000223,1	GAX,64584,210000000276,1,0,1			13,0	53100,0	00000	37000	5630	0000000	9/2021	503,56	0,00	503,56	
Warrant Total: 503,56																
													Total:	26,684,72	0,00	26,684,72
													Disbursement Doc Count: 25			

Type of Disbursements	Daily	MTD	FYTD	Daily First Warrant	Daily Last Warrant	Disbursements
Automated Warrant Count	25	0	0	000000020168946	000000020175659	25
Manual Warrant Count	0	0	0			0

Fund	Warrant Amt
01,0	25,301,19
13,0	993,53
76,0	400,00



CPAs & BUSINESS ADVISORS

March 30, 2021

To the Governing Board  
Gorman Joint School District  
Gorman, California

We have audited the financial statements of Gorman Joint School District (the District) as of and for the year ended June 30, 2020, and have issued our report thereon dated March 30, 2021. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and Government Auditing Standards**

As communicated in our engagement letter dated April 3, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our 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* dated March 30, 2021.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the the year ended June 30, 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments. The most sensitive accounting estimates affecting the financial statements were:

Governmental Accounting Standards Board (GASB) requires the District to calculate, recognize, and report the costs and obligations associated with pensions in their financial statements. These amounts were all determined based on the District's proportionate share of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) estimated net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, which utilized projections of future contributions and future earnings, actuarial assumptions such as inflation, salary increases, mortality rates, and investment rate of return and discount rates in the determination of the final balances reported in the CalSTRS and CalPERS audited financial statements. The District's proportionate share was determined by calculating the District's share of contributions to the pension plan relative to the contributions of all participating entities in the plan.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to the Employee Retirement Systems (Note 11).

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements as a whole.

### General Fund

Understatement of Cash in County Treasury	\$	6,733
Understatement of Revenues	\$	6,733

### Non-Major Governmental Funds

Understatement of Cash in County Treasury	\$	653
Understatement of Revenues	\$	653

The effect of these uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended June 30, 2020, is an understatement of net income of \$7,386 and understatement of net assets of \$7,386.

## Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated March 30, 2021.

## Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.



This report is intended solely for the information and use of the Governing Board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

*Eide Bailly LLP*

Rancho Cucamonga, California



Financial Statements  
June 30, 2020

# Gorman Joint School District



Independent Auditor’s Report .....	1
Management’s Discussion and Analysis .....	4
Government Wide Financial Statements	
Statement of Net Position .....	12
Statement of Activities .....	13
Government Fund Financial Statements	
Balance Sheet – Governmental Funds .....	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position .....	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds .....	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	17
Fiduciary Fund Financial Statements	
Statement of Fiduciary Net Position – Fiduciary Funds .....	18
Notes to Financial Statements .....	19
Required Supplementary Information	
Budgetary Comparison Schedule – General Fund .....	53
Schedule of the District’s Proportionate Share of the Net Pension Liability .....	54
Schedule of the District Contributions .....	55
Note to Required Supplementary Information .....	56
Supplementary Information	
Local Education Agency Organization Structure .....	58
Schedule of Average Daily Attendance .....	59
Schedule of Instructional Time .....	60
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements .....	61
Schedule of Financial Trends and Analysis .....	62
Schedule of Charter Schools .....	63
Combining Balance Sheet – Non-Major Governmental Funds .....	64
Combining Statement of Revenues, Expenditure, and Changes in Fund Balances – Non-Major Governmental Funds .....	65
Note to Supplementary Information .....	66
Independent Auditor’s Reports	
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 <i>Government Auditing Standards</i> .....	69
Independent Auditor’s Report on State Compliance .....	71

Schedule of Findings and Questioned Costs

Summary of Auditor's Results .....	74
Financial Statement Findings .....	75
State Compliance Findings and Questioned Costs .....	76
Summary Schedule of Prior Audit Findings.....	77



## Independent Auditor's Report

To the Board of Directors  
Gorman Joint School District  
Gorman, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Gorman Joint School District (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the District, as of June 30, 2020, 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.

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, budgetary comparison information on page 53, schedule of the District's proportionate share of the net pension liability on page 54, and schedule of the District contributions on page 55, be presented to supplement the basic financial statements. Such information, 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements. The combining and individual nonmajor fund financial statements and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and the other supplementary information listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated March 30, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 the District's internal control over financial reporting and compliance.

*Eide Bailly LLP*

Rancho Cucamonga, California  
March 30, 2021



Patricia Edwards, President  
Steve Sonder, Clerk  
Ryan Ralphs, Member

***Gorman Elementary School District***  
49847 Gorman School Road  
P.O. Box 104  
Gorman, CA 93243  
(661) 248-6441 – FAX (661) 248-0604

Johannis Andrews  
Superintendent/Principal

This section of Gorman Joint School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2020 with comparative information for the year ended June 30, 2019. Please read it in conjunction with the District's financial statements, which immediately follow this section.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

### **The Financial Statements**

The financial statements presented herein include all of the activities of the District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets and deferred outflows of resources), as well as all liabilities (including long-term liabilities and deferred inflows of resources). Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for each of the two categories of activities: governmental and fiduciary.

- The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.
- The *Fiduciary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

*Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements* is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Gorman Joint School District.



## REPORTING THE DISTRICT AS A WHOLE

### The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position will serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's operating results. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we separate the District activities as follows:

**Governmental Activities** - All of the District's services are reported in this category. This includes the education of kindergarten through grade eight students and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants finance these activities.

## REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

### Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

**Governmental Funds** - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds 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. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

## **THE DISTRICT AS A TRUSTEE**

### **Reporting the Districts Fiduciary Responsibilities**

The District is the trustee, or fiduciary, for funds held on behalf of others, like our funds for associated student body activities. The District's fiduciary activities are reported in the *Statements of Fiduciary Net Position*. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

## **FINANCIAL HIGHLIGHTS**

- The District's ending total net position balance was \$2,325,793.
- The change in net position for the year was a decrease of \$24,333.
- The District had an excess of revenues over expenditures in the General Fund (before transfers) in the amount of \$(18,326) compared to \$111,465 in the previous year.
- The District had \$102,471 worth of additions to capital assets this year compared to \$72,967 in the previous year.

**THE DISTRICT AS A WHOLE**

**Net Position**

The District's net position was \$2,325,793 for the fiscal year ended June 30, 2020. Of this amount, \$682,600 was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the governing board's ability to use net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

**Table 1**

	Governmental Activities	
	2020	2019
<b>Assets</b>		
Current and other assets	\$ 3,052,895	\$ 2,924,212
Capital assets	706,832	604,361
Total assets	<u>3,759,727</u>	<u>3,528,573</u>
Deferred outflows of resources	<u>189,517</u>	<u>197,175</u>
<b>Liabilities</b>		
Current liabilities	790,758	527,148
Long-term liabilities	709,105	736,573
Total liabilities	<u>1,499,863</u>	<u>1,263,721</u>
Deferred inflows of resources	<u>123,588</u>	<u>111,901</u>
<b>Net Position</b>		
Net investment in capital assets	706,832	604,361
Restricted	936,361	820,894
Unrestricted	<u>682,600</u>	<u>924,871</u>
Total net position	<u>\$ 2,325,793</u>	<u>\$ 2,350,126</u>

The \$682,600 in unrestricted net position of governmental activities represents the accumulated results of all past years' operations.

**Changes in Net Position**

The results of this year's operations for the District as a whole are reported in the *Statement of Activities* on page 13. Table 2 takes the information from the Statement and rearranges them slightly so you can see our total revenues for the year.

**Table 2**

	Governmental Activities	
	2020	2019
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 806	\$ 2,114
Operating grants and contributions	90,146	218,224
General revenues		
Federal and State aid not restricted	726,199	581,449
Property taxes	276,826	312,506
Other general revenues	262,776	317,840
Total revenues	1,356,753	1,432,133
<b>Expenses</b>		
Instruction-related	833,932	843,585
Pupil services	135,619	170,153
Administration	304,178	295,826
Plant services	107,357	58,977
Total expenses	1,381,086	1,368,541
Change in net position	\$ (24,333)	\$ 63,592

**Governmental Activities**

As reported in the *Statement of Activities* on page 13, the cost of all of our governmental activities this year was \$1,381,086. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$276,826 because the cost was paid by those who benefited from the programs (\$806) or by other governments and organizations who subsidized certain programs with grants and contributions (\$90,146). We paid for the remaining "public benefit" portion of our governmental activities with \$726,199 in State and Federal funds, and \$262,776 with other revenues, like interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of the District's largest functions: instruction including, instruction-related activities, pupil services, administration, and plant services. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

**Table 3**

	Total Cost of Services		Net Cost of Services	
	2020	2019	2020	2019
Instruction	\$ 833,932	\$ 843,585	\$ (774,043)	\$ (653,323)
Pupil services	135,619	170,153	(104,556)	(140,077)
Administration	304,178	295,826	(304,178)	(295,826)
Plant services	107,357	58,977	(107,357)	(58,977)
<b>Total</b>	<b>\$ 1,381,086</b>	<b>\$ 1,368,541</b>	<b>\$ (1,290,134)</b>	<b>\$ (1,148,203)</b>

**THE DISTRICT'S FUNDS**

As the District completed this year, our governmental funds reported a combined fund balance of \$2,262,137, which is a decrease of \$134,927 from last year (Table 4).

**Table 4**

Governmental Fund	Balances and Activity			
	June 30, 2019	Revenues	Expenditures	June 30, 2020
General	\$ 2,062,647	\$ 1,300,074	\$ 1,317,400	\$ 2,045,321
Non-Major Governmental Funds	334,417	65,003	182,604	216,816
<b>Total</b>	<b>\$ 2,397,064</b>	<b>\$ 1,365,077</b>	<b>\$ 1,500,004</b>	<b>\$ 2,262,137</b>

**General Fund Budgetary Highlights**

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. No significant changes were made on the Second Interim Budget. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 53.)

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At June 30, 2020, the District had \$706,832 in a broad range of capital assets (net of depreciation), including land, buildings, furniture, and equipment. This amount represents a net increase (including additions, deductions, and depreciation) of just under \$102,471, or 17%, from last year (Table 5). We present more detailed information about our capital assets in Note 4 to the financial statements.

**Table 5**

	Governmental Activities	
	2020	2019
Land and construction in progress	\$ 17,986	\$ 33,904
Buildings and improvements	681,575	550,495
Equipment	7,271	19,962
Total	<u>\$ 706,832</u>	<u>\$ 604,361</u>

**Long-Term Liabilities**

At the end of this year, the District had \$709,105 in long-term liabilities outstanding versus \$736,573 last year, a decrease of 3.7%. Those long-term liabilities consisted of:

**Table 6**

	Governmental Activities	
	2020	2019
Long-Term Liabilities		
Compensated absences	\$ -	\$ 9,238
Aggregate net pension liability	709,105	727,335
Total	<u>\$ 709,105</u>	<u>\$ 736,573</u>

At year end, the District has a net pension liability of \$709,105 versus \$727,335 last year, decrease of \$18,230, or 2.5%.

**FACTORS BEARING ON THE DISTRICT'S FUTURE**

At the time these financial statements were prepared and audited, the District was aware of the existing circumstances that could significantly affect its financial health in the future:

- Considerable uncertainty in the funding formula changes to be provided to the school districts from the State of California and future enrollment.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and 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 any additional financial information, contact the Business Manager/Consultant at Gorman Joint School District, P O Box 104, Gorman, California, 93243.

Gorman Joint School District  
Statement of Net Position  
June 30, 2020

	Governmental Activities
<b>Assets</b>	
Deposits and investments	\$ 2,554,226
Receivables	498,669
Capital assets not depreciated	17,986
Capital assets, net of accumulated depreciation	688,846
Total assets	3,759,727
<b>Deferred Outflows of Resources</b>	
Deferred outflows of resources related to pensions	189,517
<b>Liabilities</b>	
Accounts payable	730,163
Unearned revenue	60,595
Long-term liabilities	
Aggregate net pension liability	709,105
Total liabilities	1,499,863
<b>Deferred Inflows of Resources</b>	
Deferred inflows of resources related to pensions	123,588
<b>Net Position</b>	
Net investment in capital assets	706,832
Restricted for	
Capital projects	129,360
Educational programs	806,170
Food Services	831
Unrestricted	682,600
Total net position	\$ 2,325,793



Gorman Joint School District  
Statement of Activities  
Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services and Sales	Operating Grants and Contributions	Revenues and Changes in Net Position
				Governmental Activities
<b>Governmental Activities</b>				
Instruction	\$ 596,407	\$ -	\$ 39,074	\$ (557,333)
Instruction-related activities				
Supervision of instruction	24,852	-	20,815	(4,037)
Instructional library, media, and technology	12,537	-	-	(12,537)
School site administration	200,136	-	-	(200,136)
Pupil services				
Home-to-school transportation	73,612	-	-	(73,612)
Food services	61,371	806	30,257	(30,308)
All other pupil services	636	-	-	(636)
Administration				
Data processing	3,703	-	-	(3,703)
All other administration	300,475	-	-	(300,475)
Plant services	107,357	-	-	(107,357)
<b>Total governmental activities</b>	<b>\$ 1,381,086</b>	<b>\$ 806</b>	<b>\$ 90,146</b>	<b>\$ (1,290,134)</b>
<b>General Revenues and Subventions</b>				
Property taxes, levied for general purposes				271,823
Taxes levied for other specific purposes				5,003
Federal and State aid not restricted to specific purposes				726,199
Interest and investment earnings				41,184
Interagency revenues				103,523
Miscellaneous				118,069
<b>Subtotal, general revenues</b>				<b>1,265,801</b>
<b>Change in Net Position</b>				<b>(24,333)</b>
<b>Net Position - Beginning</b>				<b>2,350,126</b>
<b>Net Position - Ending</b>				<b>\$ 2,325,793</b>

Gorman Joint School District  
Balance Sheet – Governmental Funds  
June 30, 2020

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Deposits and investments	\$ 2,328,594	\$ 225,632	\$ 2,554,226
Receivables	488,945	9,724	498,669
<b>Total assets</b>	<b>\$ 2,817,539</b>	<b>\$ 235,356</b>	<b>\$ 3,052,895</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 711,623	\$ 18,540	\$ 730,163
Unearned revenue	60,595	-	60,595
<b>Total liabilities</b>	<b>772,218</b>	<b>18,540</b>	<b>790,758</b>
<b>Fund Balances</b>			
Nonspendable	2,000	-	2,000
Restricted	806,170	130,191	936,361
Committed	-	85,996	85,996
Assigned	480,000	629	480,629
Unassigned	757,151	-	757,151
<b>Total fund balances</b>	<b>2,045,321</b>	<b>216,816</b>	<b>2,262,137</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,817,539</b>	<b>\$ 235,356</b>	<b>\$ 3,052,895</b>

Gorman Joint School District  
 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
 June 30, 2020

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Total Fund Balance - Governmental Funds		\$ 2,262,137
<p>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.</p>		
The cost of capital assets is	\$ 3,195,324	
Accumulated depreciation is	<u>(2,488,492)</u>	
Net capital assets		706,832
<p>Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to</p>		
Net pension liability		189,517
<p>Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to</p>		
Net pension liability		(123,588)
Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		<u>(709,105)</u>
Total net position - governmental activities		<u><u>\$ 2,325,793</u></u>

**Gorman Joint School District**  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2020

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
Local Control Funding Formula	\$ 825,713	\$ -	\$ 825,713
Federal sources	168,627	27,604	196,231
Other State sources	67,516	2,653	70,169
Other local sources	208,218	5,746	213,964
<b>Total revenues</b>	<b>1,270,074</b>	<b>36,003</b>	<b>1,306,077</b>
<b>Expenditures</b>			
<b>Current</b>			
Instruction	523,046	-	523,046
Instruction-related activities			
Supervision of instruction	22,307	-	22,307
Instructional library, media, and technology	10,629	-	10,629
School site administration	183,789	-	183,789
Pupil services			
Home-to-school transportation	73,612	-	73,612
Food services	391	57,799	58,190
Administration			
Data processing	3,703	-	3,703
All other administration	293,564	-	293,564
Plant services	103,298	15,368	118,666
Facility acquisition and construction	74,061	79,437	153,498
<b>Total expenditures</b>	<b>1,288,400</b>	<b>152,604</b>	<b>1,441,004</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(18,326)</b>	<b>(116,601)</b>	<b>(134,927)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	30,000	29,000	59,000
Transfers out	(29,000)	(30,000)	(59,000)
<b>Net Financing Sources (Uses)</b>	<b>1,000</b>	<b>(1,000)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(17,326)</b>	<b>(117,601)</b>	<b>(134,927)</b>
Fund Balance - Beginning	2,062,647	334,417	2,397,064
Fund Balance - Ending	<u>\$ 2,045,321</u>	<u>\$ 216,816</u>	<u>\$ 2,262,137</u>

Gorman Joint School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities  
Year Ended June 30, 2020

Total Net Change in Fund Balances - Governmental Funds \$ (134,927)

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

This is the amount by which capital outlays exceeds depreciation in the period.

Capital outlays	\$ 166,078	
Depreciation expense	(63,607)	
Net expense adjustment		102,471

In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used.

9,238

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.

(1,115)

Change in net position of governmental activities \$ (24,333)

Gorman Joint School District  
Statement of Fiduciary Net Position – Fiduciary Funds  
June 30, 2020

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	<u>Agency Funds</u>
Assets	
Deposits and investments	<u>\$ 8,867</u>
Liabilities	
Due to student groups	<u>\$ 8,867</u>

## **Note 1 - Summary of Significant Accounting Policies**

### **Financial Reporting Entity**

The Gorman Joint School District (the District) was organized on 1939 under the laws of the State of California. The District operates under a locally elected three-member Board form of government and provides educational services to grades K-8 as mandated by the State and/or Federal agencies. The District operates one elementary school.

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 Gorman Joint School District, this includes general operations, food service, and student related activities of the District.

### **Basis of Presentation - Fund Accounting**

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into two broad fund categories: governmental and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

#### **Major Governmental Funds**

**General Fund** The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

#### **Non-Major Governmental Funds**

**Special Revenue Funds** The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).
- **Deferred Maintenance Fund** The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* Section 17582).

**Capital Project Funds** The Capital Project funds are used to account for financial resources that are restricted, committed, or assigned to the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **Building Fund** The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.
- **Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* Sections 17620-17626). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).
- **State School Building Lease-Purchase Fund** The State School Building Lease Purchase Fund is used primarily to account separately for State apportionments for the reconstruction, remodeling, or replacing of existing school buildings or the acquisition of new school sites and buildings, as provided in the Leroy F. Greene State School Building Lease-Purchase Law of 1976 (*Education Code* Section 17000 et seq.).
- **County School Facilities Fund** The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State Schools Facilities Fund (Proposition 1D) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

**Fiduciary Funds** Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The District's agency fund accounts for student body activities (ASB).



### **Basis of Accounting - Measurement Focus**

**Government-Wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and of the District and for each governmental function, and exclude fiduciary activity. 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*, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

**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 fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

- **Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.
- **Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the District.

**Revenues – Exchange and Non-Exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on 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 that 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. The District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**Unearned Revenue** Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

### **Investments**

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in County investment pools are determined by the program sponsor.

### **Capital Assets and Depreciation**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets is the same as those used for the capital assets of governmental funds.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 2 to 15 years.

### **Compensated Absences**

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each 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.

### **Accrued Liabilities and Long-Term Liabilities**

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as liabilities of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

### **Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources pension related items. The deferred amounts related to pension relate to differences between expected and actual earnings on investments, changes of assumptions, and other pension related changes.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items.

### **Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

### **Fund Balances - Governmental Funds**

As of June 30, 2020, fund balances of the governmental funds are classified as follows:

**Nonspendable** - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business officer/assistant superintendent of business services may assign amounts for specific purposes.

**Unassigned** - all other spendable amounts.

### **Spending Order Policy**

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

### **Minimum Fund Balance Policy**

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted on-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than 5% of General Fund expenditures and other financing uses.

### **Net Position**

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$936,361 of restricted net position.

### **Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental columns of the Statement of Activities.

### **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.

### Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Los Angeles bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

### Change in Accounting Principles

In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*
- Implementation Guide No. 2018-1, *Implementation Guidance Update—2018*
- Implementation Guide No. 2019-1, *Implementation Guidance Update—2019*
- Implementation Guide No. 2019-2, *Fiduciary Activities*.

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*.

The provisions of this Statement have been implemented as of June 30, 2020.

### New Accounting Pronouncements

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all State and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for the reporting periods beginning after June 15, 2021. Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. The requirements of this Statement should be applied prospectively. The effects of this change on the District's financial statements have not yet been determined.

In August 2018, the GASB issued Statement 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 60*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100% equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100% equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The requirements of this Statement should be applied prospectively. The effects of this change on the District's financial statements have not yet been determined.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.



A conduit debt obligation is defined as a debt instrument having all of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder or a debt trustee.
- The issuer and the third-party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer, at the inception of the arrangement, should recognize the entire capital asset and a deferred inflow of resources. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective for the reporting periods beginning after December 15, 2021. Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reporting
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
- The applicability of Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments

As a result of the implementation of GASB Statement No. 95, the requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021.

- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021.

Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR (Interbank Offered Rate). This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap
- Clarifying the definition of reference rate, as it is used in Statement 53, as amended
- Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

As a result of the implementation of GASB No. 95, the removal of LIBOR as an appropriate benchmark interest rate (paragraph 11b) is effective for reporting periods ending after December 31, 2021. Paragraph 13 and 14 related to lease modifications is effective for reporting periods beginning after June 15, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020. Early implementation is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged. The effects of this change on the District's financial statements have not yet been determined.

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately.

The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement.

The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The effects of this change on the District's financial statements have not yet been determined.

**Note 2 - Deposits and Investments**

**Summary of Deposits and Investments**

Deposits and investments as of June 30, 2020, are classified in the accompanying financial statements as follows:

Governmental funds	\$	2,554,226
Fiduciary funds		8,867
		8,867
Total deposits and investments	\$	2,563,093

Deposits and investments as of June 30, 2020, consist of the following:

Cash on hand and in banks	\$	8,867
Cash in revolving		2,000
Investments		2,552,226
		2,552,226
Total deposits and investments	\$	2,563,093

**Policies and Practices**

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**General Authorizations**

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**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 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Los Angeles County Treasury Investment Pool and/or 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.

**Specific Identification**

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the District's investment by maturity:

Investment Type	Reported Amount	Weighted Average Maturity in Days
Los Angeles County Investment Pool	<u>\$ 2,552,226</u>	590

**Custodial Credit Risk - Deposits**

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California *Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2020, the District's bank did not have a balance exposed to custodial credit risk

**Note 3 - Receivables**

Receivables at June 30, 2020, consisted of intergovernmental grants, entitlements, interest and other local sources. All receivables are considered collectible in full.

	General Fund	Non-Major Governmental Funds	Total
Federal Government			
Categorical aid	\$ 10,323	\$ 7,751	\$ 18,074
State Government			
LCFF apportionment	145,399	-	145,399
Lottery	3,875	-	3,875
Other State	3,486	659	4,145
Local Government			
Interest	17,432	767	18,199
Other local sources	308,430	547	308,977
Total	\$ 488,945	\$ 9,724	\$ 498,669

**Note 4 - Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2020, was as follows:

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 17,986	\$ -	\$ -	\$ 17,986
Construction in progress	15,918	-	(15,918)	-
<b>Total capital assets not being depreciated</b>	<b>33,904</b>	<b>-</b>	<b>(15,918)</b>	<b>17,986</b>
Capital assets being depreciated				
Land improvements	72,055	86,554	-	158,609
Buildings and improvements	2,321,558	89,519	-	2,411,077
Furniture and equipment	601,729	5,923	-	607,652
<b>Total capital assets being depreciated</b>	<b>2,995,342</b>	<b>181,996</b>	<b>-</b>	<b>3,177,338</b>
<b>Total capital assets</b>	<b>3,029,246</b>	<b>181,996</b>	<b>(15,918)</b>	<b>3,195,324</b>
Accumulated depreciation				
Land improvements	(51,147)	(3,661)	-	(54,808)
Buildings and improvements	(1,791,971)	(41,332)	-	(1,833,303)
Furniture and equipment	(581,767)	(18,614)	-	(600,381)
<b>Total accumulated depreciation</b>	<b>(2,424,885)</b>	<b>(63,607)</b>	<b>-</b>	<b>(2,488,492)</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 604,361</b>	<b>\$ 118,389</b>	<b>\$ (15,918)</b>	<b>\$ 706,832</b>



Depreciation expense was charged as a direct expense to governmental functions as follows:

<b>Governmental Activities</b>	
Instruction	\$ 44,525
Supervision of instruction	2,545
Instructional library, media, and technology	1,908
School site administration	1,908
Food services	3,181
All other pupil services	636
All other administration	7,633
Plant services	1,271
	_____
Total depreciation expenses governmental activities	\$ 63,607

**Note 5 - Interfund Transactions**

**Operating Transfers**

Interfund transfers for the year ended June 30, 2020, consisted of the following:

The General Fund transferred to the Cafeteria Non-Major Governmental Fund to cover costs.	\$ 29,000
The Deferred Maintenance Non-Major Governmental Fund transferred to the General Fund for reserves for maintenance projects.	_____ 30,000
Total	\$ 59,000

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**Note 6 - Accounts Payable**

Accounts payable at June 30, 2020, consisted of the following:

	General Fund	Non-Major Governmental Funds	Total
Vendor payables	\$ 373,150	\$ 18,540	\$ 391,690
State LCFF apportionment	32,925	-	32,925
Salaries and benefits	55,105	-	55,105
Due to Gorman Learning Center	250,443	-	250,443
Total	\$ 711,623	\$ 18,540	\$ 730,163

**Note 7 - Unearned Revenue**

Unearned revenue at June 30, 2020, consisted of the following:

	General Fund
Federal financial assistance	\$ 60,595

**Note 8 - Long-Term Liabilities other than Pensions**

**Summary**

The changes in the District's long-term liabilities other pensions during the year consisted of the following:

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
Long-Term Liabilities				
Compensated absences	\$ 9,238	\$ -	\$ (9,238)	\$ -

The compensated absences will be paid by the fund for which the employee worked.

**Note 9 - Fund Balances**

Fund balances are composed of the following elements:

	General Fund	Non-Major Governmental Funds	Total
<b>Nonspendable</b>			
Revolving cash	\$ 2,000	\$ -	\$ 2,000
<b>Restricted</b>			
Legally restricted programs	806,170		806,170
Food service	-	831	831
Capital projects	-	129,360	129,360
<b>Total restricted</b>	<b>806,170</b>	<b>130,191</b>	<b>936,361</b>
<b>Committed</b>			
Deferred maintenance program	-	85,996	85,996
<b>Assigned</b>			
Rentals	75,000	-	75,000
Facilities	360,000	-	360,000
Operations, Curriculum	45,000	-	45,000
Other assignments	-	629	629
<b>Total assigned</b>	<b>480,000</b>	<b>629</b>	<b>480,629</b>
<b>Unassigned</b>			
Reserve for economic uncertainties	378,000	-	378,000
Remaining unassigned	379,151	-	379,151
<b>Total unassigned</b>	<b>757,151</b>	<b>-</b>	<b>757,151</b>
<b>Total</b>	<b>\$ 2,045,321</b>	<b>\$ 216,816</b>	<b>\$ 2,262,137</b>

## **Note 10 - Risk Management**

### **Description**

The District's risk management activities are recorded in the General Fund. Employee life, health, and disability programs are administered by the General Fund through the purchase of commercial insurance. The District participates in various public entity risk pool (JPAs) for its insurance coverage. Refer to Note 13 for additional information regarding the JPAs. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

### **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, 2020, the District contracted with Self Insurance Risk Management Authority (SIRMA II) Liability and Property Protection for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

### **Workers' Compensation**

For fiscal year 2020, the District participated in the Self Insurance Risk Management Authority (SIRMA I) Workers' Compensation, an insurance purchasing pool. The intent of SIRMA I is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in SIRMA I. 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 SIRMA I. Each participant pays its workers' compensation premium based on its individual rate.

## **Note 11 - Employee Retirement Systems**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic 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, 2020, the District reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	\$ 623,726	\$ 177,784	\$ 92,695	\$ 65,472
CalPERS	85,379	11,733	30,893	(3,233)
Total	<u>\$ 709,105</u>	<u>\$ 189,517</u>	<u>\$ 123,588</u>	<u>\$ 62,239</u>

The details of each plan are as follows:

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

**Plan Description**

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

**Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2020, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	60	62
Retirement age	2.0% - 2.4%	2.0% - 2.4%
Monthly benefits as a percentage of eligible compensation	10.25%	10.205%
Required employee contribution rate	17.10%	17.10%
Required employer contribution rate	10.328%	10.328%
Required state contribution rate		

**Contributions**

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2020, are presented above and the District's total contributions were \$68,091.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

At June 30, 2020, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share

Proportionate share of net pension liability	\$ 623,726
State's proportionate share of the net pension liability	340,284
Total	\$ 964,010

The net pension liability was measured as of June 30, 2019. 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. The District's proportionate share for the measurement period June 30, 2019 and June 30, 2018, was 0.0007% and 0.0007%, respectively, resulting in no change in the proportionate share.

For the year ended June 30, 2020, the District recognized pension expense of \$65,472. In addition, the District recognized pension expense and revenue of \$50,676 for support provided by the State. At June 30, 2020, 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
Pension contributions subsequent to measurement date	\$ 68,091	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	29,230	51,092
Differences between projected and actual earnings on pension plan investments	-	24,027
Differences between expected and actual experience in the measurement of the total pension liability	1,575	17,576
Changes of assumptions	78,888	-
Total	\$ 177,784	\$ 92,695

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ (2,424)
2022	(19,074)
2023	(3,961)
2024	1,432
Total	\$ (24,027)

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ 7,912
2022	4,380
2023	12,745
2024	18,685
2025	(4,021)
Thereafter	1,324
Total	\$ 41,025

**Actuarial Methods and Assumptions**

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Experience study	July 1, 2010 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.



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 general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews 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 for the year ended June 30, 2018, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	4.8%
Fixed income	12%	1.3%
Real estate	13%	3.6%
Private equity	13%	6.3%
Risk mitigating strategies	9%	1.8%
Inflation sensitive	4%	3.3%
Cash/liquidity	2%	-0.4%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10%. 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 that contributions, benefit payments and administrative expense occurred midyear. Based on these 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 payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 928,779
Current discount rate (7.10%)	623,726
1% increase (8.10%)	370,778

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

**Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2018 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:

<https://www.calpers.ca.gov/page/forms-publications>.

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2020, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	7.00%
Required employer contribution rate	19.721%	19.721%

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. 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 employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2020, are presented above and the total District contributions were \$1,467.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

As of June 30, 2020, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$85,379. The net pension liability was measured as of June 30, 2019. 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, actuarially determined. The District's proportionate share for the measurement period June 30, 2019 and June 30, 2018, was 0.0003% and 0.0004%, respectively, resulting in an decrease of 0.0001%.

For the year ended June 30, 2020, the District recognized pension expense of \$(3,233). At June 30, 2020, 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
Pension contributions subsequent to measurement date	\$ 1,467	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	-	30,101
Differences between projected and actual earnings on pension plan investments	-	792
Differences between expected and actual experience in the measurement of the total pension liability	6,202	-
Changes of assumptions	4,064	-
	\$ 11,733	\$ 30,893
Total		

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ 782
2022	(1,561)
2023	(236)
2024	223
Total	<u>\$ (792)</u>

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 4.1 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2021	\$ (5,470)
2022	(6,648)
2023	(7,016)
2024	(701)
Total	<u>\$ (19,835)</u>

**Actuarial Methods and Assumptions**

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP-2016.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	50%	5.98%
Fixed income	28%	2.62%
Inflation assets	0%	1.81%
Private equity	8%	7.23%
Real assets	13%	4.93%
Liquidity	1%	-0.92%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15%. 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. Based on these assumptions, the School Employer Pool 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 payments to determine total pension liability.

The following presents the District’s proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 123,068
Current discount rate (7.15%)	85,379
1% increase (8.15%)	54,113

**On Behalf Payments**

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$35,544 (10.328% of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements. On behalf payments have not been included in the calculation of available reserves, and have not been included in the budgeted amounts reported in the *General Fund - Budgetary Comparison Schedule*.

Senate Bill 90 (Chapter 33, Statutes of 2019), which was signed by the Governor on June 27, 2019, appropriated an additional 2019–2020 contribution on-behalf of school employers of \$1.1 billion for CalSTRS. A proportionate share of \$11,923 for these contributions has been recorded in these financial statements. On behalf payments related to these additional contributions have been excluded from the calculation of available reserves and have not been included in the budgeted amounts reported in the General Fund – Budgetary Comparison Schedule and Schedule of Financial Trends and Analysis.

**Note 12 - Commitments and Contingencies**

**Grants**

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2020.

**Litigation**

The District is not currently a party to any legal proceedings.

**Note 13 - Participation in Public Entity Risk Pools, Joint Powers Authorities and Other Related Party Transactions**

The District is a member of the Self Insurance Risk Management Authority (SIRMA I) Workers' Compensation and Self Insurance Risk Management Authority (SIRMA II) Liability and Property Protection. The District pays an annual premium to each entity for its workers' compensation, property liability and health coverage. The relationships between the District, the pools, and the JPAs are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

During the year ended June 30, 2020, the District made payments of \$12,847 and \$10,105 to SIRMA I and SIRMA II, respectively.

**Note 14 - Subsequent Events**

Subsequent to year end, the District has been negatively impacted by the effects of the world-wide coronavirus pandemic. The District is closely monitoring its operations, liquidity, and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the issuance date of these financial statements, the full impact to the District's financial position is not known beyond increased cash flow monitoring due to State apportionment deferrals.



Required Supplementary Information  
June 30, 2020

## Gorman Joint School District



Gorman Joint School District  
 Budgetary Comparison Schedule – General Fund  
 Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variances -
	Original	Final		Positive (Negative)
				Final to Actual
<b>Revenues</b>				
Local Control Funding Formula	\$ 816,424	\$ 790,692	\$ 825,713	\$ 35,021
Federal sources	101,661	168,369	168,627	258
Other State sources	21,207	21,709	67,516	45,807
Other local sources	248,140	214,340	208,218	(6,122)
<b>Total revenues <sup>1</sup></b>	<b>1,187,432</b>	<b>1,195,110</b>	<b>1,270,074</b>	<b>74,964</b>
<b>Expenditures</b>				
<b>Current</b>				
Certificated salaries	416,062	393,155	405,385	(12,230)
Classified salaries	153,148	177,955	174,309	3,646
Employee benefits	224,094	192,045	225,728	(33,683)
Books and supplies	81,245	60,609	71,251	(10,642)
Services and operating expenditures	378,050	324,470	315,570	8,900
Capital outlay	16,485	43,385	96,157	(52,772)
<b>Total expenditures <sup>1</sup></b>	<b>1,269,084</b>	<b>1,191,619</b>	<b>1,288,400</b>	<b>(96,781)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(81,652)</b>	<b>3,491</b>	<b>(18,326)</b>	<b>(21,817)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	30,000	30,000	30,000	-
Transfers out	(22,000)	(30,000)	(29,000)	1,000
<b>Net financing sources (uses)</b>	<b>8,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>Net Change in Fund Balances</b>	<b>(73,652)</b>	<b>3,491</b>	<b>(17,326)</b>	<b>(20,817)</b>
<b>Fund Balance - Beginning</b>	<b>2,062,647</b>	<b>2,062,647</b>	<b>2,062,647</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 1,988,995</b>	<b>\$ 2,066,138</b>	<b>\$ 2,045,321</b>	<b>\$ (20,817)</b>

<sup>1</sup> On behalf payments of \$35,544 are included in the actual revenues and expenditures but have not been included in the budgeted amounts. In addition, on behalf payments of \$11,923 relating to Senate Bill 90 are included in the actual revenues and expenditures but have not been included in the budgeted amounts.

**Gorman Joint School District**  
 Schedule of the District's Proportionate Share of the Net Pension Liability  
 Year Ended June 30, 2020

	2020	2019	2018	2017	2016	2015
<b>CalSTRS</b>						
Proportion of the net pension liability (asset)	0.0007%	0.0007%	0.0007%	0.0007%	0.0007%	0.0008%
Proportionate share of the net pension liability (asset)	\$ 623,726	\$ 609,595	\$ 656,373	\$ 554,873	\$ 492,137	\$ 453,619
State's proportionate share of the net pension liability (asset)	340,284	349,022	388,305	315,879	260,286	273,915
Total	\$ 964,010	\$ 958,617	\$ 1,044,678	\$ 870,752	\$ 752,423	\$ 727,534
Covered payroll	\$ 368,452	\$ 324,012	\$ 374,062	\$ 345,797	\$ 335,642	\$ 345,746
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	169.28%	188.14%	175.47%	160.46%	146.63%	131.20%
Plan fiduciary net position as a percentage of the total pension liability	73%	71%	69%	70%	74%	77%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
<b>CalPERS</b>						
Proportion of the net pension liability (asset)	0.0003%	0.0004%	0.0005%	0.0005%	0.0007%	0.0009%
Proportionate share of the net pension liability (asset)	\$ 85,379	\$ 117,740	\$ 112,044	\$ 105,400	\$ 102,693	\$ 97,577
Covered payroll	\$ 39,951	\$ 49,617	\$ 65,582	\$ 58,361	\$ 77,130	\$ 90,229
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	213.71%	237.30%	170.85%	180.60%	133.14%	108.14%
Plan fiduciary net position as a percentage of the total pension liability	70%	71%	72%	74%	79%	83%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note : In the future, as data becomes available, ten years of information will be presented.

**Gorman Joint School District**  
**Schedule of the District Contributions**  
**Year Ended June 30, 2020**

	2020	2019	2018	2017	2016	2015
<b>CalSTRS</b>						
Contractually required contribution	\$ 68,091	\$ 59,984	\$ 46,755	\$ 47,057	\$ 37,104	\$ 29,805
Less contributions in relation to the contractually required contribution	68,091	59,984	46,755	47,057	37,104	29,805
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 398,193	\$ 368,452	\$ 324,012	\$ 374,062	\$ 345,797	\$ 335,642
Contributions as a percentage of covered payroll	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%
<b>CalPERS</b>						
Contractually required contribution	\$ 1,467	\$ 7,216	\$ 7,706	\$ 9,108	\$ 6,914	\$ 9,079
Less contributions in relation to the contractually required contribution	1,467	7,216	7,706	9,108	6,914	9,079
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 7,439	\$ 39,951	\$ 49,617	\$ 65,582	\$ 58,361	\$ 77,130
Contributions as a percentage of covered payroll	19.721%	18.062%	15.531%	13.888%	11.847%	11.771%

*Note* : In the future, as data becomes available, ten years of information will be presented.

**Note 1 - Purpose of Schedules**

**Budgetary Comparison Schedule(s)**

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 State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

At June 30, 2020, the District General Fund exceeded the budgeted amount in total as follows:

Funds	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund	\$ 1,221,619	\$ 1,317,400	\$ 95,781

**Schedule of the District's Proportionate Share of the Net Pension Liability**

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- *Changes of Assumptions* – There were no changes in economic assumptions for either the CalSTRS or CalPERS plans from the previous valuations.

**Schedule of District Contributions**

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



Supplementary Information  
June 30, 2020

## Gorman Joint School District

**ORGANIZATION**

The Gorman Joint School District was established 1939, and consists of an area comprising approximately 153.04 square miles. The District operates one elementary school. There were no boundary changes during the year.

**GOVERNING BOARD**

<b>MEMBER</b>	<b>OFFICE</b>	<b>TERM EXPIRES</b>
Patricia Edwards	President	November 30, 2023
Steve Sonder	Clerk	November 30, 2020
Ryan Ralphs	Member	November 30, 2022

**ADMINISTRATION**

<b>NAME</b>	<b>TITLE</b>
Johannis Andrews II	Superintendent/Principal
Cecelia J. Cummings	Business Manager/Consultant

Gorman Joint School District  
 Schedule of Average Daily Attendance  
 Year Ended June 30, 2020

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	Final Report	
	Second Period Report 3A0A5BFA	Annual Report 2F15F187
Regular ADA		
Transitional kindergarten through third	25.97	25.97
Fourth through sixth	22.90	22.90
Seventh and eighth	17.03	17.03
Total regular ADA	65.90	65.90

Gorman Joint School District  
 Schedule of Instructional Time  
 Year Ended June 30, 2020

Grade Level	1986-1987 Minutes Requirement	2019-2020 Actual Minutes	Number of Days		Status
			Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	58,170	180	N/A	Complied
Grades 1 - 3	50,400				
Grade 1		55,470	180	N/A	Complied
Grade 2		55,470	180	N/A	Complied
Grade 3		55,470	180	N/A	Complied
Grades 4 - 8	54,000				
Grade 4		55,470	180	N/A	Complied
Grade 5		55,470	180	N/A	Complied
Grade 6		55,470	180	N/A	Complied
Grade 7		55,470	180	N/A	Complied
Grade 8		55,470	180	N/A	Complied



Gorman Joint School District  
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements  
Year Ended June 30, 2020

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There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2020.

Gorman Joint School District  
Schedule of Financial Trends and Analysis  
Year Ended June 30, 2020

	(Budget) 2021 <sup>1</sup>	2020	2019	2018
General Fund <sup>3</sup>				
Revenues	\$ 1,020,864	\$ 1,270,074	\$ 1,412,327	\$ 1,392,057
Other sources	30,000	30,000	-	-
Total revenues and other sources	<u>1,050,864</u>	<u>1,300,074</u>	<u>1,412,327</u>	<u>1,392,057</u>
Expenditures	1,162,986	1,288,400	1,300,862	1,204,215
Other uses and transfers out	30,000	29,000	58,000	39,000
Total expenditures and other uses	<u>1,192,986</u>	<u>1,317,400</u>	<u>1,358,862</u>	<u>1,243,215</u>
Increase/(Decrease) in Fund Balance	<u>(142,122)</u>	<u>(17,326)</u>	<u>53,465</u>	<u>148,842</u>
Ending Fund Balance	<u>\$ 1,903,199</u>	<u>\$ 2,045,321</u>	<u>\$ 2,062,647</u>	<u>\$ 2,009,182</u>
Available Reserves <sup>2</sup>	<u>\$ 615,155</u>	<u>\$ 757,151</u>	<u>\$ 774,551</u>	<u>\$ 1,095,389</u>
Available Reserves as a Percentage of Total Outgo	<u>51.56%</u>	<u>57.47%</u>	<u>59.62%</u>	<u>88.11%</u>
Long-Term Liabilities	<u>N/A</u>	<u>\$ 709,105</u>	<u>\$ 736,573</u>	<u>\$ 776,220</u>
K-12 Average Daily Attendance at P-2	<u>66</u>	<u>66</u>	<u>76</u>	<u>75</u>

The General Fund balance has increased by \$36,139 over the past two years. The fiscal year 2020-2021 budget projects a decrease of \$142,122 (6.95%). For a district this size, the State recommends available reserves of the greater 5% or \$55,000 of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years and anticipates incurring an operating deficit during the 2020-2021 fiscal year. Total long-term liabilities have decreased by \$67,115 over the past two years.

Average daily attendance has decreased by 9 over the past two years. No changes in ADA is anticipated during fiscal year 2020-2021.

<sup>1</sup> Budget 2021 is included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

<sup>3</sup> On behalf payments of \$47,466 have been excluded from the calculation of available reserves for the fiscal year ending June 30, 2020.

Gorman Joint School District  
Schedule of Charter Schools  
Year Ended June 30, 2020

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<u>Name of Charter School and Charter Number</u>	<u>Included in Audit Report</u>
Gorman Learning Center (Charter No. 0285)	No

Gorman Joint School District  
 Combining Balance Sheet – Non-Major Governmental Funds  
 June 30, 2020

	Cafeteria Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	State School Building Lease Purchase Fund	County School Facilities Fund	Total Non-Major Governmental Funds
<b>Assets</b>							
Deposits and investments	\$ 954	\$ 95,707	\$ 66,203	\$ 46,751	\$ 3,245	\$ 12,772	\$ 225,632
Receivables	8,956	379	197	140	15	37	9,724
<b>Total assets</b>	<b>\$ 9,910</b>	<b>\$ 96,086</b>	<b>\$ 66,400</b>	<b>\$ 46,891</b>	<b>\$ 3,260</b>	<b>\$ 12,809</b>	<b>\$ 235,356</b>
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 8,450	\$ 10,090	\$ -	\$ -	\$ -	\$ -	\$ 18,540
<b>Fund Balances</b>							
Restricted	831	-	66,400	46,891	3,260	12,809	130,191
Committed	-	85,996	-	-	-	-	85,996
Assigned	629	-	-	-	-	-	629
<b>Total fund balances</b>	<b>1,460</b>	<b>85,996</b>	<b>66,400</b>	<b>46,891</b>	<b>3,260</b>	<b>12,809</b>	<b>216,816</b>
<b>Total liabilities and fund balances</b>	<b>\$ 9,910</b>	<b>\$ 96,086</b>	<b>\$ 66,400</b>	<b>\$ 46,891</b>	<b>\$ 3,260</b>	<b>\$ 12,809</b>	<b>\$ 235,356</b>

**Gorman Joint School District**

Combining Statement of Revenues, Expenditure, and Changes in Fund Balances – Non-Major Governmental Funds  
June 30, 2020

	Cafeteria Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	State School Building Purchase Fund	County School Facilities Fund	Total	
							Non-Major Governmental Funds	Governmental Funds
Revenues								
Federal sources	\$ 27,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,604
Other State sources	2,653	-	-	-	-	-	-	2,653
Other local sources	805	2,223	1,112	787	605	214	214	5,746
<b>Total revenues</b>	<b>31,062</b>	<b>2,223</b>	<b>1,112</b>	<b>787</b>	<b>605</b>	<b>214</b>	<b>214</b>	<b>36,003</b>
Expenditures								
Current								
Pupil services	57,799	-	-	-	-	-	-	57,799
Food services	-	15,368	-	-	-	-	-	15,368
Plant services	-	14,460	-	-	64,977	-	-	79,437
Facility acquisition and construction	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>57,799</b>	<b>29,828</b>	<b>-</b>	<b>-</b>	<b>64,977</b>	<b>-</b>	<b>-</b>	<b>152,604</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(26,737)</b>	<b>(27,605)</b>	<b>1,112</b>	<b>787</b>	<b>(64,372)</b>	<b>214</b>	<b>214</b>	<b>(116,601)</b>
Other Financing Sources (Uses)								
Transfers in	29,000	-	-	-	-	-	-	29,000
Transfers out	-	(30,000)	-	-	-	-	-	(30,000)
<b>Net Financing Sources (Uses)</b>	<b>29,000</b>	<b>(30,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>
<b>Net Change in Fund Balances</b>	<b>2,263</b>	<b>(57,605)</b>	<b>1,112</b>	<b>787</b>	<b>(64,372)</b>	<b>214</b>	<b>214</b>	<b>(117,601)</b>
Fund Balance - Beginning	(803)	143,601	65,288	46,104	67,632	12,595	12,595	334,417
Fund Balance - Ending	\$ 1,460	\$ 85,996	\$ 66,400	\$ 46,891	\$ 3,260	\$ 12,809	\$ 12,809	\$ 216,816

See Note to Supplementary Information

**Note 1 - Purpose of Schedules**

**Local Education Agency Organization Structure**

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

**Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) 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 levels and in different programs.

**Schedule of Instructional Time**

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District has met its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 and 46206.

Districts must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 46201.

Due to school closures caused by COVID-19, the District filed the COVID-19 School Closure Certification certifying that schools were closed for 50 days due to the pandemic. As a result, the District received credit for these 50 days in meeting the annual instructional days requirement. In addition, planned minutes covered by the COVID-19 School Certification were included in the Actual Minutes column but were not actually offered due to the COVID-19 school closure.

**Reconciliation of Annual Financial and Budget Report With Audited Financial Statements**

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

**Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

**Schedule of Charter Schools**

This schedule lists 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.

**Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances**

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports  
June 30, 2020

# Gorman Joint School District





**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Directors  
Gorman Joint School District  
Gorman, California

We have audited, 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, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Gorman Joint School District (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 30, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
March 30, 2021



## Independent Auditor's Report on State Compliance

To the Board of Directors  
Gorman Joint School District  
Gorman, California

### **Report on State Compliance**

We have audited Gorman Joint School District's (the District) compliance with the types of compliance requirements described in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the state laws and regulations listed in the table below for the year ended June 30, 2020.

### **Management's Responsibility**

Management is responsible for compliance with the state laws and regulations as identified in the table below.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the District's compliance with state laws and regulations based on our audit of the types of compliance requirements referred to below. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements listed below has occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on state compliance. However, our audit does not provide a legal determination of the District's compliance.

**Compliance Requirements Tested**

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

	<u>Procedures Performed</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	Yes
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below
<b>CHARTER SCHOOLS</b>	
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study for Charter Schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instruction Minutes Classroom-Based	No, see below
Charter School Facility Grant Program	No, see below

The District does not offer an Independent Study Program; therefore, we did not perform procedures related to the Independent Study Program.

We did not perform Continuation Education procedures because the program is not offered by the District.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform procedures related to Juvenile Court Schools.

The District does not have any Middle or Early College High Schools; therefore, we did not perform procedures related to Middle or Early College High Schools.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

We did not perform procedures for the After/Before School Education and Safety Program because the District does not offer the program.

The District does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

The Charter School is independent of the District; therefore, we did not perform any procedures related to charter schools.

***Unmodified Opinion***

In our opinion, the District complied with the laws and regulations of the state programs referred to above for the year ended June 30, 2020.

The purpose of this report on state compliance is solely to describe the results of our testing based on the requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Rancho Cucamonga, California  
March 30, 2021

**FINANCIAL STATEMENTS**

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

**STATE COMPLIANCE**

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

None reported.

None reported.



Gorman Joint School District  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2020

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There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



**Los Angeles County  
Office of Education**  
Serving Students • Supporting Communities  
Leading Educators

**Williams Lawsuit Settlement  
Quarterly Report on Uniform Complaints 2020-2021**

District Name: Gorman Joint School District

Date: 4/13/2021

Person completing this form: Johannis Andrews

Title: Superintendent

Quarter covered by this report (Check One Below):

- |   |                          |                 |
|---|--------------------------|-----------------|
| <input type="checkbox"/> 1st QTR            | July 1 to September 30   | Due 16-Oct 2020 |
| <input type="checkbox"/> 2nd QTR            | October 1 to December 31 | Due 15-Jan 2021 |
| <input checked="" type="checkbox"/> 3rd QTR | January 1 to March 31    | Due 16-Apr 2021 |
| <input type="checkbox"/> 4th QTR            | April 1 to June 30       | Due 16-Jul 2021 |

Date for information to be reported publicly at governing board meeting: 4/13/2021

Please check the box that applies:

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

	Number of Complaints Received in Quarter	Number of Complaints Resolved	Number of Complaints Unresolved
Instructional Materials			
Facilities			
Teacher Vacancy and Misassignment			
TOTAL			

Print Name of District Superintendent Johannis Andrews

Signature of District Superintendent \_\_\_\_\_ Date April 13, 2021

Return the **Quarterly Summary** to:  
Williams Legislation Implementation Project  
Los Angeles County Office of Education  
c/o Kirit Chauhan, Williams Settlement Legislation  
9300 Imperial Highway, ASM/Williams ECW 284  
Downey, CA 90242

Telephone: (562) 803-8382  
FAX: (562) 803-8325  
E-Mail: Chauhan\_Kirit@lacoed.edu

Patricia Edwards, President  
Susan Ralphs, Clerk  
Ryan Ralphs, Member

**GORMAN JOINT SCHOOL DISTRICT**

Johannis Andrews  
Superintendent

49847 Gorman School Road  
P.O. Box 104  
Gorman, CA 93243  
(661) 248-6441 – FAX (661) 248-0604

**RESOLUTION #05-20-21**

**DESIGNATION OF THE OFFICIAL REPRESENTATIVE AND THE OFFICIAL  
ALTERNATE REPRESENTATIVE TO THE SIRMA I AND SIRMA II JOINT  
POWERS AUTHORITY BOARD OF DIRECTORS**

**WHEREAS**, the Gorman Joint Elementary School District is a member of the SIRMA I and SIRMA II JPA;

**BE IT RESOLVED**, that the Governing Board of the Gorman Joint Elementary School District of Los Angeles County, in a regular public meeting assembled this 13th day of April, 2021, to be effective as of today, designated Denise Saenz, as the official representative, and Dena Kiouses, EdD, as the official alternate representative, and hereby authorized and directed to execute on behalf of the Gorman Joint Elementary School District the Joint Exercise of Powers Agreement designated as the SIRMA I JPA for the operation of Workers' Compensation program, and the SIRMA II JPA for the operation of the Property & Liability program. Said representative is further authorized to sign documents and perform all items pertaining to the interest of the Board of Directors as a legislative body pursuant to the terms of this agreement.

**BE IT FURTHER RESOLVED**, that designated official representative or designated official alternate representative, whichever is present, may vote on the Gorman Joint Elementary School District's behalf to expand the lines of coverage provided by the SIRMA I or II to include any other risk management, insurance, or self-funded program authorized by law.

**APPROVED** this Tuesday, April 13, 2021 by the Board of Trustees of the Gorman Joint School District, by a vote of \_\_\_ AYES, \_\_\_ NOES.

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Patricia Edwards,  
President, Board of Trustees

# GORMAN JOINT SCHOOL DISTRICT - SCHOOL CALENDAR 2021-2022

**Revised/Adopted: April 2021**

	FIRST WEEK					SECOND WEEK					THIRD WEEK					FOURTH WEEK					Days Taught	Legal Holiday	Local Holiday	Minimum Days	Inst. Days																														
	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri																																			
SUMMER	June					July					Aug					Sept					0	0	0	0	0	0																													
JUNE 21 - JULY 16	21	22	23	24	25	26	27	28	29	30	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	0	0	0	0	0																								
SUMMER	June					July					Aug					Sept					0	0	0	0	0	0																													
JULY 19 - AUG. 13	19	20	21	22	23	24	25	26	27	28	29	30	1	2	3	4	5	6	7	8	9	10	11	12	13	3	0	0	0	1																									
First School Month	PLC BSN					PLC					PLC					PLC					19	1	0	0	6	22																													
AUG. 16 - SEPT. 10	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	1	2	3	4	5	6	7	8	9	10	19	1	0	0	6																									
Second School Month	PLC					PLC					PLC					PLC					20	0	0	0	4	42																													
SEPT. 13 - OCT. 8	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	1	2	3	4	5	6	7	8	20	0	0	0	4																								
Third School Month	PLC					PLC					PLC					PLC					20	0	0	0	4	62																													
OCT. 11 - NOV. 5	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	1	2	3	4	5	6	7	8	20	0	0	0	4																							
Fourth School Month	PLC					PLC					PLC					PLC					20	0	0	0	4	62																													
NOV. 8 - DEC. 3	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	1	2	3	4	5	14	2	4	5	76																						
Fifth School Month	PLC					PLC					PLC					PLC					14	2	4	5	76																														
DEC. 6 - DEC. 31	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	10	2	8	3	86																								
Sixth School Month	PLC					PLC					PLC					PLC					10	2	8	3	86																														
JAN. 3 - JAN. 28	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	19	1	0	4	105																								
Seventh School Month	PLC					PLC					PLC					PLC					19	1	0	4	105																														
JAN. 31 - FEB. 25	31	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	18	2	0	4	123																								
Eighth School Month	PLC					PLC					PLC					PLC					18	2	0	4	123																														
Feb. 1 - MAR. 26	28	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	20	0	0	5	143																								
Ninth School Month	PLC					PLC					PLC					PLC					20	0	0	5	143																														
MAR. 29 - APR. 23	28	29	30	31	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	14	0	6	4	157																					
Tenth School Month	PLC					PLC					PLC					PLC					14	0	6	4	157																														
APR. 26 - MAY 21	25	26	27	28	29	30	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	20	0	0	4	177																								
Eleventh School Month	PLC					PLC					PLC					PLC					20	0	0	4	177																														
MAY 24 - JUNE 18	23	24	25	26	27	28	29	30	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	3	0	0	1	180																								
	23	24	25	26	27	28	29	30	31	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	3	0	0	1	180																								
<b>CERTIFICATED CONTRACT YEAR</b>																												<b>TOTALS</b>	180	8	18	45																							

**Minimum Days- MD Professional Development-PLC**

**Legal Holiday per Education Code Section 37220**

**Contract Days**

**Holiday**

Teacher/Staff Development Aug. 9-10

Independence Day

First Day of School Attendance- August 11, 2021

Labor Day

Last Day of School Attendance- May 25, 2022

Veterans Day Holiday Obs.

CAASPP Testing April 20-May 6

Thanksgiving Day

End of Trimester/Progress Reports

Christmas Day

Snow Day ( 6 snow days are built in )

New Year's

FD- First Day of School

Martin Luther King, Jr.

BSN = Back to School Night

Lincoln's Birthday Day

PR- Progress Report

President's Day

PTC = Parent/Teacher Conference

Memorial Day

RC- Report Card

Local Holidays per Education Code Section 37220

OH = Open House

Thanksgiving

11-May

November 22- November 26

47 DAYS

Winter Break

December 21- December 31

April 11 - April 18

Spring Break

2020-2021

District of Choice Annual Report

\*Information based on student data as of April 8, 2021

<b>DOC number of student requests granted for 2020-21</b>	<b>0</b>
<b>DOC number of student requests denied for 2020-21</b>	<b>0</b>
<b>DOC number of student requests withdrawn for 2020-21</b>	<b>0</b>

<b>*Gorman District Students</b>	<b>5</b>
<b>Students of Gorman Employees</b>	<b>5</b>
<b>Number of students on Inter-District transferred into the District</b>	<b>12</b>
<b>*Number of students on DOC transferred into the District</b>	<b>36</b>
<b>*Number of students on Inter-District transferred from El Tejon</b>	<b>9</b>
<b>*Number of students on Inter-District transferred from Westside</b>	<b>3</b>
<b>Total Number of Students at Gorman (*)</b>	<b>53</b>

<b>Total number of student transferred into the district</b>	<b>48</b>
<b>DOC number of students transferred into the district from El Tejon</b>	<b>36</b>
<b>DOC number of students transferred into the district from Westside</b>	<b>0</b>
<b>DOC number of students transferred into the district from HELSD</b>	<b>0</b>
<b>Number of students transferred out the Gorman District</b>	<b>3</b>
<b>Number of English Language Learners</b>	<b>10</b>
<b>Number of students with exceptional needs</b>	<b>7</b>

<b>Total number of student transferred into the district- Less 8th</b>	<b>40</b>
<b>DOC number of students transferred into the district from El Tejon</b>	<b>31</b>
<b>DOC number of students transferred into the district from Westside</b>	<b>0</b>
<b>DOC number of students transferred into the district from HELSD</b>	<b>0</b>
<b>ID number of students transferred into the district from El Tejon</b>	<b>6</b>
<b>Number of students transferred out the Gorman District</b>	<b>3</b>
<b>Number of English Language Learners (District -3)</b>	<b>9</b>
<b>Number of students with exceptional needs</b>	<b>6</b>
<b>Total Number of Students 2021-2022</b>	<b>45</b>

**Board of Trustees**  
**GORMAN JOINT SCHOOL DISTRICT**

**RESOLUTION # 06-20-21**  
**DAY OF THE TEACHER**

- WHEREAS public school teachers are the foundation of a free society and the keystone of our democratic system; and
- WHEREAS Gorman Joint School District teachers are dedicated to making a positive difference in the lives of many of our county's youth; and
- WHEREAS Gorman Joint School District teachers instill in our students a love of freedom and democracy, an appreciation of the richness of cultural diversity, an understanding of the lessons of history, a respect for the environment, and the skills to pursue productive careers; and
- WHEREAS an annual Day of the Teacher, or *El Día del Maestro*, calling students' attention to teaching as a worthwhile career, was established by the Association of Mexican American Educators with legislation co-sponsored by the California Teachers Association and enacted by the California Legislature in 1982; and
- WHEREAS the recognition that Californians give to teachers also positively influences the attitudes of students and society toward public education; and
- WHEREAS California's annual Day of the Teacher will be observed in California schools on Wednesday, May 12, 2021:

NOW, THEREFORE, BE IT RESOLVED, the Gorman Joint School District declares Wednesday, May 12, 2021 as Day of the Teacher at the Gorman Joint School District.

Accepted by the Gorman Joint School District Governing Board on this 13th day of April, 2021, by a vote of \_\_\_\_\_ AYES, \_\_\_\_\_ NOES.

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Johannis Andrews II  
Superintendent

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Patricia Edwards  
President, Board of Trustees

**Board of Trustees  
GORMAN JOINT SCHOOL DISTRICT**

**RESOLUTION # 07-20-21  
Classified School Employees Week**

WHEREAS the efforts of the Gorman Joint School District classified staff are fundamental to the successful operations of the District's programs and services, and should be publicly recognized; and

WHEREAS classified employees of Gorman Joint School District perform a great variety of skilled occupations in the Gorman Joint School District; and

WHEREAS classified employees ably represent the District as they apply their knowledge and skills in providing the District's programs and services to the many populations we serve, including parents and community members; and

WHEREAS classified employees deserve special recognition for their innumerable contributions to public education in the Gorman Joint School District:

NOW, THEREFORE, BE IT RESOLVED, the Gorman Joint School District Board of Education proclaims the week of May 16-22, 2021 to be Classified School Employees Week; and

BE IT FURTHER RESOLVED, the Board urges its members and all certificated staff at the Gorman School District to recognize classified employees as full partners in education and to applaud their hard work and dedication.

Accepted by the Gorman Joint School District Governing Board on this 13th day of April, 2021, by a vote of \_\_\_\_\_ AYES, \_\_\_\_\_ NOES.

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Johannis Andrews II  
Superintendent

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Patricia Edwards  
President, Board of Trustees

**Board of Trustees**  
**GORMAN JOINT SCHOOL DISTRICT**

**RESOLUTION # 08-20-21**  
**GORMAN JOINT SCHOOL DISTRICT EMPLOYEE RECOGNITION DAY**

WHEREAS public school employees of the Gorman Joint School District (both certificated and classified) are the backbone of a successful program and services for the community and should be recognized; and

WHEREAS Gorman Joint School District staff are dedicated to making a positive difference in the lives of many of our youth; and

WHEREAS Gorman Joint School District staff instill in our students a love of education; a development and encouragement of individual strengths; a building of knowledge, skills, values, attitudes, talents and passions; and the skills to pursue productive careers; and

WHEREAS an annual Gorman Joint School District Employee Recognition Day, calling students, parents and community members attention to the myriad of ways that both certificated and classified staff support and teach the students in the Gorman Joint School District community; and

WHEREAS the recognition that the Gorman Joint School District Board of Trustees give to all staff also positively influences the attitudes of students and society toward public education; and

WHEREAS Gorman Joint School District's annual Employee Recognition Day will be observed in Gorman Joint School District School on Thursday, May 21, 2021:

NOW, THEREFORE, BE IT RESOLVED, the Gorman Joint School District Board of Education declares Thursday, May 21, 2021 as Gorman Joint School Employee Recognition Day at the Gorman Joint School District.

Accepted by the Gorman Joint School District Governing Board on this 13th day of April, 2021, by a vote of \_\_\_\_\_ AYES, \_\_\_\_\_ NOES.

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Johannis Andrews II  
Superintendent

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Patricia Edwards  
President, Board of Trustees



# GORMAN JOINT SCHOOL DISTRICT

FIELD TRIP REPORT #01-20-21

April 13, 2021

## Mrs. Knight, Mr. Kiouses, Dr. Kiouses

Wind Farm

Date: TBD

TK-8<sup>th</sup> grade - 53 students, 8 adults

Bus and possible use of vans

## Mrs. Knight, Mr. Kiouses, Dr. Kiouses

Frazier Park Library

Date: TBD

TK-8<sup>th</sup> grade- 53 students, 8 adults

Bus and/or Vans

## Dr. Kiouses

Frazier Mountain High School

FFA Chapter Meeting

April 26, 2021 5:45pm

FFA Students

Vans

## Dr. Kiouses

Huntington Library

Date: TBD

7<sup>th</sup>-8<sup>th</sup> grades

Vans

# Achieve3000<sup>®</sup>

**Quote ID:** Q-55599  
**Contract Period:** 08/01/2021 - 06/30/2022

**Quote Date:** 01/26/2021  
**Valid Until:** 05/31/2021

## Client Information

<b>Account Name</b>	
Gorman Joint School District	
<b>Address</b>	<b>Client</b>
49847 Gorman School Rd Gorman, CA 93243 Phone: (661)248-6441	Dena Kiouses Email: <a href="mailto:d.kiouses@gormanschool.com">d.kiouses@gormanschool.com</a> Phone:

Achieve3000 is pleased to continue partnering with you to accelerate your students' literacy growth throughout the school year. Your custom quote includes the solutions listed below. You can explore all of Achieve3000's research-based solutions by visiting [www.achieve3000.com](http://www.achieve3000.com).

Participating Schools	Total Licenses Purchased	
	Program	21-22
Gorman Elementary	Boost	40

Product	Cost	Qty	Total
Achieve3000 Site Setup Fee - Annual fee per school for deployment and ongoing support, including rostering, integrations, and customer support. <i>(SITE-SETUP)</i>	\$290.00 per site	1	\$290.00
Achieve3000's Literacy with Boost for Intervention. English Language Learning, and Spanish Literacy. Per Student Pricing (up to 125 licenses per site). <i>(BOOST-STD)</i>	\$48.00 per student	40	\$1,920.00
<b>Subtotal</b>			<b>\$2,210.00</b>
<b>Discount</b>			<b>(\$386.00)</b>
<b>Order Total</b>			<b>\$1,824.00</b>

See Next Page for Quote Acceptance

# Achieve3000<sup>®</sup>

**Acceptance for Quote ID Q-55599: \$1,824.00**

Gorman Joint School District

Achieve3000

Account Name

Signature

Signature

Name / Title

Name / Title

Date

Date

The Complete Signed Quote and Purchase Orders can be sent to:

Achieve3000  
331 Newman Springs Road  
Suite 304  
Red Bank, NJ 07701

Fax: (316) 221-0718

Email: [orders@achieve3000.com](mailto:orders@achieve3000.com)

For questions, please contact Renewal Sales at 732-367-5505 x222.

This quote is governed by and subject to the Achieve3000 terms and conditions at <https://achieve3000.com/about/terms-of-service/>. By signing this quote, you are agreeing to such terms and conditions.

To explore more renewal options, such as a multi-year quote with LOCKED-IN PRICING for three full years, please contact [sales.support@achieve3000.com](mailto:sales.support@achieve3000.com) for an adjusted quote.

## About Achieve3000<sup>®</sup>

Achieve3000 delivers a comprehensive suite of digital solutions that significantly accelerate literacy growth and deepen learning across the content areas. Using personalized and differentiated solutions, Achieve3000 provides equity for remote and on-site instruction, enabling educators to help all students achieve accelerated growth. Our suite of solutions includes: Achieve3000 Literacy, a differentiated learning platform for grades 2-12; Actively Learn, a digital curriculum for grades 3-12; Smarty Ants, a foundational literacy platform for grades PreK-2; and Achieve3000 Math, a digital mathematics solution.

Learn more about Achieve3000's learning solutions at [www.achieve3000.com](http://www.achieve3000.com).

# GORMAN JOINT SCHOOL DISTRICT

CONFERENCE/MILEAGE REPORT #05-20-21

April 13, 2021

PERSONNEL

Denise Saenz

DATE(S)

May 21, 2021-March 26, 2022

CONFERENCE/REASON

Business Executives Leadership Program-  
CBO

LOCATION

Virtual

ESTIMATE

Registration	\$5400.00
Lodging	\$
Meals	\$
Mileage	\$
<u>Total</u>	<u>\$ 5400.00</u>

+++++

PERSONNEL

Denise Saenz

DATE(S)

August 13, 2021-November 19, 2021

CONFERENCE/REASON

CSBA Executive Assistant Certification  
Program

LOCATION

Virtual

ESTIMATE

Registration	\$400.00
Lodging	\$
Meals	\$
Mileage	\$
<u>Total</u>	<u>\$ 400.00</u>