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**BOARD OF TRUSTEES**  
**Regular Board Meeting**  
**Thursday, January 14, 2021**  
**6:00 p.m.**  
**Sutter's Mill MP Room**  
**Agenda**

The health, well-being, and public safety of community members, public officials, and employees is the top priority for Gold Trail Union School District. Consistent with the Shelter in Place orders from the Governor and El Dorado County, Board members and staff may participate in this meeting via teleconference or otherwise electronically. This meeting is in compliance with the Governor's Executive Order N-29-20 which allows for a deviation of teleconference rules required by the Brown Act. Likewise, in person attendance at the Board meeting will be permitted, but the capacity will be limited. Please call Administrative Assistant, Clarisse Fanning at 530-626-3194 24 hours prior to a Regular Meeting to reserve your spot. Masks will be required for in-person attendance.






Please use the following Credentials to sign in for the meeting:

Join Zoom Meeting  
<https://us04web.zoom.us/j/77208451065?pwd=TjZadnFZeE5KWTZWNDMwejNleHR6QT09>  
Meeting ID: 772 0845 1065  
Passcode: yen6nw

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the Board Secretary, Carey Buchanan, at (530) 626-3194 for assistance. Notification at least 24 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids or services.

<b>6:00 p.m.</b>	<b>OPEN</b>
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**1. CALL TO ORDER**

-  J. Bauer, President
-  M. Howser, Clerk
-  C. Anderson, Member
-  S. Hennike, Member
-  D. Lander, Member

**2. PUBLIC SESSION**

**.1 Flag Salute**

**3. ACTION ITEM: Adoption of Agenda**

The Board will review the agenda prior to adoption.



#### **4. OPEN HEARING**

Members of the public are encouraged to address the Board concerning any item on the agenda either before or during the Board's consideration of the item. Under the Brown Act and open meeting laws, members of the public shall also be given an opportunity to address the Board on any item of interest that is not on the agenda but within the subject matter jurisdiction of the Board. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. Members of the community may address the Board at this time. (*Education Code 35145.5, Government Code 54952/54954.3, Board Bylaw 9323*)

#### **5. REPORT: Gold Trail School Student Council**

H. Musgrove, president, will report on Council activities.

#### **6. REPORT: Parent Teacher Organization**

K. Romney, president, will report on Organization activities.

#### **7. REPORT: Gold Trail Federation of Educators**

T. Aguilar, president, will report on Federation activities.

#### **8. RECOGNITION**

The Board will recognize Flying Ace for its continued support of the 6<sup>th</sup> grade classes. Mrs. Mulligan will present the 6<sup>th</sup> grade shirts for this year.

The Board will also recognize Sierra Asset Management for its generous donation and continued support of the District.

#### **9. CONSENT**

##### **.1 Minutes**

The Board will take action to approve the following Minutes

Special Meeting December 7, 2020

Regular Meeting December 10, 2020

Special Meeting December 17, 2020

##### **.2 Warrants**

The Board will take action to approve the expenditures.

##### **.3 Personnel**

The Board will take action to approve the following personnel actions.

##### **Hiring**

K. Reuters, Custodian/Maintenance, Short Term, 8.0 hrs/day, effective November 23, 2020-June 3, 2021

##### **Resignation**

B. Vezina, Bus Driver, 4.0 hrs/day, effective December 31, 2020

##### **.4 Quarterly Report on Williams Uniform Complaints**

The quarterly report to the County office of Education is brought forward for Board acceptance. (*Education Code 35186*)

##### **.5 School Accountability Report Cards (BP 0510)**

The Board will take action to approve mandated publications for Sutter's Mill and Gold Trail Schools.

##### **.6 Resolution 2020-21: 01-01 to Employ Short Term Classified Support**

The Board will take action to take action to adopt the Resolution allowing an increase for short term classified support for the remaining part of the 2020-2021 school year only.



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**10. ACTION ITEM: 2019-2020 Audit Report**

The Independent audit report for the fiscal year 2019-2020 is brought before the Board for review and acceptance (*Education Code 1241.5 and Board Policy/Administrative Regulation 3460*)

**11. ACTION ITEM: Annual Review of Board Bylaw 9270: Conflict of Interest**

The Board will conduct its annual review of subject Bylaw.

**12. ACTION ITEM: Annual Review of Board Policy 4117.3, Personnel Reduction (Tie Breaking Criteria)**

The Board will review subject Policy for relevance of tie breaking criteria of certificated personnel Seniority ranking.

**13. ACTION ITEM: Superintendent Announcement and Employment Action**

The Board will take action to approve employment contract with Superintendent Kerith Phillips

**14. ACTION ITEM: Adopt Revised 2020-21 School Calendar**

The Board will take action to adopt the revised 2020-21 school calendar; amended to recover lost instructional minutes due to the recent PG&E Power Shutdowns.

**15. DISCUSSION/ACTION ITEM: COVID-19 Information Update, Discussion and Possible Action to Determine Methodology in Delivering Curriculum for the Remaining 2020-21 School Year**

Reflective of action taken by the Board at its Special Meeting on July 23, 2020, the purpose of this discussion item is to review the most current information received from the Public Health Department and other local and state agencies; with the intention to consider taking action to modify curriculum delivery. C. Buchanan, interim superintendent, will share updates on each campus as it relates to hybrid curriculum delivery. Topic specific public comment is welcomed and encouraged at this time.

**16. DISCUSSION: Feasibility Study re: El Dorado County Districts Substitute Teacher Rates**

The Board will review and analyze subject current rates.

**17. DISCUSSION ITEM: El Dorado County School Boards Association Annual Awards**

The Board will review potential nominations for awards and decide therein.

**18. DISCUSSION ITEM: Administrative Reports**

C. Buchanan will report on activities relevant to District and Sutter's Mill School site business.

B. Holler will report on activities relevant to Gold Trail School site business.

A. Harte will be available to answer question relevant to financial business.

Trustees will report on activities relevant to Board activities.



## **19. CLOSED SESSION: Open Hearing**

Members of the Public may take this opportunity to comment on Closed Session agenda items.

## **20. CLOSED SESSION:**

The Board will adjourn to closed session pursuant to Government Code 54957. Closed session attendants: Board Members, C. Buchanan, Interim Superintendent

### **.1 Pending Litigation**

## **21. RECONVENE PUBLIC SESSION AND CLOSED SESSION DISCLOSURE**

Any action taken during the Closed Session will be disclosed at this time. Public action necessitated by Closed Session deliberations will also be disclosed at this time.

Join Zoom Meeting

<https://us04web.zoom.us/j/77208451065?pwd=TjZadnFZeE5KWtZWNDMwejNieHR6QT09>

Meeting ID: 772 0845 1065

Passcode: yen6nw

## **22. FUTURE REGULAR MEETING SCHEDULE**

### **February 11, 2021 Regular Meeting**

#### **6:00 p.m. in Sutter's Mill School Multipurpose Room**

Agenda items may include but not be limited to:

- Board Policies, Administrative Regulations and Board Bylaws Updates (Monthly)
- Comprehensive School Safety Plan (Annual)
- Consolidated Application and Reporting System (CARS) Winter Collection (Annual)
- Facilities and Maintenance Report (Annual)
- Local Control Accountability Plan (LCAP) Update
- Local Education Agency Plan (LEAP) Amendment (Annual)
- School Site Council Plans and Budgets (Annual)

*Requests may be made at this time for items to be placed on a future agenda.*

## **PUBLIC INSPECTION**

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District Office, located in the Sutter's Mill School Administration building, 4801 Luneman Road, Placerville, California, during normal business hours. In addition, such writings and documents will be posted on the District's website, [www.gtusd.org](http://www.gtusd.org). Agendas will be posted at:

Gold Trail School, 889 Cold Springs Road, Placerville, CA 95667

Sutter's Mill School/District Office, 4801 Luneman Road, Placerville, CA 95667

[www.gtusd.org](http://www.gtusd.org)

## **District Vision**

Our vision is to create and maintain an environment where every child receives a high quality education and comes to school feeling safe, cared for and optimistic about his or her ability to learn.

*(Board Bylaw 9322)*






## **Goals**

- Provide academic programs that will lead to high achievement.
- Find creative ways to allow for a more enriched and broad educational experience.
- Provide a physically and emotionally safe environment for the school community.
- Ensure the long term financial stability of the District.
- Maintain and continually update technology systems that access and encourage use by staff, students and community. (Board Bylaw 9322) *Adopted December 2018*

## AGENDA ITEM

### Opening Business

#### 1.0 CALL TO ORDER

-  J. Bauer, President
-  M. Howser, Clerk
-  C. Anderson, Member
-  S. Hennike, Member
-  D. Lander, Member

#### 2.0 PUBLIC SESSION

##### .1 Flag Salute

#### 3.0 ACTION ITEM: Adoption of Agenda

This item is provided as an opportunity for trustees, through consensus, to re-sequence or table agenda topics.

<i><b>ACTION</b></i>		<i>Moved</i>			<i>Seconded</i>
<div><input type="checkbox"/> <i>Approved as is</i></div> <div><input type="checkbox"/> <i>Not approved</i></div> <div><input type="checkbox"/> <i>Amended to read:</i></div>					
<i>Voted Aye</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Voted Nay</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Abstained</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Absent</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>

#### 4.0 OPEN HEARING

(Education Code 35145.5, Government Code 54952/54954.3, Board Bylaw 9323)

**AGENDA ITEM 5.0**

**REPORT: Gold Trail School Student Council**

**BACKGROUND**

H. Musgrove, president, will report on Council activities.

**ATTACHMENTS**

➤ None

**BUDGETED**

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

**SUPERINTENDENT RECOMMENDATION**

Receive the information

**AGENDA ITEM 6.0**

**REPORT: Parent Teacher Organization**

**BACKGROUND**

K. Romney, president, will report on PTO activities.

**ATTACHMENTS**

➤ None

**BUDGETED**

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

**SUPERINTENDENT RECOMMENDATION**

Receive the information

**AGENDA ITEM 7.0**

**REPORT: Gold Trail Federation of Educators**

**BACKGROUND**

T. Aguilar, president, will report on Federation activities.

**ATTACHMENTS**

➤ None

**BUDGETED**

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

**SUPERINTENDENT RECOMMENDATION**

Receive the information

**AGENDA ITEM 8.0  
RECOGNITION**

**BACKGROUND**

The Board will recognize Flying Ace for its continued support of the 6<sup>th</sup> grade classes. Mrs. Mulligan will present the 6<sup>th</sup> grade shirts for this year.

The Board will also recognize Sierra Asset Management for its generous donation and continued support of the District.

**ATTACHMENTS**

➤ None

**BUDGETED**

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

**SUPERINTENDENT RECOMMENDATION**

Recognize the community support

## AGENDA ITEM 9.0

### Consent

The items listed below are passed in one motion without discussion. Any item may be pulled from the Consent Agenda by the Board. (BB 9322)

#### .1 Minutes

The Board will take action to approve the following Minutes

Special Meeting December 7, 2020

Regular Meeting December 10, 2020

Special Meeting December 17, 2020

#### .2 Warrants

The Board will take action to approve the expenditures.

#### .3 Personnel

The Board will take action to approve the following personnel actions.

##### Hiring

K. Reuters, Custodian/Maintenance, Temporary, 8.0 hrs/day, effective November 23, 2020-June 3, 2021

##### Resignation

B. Vezina, Bus Driver, 4.0 hrs/day, effective December 31, 2020

#### .4 Quarterly Report on Williams Uniform Complaints

The quarterly report to the County office of Education is brought forward for Board acceptance. (Education Code 35186)

#### .5 School Accountability Report Cards (BP 0510)

The Board will take action to approve the publications.

#### .6 Resolution 2020-21: 01-01 to Employ Short Term Classified Support

The Board will take action to take action to adopt the Resolution allowing an increase for short term classified support for the remaining part of the 2020-2021 school year only.

<b>ACTION</b>	<i>Moved</i>				<i>Seconded</i>
<input type="checkbox"/> <i>Approved as is</i> <input type="checkbox"/> <i>Not approved</i> <input type="checkbox"/> <i>Amended to read:</i>					
<i>Voted Aye</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Voted Nay</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Abstained</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Absent</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>



## 9.1

### Meeting Minutes (Board Bylaw 9324)

Special Meeting December 7, 2020

Regular Meeting December 10, 2020

Special Meeting December 17, 2020

### BACKGROUND

Minutes of prior Board meetings are included for review and approval.

### ATTACHMENTS

- Special Meeting December 7, 2020
- Regular Meeting December 10, 2020
- Special Meeting December 17, 2020

### BUDGETED

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

### SUPERINTENDENT RECOMMENDATION

Approve the Minutes

#### *If pulled from Consent*

<b>ACTION</b>	<i>Moved</i>	<i>Seconded</i>
<input type="checkbox"/> Approved as is <input type="checkbox"/> Not approved <input type="checkbox"/> Amended to read:		
<i>Voted Aye</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Voted Nay</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Abstained</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Absent</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	



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**BOARD OF TRUSTEES  
SPECIAL SESSION MEETING  
Monday, December 7, 2020  
OPEN AND CLOSED SESSION MINUTES**

**1. Call to Order**

The meeting was called to order virtually by J. Bauer, president, at 9:03 a.m.  
Members present: J. Bauer, J. Barbieri, S. Hennike, M. Howser and D. Lander

**2. Flag Salute**

J, Bauer led the flag salute.

**3. Action Item: Adoption of Agenda**

*MOTION WAS MADE by J. Bauer and duly seconded by J. Bauer to adopt the agenda with no changes, and the roll call vote was as follows:*

*AYES: Trustees, J. Bauer, J. Barbieri, S. Hennike, M. Howser and D. Lander*

*NOES: None*

*ABSENCES: None*

*ABSTENSIONS: None*

*MOTION CARRIED*

**4. OPEN HEARING**

The Board president solicited comments in accordance with the Brown Act and Open Meeting laws. The Board received no comments.

**5. CLOSED SESSION OPEN HEARING**

The Board received no public comment.

**6. CLOSED SESSION**

The Board adjourned to Closed Session at 9:04 a.m.

**PERSONNEL EXEMPTION: Superintendent Search  
Screening Committee Report and Applicant Screening**

**7. RECONVENE PUBLIC SESSION AND CLOSED SESSION DISCLOSURE**

The Board reconvened Public Session at 7:00 p.m.

There being no further business to come before the Board, the meeting adjourned at 7:02 p.m.

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J. Bauer, President

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C. Buchanan, Interim Secretary



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**BOARD OF TRUSTEES  
REGULAR AND CLOSED SESSION MEETING  
Thursday, December 10, 2020  
OPEN AND CLOSED SESSION MINUTES**

**1. Call to Order**

The meeting was called to order in the Sutter's Mill Multi-Purpose Room and virtually by J Bauer, president at 6:03 p.m.

Members present: J. Bauer, J. Barbieri, S. Hennike, M. Howser

Absent: D. Lander

**2. Flag Salute**

J. Bauer led the flag salute.

**3. ACTION ITEM: Adoption of Agenda**

*MOTION WAS MADE by J. Bauer and duly seconded by J. Barbieri to adopt the agenda with no changes, and the roll call vote was as follows:*

*AYES: Trustees, J. Bauer, J. Barbieri, S. Hennike, M. Howser*

*NOES: None*

*ABSENCES: D. Lander*

*ABSTENSIONS: None*

*MOTION CARRIED*

**4. OPEN HEARING**

The Board president solicited comments in accordance with the Brown Act and Open Meeting laws. The Board received no comments.

**5. CLOSED SESSION OPEN HEARING**

The Board received no public comment.

**6. CLOSED SESSION**

The Board adjourned to Closed Session at 6:04 p.m.

**.1 Pending Litigation**

**7. RECONVENE OPEN SESSION**

The Board reconvened Open Session at 7:00 p.m.

The Board took no action.

Trustee D. Lander joined the meeting virtually at 7:02 p.m.

**8. REPORT: Student Council**

H. Musgrove, president, reported on Council activities.

**9. REPORT: Parent Teacher Organization**

K. Romney, President, reported on the Organization activities.

**10. REPORT: Gold Trail Federation of Educators**

T. Aguilar, president, reported on Federation activities.



## 11. DISCUSSION: Superintendent Search

The Board took this opportunity to inform the community of the process status in selecting the Superintendent of the Gold Trail Union School District.

## 12. Consent

### .1 Minutes

Special Meeting November 12, 2020

Regular Meeting November 12, 2020

Special Meeting December 3, 2020

### .2 Warrants

### .3 Personnel

#### Hiring

J. Abbott, Playground Monitor (1.5 hours/day), effective November 5, 2020

J. Abbott, Teacher Associate (4.5 hours/day), effective November 5, 2020

T. Aguilar, Stipend: Teacher Induction Program, effective 2020-21 School Year

D. Bonniksen, Playground Monitor (1.5 hours/day), effective November 4, 2020

D. Bonniksen, Teacher Associate (4.5 hours/day), effective November 4, 2020

A. Brandt-Bergan, Stipend: District Induction Program, effective 2020-21 School Year

A. Garcia, T. Aguilar, Stipend: Teacher Induction Program, effective 2020-21 School Year

C. Liddicoat, Maintenance/Custodian (8.0 hours/day) Temporary, effective October 9, 2020

K. Silberstein, Teacher 1.0 FTE, Temporary, effective October 5, 2020-June 4, 2021

J. Stigall, Stipend: District Induction Program, effective 2020-21 School Year

C. Swaney, Stipend: District Induction Program, effective 2020-21 School Year

C. Swaney, Stipend: Teacher Induction Program, effective 2020-21 School Year

#### Resigned

J. Abbott, Playground Monitor (1.5 hours/day), effective November 12, 2020

J. Abbott, Teacher Associate (4.5 hours/day), effective November 12, 2020

C. Liddicoat, Maintenance/Custodian (8.0 hours/day) Temporary, effective October 24, 2020

#### Leave of Absence

C. Fanning, Administrative Assistant (8.0 hrs/day), effective January 1 through June 30, 2021

### .4 2019-20 Transportation Report

### .5 Resolution 2020-21:12-01 – Resolution to Employ Short Term Classified Support

*MOTION WAS MADE by D. Lander and duly seconded by J. Barbieri to approve the Consent roster with no changes, and the roll call vote was as follows:*

*AYES: Trustees, J. Bauer, J. Barbieri, S. Hennike, M. Howser and D. Lander*

*NOES: None*

*ABSENCES: None*

*ABSTENSIONS: None*

*MOTION CARRIED*

## 13. ACTION: 2020-21 First Interim Report and Budget Overview for Parents

*MOTION WAS MADE by J. Barbieri and duly seconded by J. Bauer to accept the 2020-21 First Interim and Budget Overview for Parents with no changes, and the roll call vote was as follows:*

*AYES: Trustees, J. Bauer, J. Barbieri, S. Hennike, M. Howser and D. Lander*

*NOES: None*

*ABSENCES: None*

*ABSTENSIONS: None*

*MOTION CARRIED*



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**14. STANDING REPORT/ACTION ITEM: COVID-19 Information Update, Discussion and Possible Action to Determine Methodology in Delivering Curriculum for the Remaining 2020-21 School Year**

*MOTION WAS MADE by J. Bauer and duly seconded by D. Lander to Change the Method of Curriculum Delivery for the first 3 days following Winter Break, to Distance Learning, to be able to assess the health and well-being of staff and students, and resume an in-person hybrid on January 11, 2021, and the roll call vote was as follows:*

*AYES: Trustees, J. Bauer, J. Barbieri, S. Hennike, M. Howser and D. Lander*

*NOES: None*

*ABSENCES: None*

*ABSTENSIONS: None*

*MOTION CARRIED*

**15. Discussion Items: Administration Reports**

The Board received the reports.

There being no further business to come before the Board, the meeting adjourned at 9:01 p.m.

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J. Bauer, President

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C. Buchanan, Interim Secretary



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**BOARD OF TRUSTEES  
SPECIAL AND CLOSED SESSION MEETING  
Thursday, December 17, 2020  
OPEN AND CLOSED SESSION MINUTES**

**1. Call to Order**

The meeting was called to order in the Sutter's Mill Multipurpose Room and virtually by J Bauer, president at 6:02 p.m.

Members present: J. Bauer, C. Anderson, D. Lander, M. Howser

Absent: S. Hennike

**2. Flag Salute**

J. Bauer led the flag salute.

**3. ACTION ITEM: Adoption of Agenda**

*MOTION WAS MADE by D. Lander and duly seconded by J. Bauer to adopt the agenda with no changes, and the roll call vote was as follows:*

*AYES: Trustees, J. Bauer, C. Anderson, M. Howser, D. Lander*

*NOES: None*

*ABSENCES: S. Hennike*

*ABSTENSIONS: None*

*MOTION CARRIED*

**4. OPEN HEARING**

The Board president solicited comments in accordance with the Brown Act and Open Meeting laws. The Board received no comments.

**5. SWEARING IN OF NEWLY-ELECTED TRUSTEES**

C. Buchanan, Secretary to the Board of Trustees swore in new Board members C. Anderson and M. Howser.

**6. ORGANIZATIONAL MEETINGS OF THE BOARD**

**.1 Election of Board President**

*MOTION WAS MADE by D. Lander and duly seconded by M. Howser to elect J. Bauer as president, and the vote was as follows:*

*AYES: Trustees, J. Bauer, C. Anderson, M. Howser, and D. Lander*

*NOES: None*

*ABSENCES: S. Hennike*

*ABSTENSIONS: None*

*MOTION CARRIED*

**.2 Election of Board Clerk**

*MOTION WAS MADE by D. Lander and duly seconded by J. Bauer to elect M. Howser as clerk, and the vote was as follows:*

*AYES: Trustees, J. Bauer, C. Anderson, S. Hennike, M. Howser and D. Lander*

*NOES: None*

*ABSENCES: S. Hennike*

*ABSTENSIONS: None*

*MOTION CARRIED*



### **.3 Approval of Board Secretary**

*MOTION WAS MADE by D. Lander and duly seconded by J. Bauer to approve District Superintendent as Board Secretary, and the vote was as follows:*

*AYES: Trustees, J. Bauer, C. Anderson, S. Hennike, M. Howser and D. Lander*

*NOES: None*

*ABSENCES: S. Hennike*

*ABSTENSIONS: None MOTION CARRIED*

### **.4 Election of Board Representative to Serve on the Council of Representatives of the El Dorado School Boards Association**

*MOTION WAS MADE by D. Lander and duly seconded by J. Bauer to elect M. Howser as Board Representative to Serve on the Council of Representatives of the El Dorado School Boards Association, and the vote was as follows:*

*AYES: Trustees, J. Bauer, C. Anderson, S. Hennike, M. Howser and D. Lander*

*NOES: None*

*ABSENCES: S. Hennike*

*ABSTENSIONS: None MOTION CARRIED*

### **.5 Selection of Board Representative to Serve as Observer at Collective Bargaining Sessions**

*MOTION WAS MADE by D. Lander and duly seconded by J. Bauer to select M. Howser as Board Representative to Serve as Observer at Collective Bargaining Sessions, and the vote was as follows:*

*AYES: Trustees, J. Bauer, C. Anderson, S. Hennike, M. Howser and D. Lander*

*NOES: None*

*ABSENCES: S. Hennike*

*ABSTENSIONS: None MOTION CARRIED*

### **.6 Selection of Board Representative to Serve on the Salary and Benefits Committee (Serving Administrative and Confidential Employees)**

*MOTION WAS MADE by D. Lander and duly seconded by J. Bauer to elect M. Howser as Board Representative to Serve on the Board Representative to Serve on the Salary and Benefits Committee (Serving Unrepresented Groups), and the vote was as follows:*

*AYES: Trustees, J. Bauer, C. Anderson, S. Hennike, M. Howser and D. Lander*

*NOES: None*

*ABSENCES: S. Hennike*

*ABSTENSIONS: None MOTION CARRIED*

### **.7 Board Meeting Dates, Times, Venue and Agenda Topics**

*MOTION WAS MADE by M. Howser and duly seconded by D. Lander to approve the Board meeting dates and times as follows: 2<sup>nd</sup> Thursday of each month, at Sutter's Mill Multi Purpose Room at 6:00 pm, with the exception of November 11, 2021 which will meet on November 18, 2021, and the vote was as follows:*

*AYES: Trustees, J. Bauer, C. Anderson, S. Hennike, M. Howser and D. Lander*

*NOES: None*

*ABSENCES: S. Hennike*

*ABSTENSIONS: None MOTION CARRIED*



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**.8 Review/Adoption of Board Bylaw 9320: Meeting**

Bylaw was reviewed, and no changes were made.

**7. ACTION: APPROVE THE AMENDED LEAVE OF ABSENCE**

*MOTION WAS MADE by J. Bauer and duly seconded by D. Lander to approve the amended dates for C. Fanning Leave of Absence to be February 1-28, 2021, and the vote was as follows:*

*AYES: Trustees, J. Bauer, C. Anderson, M. Howser, and D. Lander*

*NOES: None*

*ABSENCES: S. Hennike*

*ABSTENSIONS: None*

*MOTION CARRIED*

**8. CLOSED SESSION OPEN HEARING**

The Board received no public comment.

**9. CLOSED SESSION**

The Board adjourned to Closed Session at 6:46 p.m.

**.1 Pending Litigation**

**10. RECONVENE OPEN SESSION**

The Board reconvened Open Session at 7:30p.m.

The Board took no action.

There being no further business to come before the Board, the meeting adjourned at 9:01 p.m.

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J. Bauer, President

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C. Buchanan, Interim Secretary



## 9.2

### Warrants (Board Policy 3314)

#### BACKGROUND

The warrants are included for Board review and approval.

#### ATTACHMENTS

➤ Warrants

#### BUDGETED

☐ NA      ☒ Yes      ☐ No      ☐ Cost Analysis Follows

All warrants are within the adopted budget and/or approved expenditures.

#### SUPERINTENDENT RECOMMENDATION

Approve the expenditures

#### *If pulled from Consent*

<b><i>ACTION</i></b>	<b><i>Moved</i></b>	<b><i>Seconded</i></b>
<input type="checkbox"/> <i>Approved as is</i> <input type="checkbox"/> <i>Not approved</i> <input type="checkbox"/> <i>Amended to read:</i>		
<i>Voted Aye</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Voted Nay</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Abstained</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Absent</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	

DISTRICT: 005 Gold Trail Union School Dist  
BATCH: 0012 GTUSD ACCOUNTS PAYABLE

WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	DEPOSIT TYPE GOAL FUNC LC1	LOC2	L3	SCH	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
80690991	008233/	AMERICAN FIDELITY ASSURANCE											
		PV-210195		01-0000-0-9582-0000-0000-0000-00-000							D241483	NOVEMBER 2020	1,064.89
												WARRANT TOTAL	\$1,064.89
80690992	100716/	AT&T											
		PV-210196		01-0000-0-5901-0000-2700-003-1210-00-000							15694981	GT	16.63
				01-0000-0-5901-0000-7200-000-1210-00-000							15694980	D O	68.07
												WARRANT TOTAL	\$84.70
80690993	100912/	BANK OF AMERICA											
		PV-210197		01-0000-0-4300-0000-2700-003-0000-00-000								GT INK CARTRIDGES	134.88
				01-0000-0-4300-0000-3140-000-0000-00-000								NURSE OFFICE CURTAINS	41.79
				01-0000-0-4300-0000-3600-000-0000-00-000								TRANSP SUP BUSINESS CARDS	44.80
				01-0000-0-4300-0000-3600-000-0000-00-000								TRANSP SUP JACKET	128.06
				01-0000-0-4300-0000-7100-000-0000-00-000								BOARD MEETING SUPPLIES	56.16
				01-0000-0-4300-0000-7100-000-0000-00-000								BROWN ACT GUIDE	35.34
				01-0000-0-4300-0000-7200-000-0000-00-000								RENEW QUICKEN SOFTWARE	51.99
				01-0000-0-4300-0000-8100-000-0000-00-000								SCHOOL FLAGS	91.50
				01-0000-0-4300-0000-8100-000-0000-00-000								GENERAL MAINTENANCE SUPPLIES	388.88
				01-0000-0-4300-1110-1000-002-0000-00-000								KINDLE FIRE DOWNLOADS	35.97
				01-0000-0-4300-1110-1000-002-0300-46-000								BRANDT CLASSROOM SUPPLIES	93.50
				01-0000-0-4300-1110-1000-002-0300-57-000								ZORN CLASSROOM SUPPLIES	78.00
				01-0000-0-4300-1110-1000-002-0300-68-000								CLARK CLASSROOM SUPPLIES	95.32
				01-0000-0-4300-1110-1000-003-0201-00-000								BUCKET DRUMMING SUPPLIES	313.42
				01-0000-0-4370-0000-8100-000-0000-00-000								MAINTENANCE FUEL	100.00
				01-0000-0-4370-0000-8100-000-0000-00-000								MAINTENANCE FUEL	267.32
				01-0000-0-5600-0000-3600-000-0000-00-000								REPAIR VAN FLAT TIRE	35.00

DISTRICT: 005 Gold Trail Union School Dist  
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WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH	DESCRIPTION		
			01-1100-0-4300-1110-1000-002-0000-00-000	WAGNER TONER CARTRIDGE		80.43
			01-1100-0-4300-1110-1000-002-0000-00-000	JACKSON CLASSROOM SUPPLIES		40.74
			01-3210-0-4300-0000-3140-000-0000-00-000	GR NURSE ROOM COVID REMODEL		219.64
			01-3210-0-4300-0000-8100-000-0000-00-000	SM MAINTENANCE SHED MATERIALS		647.23
			01-3210-0-4300-0000-8100-000-0000-00-000	SM STORAGE SHED MATERIALS		4,464.50
			01-3220-0-4300-1110-1000-000-0000-00-000	GT ROLLING LAPTOP CART		72.74
			01-3220-0-4300-1110-1000-002-0000-00-000	DISTANCE LEARNING SUPPLIES		185.89
			01-3220-0-4300-1110-1000-003-0201-00-000	INSTRUMENT COVERS/SHIELDS		1,214.61
			01-3220-0-4300-1110-1000-003-0201-00-000	MUSIC STUDENT MASKS		294.80
			01-7388-0-5200-0000-7100-000-0000-00-000	BROWN ACT WRKSHOP-4 ATTENDEES		1,596.00
			13-5310-0-4300-0000-3700-000-0000-00-000	CAFE DISPOSABLE GLOVES		101.15
			WARRANT TOTAL			\$10,909.66
80690994	100513/	BUCKEYE UNION SCHOOL DISTRICT				
	215011	PO-210011	1. 01-0000-0-5600-0000-3600-000-0000-00-000	210030 BUS MAINT/REPAIRS		330.00
			WARRANT TOTAL			\$330.00
80690995	100788/	BUS WEST				
	215096	PO-210096	1. 01-0000-0-5600-0000-3600-000-0000-00-000	RA410005925 BUS 11 REPAIRS		4,493.13
			WARRANT TOTAL			\$4,493.13
80690996	101302/	CDW GOVERNMENT				
	215100	PO-210100	1. 01-0000-0-4400-1110-1000-003-1210-00-000	4287963 DISPLAY TV MOUNTS		466.54
	215100		1. 01-0000-0-4400-1110-1000-003-1210-00-000	4214056 GT DISPLAY TV'S		1,951.63
	215102	PO-210102	1. 01-3220-0-4400-1110-1000-000-1210-00-000	4337854 CLSRM CONF CAMERAS		1,716.00
			WARRANT TOTAL			\$4,134.17
80690997	101618/	DE LAGE LANDEN				
	215015	PO-210015	1. 01-1100-0-5600-1110-1000-003-1210-00-000	70403358 GT COPIER LEASE		157.66
		PV-210198	01-1100-0-5600-1110-1000-003-1210-00-000	70403358 FEE		7.89

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WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE	LN	FD	RESC	Y	OBJT	GOAL	FUNC	LC1	LOC2	L3	SCH	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
WARRANT TOTAL																\$165.55
80690998	102139/	DONLEE PUMP COMPANY														
		PV-210199		01	0000	0	5600	0000	3600	000	0000	00	000		99191 TRANSP BULK TANK REPAIRS	140.46
WARRANT TOTAL																\$140.46
80690999	000126/	EL DORADO COUNTY OFFICE														
		PV-210200		01	0000	0	5809	0000	3600	000	0000	00	000		210181 RNDM DRG TST JUL	2.12
				01	0000	0	5809	0000	3600	000	0000	00	000		210192 RNDM DRG TST OCT	56.63
WARRANT TOTAL																\$58.75
80691000	000738/	EL DORADO DISPOSAL														
		PV-210201		01	0000	0	5560	0000	8100	002	0000	00	000		173646995 SM	249.56
				01	0000	0	5560	0000	8100	003	0000	00	000		173646976 GT	249.56
WARRANT TOTAL																\$499.12
80691001	000761/	FOLLETT SCHOOL SOLUTIONS INC														
	215086	PO-210086	1.	01	0600	0	4200	0000	2420	002	1205	07	000		754907 GT LIBRARY BOOKS	339.16
	215087	PO-210087	1.	01	0600	0	4200	0000	2420	003	1205	07	000		754909 SM LIBRARY BOOKS	312.60
WARRANT TOTAL																\$651.76
80691002	004556/	FRANCIS DISTRIBUTING INC														
		PV-210202		13	5310	0	4700	0000	3700	000	0800	00	000		393437 LUNCH FOOD	126.76
				13	5310	0	4700	0000	3700	000	0800	00	000		394075 LUNCH FOOD	61.65
				13	5310	0	4700	0000	3700	000	0800	00	000		393338 LUNCH FOOD	203.68
				13	5310	0	4700	0000	3700	000	0800	00	000		393717 LUNCH FOOD	203.68
				13	5310	0	4700	0000	3700	000	0800	00	000		394074 LUNCH FOOD	61.65
WARRANT TOTAL																\$657.42
80691003	079952/	GOLD STAR FOODS														
		PV-210203		13	5310	0	4700	0000	3700	000	0800	00	000		3599706 PROCESSING FEE	7.20
				13	5310	0	4700	0000	3700	000	0800	00	000		3588777 STORAGE FEES	47.50
WARRANT TOTAL																\$54.70

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WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	DEPOSIT TYPE GOAL FUNC LC1	LOC2	L3	SCH	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
80691004	100616/	MARTA HARRIS											
		PV-210204				01-3220-0-4300-1110-1000-003-0000-00-000						CLASSROOM SUPPLIES	53.74
						01-3220-0-5875-1110-1000-003-1210-00-000						CLSRM PGMS QUILL/CLASSCRAFT	200.00
						WARRANT TOTAL							\$253.74
80691005	101796/	HILL TOP TREE SERVICE											
		215081 PO-210081	1.			01-0000-0-5600-0000-8100-002-0000-00-000						2672 SM REMOVE 2 OAK TREES	7,400.00
						WARRANT TOTAL							\$7,400.00
80691006	100904/	HILLYARD/SACRAMENTO											
		215035 PO-210035	1.			01-0000-0-4400-0000-8100-000-0000-00-000						604144366 SPAYER/BACKBACKS	1,126.13
						WARRANT TOTAL							\$1,126.13
80691007	102135/	HUNT & SONS INC											
		215103 PO-210103	1.			01-0000-0-4370-0000-3600-000-0000-00-000						678633 BUS FUEL	381.01
						WARRANT TOTAL							\$381.01
80691008	100979/	DANNY LULLA											
		PV-210205				01-0000-0-4300-1110-1000-002-0300-58-000						DEANNA LULLA CLSRM SUPPLIES	20.29
						01-0000-0-4300-1110-1000-003-0300-70-000						CLASSROOM SUPPLIES	103.78
						01-3220-0-4300-1110-1000-003-0000-00-000						DISTANCE LEARNING	62.00
						WARRANT TOTAL							\$186.07
80691009	000232/	PACIFIC GAS & ELECTRIC COMPANY											
		PV-210206				01-0000-0-5540-0000-8100-000-0000-00-000						0991367996-6 EXT DAY	108.61
						01-0000-0-5540-0000-8100-002-0000-00-000						0991367996-6 SM	2,913.55
						01-0000-0-5540-0000-8100-003-0000-00-000						0991367996-6 GT	4,738.01
						01-0000-0-5540-0000-8100-003-0000-00-000						1274317581-7 GT STREET LIGHTS	23.70
						WARRANT TOTAL							\$7,783.87
80691010	000534/	THE PAINT SPOT INC											
		PV-210207				01-3210-0-4300-0000-3140-000-0000-00-000						160445 GT NURSE ROOM REMODEL	367.88
						WARRANT TOTAL							\$367.88

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BATCH: 0012 GTUSD ACCOUNTS PAYABLE

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH	DESCRIPTION		
80691011	004699/	J W PEPPER & SON INC				
	215094	PO-210094	1. 01-0000-0-4300-1110-1000-003-0201-00-000	363059408	MUSIC SUPPLIES	48.16
			WARRANT TOTAL			\$48.16
80691012	101562/	JOSE PEREZ				
		PV-210208	01-0000-0-4300-1110-1000-003-0300-72-000		CLASSROOM SUPPLIES	279.81
			01-0000-0-4300-1110-1000-003-0300-91-000		P E SUPPLIES	90.33
			WARRANT TOTAL			\$370.14
80691013	101769/	KIMBERLY PETREE				
		PV-210209	01-1100-0-5800-1110-1000-003-0000-00-000	4TH GR	NATIVE AMER STORYTELLNG	500.00
			WARRANT TOTAL			\$500.00
80691014	081131/	PITNEY BOWES				
		PV-210211	01-0000-0-5902-0000-2700-000-0000-00-000	ACCT# 18005942	REFILL PSTG MTR	600.00
			WARRANT TOTAL			\$600.00
80691015	020926/	PITNEY BOWES GLOBAL FINANCIAL				
		PV-210210	01-0000-0-5902-0000-2700-000-0000-00-000	3104380115	PST MTR LEASE	307.78
			WARRANT TOTAL			\$307.78
80691016	101931/	PRODUCE EXPRESS				
		PV-210212	13-5310-0-4700-0000-3700-000-0800-00-000	521175	LUNCH FOOD	274.75
			13-5310-0-4700-0000-3700-000-0800-00-000	521185	LUNCH FOOD	260.75
			WARRANT TOTAL			\$535.50
80691017	102140/	KYLE REUTER				
		PV-210213	01-0000-0-5812-0000-7200-000-0000-00-000	REIMB	FINGERPRINTING	49.00
			WARRANT TOTAL			\$49.00
80691018	011513/	RISO PRODUCTS OF SACRAMENTO				
		PV-210214	01-1100-0-5600-1110-1000-003-1210-00-000	211555	GT COPIER USE	403.50
			WARRANT TOTAL			\$403.50
80691019	101569/	CHERYL ROMIG				
		PV-210215	01-0000-0-4300-0000-8100-003-0000-00-000		CLASSROOM CURTAINS	124.96

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WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	GOAL	FUNC	LC1	LOC2	L3	SCH	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
							01-0000-0-4300-1110-1000-003-0300-62-000							CLASSROOM SUPPLIES	65.52
							01-3220-0-4300-1110-1000-003-0000-00-000							DISTANCE LEARNING SUPPLIES	38.45
							WARRANT TOTAL								\$228.93
80691020	102134/	ACHSA ROTHE													
		PV-210216				01-6500-0-5210-5770-1120-000-0000-00-000								SP ED MILEAGE NOV 2020	46.00
							WARRANT TOTAL								\$46.00
80691021	101784/	S E TECHNOLOGIES INC													
		215027 PO-210027	1.			01-0000-0-5800-0000-8100-000-0000-00-000								7134 EXT DAY ALARM	195.00
		215028 PO-210028	1.			01-0000-0-5800-0000-8100-002-0000-00-000								7224 SM ALARM SERVICE	210.00
		215029 PO-210029	1.			01-0000-0-5800-0000-8100-003-0000-00-000								7137 GT ALARM SERVICE	210.00
							WARRANT TOTAL								\$615.00
80691022	101914/	SACRAMENTO REFRIGERATION INC													
		215031 PO-210031	1.			13-5310-0-5600-0000-3700-000-0000-00-000								16311 GT PLANNED MAINT	295.00
		215031	1.			13-5310-0-5600-0000-3700-000-0000-00-000								16313 SM PLANNED MAINT	325.00
		PV-210217				13-5310-0-5600-0000-3700-000-0000-00-000								16313 REPAIRS SM FRIDGE	66.74
							WARRANT TOTAL								\$686.74
80691023	101892/	SUSANA SARMAGO													
		PV-210218				01-0600-0-5210-1110-1000-000-0000-00-000								TA MILEAGE NOV 2020	17.02
							WARRANT TOTAL								\$17.02
80691024	000895/	SCHOOL SERVICES OF CALIFORNIA													
		215019 PO-210019	1.			01-0000-0-5800-0000-7200-000-0000-00-000								0127413-IN DEC BDGT SVCS	100.00
							WARRANT TOTAL								\$100.00
80691025	101128/	SCHOOLS INSURANCE AUTHORITY													
		PV-210219				01-0000-0-9587-0000-0000-000-0000-00-000								EMP VISION - DEC 2020	1,597.32
						01-0000-0-9587-0000-0000-000-0000-00-000								RET VISION - DEC 2020	633.42
							WARRANT TOTAL								\$2,230.74
80691026	101209/	SELF-INSURED SCHOOLS OF CALIF													
		PV-210220				01-0000-0-9570-0000-0000-000-0000-00-000								EMP MED DEC 2020	62,405.00

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WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH	DESCRIPTION		
			01-0000-0-9570-0000-0000-000-0000-00-000	RET MED DEC 2020		6,624.00
			01-0000-0-9586-0000-0000-000-0000-00-000	EMP DENTAL DEC 2020		5,783.00
			01-0000-0-9586-0000-0000-000-0000-00-000	RET DENTAL DEC 2020		2,423.00
			WARRANT TOTAL			\$77,235.00
80691027	003783/	SFS OF SACRAMENTO INC				
		PV-210221	13-5310-0-4700-0000-3700-000-0800-00-000	231965589 LUNCH FOOD		836.13
			13-5310-0-4700-0000-3700-000-0801-00-000	231965589 BREAKFAST FOOD		618.23
			WARRANT TOTAL			\$1,454.36
80691028	100751/	SIGNATURE WIRELESS GROUP				
		215020 PO-210020	1. 01-0000-0-5800-0000-3600-000-0000-00-000	31612 SMR RPTR SVC DEC		267.28
			WARRANT TOTAL			\$267.28
80691029	101768/	SONOVA USA INC				
		215104 PO-210104	1. 01-6500-0-4400-5770-1120-000-1210-00-000	5132678017 ROGER PEN LANYARDS		52.17
			WARRANT TOTAL			\$52.17
80691030	101412/	TCG ADMINISTRATORS				
		PV-210222	01-0000-0-5800-0000-7200-000-0000-00-000	166172 OCT ADMIN FEE		20.00
			WARRANT TOTAL			\$20.00
80691031	000558/	TRUE VALUE HARDWARE				
		PV-210223	01-0000-0-4300-0000-8100-000-0000-00-000	1147929 TOUCHLESS FAUCET INSTL		101.74
			WARRANT TOTAL			\$101.74
80691032	101700/	DEBORAH VALLADON-HORNSBY				
		PV-210224	01-0000-0-4300-1110-1000-003-0300-75-000	CLASSROOM SUPPLIES		266.33
			01-3210-0-4300-1110-1000-003-0000-00-000	FACE SHIELDS		32.92
			01-3220-0-4300-1110-1000-003-0000-00-000	DISTANCE LEARNING SUPPLIES		357.65
			WARRANT TOTAL			\$656.90
80691033	100981/	VERIZON WIRELESS				
		PV-210225	01-0000-0-5901-0000-2700-002-1210-00-000	9868007404 SM		56.30



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WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	DEPOSIT TYPE GOAL FUNC LC1	LOC2	L3	SCH	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
							01-0000-0-5901-0000-3140-000-1210-00-000					9868007404 NURSE	112.61
							WARRANT TOTAL						\$168.91
80691034	101027/	MICHELE WAGSTROM											
		PV-210226					01-0000-0-5210-0000-7200-000-0000-00-000					MILEAGE NOV 2020	59.80
							01-0600-0-4300-0000-2420-000-1205-00-000					REIMB LIBRARY SUPPLIES	30.00
							WARRANT TOTAL						\$89.80
80691035	013563/	WALKER'S OFFICE SUPPLIES											
		PO-213046	1.				01-1100-0-4300-1110-1000-000-0000-00-000					2137864-0 DIST COPY PAPER	964.93
							WARRANT TOTAL						\$964.93
80691036	002823/	WAYNE'S LOCKSMITH INC											
		PV-210227					01-0000-0-4300-0000-8100-000-0000-00-000					15005 STORAGE SHED	43.30
							WARRANT TOTAL						\$43.30
80691037	100732/	WELLS FARGO BANK											
		PV-210228					51-0000-0-7434-0000-9100-000-0000-00-000					1915335 PAYING AGENT FEE	750.00
							WARRANT TOTAL						\$750.00
80691038	023212/	WEX BANK											
		PV-210229					01-0000-0-4370-0000-3600-000-0000-00-000					68977116 TRANSP VAN FUEL	49.00
							WARRANT TOTAL						\$49.00
80691039	101802/	YVONNE YATES											
		PV-210230					01-0000-0-4300-1110-1000-003-0300-80-000					CLASSROOM SUPPLIES	52.97
							WARRANT TOTAL						\$52.97
80691040	101636/	AMY YOST											
		PV-210231					01-0000-0-4300-1110-1000-003-0300-66-000					CLASSROOM SUPPLIES	33.90
							01-3220-0-4300-1110-1000-003-0000-00-000					DISTANCE LEARNING SUPPLIES	178.22
							WARRANT TOTAL						\$212.12
*** BATCH TOTALS ***							TOTAL NUMBER OF CHECKS:	50	TOTAL AMOUNT OF CHECKS:		\$129,600.00*		
							TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*		
							TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*		
							TOTAL PAYMENTS:	50	TOTAL AMOUNT:		\$129,600.00*		
*** DISTRICT TOTALS ***							TOTAL NUMBER OF CHECKS:	50	TOTAL AMOUNT OF CHECKS:		\$129,600.00*		
							TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$.00*		
							TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$.00*		
							TOTAL PAYMENTS:	50	TOTAL AMOUNT:		\$129,600.00*		

APY250 L.00.06

EL DORADO COUNTY OFFICE OF EDUCATION  
COMMERCIAL WARRANT REGISTER  
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DISTRICT: 005 Gold Trail Union School Dist  
BATCH: 0013 GTUSD ACCOUNTS PAYABLE

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH	DESCRIPTION		
80692288	079102/	ACER LANDSCAPE MATERIALS INC				
		PV-210232	01-3210-0-4300-0000-8100-000-0000-00-000	769 SM MAINT SHED MATERIALS		229.47
			WARRANT TOTAL			\$229.47
80692289	008233/	AMERICAN FIDELITY ASSURANCE				
		PV-210233	01-0000-0-9582-0000-0000-000-0000-00-000	D250041 DECEMBER 2020		1,064.89
			WARRANT TOTAL			\$1,064.89
80692290	100716/02	AT&T				
		PV-210234	01-0000-0-5901-0000-7700-000-1210-00-000	0857935936-120520 FIBR SVC DEC		273.97
			WARRANT TOTAL			\$273.97
80692291	100513/	BUCKEYE UNION SCHOOL DISTRICT				
	215011	PO-210011	1. 01-0000-0-5600-0000-3600-000-0000-00-000	210035 BUS MAINT/REPAIRS		242.00
			WARRANT TOTAL			\$242.00
80692292	101472/	CHRISTY WHITE ASSOCIATES				
		PV-210235	01-0000-0-5824-0000-7100-000-0000-00-000	16536 2019-20 DISTRICT AUDIT		4,320.00
			WARRANT TOTAL			\$4,320.00
80692293	102128/	CITY OF PLACERVILLE				
		PV-210236	01-0000-0-5812-0000-7200-000-0000-00-000	5242 LIVESCAN ROLLING FEE		20.00
			WARRANT TOTAL			\$20.00
80692294	009873/	KEVEN DUNN				
		PV-210237	01-0000-0-4300-1110-1000-002-0300-90-000	P E SUPPLIES/EQUIP		106.95
			01-0000-0-5210-1110-1000-000-0000-00-000	MILEAGE OCTOBER 2020		18.40
			01-0000-0-5210-1110-1000-000-0000-00-000	MILEAGE NOVEMBER 2020		55.20
			01-0000-0-5210-1110-1000-000-0000-00-000	MILEAGE DECEMBER 2020		46.00
			01-3220-0-4300-0000-8100-000-0000-00-000	SPRAYERS FOR P E EQUIP		32.42
			WARRANT TOTAL			\$258.97
80692295	000126/	EL DORADO COUNTY OFFICE				
		PV-210238	01-0000-0-5809-0000-7700-000-1210-00-000	210205 NTRK SVCS SUPPORT-SEP		78.75
			01-0000-0-5809-0000-7700-000-1210-00-000	210214 HELP DESK SVCS - SEP		1,881.00

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WARRANT REQ#	VENDOR/ADDR	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	GOAL	FUNC	LC1	LOC2	L3	SCH	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
													01-0000-0-5809-0000-7700-000-1210-00-000		210215 SYS SVCS SUPPORT-OCT	52.50
													01-0000-0-5809-0000-7700-000-1210-00-000		210216 NTRK SVCS SUPPORT-OCT	105.00
													01-0000-0-5809-0000-7700-000-1210-00-000		210244 HELP DESK SVCS - OCT	759.00
													01-0000-0-5809-0000-7700-000-1210-00-000		210245 NTRK SVCS SUPPORT-NOV	52.50
													WARRANT TOTAL			\$2,928.75
80692296	004556/	FRANCIS DISTRIBUTING INC														
		PV-210239				13-5310-0-4700-0000-3700-000-0800-00-000									393718 LUNCH FOOD	152.76
													WARRANT TOTAL			\$152.76
80692297	101115/	AMBER GARCIA														
		PV-210240				01-0000-0-4300-1110-1000-003-0300-67-000									CLASSROOM SUPPLIES	58.28
													WARRANT TOTAL			\$58.28
80692298	100356/	GOLD TRAIL FEDERATION OF														
		PV-210241				01-0000-0-9573-0000-0000-000-0000-00-000									AFT DUES NOVEMBER 2020	2,220.00
						01-0000-0-9573-0000-0000-000-0000-00-000									AFT DUES DECEMBER 2020	2,220.00
													WARRANT TOTAL			\$4,440.00
80692299	101708/	GROWING HEALTHY CHILDREN														
		PV-210242				01-6500-0-5806-5770-1120-000-0000-00-000									GTUSD_2011 OT SVCS NOV 2020	1,286.25
													WARRANT TOTAL			\$1,286.25
80692300	100904/	HILLYARD/SACRAMENTO														
		215032 PO-210032				1. 01-0000-0-4300-0000-8100-000-0000-00-000									604170495 CUSTODIAL SUPPLIES	1,512.30
		215035 PO-210035				1. 01-0000-0-4400-0000-8100-000-0000-00-000									604164813 CUSTODIAL SUPPLIES	353.93
													WARRANT TOTAL			\$1,866.23
80692301	102135/	HUNT & SONS INC														
		215103 PO-210103				1. 01-0000-0-4370-0000-3600-000-0000-00-000									694518 BUS FUEL	281.57
		215103				1. 01-0000-0-4370-0000-3600-000-0000-00-000									698753 BUS FUEL	502.10
													WARRANT TOTAL			\$783.67
80692302	102141/	HUNT PROPANE SERVICES														
		PV-210243				01-0000-0-5530-0000-8100-000-0000-00-000									2376 EXT DAY	313.36

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DISTRICT: 005 Gold Trail Union School Dist  
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WARRANT	VENDOR/ADDR REQ#	NAME (REMIT) REFERENCE LN	FD	RESC	Y	OBJT	GOAL	FUNC	LC1	LOC2	L3	SCH	ABA NUM	ACCOUNT NUM DESCRIPTION	AMOUNT
						01-0000-0-5530-0000-8100-002-0000-00-000								2375 SM	2,661.46
						01-0000-0-5530-0000-8100-003-0000-00-000								2404 GT	2,828.35
						01-0000-0-5530-0000-8100-003-0000-00-000								2405 GT	563.19
						01-0000-0-5530-0000-8100-003-0000-00-000								2406 GT	272.81
						WARRANT TOTAL									\$6,639.17
80692303	003269/	SANDI MORGAN													
		PV-210244				01-1100-0-4300-1110-1000-003-0000-00-000								4TH GR PIONEER DAY EXPENSES	318.77
						WARRANT TOTAL									\$318.77
80692304	101623/	KATY MULLIGAN													
		PV-210245				01-0000-0-4300-1110-1000-003-0106-00-000								6TH GR CLASS EXPENSES	114.63
						01-0000-0-4300-1110-1000-003-0300-71-000								CLASSROOM SUPPLIES	189.78
						01-3220-0-4300-1110-1000-003-0000-00-000								DISTANCE LEARNING SUPPLIES	17.82
						WARRANT TOTAL									\$322.23
80692305	101988/	PLATT													
		PV-210246				01-0000-0-4300-0000-8100-000-0000-00-000								1B73004 GT LIGHTS	173.57
						WARRANT TOTAL									\$173.57
80692306	100735/	RIEBES AUTO PARTS													
		PV-210247				01-0000-0-4300-0000-3600-000-0000-00-000								412690 TRANSPORTATION SUPPLIES	23.55
						WARRANT TOTAL									\$23.55
80692307	101607/	DAVE STRINGER													
		PV-210248				01-3210-0-4300-0000-3140-000-0000-00-000								NURSE ROOM COVID REMODEL	54.20
						WARRANT TOTAL									\$54.20
80692308	100981/	VERIZON WIRELESS													
		PV-210249				01-3220-0-5901-0000-7700-000-1210-00-000								9868196578 JETPACK NOV CHG	1,716.00
						WARRANT TOTAL									\$1,716.00
80692309	101522/	WILKINSON PORTABLES INC													
	215071	PO-210071	1.			01-3210-0-5600-1110-1000-000-0000-00-000								122487 HND WSH STATIONS	761.40

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WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	GOAL	FUNC	LC1	LOC2	L3	SCH	DESCRIPTION	AMOUNT
215079	PO-210079	1.	01-3210-0-5600-1110-1000-000-0000-00-000										122487 HND WSH STATIONS	145.85
WARRANT TOTAL														\$907.25
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:		22	TOTAL AMOUNT OF CHECKS:		\$28,079.98*						
			TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:		\$0.00*						
			TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:		\$0.00*						
			TOTAL PAYMENTS:		22	TOTAL AMOUNT:		\$28,079.98*						
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:		22	TOTAL AMOUNT OF CHECKS:		\$28,079.98*						
			TOTAL ACH GENERATED:		0	TOTAL AMOUNT OF ACH:		\$0.00*						
			TOTAL EFT GENERATED:		0	TOTAL AMOUNT OF EFT:		\$0.00*						
			TOTAL PAYMENTS:		22	TOTAL AMOUNT:		\$28,079.98*						

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WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH	DESCRIPTION		
80692946	000623/	ARNOLDS FOR AWARDS				
		PV-210250	01-0000-0-4300-0000-7100-000-0000-00-000	88764	BD MEMBER NAMEPLATE	13.89
			WARRANT TOTAL			\$13.89
80692947	081546/	KATHLEEN AYRE				
		PV-210251	01-0000-0-9570-0000-0000-000-0000-00-000	REF JAN 2021 MED INS PREMIUM		1,941.00
			WARRANT TOTAL			\$1,941.00
80692948	100513/	BUCKEYE UNION SCHOOL DISTRICT				
	215011	PO-210011	1. 01-0000-0-5600-0000-3600-000-0000-00-000	210036	BUS MAINT/REPAIRS	873.65
			WARRANT TOTAL			\$873.65
80692949	101505/	SARAH CANFIELD				
		PV-210252	01-3220-0-4300-1110-1000-003-0000-00-000		DISTANCE LEARNING SUPPLIES	402.76
			01-3220-0-5875-1110-1000-003-1210-00-000		DISTANCE LEARNING PROGRAMS	101.36
			WARRANT TOTAL			\$504.12
80692950	101302/	CDW GOVERNMENT				
	215108	PO-210108	1. 01-3220-0-4400-1110-1000-000-1210-00-000	5462999	CLSRM CONF CAMERAS	4,290.00
			WARRANT TOTAL			\$4,290.00
80692951	004320/	D & D SUPPLY				
		PV-210268	01-3210-0-4300-0000-8100-002-0000-00-000	LLYLV65	TCHLS FAUCET SUPPLIES	63.90
			WARRANT TOTAL			\$63.90
80692952	101618/	DE LAGE LANDEN				
	215015	PO-210015	1. 01-1100-0-5600-1110-1000-003-1210-00-000	70695606	GT COPIER LEASE	157.66
			WARRANT TOTAL			\$157.66
80692953	101730/	DANIELLE EDNEY				
		PV-210253	01-0000-0-4300-1110-1000-003-0300-54-000		CLASSROOM SUPPLIES	186.95
			WARRANT TOTAL			\$186.95
80692954	000126/	EL DORADO COUNTY OFFICE				
		PV-210254	01-0000-0-5809-0000-3600-000-0000-00-000	210266	RNDM DRG TST NOV 2020	51.88
			WARRANT TOTAL			\$51.88

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WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
	REQ#	REFERENCE LN	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH		DESCRIPTION	
80692955	000429/	EL DORADO COUNTY SHERIFF				
		PV-210255	01-0000-0-5800-0000-8100-000-0000-00-000		RENEW GT SCHL ALARM PERMIT	25.00
			WARRANT TOTAL			\$25.00
80692956	000738/	EL DORADO DISPOSAL				
		PV-210256	01-0000-0-5560-0000-8100-002-0000-00-000		173668678 SM	124.78
			01-0000-0-5560-0000-8100-003-0000-00-000		173668659 GT	124.78
			WARRANT TOTAL			\$249.56
80692957	100670/	EMPLOYMENT DEVELOPMENT DEPT				
		PV-210257	01-0000-0-3501-1110-1000-000-0000-00-000		L0042578912 SEF LEC CHARGES	755.67
			WARRANT TOTAL			\$755.67
80692958	004556/	FRANCIS DISTRIBUTING INC				
		PV-210258	13-5310-0-4700-0000-3700-000-0800-00-000		394129 LUNCH FOOD	65.65
			13-5310-0-4700-0000-3700-000-0800-00-000		394134 LUNCH FOOD	65.65
			WARRANT TOTAL			\$131.30
80692959	102142/	VALERIE GAYMAN				
		PV-210259	01-0000-0-4300-0000-3600-000-0000-00-000		TRANSPORTATION SUPPLIES	33.64
			WARRANT TOTAL			\$33.64
80692960	102141/	HUNT PROPANE SERVICES				
		PV-210260	01-0000-0-5530-0000-8100-000-0000-00-000		2602 EXT DAY	109.53
			01-0000-0-5530-0000-8100-002-0000-00-000		2601 SM	1,319.18
			01-0000-0-5530-0000-8100-003-0000-00-000		2600 GT	1,068.43
			WARRANT TOTAL			\$2,497.14
80692961	101651/	MYBINDING.COM				
		PO-213051	1. 01-1100-0-4300-1110-1000-002-0000-00-000		494525 SM LAMINATING FILM	393.18
			WARRANT TOTAL			\$393.18
80692962	009356/	OFFICE DEPOT				
		PO-213037	1. 01-0000-0-4300-1110-1000-003-0300-70-000		129048897001 LULLA CLS SUPPLY	102.50
			1. 01-0000-0-4300-1110-1000-003-0300-70-000		129053432001 LULLA CLS SUPPLY	105.80

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WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH	DESCRIPTION		
	PO-213038	1.	01-0000-0-4300-0000-7200-000-0000-00-000	130852639001	D O SUPPLIES	64.14
	PO-213039	1.	01-0000-0-4300-1110-1000-003-0300-67-000	131852550001	GARCIA CLSRM SUPP	55.10
	PO-213040	1.	01-0000-0-4300-0000-3600-000-0000-00-000	132083725001	TRANSP SUPPLIES	51.52
	PO-213041	1.	01-0000-0-4300-0000-2700-003-0000-00-000	515336033001	HANKS CLSRM CHAIR	158.03
	PO-213042	1.	01-0000-0-4300-1110-1000-003-0201-00-000	133171258001	MUSIC SUPPLIES	73.04
		1.	01-0000-0-4300-1110-1000-003-0201-00-000	133172949001	MUSIC SUPPLIES	39.28
		1.	01-0000-0-4300-1110-1000-003-0201-00-000	133172952001	MUSIC SUPPLIES	28.13
		1.	01-0000-0-4300-1110-1000-003-0201-00-000	133172951001	MUSIC SUPPLIES	96.26
	PO-213043	1.	01-3220-0-4300-1110-1000-002-0000-00-000	515420628001	WAGNER DL SUPPLYS	75.53
	PO-213044	1.	01-1100-0-4300-1110-1000-000-0000-00-000	136776089001	SARMAGO SUPPLIES	5.40
		1.	01-1100-0-4300-1110-1000-000-0000-00-000	136734319001	SARMAGO SUPPLIES	34.63
	PO-213045	1.	01-1100-0-4300-1110-1000-000-0000-00-000	138137854001	COLORED COPY PPR	907.31
		1.	01-1100-0-4300-1110-1000-000-0000-00-000	138137854002	COLORED COPY PPR	189.82
	PO-213048	1.	01-0000-0-4300-0000-2700-003-0000-00-000	141687819001	GT OFC SUPPLIES	87.81
	PO-213049	1.	01-0000-0-4300-0000-7200-000-0000-00-000	142424985001	D O SUPPLIES	85.91
	PV-210261		01-1100-0-4300-1110-1000-003-0000-00-000	EDNEY DL SUPPLIES		31.20
			WARRANT TOTAL			\$2,191.41
80692963	000232/		PACIFIC GAS & ELECTRIC COMPANY			
	PV-210262		01-0000-0-5540-0000-8100-000-0000-00-000	0991367996-6	EXT DAY	119.17
			01-0000-0-5540-0000-8100-002-0000-00-000	0991367996-6	SM	3,143.71
			01-0000-0-5540-0000-8100-003-0000-00-000	0991367996-6	GT	4,105.18
			01-0000-0-5540-0000-8100-003-0000-00-000	1274317581-7	GT STREET LIGHTS	23.70
			WARRANT TOTAL			\$7,391.76
80692964	101562/		JOSE PEREZ			
	PV-210263		01-0000-0-4300-1110-1000-003-0300-91-000	P E SUPPLIES		71.65



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WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT GOAL FUNC LC1 LOC2 L3 SCH	DESCRIPTION		
WARRANT TOTAL						\$71.65
80692965	101931/	PRODUCE EXPRESS				
		PV-210264	13-5310-0-4700-0000-3700-000-0800-00-000	535609A LUNCH FOOD		234.25
			13-5310-0-4700-0000-3700-000-0800-00-000	535608A LUNCH FOOD		271.75
			WARRANT TOTAL			\$506.00
80692966	101569/	CHERYL ROMIG				
		PV-210265	01-0000-0-4300-1110-1000-003-0300-62-000	CLASSROOM SUPPLIES		101.09
			01-1100-0-4300-1110-1000-003-0000-00-000	SCIENCE SUPPLIES		87.85
			WARRANT TOTAL			\$188.94
80692967	102134/	ACHSA ROTHE				
		PV-210266	01-6500-0-5210-5770-1120-000-0000-00-000	SP ED MILEAGE DEC 2020		43.70
			WARRANT TOTAL			\$43.70
80692968	003783/	SFS OF SACRAMENTO INC				
		PV-210269	13-5310-0-4700-0000-3700-000-0800-00-000	331004095 LUNCH FOOD		1,516.81
			13-5310-0-4700-0000-3700-000-0800-00-000	331011067 LUNCH FOOD		731.26
			13-5310-0-4700-0000-3700-000-0801-00-000	331004095 BREAKFAST FOOD		994.52
			13-5310-0-4700-0000-3700-000-0801-00-000	331011067 BREAKFAST FOOD		476.42
			WARRANT TOTAL			\$3,719.01
80692969	000365/	SIERRA NEVADA TIRE & WHEEL				
		PV-210267	01-0000-0-5600-0000-8100-000-0000-00-000	498614 REPAIR GOLF CART TIRES		78.97
			WARRANT TOTAL			\$78.97
80692970	100751/	SIGNATURE WIRELESS GROUP				
	215020	PO-210020	1. 01-0000-0-5800-0000-3600-000-0000-00-000	31685 SMR RPTR SVC JAN		267.28
			WARRANT TOTAL			\$267.28
80692971	004234/	SKI AIR INCORPORATED				
	215098	PO-210098	1. 01-3210-0-4300-0000-8100-000-0000-00-000	5106 MERV 13 FILTERS		2,189.00
			WARRANT TOTAL			\$2,189.00

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WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT								
REQ#	REFERENCE	LN	FD	RESC	Y	OBJT	GOAL	FUNC	LC1	LOC2	L3	SCH	DESCRIPTION	AMOUNT
80692972	101830/	TPX COMMUNICATIONS												
		PV-210270		01-0000-0-5901-0000-7200-000-1210-00-000									137962370-0 PHONE SVC	1,215.00
													WARRANT TOTAL	\$1,215.00
80692973	101802/	YVONNE YATES												
		PV-210271		01-0000-0-4300-1110-1000-003-0300-80-000									CLASSROOM SUPPLIES	100.92
													WARRANT TOTAL	\$100.92
***	BATCH TOTALS ***													
						TOTAL NUMBER OF CHECKS:							TOTAL AMOUNT OF CHECKS:	\$30,132.18*
						TOTAL ACH GENERATED:							TOTAL AMOUNT OF ACH:	\$0.00*
						TOTAL EFT GENERATED:							TOTAL AMOUNT OF EFT:	\$0.00*
						TOTAL PAYMENTS:							TOTAL AMOUNT:	\$30,132.18*
***	DISTRICT TOTALS ***													
						TOTAL NUMBER OF CHECKS:							TOTAL AMOUNT OF CHECKS:	\$30,132.18*
						TOTAL ACH GENERATED:							TOTAL AMOUNT OF ACH:	\$0.00*
						TOTAL EFT GENERATED:							TOTAL AMOUNT OF EFT:	\$0.00*
						TOTAL PAYMENTS:							TOTAL AMOUNT:	\$30,132.18*

### 9.3

#### Personnel

#### BACKGROUND

##### Hiring

K. Reuters, Custodian/Maintenance, Short Term, 8.0 hrs/day, effective November 23, 2020-June 3, 2021

##### Resignation

B. Vezina, Bus Driver, 4.0 hrs/day, effective December 31, 2020

#### ATTACHMENTS

➤ None

#### BUDGETED

☐ NA      ☒ Yes      ☐ No      ☐ Cost Analysis Follows

#### SUPERINTENDENT RECOMMENDATION

Approve personnel action

#### *If pulled from Consent*

<b><i>ACTION</i></b>	<i>Moved</i>	<i>Seconded</i>
<input type="checkbox"/> <i>Approved as is</i> <input type="checkbox"/> <i>Not approved</i> <input type="checkbox"/> <i>Amended to read:</i>		
<i>Voted Aye</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Voted Nay</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Abstained</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Absent</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	

## 9.4

### Quarterly Report on Williams Uniform Complaints

#### BACKGROUND

The quarterly report to the County office of Education is brought forward for Board acceptance.  
(Education Code 35186)

#### ATTACHMENTS

- Quarterly Report, period ending December 31, 2020

#### BUDGETED

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

#### SUPERINTENDENT RECOMMENDATION

Accept the report

#### *If pulled from Consent*

<b><i>ACTION</i></b>	<i>Moved</i>	<i>Seconded</i>
<input type="checkbox"/> <i>Approved as is</i> <input type="checkbox"/> <i>Not approved</i> <input type="checkbox"/> <i>Amended to read:</i>		
<i>Voted Aye</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Voted Nay</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Abstained</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Absent</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	

## Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

To: Dr. Ed Manansala, Superintendent of Schools

District: Gold Trail Union School District

Person completing this form: Clarisse Fanning Title: Administrative Assistant

Quarterly Report Submission Date: X January 2021  
(check one) ☐ April 2021

☐ July 2021

☐ October 2021

Date for information to be reported publicly at governing board meeting: \_\_\_\_\_

Please check the box that applies:

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

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials			
Teacher Vacancy or Misassignment			
Facilities Conditions			
TOTALS			

\_\_\_\_\_  
Signature of District Superintendent

\_\_\_\_\_  
Date

## 9.5

### School Accountability Report Cards (BP 0510)

#### BACKGROUND

The Board of Trustees recognizes its responsibility to inform parents/guardians and the community about the conditions, needs, and progress at each district school and to provide data by which parents/guardians can make meaningful comparisons between schools. The process of gathering and analyzing data also provides opportunities for school and district staff to review achievements and identify areas for improvement. The culmination of this information is brought together in a document called the School Accountability Report Card (SARC).

In preparing the district's report cards, the Superintendent uses the model template provided by the California Department of Education.

The Board annually approves the SARCs for all district schools and evaluates the data contained in them as part of the Board's regular review of the effectiveness of the district's programs, personnel, and fiscal operations.

#### ATTACHMENTS

- Sutter's Mill School
- Gold Trail School

#### BUDGETED

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

#### SUPERINTENDENT RECOMMENDATION

Accept the reports

#### *If pulled from Consent*

<b>ACTION</b>	<i>Moved</i>	<i>Seconded</i>
<input type="checkbox"/> <i>Approved as is</i> <input type="checkbox"/> <i>Not approved</i> <input type="checkbox"/> <i>Amended to read:</i>		
<i>Voted Aye</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Voted Nay</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Abstained</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Absent</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	

# **Sutter's Mill School**

## **School Accountability Report Card**

### **Reported Using Data from the 2019-2020 School Year**

#### **Published During 2020-2021**

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF webpage at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### **DataQuest**

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### **California School Dashboard**

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

## About This School

### School Contact Information (School Year 2020-2021)

Entity	Contact Information
School Name	Sutter's Mill School
Street	4801 Luneman Rd.
City, State, Zip	Placerville, CA 95667
Phone Number	530.626.2591
Principal	Carey Buchanan
Email Address	cbuchanan@gtusd.org
Website	<a href="http://goldtrail.cyberschool.com/District/Department/6-Sutter-s-Mill-">http://goldtrail.cyberschool.com/District/Department/6-Sutter-s-Mill-</a>
County-District-School (CDS) Code	09618876110167

### District Contact Information (School Year 2020-2021)

Entity	Contact Information
District Name	Gold Trail Union School District
Phone Number	530.626.3194
Superintendent	Carey Buchanan
Email Address	cbuchanan@gtusd.org
Website	<a href="http://goldtrail.cyberschool.com">http://goldtrail.cyberschool.com</a>

### School Description and Mission Statement (School Year 2020-2021)

#### OUR DISTRICT VISION

The District vision is to create and maintain an environment where every child receives a high quality education and comes to school feeling safe, cared for, and optimistic about his or her ability to learn.

#### OUR SCHOOL MISSION

We are committed to providing academic programs that will lead to high achievement and assist our children to have well developed life skills for the world of the future. We are a community founded on the principle of treating others as we want to be treated and dedicated stewards of the funds entrusted to us to educate children. The motto of Gold Trail Union School District reflects our educational goal to provide all students, regardless of background or socioeconomic status, with the comprehensive education to prepare them for success in a literate world. To attain this goal, the Sutter's Mill professional staff has adopted research and standards-based curricula, which provides a sound educational foundation for all students, yet is flexible enough to accommodate their individual needs and interests.

#### SCHOOL DESCRIPTION

Sutter's Mill School is located in a beautiful rural setting, nestled in the foothills, three miles from the Coloma, California gold discovery site. The Sutter's Mill School site was dedicated October 26, 1989 and opened with temporary facilities in September 1991. Permanent construction was completed in September 1992. Sutter's Mill School currently serves students in grades TK-3.

#### PROGRAMS



The school has a parent/school advisory council that annually writes a school based curricular plan and includes a transitional kindergarten program to optimize learning at an early age. The Gold Trail Board of Trustees approves the school plan annually. The plan allows the school to mix various instructional funds to support enriched and cooperative school goals for integrated learning based on state grade level standards, thematic teaching, and parent involvement.

#### Student Enrollment by Grade Level (School Year 2019-2020)

Grade Level	Number of Students
Kindergarten	91
Grade 1	74
Grade 2	61
Grade 3	59
Total Enrollment	285

#### Student Enrollment by Student Group (School Year 2019-2020)

Student Group	Percent of Total Enrollment
Black or African American	0.4
American Indian or Alaska Native	1.8
Asian	1.1
Hispanic or Latino	11.9
Native Hawaiian or Pacific Islander	1.1
White	82.8
Socioeconomically Disadvantaged	27.4
English Learners	2.8
Students with Disabilities	14
Foster Youth	0.7
Homeless	4.9

## A. Conditions of Learning

### State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

## Teacher Credentials

Teachers	School 2018-19	School 2019-20	School 2020-21	District 2020-21
With Full Credential	13.22	14.60	13.60	30.00
Without Full Credential	0	0	0	0
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

## Teacher Misassignments and Vacant Teacher Positions

Indicator	2018-19	2019-20	2020-21
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

\*Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

## Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2020-2021)

**Year and month in which data were collected:** August 2020

### CURRICULUM IMPROVEMENT

Curriculum improvement is a key component to guaranteeing the best educational program for our students. The El Dorado County Office of Education, every year, offers a variety of seminars, workshops, and classes for teachers. Our teachers are encouraged and sometimes required to attend these teacher trainings and the district pays for the costs. In addition, we have a number of student early release days so that the teachers can work in grade level teams to plan and improve units of study or can work on school-wide articulation of the academic programs at Sutter's Mill.

### INSTRUCTION

Monitoring of progress of under-performing students is ongoing and assessed continually through teacher observation and a variety of informal and formal assessments. When intervention efforts do not result in satisfactory academic progress, teachers refer students to the Student Success Team.

English language proficiency in listening, speaking, reading, and writing is assessed annually. Teachers monitor progress on an ongoing basis, and students not making progress are referred to the Student Success Team. Title I students receive a pre- and post-test to assess eligibility, progress, and to determine when they should be exited from the program. Students also demonstrate achievement through a variety of ongoing assessments that include basic reading inventories, writing samples, and mathematical computations. Students not achieving as a result of intervention programs may be referred to the Student Success Team for possible special education assessment.

Students with special instructional requirements benefit from an integrated teaching approach. Effective communication between regular class teachers, special services teachers and student support personnel provides for adequate assistance and equal access and participation.

Supporting instructional components include: one resource class, a bilingual assistance/tutorial program and a speech/language program. All students are formally assessed in reading, writing, and arithmetic a minimum of three times a year to determine academic progress.

If you have any questions regarding the information presented in this report, please contact your principal, Scott Lyons, at 530.626.2591.

The following textbooks and supplemental materials are currently in use: Open Court (2002) Language Arts program grades K-3, Grade 1 has implemented BenchmarkWright Group K-3; Pearson enVision Math (2015); Science –Scott Foresman (2007); History/Social Studies – Harcourt (2006); Visual & Performing Arts - Silver Burdette. We have a 1:1 textbook to student ratio. All of the instructional materials are current and of good quality.

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
<b>Reading/Language Arts</b>	Benchmark-Benchmark Education Publisher grade 1, Teacher developed standards based small group instruction plus Raz Kids web-based reading program grades TK, K, 2 and 3. During the 2019-20 school year, additional grade levels have expressed interest in purchasing and utilizing Benchmark materials as additional ELA resources including K and 3.	Yes	0
<b>Mathematics</b>	Pearson enVision MATH, Common Core Curriculum 2015, grades K-3.	Yes	0
<b>Science</b>	Scott Foresman (2007), K-3.	Yes	0
<b>History-Social Science</b>	Harcourt, K-3, (2006).	Yes	0
<b>Foreign Language</b>	N/A		N/A
<b>Health</b>	Positive Action (5/2005), social skills, grades K-8.	Yes	0
<b>Visual and Performing Arts</b>	N/A		N/A
<b>Science Laboratory Equipment (grades 9-12)</b>	N/A		N/A

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

## School Facility Conditions and Planned Improvements

### Cleaning Process

The Principal meets regularly with the full time Maintenance/Custodial Supervisor who supervises the district maintenance/custodial staff shared by the two district campuses. The priority is to provide custodial services to ensure a clean and safe environment for learning. These needs have increased with the COVID-19 pandemic requiring the district to hire additional custodial staff to ensure sanitization of the Sutter's Mill Campus is thorough several times each day.

### Maintenance and Repair

District personnel provide services necessary to keep the school in good repair, with the primary focus being safety and adequate facilities. A work order process is used to ensure the highest priority is given to emergency repairs. Repairs beyond the scope of staff or scheduling limitations are completed by industry professionals and supervised by the Maintenance Supervisor. Playground and emergency equipment are inspected regularly and certified annually.

### Maintenance Budget and Most Recent Projects

The district continues to fund skilled maintenance positions to maximize resource allocation. Projects include classroom repairs, renovation and improvement of the grounds. Major projects include resurfacing and re-stripping the parking lots, additional parking lot access and an upgrade to the security system.

### School Facility Good Repair Status

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

**Year and month of the most recent FIT report:** December 2020

System Inspected	Rating	Repair Needed and Action Taken or Planned
<b>Systems: Gas Leaks, Mechanical/HVAC, Sewer</b>	Good	
<b>Interior: Interior Surfaces</b>	Good	
<b>Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation</b>	Good	
<b>Electrical: Electrical</b>	Fair	Existing lighting has been replaced, however still no lighting between building G2 and G3. Safety concern.
<b>Restrooms/Fountains: Restrooms, Sinks/ Fountains</b>	Good	
<b>Safety: Fire Safety, Hazardous Materials</b>	Good	
<b>Structural: Structural Damage, Roofs</b>	Fair	Downspouts need replacement in buildings A, B, D and G. This is currently a work in progress.
<b>External: Playground/School Grounds, Windows/ Doors/Gates/Fences</b>	Good	We have replaced one drinking fountain, plans to replace another, currently not in use due to COVID-19. Concrete uneven at one entrance to our footpath, plans to repair it this year.
<b>Overall Rating</b>	Good	

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

### CAASPP Test Results in ELA and Mathematics for All Students

#### Grades Three through Eight and Grade Eleven

#### Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
English Language Arts/Literacy (grades 3-8 and 11)		N/A		N/A		N/A
Mathematics (grades 3-8 and 11)		N/A		N/A		N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

### CAASPP Test Results in ELA by Student Group

#### Grades Three through Eight and Grade Eleven (School Year 2019-2020)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

### CAASPP Test Results in Mathematics by Student Group Grades Three through Eight and Grade Eleven (School Year 2019-2020)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

## CAASPP Test Results in Science for All Students

### Grades Five, Eight, and High School

#### Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
Science (grades 5, 8 and high school)		N/A		N/A		N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018-2019 school year.

#### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

#### California Physical Fitness Test Results (School Year 2019-2020)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
5	N/A	N/A	N/A
7	N/A	N/A	N/A
9	N/A	N/A	N/A

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

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019–2020 school year.

## C. Engagement

#### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

#### Opportunities for Parental Involvement (School Year 2020-2021)

Parents play an important role in the education of their children at home and at school. There are a number of opportunities for parents to become involved at Sutter's Mill. Parents can volunteer to work in the classroom, join the Parent Teacher Organization (PTO), participate in the School Site Council, become a member of the District Advisory Committee and more. Please contact Lisa Kramer, Site Secretary at 530.626.2591 for more information. Additionally, more information regarding parent involvement opportunities may be found by visiting our website at [www.gtusd.org](http://www.gtusd.org).

## State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

### Suspensions and Expulsions

(data collected between July through June, each full school year respectively)

Rate	School 2017-18	School 2018-19	District 2017-18	District 2018-19	State 2017-18	State 2018-19
Suspensions	0.6	0.7	0.9	1.0	3.5	3.5
Expulsions	0.0	0.0	0.0	0.0	0.1	0.1

### Suspensions and Expulsions for School Year 2019-2020 Only

(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019-20	District 2019-20	State 2019-20
Suspensions	0.0	0.5	
Expulsions	0.0	0.0	

Note: The 2019-2020 suspensions and expulsions rate data are not comparable to prior year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to prior years.

### School Safety Plan (School Year 2020-2021)

Our goal is to provide a physically and emotionally safe environment for the entire school community, with emphasis on our children. Our School Safety Plan is discussed with faculty, reviewed for improvements, updated with county and state emergency service providers and approved by the board, annually. The school conducts monthly fire drills. There are earthquake drills. In addition, we practice lock down drills with one of them being an all-person-site-evacuation by bus drill. Emergency bags, with current information and supplies, are located in every classroom and office on campus. Cameras are installed on the site in various locations and monitored during the day to increase campus security. An emergency alert alarm is installed for emergency situations requiring notification. The comprehensive safety plan is annually reviewed by parents and staff and is approved by the board every year.

Due to the increased needs of the COVID-19 pandemic, the district has increased staffing to accommodate increased sanitization efforts and adherence to safety protocols provided by national, state, and local public health agencies. This staffing includes custodial, food service, and instructional personnel to ensure the safety of staff and students during unprecedented times allowing students to attend classes on campus.

The district currently has staff members who have training in applied behavioral analysis. These staff members can be asked to observe students who are exhibiting negative or atypical behavior. From their observations strategies can be created to enable the teachers and administration to help these students develop more positive conduct both inside and outside the classroom. These staff members can also meet with teacher assistants and recess supervisors to help them create positive relations with the students. The district also increased staffing to allow Sutter's Mill School additional counseling services to provide both educationally related mental health services as well as serve students and staff demonstrating a need.

Grounds, equipment, and safety systems are inspected regularly. The buildings and grounds are maintained to the highest standards and are free of litter, safety hazards, and graffiti.



## D. Other SARC Information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

### Average Class Size and Class Size Distribution (Elementary)

Grade Level	2017-18 Average Class Size	2017-18 # of Classes* Size 1-20	2017-18 # of Classes* Size 21-32	2017-18 # of Classes* Size 33+	2018-19 Average Class Size	2018-19 # of Classes* Size 1-20	2018-19 # of Classes* Size 21-32	2018-19 # of Classes* Size 33+	2019-20 Average Class Size	2019-20 # of Classes* Size 1-20	2019-20 # of Classes* Size 21-32	2019-20 # of Classes* Size 33+
K	18	3	2		22	1	3	3	23		1	
1	22		3		19	3			25		3	
2	25		2		25		2		26	2		
3	28		3		25		3		23		2	
Other**									24		1	

\*Number of classes indicates how many classes fall into each size category (a range of total students per class).

\*\* "Other" category is for multi-grade level classes.

### Ratio of Pupils to Academic Counselor (School Year 2019-2020)

Title	Ratio
Academic Counselors*	0

\*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

### Student Support Services Staff (School Year 2019-2020)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.265
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	0.44
Psychologist	0.125
Social Worker	
Nurse	1.00
Speech/Language/Hearing Specialist	.40
Resource Specialist (non-teaching)	1.00
Other	

\*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

### Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2018-2019)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	10,485.00	\$2,365.00	\$8,120.00	\$71,066.00
District	N/A	N/A	\$8,447.00	\$69,276.00
Percent Difference - School Site and District	N/A	N/A	-3.9	2.6
State	N/A	N/A	\$7,750	\$71,448

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
<b>Percent Difference - School Site and State</b>	N/A	N/A	4.7	-0.5

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

### Types of Services Funded (Fiscal Year 2019-2020)

Additional federal and state programs that supplement the regular education program are: Lottery, Title I intervention for Disadvantaged Youth; Title II ESSA; Title IV Teacher Training; Special Education; Beginning Teacher Support Assistance, Rural Education Achievement Program; McKinney Vento Homeless, Low Performing Student Grant and Limited English Proficient. The new Local Control Funding Formula includes supplemental revenue generated by English Learners, Free and Reduced meal qualifying students and Foster Youth which has been targeted to serve educationally disadvantaged youth.

Sutter's Mill has access to a school nurse, a school psychologist one day a week, a mental health counselor one and a half days a week, a speech/language specialist serving students in grades K-3 five days a week, one full-time resource specialist for students with learning disabilities, a physical education specialist and a full time behaviorist.

Additional support programs provided to students include computers on wheels and classroom sets of ipads and chromebooks, a reading resource assistance program (grades 1-3), a bilingual assistance program, a garden lab, and an extended day child care program (grades K-8).

### Teacher and Administrative Salaries (Fiscal Year 2018-2019)

Category	District Amount	State Average For Districts In Same Category
<b>Beginning Teacher Salary</b>		\$46,965
<b>Mid-Range Teacher Salary</b>		\$67,638
<b>Highest Teacher Salary</b>		\$88,785
<b>Average Principal Salary (Elementary)</b>		\$112,524
<b>Average Principal Salary (Middle)</b>		\$117,471
<b>Average Principal Salary (High)</b>		
<b>Superintendent Salary</b>		\$128,853
<b>Percent of Budget for Teacher Salaries</b>	33.0	30.0
<b>Percent of Budget for Administrative Salaries</b>	6.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

### Professional Development (Most Recent Three Years)

Measure	2018-19	2019-20	2020-21
<b>Number of school days dedicated to Staff Development and Continuous Improvement</b>	10	7	8

The district calendar scheduled one staff work day, two full staff development days and seven early release days for school directed staff development. Currently, the County Office of Education (EDCOE) is coordinating efforts to present professional development on Universal Design For Learning (UDL) including the training of district liaisons. EDCOE is also facilitating a series of workshops (EPIC) to examine student data to determine areas of focus for schools and the district. This year, Sutter's Mill is looking at intervention strategies and the connection to special education referrals. In other words, are our intervention programs effective? To that end, training and professional development are to be supported. Additionally, staff has attended trainings on Trauma Informed Instruction and is supported in attending further trainings surrounding the social emotional needs of students. Staff is always supported and encouraged in efforts to improve curricular or instructional skillsets through professional development opportunities.

# **Gold Trail School**

## **School Accountability Report Card**

### **Reported Using Data from the 2019-2020 School Year**

#### **Published During 2020-2021**

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF webpage at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

#### **DataQuest**

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

#### **California School Dashboard**

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

## About This School

### School Contact Information (School Year 2020-2021)

Entity	Contact Information
School Name	Gold Trail School
Street	889 Cold Springs Rd.
City, State, Zip	Placerville, CA 95667
Phone Number	530.626.2595
Principal	Boyd Holler
Email Address	bholler@gtusd.org
Website	<a href="http://goldtrail.cyberschool.com/District/Department/7-Gold-Trail-School">http://goldtrail.cyberschool.com/District/Department/7-Gold-Trail-School</a>
County-District-School (CDS) Code	09618876005516

### District Contact Information (School Year 2020-2021)

Entity	Contact Information
District Name	Gold Trail Union Elementary School District
Phone Number	530.626.3194
Superintendent	Carey Buchanan
Email Address	cbuchanan@gtusd.org
Website	<a href="http://www.gtusd.org">www.gtusd.org</a>

### School Description and Mission Statement (School Year 2020-2021)

#### OUR DISTRICT VISION

The vision for Gold Trail School District is to create and maintain an environment where every child receives a high quality education and comes to school feeling safe, cared for, and optimistic about his or her ability to learn.

#### OUR SCHOOL MISSION

Gold Trail School collaborates with students and families to provide a positive, safe learning environment where all students achieve their personal best. We use innovation, respect, and perseverance to help students become productive citizens of the world.

#### SCHOOL DESCRIPTION

Gold Trail School is located in a beautiful rural setting located three miles from Coloma where gold was first discovered in California. The school property is completely surrounded by Gold Hill Ranch, a 272 acre property recently acquired by American River Conservancy for its historical and natural value. The school has a student enrollment of 366 and serves grades 4 through 8. Gold Trail's 4th grade is team taught. Grades 5 and 6 are served by core teachers at each grade level providing instruction in Language Arts, History, Science, and Math. Students in grades 4 through 6 attend Music or Band class, as well as physical education every day. Both of these programs are taught by credentialed specialists. 7th and 8th grade students attend core academic classes as well as an offering of elective courses. As with grades 4 - 6, all students in grades 7 and 8 receive physical education instruction and have the opportunity to attend classes in fine arts or to learn Spanish.

**Student Enrollment by Grade Level (School Year 2019-2020)**

Grade Level	Number of Students
Grade 4	61
Grade 5	73
Grade 6	65
Grade 7	80
Grade 8	87
Total Enrollment	366

**Student Enrollment by Student Group (School Year 2019-2020)**

Student Group	Percent of Total Enrollment
Black or African American	0.3
American Indian or Alaska Native	0.8
Asian	0.5
Hispanic or Latino	13.7
Native Hawaiian or Pacific Islander	1.1
White	81.4
Two or More Races	1.6
Socioeconomically Disadvantaged	28.1
English Learners	1.9
Students with Disabilities	15
Foster Youth	1.1
Homeless	3

**A. Conditions of Learning****State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

**Teacher Credentials**

Teachers	School 2018-19	School 2019-20	School 2020-21	District 2020-21
With Full Credential	20.18	18.40	16.40	30.00
Without Full Credential	0	0	0	0
Teaching Outside Subject Area of Competence (with full credential)	0	0	0	0

## Teacher Misassignments and Vacant Teacher Positions

Indicator	2018-19	2019-20	2020-21
Misassignments of Teachers of English Learners	0	0	0
Total Teacher Misassignments*	0	0	0
Vacant Teacher Positions	0	0	0

Note: "Misassignments" refers to the number of positions filled by teachers who lack legal authorization to teach that grade level, subject area, student group, etc.

\*Total Teacher Misassignments includes the number of Misassignments of Teachers of English Learners.

## Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2020-2021)

**Year and month in which data were collected:** August 2020

Gold Trail School has provided each student with sufficient textbooks or instructional materials consistent with the cycles and content of the curriculum framework, and we will continue to take actions to ensure that all students have sufficient textbooks or instructional materials in all subjects that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks within two months of the beginning of the school year in which this determination is made.

All of our instructional materials are current and of good quality. Additional resources supporting our instructional program are: an instrumental music room and a performing arts stage, a school library/media center, and six Computer on Wheels (COW) which consists of 36 Chromebooks and can be moved to any location on campus. Our gymnasium, complete with locker rooms, supports our full physical education program, our school athletic programs and is available for community use.

Gold Trail's School Site Council meets regularly during the year to provide a forum for an exchange of views and information between the administration, teachers, other school personnel, parents, and interested members of the community. Staff, student and community input is valued for master planning each year. Current targets for improvement include the use of a web-based software for student use to enhance instruction and improve student performance. Trained teacher leaders provide training for curriculum teams and beginning teachers.

Gold Trail Union School District Has been working diligently to support students in all aspects of learning during the 2020/2021 school year. With the adoption of Senate Bill 98 and the changes to education during the COVID-19 pandemic, families, staff, and students have been working tireless hours to maximize both in-person instruction and distance learning delivery. These new methods have presented many challenges, but by working with the staff and community, Gold Trail School is continuously making improvements and enhancements to our curriculum delivery.

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Benchmark Education Company grades 4-5, McGraw-Hill Education Study Sync grades 6-8.	Yes	0
Mathematics	Pearson enVision Math, Common Core Curriculum 2015, grades 4-5. Houghton Mifflin Harcourt Big Ideas Math, CCC Pathways for Middle School Mathematics 2015, grades 6-8.	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
<b>Science</b>	Scott Foresman (6/2007), California Science, grades 4-5; Prentice Hall (6/2007), Focus on Earth Science, grade 6, Focus on Life Science, grade 7, Focus on Physical Science, grade 8 and STEMscopes Science Program grades 4,5,6 and 8.	Yes	0
<b>History-Social Science</b>	Teacher's Curriculum Institute (Grade 8: History Alive! The United States Through Industrialism, Grade 7:History Alive! The Medieval World and Beyond, Grade 6: History Alive! The Ancient World, Grade 5: Social Studies Alive! America's Past), Grade 4: Studies Weekly and Teacher Generated Materials	Yes	0
<b>Foreign Language</b>	Holt McDougal Advancemos!, grades 7 & 8 elective.	No	N/A
<b>Health</b>	Positive Action (5/2005), social skills, grades K-8.	Yes	0
<b>Visual and Performing Arts</b>	Sound Innovations, Alfred 2010, grades 5-6; National Textbook Co. "Theater Arts," grades 7-8; Silver Burdette & Ginn, "World of Music," grades 4-8; Silver Burdette & Ginn, "The Music Connection," grades 4-6.	No	N/A
<b>Science Laboratory Equipment (grades 9-12)</b>	N/A	No	N/A

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

## School Facility Conditions and Planned Improvements

### Cleaning Process

The Principal meets regularly with the full time Maintenance/Custodial Supervisor who supervises the district maintenance/custodial staff of 3 employees shared by two campuses. The priority is to provide custodial services to ensure a clean and safe environment for learning.

Due to the increased need for sanitization of the campuses during the COVID-19 pandemic, Gold Trail Union School District has employed additional custodial staff to support sanitization efforts and cleaning during this time.

### Maintenance and Repair

District personnel provide services necessary to keep the school in good repair, with the primary focus of safety and adequate facilities. A work order process is used to ensure the highest priority is given to emergency repairs. Repairs beyond the scope of staff or scheduling limitations are completed by industry professionals and supervised by the Maintenance Supervisor. Playground and emergency equipment are inspected regularly and certified annually.

### Current Projects:

Current project and recent projects to keep Gold Trail in good repair and maintenance include projects to enhance the learning environment of students and provide for the safe and effective education for students at Gold Trail School.



### School Facility Good Repair Status

Using the **most recently collected** FIT data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

**Year and month of the most recent FIT report:** December 2020

System Inspected	Rating	Repair Needed and Action Taken or Planned
<b>Systems: Gas Leaks, Mechanical/HVAC, Sewer</b>	Good	
<b>Interior: Interior Surfaces</b>	Good	
<b>Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation</b>	Good	
<b>Electrical: Electrical</b>	Good	
<b>Restrooms/Fountains: Restrooms, Sinks/ Fountains</b>	Good	
<b>Safety: Fire Safety, Hazardous Materials</b>	Good	
<b>Structural: Structural Damage, Roofs</b>	Good	
<b>External: Playground/School Grounds, Windows/ Doors/Gates/Fences</b>	Fair	Significant cracks in the basketball courts, scheduled to be resurfaced in summer of 2021. Parking lot needs to be resealed.
<b>Overall Rating</b>	Good	

## B. Pupil Outcomes

### State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System, which includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities); and
- The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

### CAASPP Test Results in ELA and Mathematics for All Students

#### Grades Three through Eight and Grade Eleven

#### Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
English Language Arts/Literacy (grades 3-8 and 11)		N/A		N/A		N/A
Mathematics (grades 3-8 and 11)		N/A		N/A		N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Note: ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

### CAASPP Test Results in ELA by Student Group

#### Grades Three through Eight and Grade Eleven (School Year 2019-2020)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

### CAASPP Test Results in Mathematics by Student Group Grades Three through Eight and Grade Eleven (School Year 2019-2020)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	N/A	N/A	N/A	N/A	N/A
Male	N/A	N/A	N/A	N/A	N/A
Female	N/A	N/A	N/A	N/A	N/A
Black or African American	N/A	N/A	N/A	N/A	N/A
American Indian or Alaska Native	N/A	N/A	N/A	N/A	N/A
Asian	N/A	N/A	N/A	N/A	N/A
Filipino	N/A	N/A	N/A	N/A	N/A
Hispanic or Latino	N/A	N/A	N/A	N/A	N/A
Native Hawaiian or Pacific Islander	N/A	N/A	N/A	N/A	N/A
White	N/A	N/A	N/A	N/A	N/A
Two or More Races	N/A	N/A	N/A	N/A	N/A
Socioeconomically Disadvantaged	N/A	N/A	N/A	N/A	N/A
English Learners	N/A	N/A	N/A	N/A	N/A
Students with Disabilities	N/A	N/A	N/A	N/A	N/A
Students Receiving Migrant Education Services	N/A	N/A	N/A	N/A	N/A
Foster Youth	N/A	N/A	N/A	N/A	N/A
Homeless	N/A	N/A	N/A	N/A	N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

## CAASPP Test Results in Science for All Students

### Grades Five, Eight, and High School

#### Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2018-19	School 2019-20	District 2018-19	District 2019-20	State 2018-19	State 2019-20
Science (grades 5, 8 and high school)	48	N/A	48	N/A	30	N/A

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

Note: The 2019-2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-30-20 was issued which waived the requirement for statewide testing for the 2019-2020 school year.

Note: The new California Science Test (CAST) was first administered operationally in the 2018-2019 school year.

### State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject areas of physical education.

#### California Physical Fitness Test Results (School Year 2019-2020)

Grade Level	Percentage of Students Meeting Four of Six Fitness Standards	Percentage of Students Meeting Five of Six Fitness Standards	Percentage of Students Meeting Six of Six Fitness Standards
5	N/A	N/A	N/A
7	N/A	N/A	N/A
9	N/A	N/A	N/A

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

Note: The 2019–2020 data are not available. Due to the COVID-19 pandemic, Executive Order N-56-20 was issued which waived the requirement to administer the physical fitness performance test for the 2019–2020 school year.

## C. Engagement

### State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions for the school district and each school site

#### Opportunities for Parental Involvement (School Year 2020-2021)

There are a number of opportunities to become involved at Gold Trail School. Parents can volunteer to work in the classroom, with the Parent Teacher Organization (PTO), and participate in the District Advisory Committee/School Site Council. Parents may also volunteer to help support classes on field trips including overnight field trips at every grade level. Visit our website at <http://goldtrail.cyberschool.com/District/Department/7-Gold-Trail-School> or contact Julie Reynolds, Gold Trail Office Manager at 530.626.2595. Parents and community members are always encouraged to contact Gold Trail district staff with questions, concerns and ideas.

## State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety.

### Suspensions and Expulsions

(data collected between July through June, each full school year respectively)

Rate	School 2017-18	School 2018-19	District 2017-18	District 2018-19	State 2017-18	State 2018-19
Suspensions	1.2	1.2	0.9	1.0	3.5	3.5
Expulsions	0.0	0.0	0.0	0.0	0.1	0.1

### Suspensions and Expulsions for School Year 2019-2020 Only

(data collected between July through February, partial school year due to the COVID-19 pandemic)

Rate	School 2019-20	District 2019-20	State 2019-20
Suspensions	0.8	0.5	
Expulsions	0.0	0.0	

Note: The 2019-2020 suspensions and expulsions rate data are not comparable to prior year data because the 2019-2020 school year is a partial school year due to the COVID-19 crisis. As such, it would be inappropriate to make any comparisons in rates of suspensions and expulsions in the 2019-2020 school year compared to prior years.

### School Safety Plan (School Year 2020-2021)

Students who feel good about themselves and have opportunities to receive recognition are inclined to perform better academically and socially. Gold Trail reinforces positive learning through Honor Roll Awards, Athletic Awards, Honor Band, and many individual classroom award programs. There are many enrichment opportunities, including groups and clubs that students may join to promote learning and a positive school climate. Community members may be recognized by the Board for service to the district through the Gold Nugget Award or other acknowledgements.

The staff at Gold Trail School does not tolerate name calling, teasing, or bullying. Each behavior and discipline case is handled individually and options are fully explored to remedy the situation. The students have on-going awareness and incentive programs to discourage bullying and harassment. Students in grades four through eight participate in weekly classes of TEACH which is a student empowerment and bullying prevention program. Eighth grade students can participate in the We Belong (WEB) program which is a leadership and community building program.

Cameras were installed on the school site in various locations and are monitored during the day to increase campus security. Gold Trail School has a safety plan located in every classroom. The plan details procedures for such emergencies as bomb threats, intruders, and earthquakes. Earthquake, fire, and lock down drills are practiced regularly, and an entire site evacuation-by-bus drill is conducted annually to ensure the safety of the students in an emergency. Every year the comprehensive plan is reviewed by staff and parents, modified if necessary, and updated with county and emergency service providers. The final document is approved by the District Advisory Committee (DAC) and Gold Trail Board annually.

### Average Class Size and Class Size Distribution (Secondary)

Subject	2017-18 Average Class Size	2017-18 # of Classes* Size 1-20	2017-18 # of Classes* Size 21-32	2017-18 # of Classes* Size 33+	2018-19 Average Class Size	2018-19 # of Classes* Size 1-20	2018-19 # of Classes* Size 21-32	2018-19 # of Classes* Size 33+	2019-20 Average Class Size	2019-20 # of Classes* Size 1-20	2019-20 # of Classes* Size 21-32	2019-20 # of Classes* Size 33+
English Language Arts	21	3	6		24	2	5	1	25	1	6	
Mathematics	19	5	5		19	5	6		25	1	6	
Science	29	1	3	2	29		5	1	28		6	
Social Science	29	2	1	3	29	1	3	2	28	1	3	2

\*Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

### Ratio of Pupils to Academic Counselor (School Year 2019-2020)

Title	Ratio
Academic Counselors*	0

\*One full time equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

### Student Support Services Staff (School Year 2019-2020)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.265
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	0.44
Psychologist	0.125
Social Worker	
Nurse	1.00
Speech/Language/Hearing Specialist	.40
Resource Specialist (non-teaching)	2.00
Other	

\*One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

### Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2018-2019)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$10,918.00	\$2,216.00	\$8,702.00	\$67,402.00
District	N/A	N/A	\$8,447.00	\$69,276
Percent Difference - School Site and District	N/A	N/A	3.0	-2.7
State	N/A	N/A	\$7,750	\$71,448
Percent Difference - School Site and State	N/A	N/A	11.6	-5.8

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

## Types of Services Funded (Fiscal Year 2019-2020)

Additional federal and state programs which supplement the regular education program are: Lottery, Common Core, BTSA new teacher mentoring program, Title II Teacher Training, Title III EL Students; Special Education, Low Performing Student Grant, Tobacco Use Prevention Education, Rural Education Achievement Program, McKinney Vento Homeless and Limited English Proficient. The new Local Control Funding Formula includes supplemental revenue generated by English Learners, Free and Reduced qualifying students and Foster Youth. This funding has been targeted to serve educationally disadvantaged youth.

Gold Trail has a school nurse on campus daily, a school psychologist one day a week, a mental health counselor one and a half days a week and a speech/language specialist two days a week. We provide Special Education teachers for students with Individual Education Plans, as well as access to services for students identified with needs for occupational therapy and adapted physical education.

Additional support programs provided to students are tutorial and after school enrichment programs. An extended day child care program for District students is housed at Sutter's Mill which is a few miles from Gold Trail School with transportation available between sites.

## Teacher and Administrative Salaries (Fiscal Year 2018-2019)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary		\$46,965
Mid-Range Teacher Salary		\$67,638
Highest Teacher Salary		\$88,785
Average Principal Salary (Elementary)		\$112,524
Average Principal Salary (Middle)		\$117,471
Average Principal Salary (High)		
Superintendent Salary		\$128,853
Percent of Budget for Teacher Salaries	33.0	30.0
Percent of Budget for Administrative Salaries	6.0	6.0

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.

## Professional Development (Most Recent Three Years)

Measure	2018-19	2019-20	2020-21
Number of school days dedicated to Staff Development and Continuous Improvement	10	7	8

The district calendar schedules 1 staff work day, 2 full and 7 early release days for school directed staff development. Grade level collaborations between county schools provided teacher opportunities to share best practices. El Dorado County Office of Education provides training to teachers for Common Core method of curriculum delivery. Staff development time is used to identify intervention tools, to implement these tools and assess effectiveness. Staff development is focused on providing technology tools for teacher and student use. Where possible, the District provides release time for staff to participate in conference courses as resources will allow.

Teacher Induction Program (TIP) services are provided to newly credentialed teachers in their first and second year. This program provides the new teacher individualized support by a veteran mentor teacher to develop skills, effective lesson plans, teaching strategies and classroom management.

## 9.6

### Resolution 2020-21: 01-01 to Employ Short Term Classified Support

#### BACKGROUND

The Board will take action to take action to adopt subject Resolution allowing an increase for short term classified support for the remainder of the 2020-2021 school year only.

#### ATTACHMENTS

- Resolution 2020-21: 01-01 to Employ Short Term Classified Support

#### BUDGETED

☐ NA      ☒ Yes      ☐ No      ☐ Cost Analysis Follows

#### SUPERINTENDENT RECOMMENDATION

Adopt the Resolution

#### *If pulled from Consent*

<b><i>ACTION</i></b>	<i>Moved</i>	<i>Seconded</i>
<input type="checkbox"/> <i>Approved as is</i> <input type="checkbox"/> <i>Not approved</i> <input type="checkbox"/> <i>Amended to read:</i>		
<i>Voted Aye</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Voted Nay</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Abstained</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Absent</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	



**Gold Trail Union School District  
Resolution 2020-21:01-01**

**RESOLUTION TO EMPLOY SHORT TERM CLASSIFIED SUPPORT**

**WHEREAS**, Gold Trail Union School District, County of El Dorado, State of California, is duly authorized and existing under the law of said state; and

**WHEREAS**, school districts are authorized by Education code section 45103 to utilize "short-term employees" when required; and

**WHEREAS**, "short-term employee" means any person who is employed to perform a service for the district, upon the completion of which, the service required or similar services will not be extended or needed on a continuing basis; and

**WHEREAS**, this section shall apply only to districts not incorporating the merit system as outlined in Article 6 (commencing with Section 45240); and

**WHEREAS**, before employing a short-term employee, the Governing Board, at a regularly scheduled board meeting, shall specify the service required to be performed by the employee pursuant to the definition of "classification" in subdivision (a) of Section 45101, and shall certify the ending date of the service; and

**WHEREAS**, at its Regular Meeting of October 8, 2020, this governing board at its Regular Meeting of October 8, 2020, with Resolution 2020-21:10-01 resolved the following additional support would be required to provide for student needs; and

Bus Driver (2.0 hours per day), October 9, 2020 to January 31, 2021 (no more than 32%)  
Cafeteria Aide (2.5 hours per day), October 9, 2020 to January 31, 2021 (no more than 32%)  
Custodian (12.0 hours per day), October 9, 2020 to January 31, 2021 (no more than 32%)  
Lead Cafeteria Aide (4.0 hours per day), October 9, 2020 to January 31, 2021 (no more than 32%)  
Playground Monitor (24.0 hours per day), October 9, 2020 to January 31, 2021 (no more than 32%)  
Teacher Associate (12.5 hours per day), October 9, 2020 to January 31, 2021 (no more than 32%)  
Technician: Technology (4.0 hours per day), October 9, 2020 to January 31, 2021 (no more than 32%)

**WHEREAS**, the ending date may be shortened or extended by the Governing Board, but shall not extend beyond 75 percent of a school year; that "seventy-five percent of a school year" means 195 working days, including holidays, sick leave, vacation and other leaves of absence, irrespective of number of hours worked per day; and

**WHEREAS**, additional employee support is needed during continued pandemic curriculum realignment; and

**WHEREAS**, it is noted that when assigning personnel, administration will strictly adhere to the intent and constraints of Education Code 45103,

**THEREFORE, BE IT RESOLVED** that the Governing Board hereby authorizes the Superintendent to add the following short-term classified support, understanding that this support when combined with

- (1) Lead Cafeteria Aide (4.0 hours/day x 5 days/week), effective February 1 – February 26, 2021 (no more than 10%)
- (1) Teacher Associate (1.0 hours/day x 5 days/week), effective February 1 – June 3, 2021 (no more than 42%)
- (2) Teacher Associate (1.0 hours/day x 4 days/week), effective February 1 – February 26, 2021 (no more than 9%)
- (1) Teacher Associate (3.0 hours/day x 5 days/week), effective February 1 – February 26, 2021 (no more than 10%)
- (1) Teacher Associate (.5 hours/day x 4 days/week), effective February 1 – February 26, 2021 (no more than 9%)
- (1) Teacher Associate DHOH (12 hours/week), effective February 1 – February 26, 2021 (assuming no more than 10%)
- (2) Teacher Associate (.25 hours/day x 4 days/week), effective February 1 – February 26, 2021 (no more than 9%)

**ADOPTED** by the Governing Board of Gold Trail Union School District on January 14, 2021 by the following vote:

Ayes [ ]      Noes [ ]      Absent [ ]      Abstain [ ]

---

J. Bauer, President

## AGENDA ITEM 10.0

### ACTION ITEM: 2019-20 Audit Report

#### BACKGROUND

By April 1 of each year, the Board provides for an annual audit of the district's books and accounts. To conduct the audit, the Board selects a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller.

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter.

The independent audit report for the fiscal year 2019-2020 is brought before the Board for review and acceptance (*Education Code 1241.5*)

#### ATTACHMENTS

- 2019-20 Audit Report

#### BUDGETED

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

#### SUPERINTENDENT RECOMMENDATION

Accept the report

<i><b>ACTION</b></i>		<i>Moved</i>			<i>Seconded</i>		
<div><input type="checkbox"/> <i>Approved as is</i></div> <div><input type="checkbox"/> <i>Not approved</i></div> <div><input type="checkbox"/> <i>Amended to read:</i></div>							
<i>Voted Aye</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>		
<i>Voted Nay</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>		
<i>Abstained</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>		
<i>Absent</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>		



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1

November 24, 2020

Board of Education  
Gold Trail Union School District  
Placerville, CA

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Gold Trail Union School District (the "District") for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 28, 2019. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

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

The disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 9 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share

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Significant Audit Matters (continued)

calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

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

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 24, 2020.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Restriction on Use

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

Very truly yours,

A handwritten signature in black ink that reads "Christy White, Inc." The signature is written in a cursive, flowing style.

Christy White, Inc.

# **GOLD TRAIL UNION SCHOOL DISTRICT**

**AUDIT REPORT  
JUNE 30, 2020**



**GOLD TRAIL UNION SCHOOL DISTRICT**

**GOLD TRAIL UNION SCHOOL DISTRICT**  
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**JUNE 30, 2020**

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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

Governing Board  
Gold Trail Union School District  
Placerville, 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 the Gold Trail Union School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Gold Trail Union School 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 Gold Trail Union School 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.

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## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedules of proportionate share of net pension liability, and schedules of District contributions for pensions be presented to supplement the basic financial statements. Such information, although not 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 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Gold Trail Union School District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2020 on our consideration of Gold Trail Union School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Gold Trail Union School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Gold Trail Union School District's internal control over financial reporting and compliance.

*Christy White, Inc.*

San Diego, California  
November 24, 2020

# **GOLD TRAIL UNION SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS**

## **INTRODUCTION**

Gold Trail Union School District operates two elementary schools serving families residing within a 45 square mile area of rural Placerville in El Dorado County. Gold Trail Elementary School serves grades 4 through 8 and is located one mile south of the Marshall Gold State Historic Park. The school site is completely encircled by a 272-acre property protected by a conservation easement for its property and historical value by the American River Conservancy. Sutter's Mill Elementary School serves grades K through 3 and is located four miles from Gold Trail Elementary.

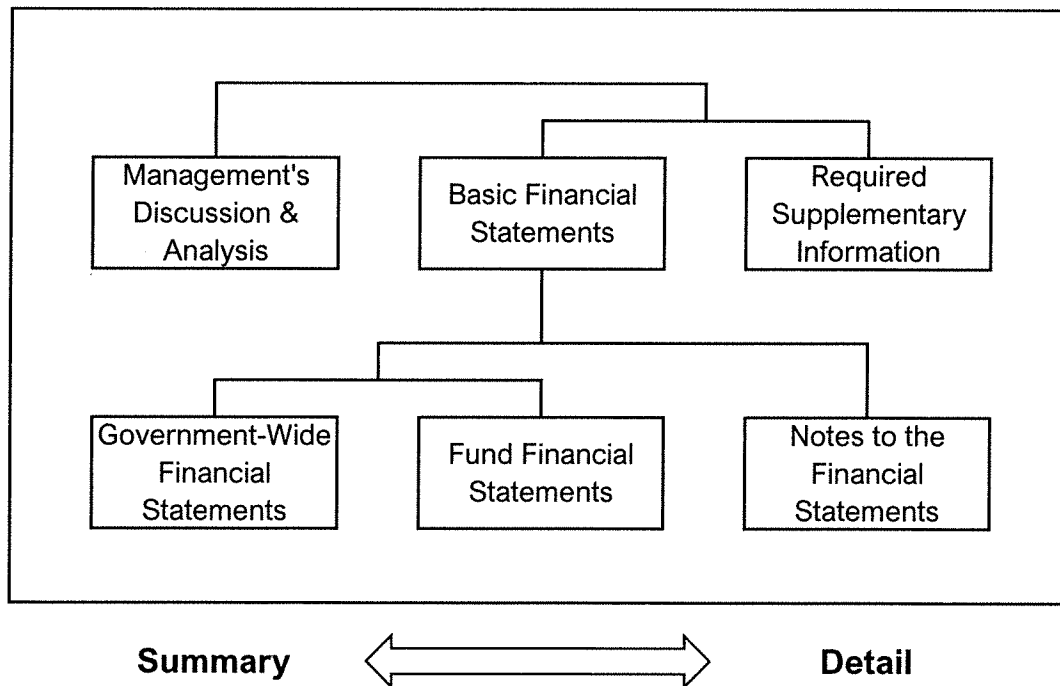
Our discussion and analysis of Gold Trail Union School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2020. It should be read in conjunction with the District's financial statements, which follow this section.

## **FINANCIAL HIGHLIGHTS**

- The District's net position was \$687,023 at June 30, 2020. This was a decrease of \$315,015 from the prior year's net position.
- Overall revenues were \$6,972,984 which were exceeded by expenses of \$7,287,999.
- P-2 average daily attendance (ADA) was 624 in 2019-20 and 629 in 2018-19.

## **OVERVIEW OF FINANCIAL STATEMENTS**

### **Components of the Financial Section**



**GOLD TRAIL UNION SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2020**

---

**OVERVIEW OF FINANCIAL STATEMENTS (continued)**

**Components of the Financial Section (continued)**

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
  - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.
  - ▶ **Fiduciary Funds** report balances for which the District is a custodian or *trustee* of the funds, such as Associated Student Bodies and pension funds.

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

**Government-Wide Statements**

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

**GOLD TRAIL UNION SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2020**

---

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Net Position**

The District's net position was \$687,023 at June 30, 2020, as reflected in the table below. Of this amount, \$(4,852,590) 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 that net position for day-to-day operations.

	<b>Governmental Activities</b>		
	<b>2020</b>	<b>2019</b>	<b>Net Change</b>
<b>ASSETS</b>			
Current and other assets	\$ 1,810,686	\$ 1,380,322	\$ 430,364
Capital assets	5,886,789	6,034,758	(147,969)
<b>Total Assets</b>	<b>7,697,475</b>	<b>7,415,080</b>	<b>282,395</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,933,454</b>	<b>2,085,198</b>	<b>(151,744)</b>
<b>LIABILITIES</b>			
Current liabilities	656,089	232,141	423,948
Long-term liabilities	7,757,578	7,752,220	5,358
<b>Total Liabilities</b>	<b>8,413,667</b>	<b>7,984,361</b>	<b>429,306</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>530,239</b>	<b>513,879</b>	<b>16,360</b>
<b>NET POSITION</b>			
Net investment in capital assets	5,085,978	5,150,096	(64,118)
Restricted	453,635	378,604	75,031
Unrestricted	(4,852,590)	(4,526,662)	(325,928)
<b>Total Net Position</b>	<b>\$ 687,023</b>	<b>\$ 1,002,038</b>	<b>\$ (315,015)</b>

**GOLD TRAIL UNION SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2020**

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position**

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below reorganizes the information from the Statement of Activities and rearranges it slightly, so you can see our total revenues and expenses for the year.

	<b>Governmental Activities</b>		
	<b>2020</b>	<b>2019</b>	<b>Net Change</b>
<b>REVENUES</b>			
Program revenues			
Charges for services	\$ 93,706	\$ 119,323	\$ (25,617)
Operating grants and contributions	488,716	786,043	(297,327)
General revenues			
Property taxes	2,334,727	2,234,208	100,519
Unrestricted federal and state aid	3,595,670	4,051,626	(455,956)
Other	460,165	262,116	198,049
<b>Total Revenues</b>	<b>6,972,984</b>	<b>7,453,316</b>	<b>(480,332)</b>
<b>EXPENSES</b>			
Instruction	4,449,045	4,412,034	37,011
Instruction-related services	619,403	651,024	(31,621)
Pupil services	715,536	814,970	(99,434)
General administration	490,861	534,896	(44,035)
Plant services	588,964	638,125	(49,161)
Ancillary and community services	33,175	41,746	(8,571)
Debt service	24,457	32,205	(7,748)
Other outgo	41,599	51,520	(9,921)
Depreciation	324,959	224,202	100,757
<b>Total Expenses</b>	<b>7,287,999</b>	<b>7,400,722</b>	<b>(112,723)</b>
<b>Change in net position</b>	<b>(315,015)</b>	<b>52,594</b>	<b>(367,609)</b>
<b>Net Position - Beginning</b>	<b>1,002,038</b>	<b>949,444</b>	<b>52,594</b>
<b>Net Position - Ending</b>	<b>\$ 687,023</b>	<b>\$ 1,002,038</b>	<b>\$ (315,015)</b>

The cost of all our governmental activities this year was \$7,287,999 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$2,334,727 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**GOLD TRAIL UNION SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2020**

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**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

In the table below, we have presented the net cost of each of the District's functions. 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.

	<b>Net Cost of Services</b>	
	<b>2020</b>	<b>2019</b>
Instruction	\$ 4,042,239	\$ 3,817,147
Instruction-related services	619,403	636,978
Pupil services	568,200	592,797
General administration	470,964	515,638
Plant services	588,319	623,263
Ancillary and community services	32,711	41,499
Debt service	24,457	32,205
Transfers to other agencies	34,325	11,627
Depreciation	324,959	224,202
<b>Total Expenses</b>	<b>\$ 6,705,577</b>	<b>\$ 6,495,356</b>

**FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$1,258,399, which is less than last year's ending fund balance of \$1,296,565. The District's General Fund had \$10,524 more in operating revenues than expenditures for the year ended June 30, 2020.

**CURRENT YEAR BUDGET 2019-2020**

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a regular basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.



**GOLD TRAIL UNION SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2020**

**CAPITAL ASSETS AND LONG-TERM LIABILITIES**

**Capital Assets**

By the end of 2019-2020 the District had invested \$5,886,789 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2020	2019	Net Change
<b>CAPITAL ASSETS</b>			
Land	\$ 271,706	\$ 271,706	\$ -
Land improvements	521,179	521,179	-
Buildings & improvements	8,746,691	8,746,691	-
Furniture & equipment	2,132,219	1,955,229	176,990
Accumulated depreciation	(5,785,006)	(5,460,047)	(324,959)
<b>Total Capital Assets</b>	<b>\$ 5,886,789</b>	<b>\$ 6,034,758</b>	<b>\$ (147,969)</b>

**Long-Term Liabilities**

At year-end, the District had \$7,757,578 in long-term liabilities, an increase of 0.07% from last year – as shown in the table below. (More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.)

	Governmental Activities		
	2020	2019	Net Change
<b>LONG-TERM LIABILITIES</b>			
Total general obligation bonds	\$ 810,000	\$ 895,000	\$ (85,000)
Early retirement incentive	12,000	64,000	(52,000)
Compensated absences	29,054	19,602	9,452
Net pension liability	7,008,524	6,904,618	103,906
Class size reduction payback	-	15,393	(15,393)
Less: current portion of long-term liabilities	(102,000)	(146,393)	44,393
<b>Total Long-term Liabilities</b>	<b>\$ 7,757,578</b>	<b>\$ 7,752,220</b>	<b>\$ 5,358</b>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

According to the UCLA Anderson Forecast, the U.S. economy is in a "depression-like crisis" and it will take at least three years before its GDP and unemployment rate return to the levels it saw before the COVID-19 pandemic struck. Between February 2020 and April 2020, California lost 2.56 million nonfarm payroll jobs, a 15% drop that is nearly double the job loss during the Great Recession in 2008 and 2009.

Fiscal policy for the funding of public education changes annually based on fluctuations in State revenues. Governor Gavin Newsom and the State Legislature provided resources and support beyond the Proposition 98 requirement in 2020–21, giving one-time federal resources and pension rate relief and promising more than the minimum guarantee in 2021–22.

**GOLD TRAIL UNION SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2020**

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**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES (continued)**

Landmark legislation passed in Year 2013 reformed California school district finance by creating the Local Control Funding Formula (LCFF). The LCFF is designed to provide a flexible funding mechanism that links student achievement to state funding levels. The LCFF provides a per-pupil base grant amount, by grade span, that is augmented by supplemental funding for targeted student groups in low income brackets, those that are English language learners and foster youth.

Factors related to LCFF that the District is monitoring include: (1) estimates of funding in the next budget year and beyond; (2) the Local Control and Accountability Plan (LCAP) that aims to link student accountability measurements to funding allocations; (3) ensuring the integrity of reporting student data through the California Longitudinal Pupil Achievement Data System (CALPADs); and, (4) meeting annual compliance and audit requirements.

The District participates in state employee pensions plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2020. The amount of the liability is material to the financial position of the District. In response to the ongoing pandemic, the 2020-21 State Budget reduced employer contribution rates in 2020-21 and 2021-22. This will reduce the CalSTRS employer rate from 18.4% to approximately 16.15% in 2020-21 and from 18.2% to 16.0% in 2021-22. The CalPERS employer contribution rate will be reduced from CalPERS recently set rate for 2020-21 of 22.68% to 20.7% and 2021-22 estimated rate of 24.6% to 23.01%. Despite this reduction in the planned rate increases, the projected increased pension costs to school employers remain a significant fiscal factor.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law. The CARES Act provides California K-12 education with \$1.65 billion in Elementary and Secondary School Emergency Relief (ESSER) Funds, \$355 million in Governor's Emergency Education Relief (GEER) Funds, and \$4.4 billion in Coronavirus Relief Funds (CRF). Collectively, GEER Funds, CRF, and \$540 million in state General Fund (GF) contributions are known as Learning Loss Mitigation Funding (LLMF). CARES Act funds will be apportioned in 2020-21, however, ESSER and GEER are to be used on eligible expenditures beginning March 13, 2020 through September 30, 2022, GF is to be used on eligible expenditures beginning March 1, 2020 through June 30, 2021, and CRF is to be used on eligible expenditures beginning March 1, 2020 through December 30, 2020.

All of these factors were considered in preparing the District's budget for the 2020-21 fiscal year.

**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 Aidan Harte, Chief Financial Officer at 530-626-3194 extension 235 or [aharte@gtusd.org](mailto:aharte@gtusd.org).

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2020**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 776,263
Accounts receivable	1,032,414
Inventory	2,009
Capital assets, not depreciated	271,706
Capital assets, net of accumulated depreciation	5,615,083
<b>Total Assets</b>	<u>7,697,475</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	1,924,265
Deferred amount on refunding	9,189
<b>Total Deferred Outflows of Resources</b>	<u>1,933,454</u>
<b>LIABILITIES</b>	
Deficit cash	1,838
Accrued liabilities	552,251
Long-term liabilities, current portion	102,000
Long-term liabilities, non-current portion	7,757,578
<b>Total Liabilities</b>	<u>8,413,667</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	530,239
<b>Total Deferred Inflows of Resources</b>	<u>530,239</u>
<b>NET POSITION</b>	
Net investment in capital assets	5,085,978
Restricted:	
Capital projects	242,596
Debt service	12,664
Educational programs	196,405
Food service	1,970
Unrestricted	(4,852,590)
<b>Total Net Position</b>	<u>\$ 687,023</u>

The accompanying notes are an integral part of these financial statements.

**GOLD TRAIL UNION SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction	\$ 4,449,045	\$ 26,603	\$ 380,203	\$ (4,042,239)
Instruction-related services				
Instructional library, media, and technology	49,216	-	-	(49,216)
School site administration	570,187	-	-	(570,187)
Pupil services				
Home-to-school transportation	308,177	-	1,313	(306,864)
Food services	240,467	53,444	89,237	(97,786)
All other pupil services	166,892	-	3,342	(163,550)
General administration				
Centralized data processing	21,801	-	-	(21,801)
All other general administration	469,060	13,659	6,238	(449,163)
Plant services	588,964	-	645	(588,319)
Ancillary services	33,175	-	464	(32,711)
Interest on long-term debt	24,457	-	-	(24,457)
Other outgo	41,599	-	7,274	(34,325)
Depreciation (unallocated)	324,959	-	-	(324,959)
<b>Total Governmental Activities</b>	<b>\$ 7,287,999</b>	<b>\$ 93,706</b>	<b>\$ 488,716</b>	<b>(6,705,577)</b>
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				2,225,595
Property taxes, levied for debt service				109,087
Property taxes, levied for other specific purposes				45
Federal and state aid not restricted for specific purposes				3,595,670
Interest and investment earnings				25,833
Miscellaneous				434,332
<b>Subtotal, General Revenue</b>				<b>6,390,562</b>
<b>CHANGE IN NET POSITION</b>				<b>(315,015)</b>
<b>Net Position - Beginning</b>				<b>1,002,038</b>
<b>Net Position - Ending</b>				<b>\$ 687,023</b>

The accompanying notes are an integral part of these financial statements.

**GOLD TRAIL UNION SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2020**

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	General Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 519,201	\$ 257,062	\$ 776,263
Accounts receivable	1,026,234	6,180	1,032,414
Due from other funds	-	145	145
Stores inventory	-	2,009	2,009
<b>Total Assets</b>	<b>\$ 1,545,435</b>	<b>\$ 265,396</b>	<b>\$ 1,810,831</b>
<b>LIABILITIES</b>			
Deficit cash	\$ -	\$ 1,838	\$ 1,838
Accrued liabilities	547,932	2,517	550,449
Due to other funds	145	-	145
<b>Total Liabilities</b>	<b>548,077</b>	<b>4,355</b>	<b>552,432</b>
<b>FUND BALANCES</b>			
Nonspendable	100	2,009	2,109
Restricted	196,405	259,032	455,437
Assigned	63,352	-	63,352
Unassigned	737,501	-	737,501
<b>Total Fund Balances</b>	<b>997,358</b>	<b>261,041</b>	<b>1,258,399</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,545,435</b>	<b>\$ 265,396</b>	<b>\$ 1,810,831</b>

The accompanying notes are an integral part of these financial statements.

**GOLD TRAIL UNION 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** **\$ 1,258,399**

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

**Capital assets:**

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

Capital assets	\$ 11,671,795	
Accumulated depreciation	<u>(5,785,006)</u>	5,886,789

**Deferred amount on refunding:**

In governmental funds, the net effect of refunding bonds is recognized when debt is issued, whereas this amount is deferred and amortized in the government-wide financial statements:	9,189
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**Unmatured interest on long-term debt:**

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatrued interest owing at the end of the period was:	(1,802)
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**Long-term liabilities:**

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

Total general obligation bonds	\$ 810,000	
Early retirement incentive	12,000	
Compensated absences	29,054	
Net pension liability	<u>7,008,524</u>	(7,859,578)

**Deferred outflows and inflows of resources relating to pensions:**

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

Deferred outflows of resources related to pensions	\$ 1,924,265	
Deferred inflows of resources related to pensions	<u>(530,239)</u>	1,394,026

<b>Total Net Position - Governmental Activities</b>	<b><u>\$ 687,023</u></b>
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**GOLD TRAIL UNION SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2020**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
LCFF sources	\$ 5,659,334	\$ -	\$ 5,659,334
Federal sources	114,091	82,603	196,694
Other state sources	539,316	6,633	545,949
Other local sources	609,365	213,309	822,674
<b>Total Revenues</b>	<b>6,922,106</b>	<b>302,545</b>	<b>7,224,651</b>
<b>EXPENDITURES</b>			
Current			
Instruction	4,611,576	-	4,611,576
Instruction-related services			
Instructional library, media, and technology	45,271	-	45,271
School site administration	557,981	-	557,981
Pupil services			
Home-to-school transportation	462,093	-	462,093
Food services	234	227,120	227,354
All other pupil services	155,021	-	155,021
General administration			
Centralized data processing	21,801	-	21,801
All other general administration	436,172	4,410	440,582
Plant services	546,131	10,059	556,190
Ancillary services	34,852	-	34,852
Transfers to other agencies	40,450	-	40,450
Debt service			
Principal	-	85,000	85,000
Interest and other	-	24,646	24,646
<b>Total Expenditures</b>	<b>6,911,582</b>	<b>351,235</b>	<b>7,262,817</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>10,524</b>	<b>(48,690)</b>	<b>(38,166)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	84,500	84,500
Transfers out	(84,500)	-	(84,500)
<b>Net Financing Sources (Uses)</b>	<b>(84,500)</b>	<b>84,500</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(73,976)</b>	<b>35,810</b>	<b>(38,166)</b>
<b>Fund Balance - Beginning</b>	<b>1,071,334</b>	<b>225,231</b>	<b>1,296,565</b>
<b>Fund Balance - Ending</b>	<b>\$ 997,358</b>	<b>\$ 261,041</b>	<b>\$ 1,258,399</b>

The accompanying notes are an integral part of these financial statements.

**GOLD TRAIL UNION SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

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**Net Change in Fund Balances - Governmental Funds** **\$ (38,166)**

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

**Capital outlay:**

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

Expenditures for capital outlay:	\$	176,990	
Depreciation expense:		<u>(324,959)</u>	(147,969)

**Debt service:**

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 152,393

**Deferred amounts on refunding:**

In governmental funds, deferred amounts on refunding are recognized in the period they are incurred. In the government-wide statements, the deferred amounts on refunding are amortized over the life of the debt. The net effect of the deferred amounts on refunding during the period was: (1,149)

**Unmatured interest on long-term debt:**

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: 189

**Compensated absences:**

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was: (9,452)

**Pensions:**

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was: (270,861)

<b>Change in Net Position of Governmental Activities</b>	<b>\$</b>	<b><u>(315,015)</u></b>
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**GOLD TRAIL UNION SCHOOL DISTRICT  
FIDUCIARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2020**

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	<u>Agency Fund Student Body Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 20,375
<b>Total Assets</b>	<u>\$ 20,375</u>
<b>LIABILITIES</b>	
Due to student groups	\$ 20,375
<b>Total Liabilities</b>	<u>\$ 20,375</u>

The accompanying notes are an integral part of these financial statements.

**GOLD TRAIL UNION SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

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

The District operates under a locally elected Board form of government and provides educational services to grades K-8 as mandated by the state. 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 and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

**B. Component Units**

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

**C. Basis of Presentation**

**Government-Wide Statements.** The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. 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 of 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.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

**Fund Financial Statements.** The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Fiduciary funds are used to account for assets held by the District in a trustee or agency capacity for others that cannot be used to support the District's own programs.

**Major Governmental Funds**

**General Fund:** The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

**Non-Major Governmental Funds**

**Special Revenue Funds:** Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

**Cafeteria Special Revenue Fund:** This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Special Revenue Fund shall be 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*).

**Capital Project Funds:** Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Capital Facilities Fund:** This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

**GOLD TRAIL UNION SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2020**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

**Non-Major Governmental Funds (continued)**

**Capital Project Funds (continued):**

**County School Facilities Fund:** This 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), or the 2004 State School Facilities Fund (Proposition 55) 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.*).

**Special Reserve Fund for Capital Outlay Projects:** This fund exists primarily for the accumulation of General Fund moneys for capital outlay purposes (*Education Code Section 42840*).

**Debt Service Funds:** Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

**Bond Interest and Redemption Fund:** This fund is used for the repayment of bonds issued for the District (*Education Code Sections 15125–15262*). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

**Fiduciary Funds**

**Trust and Agency Funds:** Trust and agency funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. 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.

**Student Body Fund:** The Student Body Fund is an agency fund and, therefore, consists only of accounts such as cash and balancing liability accounts, such as due to student groups. The student body itself maintains its own general fund, which accounts for the transactions of that entity in raising and expending money to promote the general welfare, morale, and educational experiences of the student body (*Education Code Sections 48930–48938*).

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus**

**Government-Wide and Fiduciary Financial Statements**

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net 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. The net position should be reported as restricted when constraints placed on its use 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 results from special revenue funds and the restrictions on their use.

**Governmental Funds**

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

**Revenues – Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position**

**Cash and Cash Equivalents**

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**Inventories**

Inventories are recorded as expenditures when consumed rather than when purchased. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

**Capital Assets**

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. 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. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following estimated useful lives:

<b><u>Asset Class</u></b>	<b><u>Estimated Useful Life</u></b>
Buildings	15-50 years
Site Improvements	20 years
Equipment	5-25 years

**Compensated Absences**

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. 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 resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

**Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. 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 obligations of the funds.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Premiums and Discounts**

In the government-wide financial statements, long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method.

**Deferred Outflows/Deferred Inflows of Resources**

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

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

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

*Restricted* - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

*Committed* - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner, in which they were imposed, that is, by the same formal action of the Governing Board.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)**

**Fund Balance (continued)**

*Assigned* - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body, and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

*Unassigned* - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**F. 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 activities columns of the statement of activities.

**G. 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.



**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**H. Budgetary Data**

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. 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. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

**I. 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 Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

**J. New Accounting Pronouncements**

**GASB Statement No. 84** – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This standard's primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2019. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 87** – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 91** – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This standard's primary objectives 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. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2021. The District has not yet determined the impact on the financial statements.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. New Accounting Pronouncements (continued)**

**GASB Statement No. 92** – In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. This standard's primary objectives 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. A portion of this statement was effective upon issuance, while the majority of this statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has implemented the requirements that were effective upon issuance but has not yet determined the impact on the financial statements for the requirements of this statement that are not yet effective.

**GASB Statement No. 95** – In May 2020, GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. This standard's primary objective is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic 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 statement is effective immediately. The District has implemented GASB Statement No. 95.

**NOTE 2 – CASH AND INVESTMENTS**

**A. Summary of Cash and Investments**

	<b>Governmental Activities</b>	<b>Fiduciary Funds</b>
Investment in county treasury*	\$ 772,272	\$ -
Cash on hand and in banks	2,053	20,375
Cash in revolving fund	100	-
<b>Total</b>	<b>\$ 774,425</b>	<b>\$ 20,375</b>

\*net of deficit cash

**B. 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; collateralized mortgage obligations; and the County Investment Pool.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**B. Policies and Practices (continued)**

**Investment in County Treasury** – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The El Dorado County Treasurer's pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County's investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District's investment in the pool is 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.

**C. General Authorizations**

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
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

**D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$774,432 and an amortized book value of \$772,272, net of deficit cash. The average weighted maturity for this pool is 386 days.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

**E. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2020, the pooled investments in the County Treasury were not rated.

**F. 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. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2020, the District's bank balance was not exposed to custodial credit risk.

**G. Fair Value**

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the El Dorado County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2020 were as follows:

	<u>Uncategorized</u>
Investment in county treasury*	\$ 774,432
<b>Total</b>	<u>\$ 774,432</u>

\*net of deficit cash

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

**NOTE 3 – ACCOUNTS RECEIVABLE**

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

	General Fund	Non-Major Governmental Funds	Governmental Activities
Federal Government			
Categorical aid	\$ 53,728	\$ 989	\$ 54,717
State Government			
Apportionment	657,086	-	657,086
Categorical aid	-	1,096	1,096
Lottery	62,401	-	62,401
Local Government			
Other local sources	253,019	4,095	257,114
<b>Total</b>	<b>\$ 1,026,234</b>	<b>\$ 6,180</b>	<b>\$ 1,032,414</b>

**NOTE 4 – CAPITAL ASSETS**

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

	Balance July 01, 2019	Additions	Deletions	Balance June 30, 2020
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 271,706	\$ -	\$ -	\$ 271,706
Total Capital Assets not Being Depreciated	271,706	-	-	271,706
Capital assets being depreciated				
Land improvements	521,179	-	-	521,179
Buildings & improvements	8,746,691	-	-	8,746,691
Furniture & equipment	1,955,229	176,990	-	2,132,219
Total Capital Assets Being Depreciated	11,223,099	176,990	-	11,400,089
Less Accumulated Depreciation				
Land improvements	323,350	14,927	-	338,277
Buildings & improvements	4,144,013	162,182	-	4,306,195
Furniture & equipment	992,684	147,850	-	1,140,534
Total Accumulated Depreciation	5,460,047	324,959	-	5,785,006
<b>Governmental Activities</b>				
<b>Capital Assets, net</b>	<b>\$ 6,034,758</b>	<b>\$ (147,969)</b>	<b>\$ -</b>	<b>\$ 5,886,789</b>

**NOTE 5 – INTERFUND TRANSACTIONS**

**A. Interfund Receivables/Payables (Due From/Due To)**

The individual Interfund receivables and payables for the year ended June 30, 2020 consisted \$145 due from the General Fund to the Cafeteria Fund for indirect cost transfer.

**B. Operating Transfers**

The individual Interfund transfers for the year ended June 30, 2020 consisted \$84,500 transferred from the General Fund to the Cafeteria Fund for program support.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

**NOTE 6 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2020 consisted of the following:

	General Fund	Non-Major Governmental Funds	District-Wide	Governmental Activities
Payroll	\$ 220,850	\$ -	\$ -	\$ 220,850
Vendors payable	327,082	2,517	-	329,599
Unmatured interest	-	-	1,802	1,802
<b>Total</b>	<b>\$ 547,932</b>	<b>\$ 2,517</b>	<b>\$ 1,802</b>	<b>\$ 552,251</b>

**NOTE 7 – LONG-TERM LIABILITIES**

A schedule of changes in long-term liabilities for the year ended June 30, 2020 consisted of the following:

	Balance July 01, 2019	Additions	Deductions	Balance June 30, 2020	Balance Due In One Year
<b>Governmental Activities</b>					
Direct placement general obligation bonds	\$ 895,000	\$ -	\$ 85,000	\$ 810,000	\$ 90,000
Early retirement incentive	64,000	-	52,000	12,000	12,000
Compensated absences	19,602	9,452	-	29,054	-
Net pension liability	6,904,618	103,906	-	7,008,524	-
Class size reduction payback	15,393	-	15,393	-	-
<b>Total</b>	<b>\$ 7,898,613</b>	<b>\$ 113,358</b>	<b>\$ 152,393</b>	<b>\$ 7,859,578</b>	<b>\$ 102,000</b>

- Payments for direct placement general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for early retirement incentive are made in the General Fund.
- Payments for class size reduction payback are made in the General Fund.
- Payments for compensated absences are typically liquidated in the General Fund and the Non-Major Governmental Funds.

**A. Compensated Absences**

Total unpaid employee compensated absences as of June 30, 2020 amounted to \$29,054. This amount is included as part of long-term liabilities in the government-wide financial statements.

**B. General Obligation Bonds**

The annual requirements to amortize general obligation bonds payable outstanding as of June 30, 2020, are as follows:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 01, 2019	Additions	Deductions	Bonds Outstanding June 30, 2020
Direct placement:								
2014 GO Refunding Bond	2014	2028	2.67%	\$ 1,320,000	\$ 895,000	\$ -	\$ 85,000	\$ 810,000
					\$ 895,000	\$ -	\$ 85,000	\$ 810,000

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 7 – LONG-TERM LIABILITIES (continued)**

**B. General Obligation Bonds (continued)**

**2014 General Obligation Refunding Bonds**

The 2014 General Obligation Refunding Bonds were issued on September 23, 2014 for \$1,320,000. This issuance consisted of current interest serial bonds. The principal balance outstanding on June 30, 2020 amounted to \$810,000. These bonds were issued to refund the Election 2002 current interest bond maturities December 1, 2014 to June 1, 2028.

The bonds mature through 2028 as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 90,000	\$ 21,627	\$ 111,627
2022	95,000	19,224	114,224
2023	100,000	16,688	116,688
2024	100,000	14,018	114,018
2025	105,000	11,348	116,348
2026 - 2028	320,000	17,222	337,222
<b>Total</b>	<b>\$ 810,000</b>	<b>\$ 100,127</b>	<b>\$ 910,127</b>

**C. Early Retirement Incentive**

The District offered early retirement incentives to qualified certificated employees. The retirees receive annual benefit payments ranging from \$692 to \$1,000 per month for a term of five or seven years. This benefit is paid out monthly in equal installments. Currently, there are nine employees participating in the plan. The District's obligation to those retirees as of June 30, 2020 is:

<u>Year Ended June 30,</u>	<u>Payments</u>
2021	\$ 12,000
<b>Total</b>	<b>\$ 12,000</b>

**D. Class Size Reduction Payback**

In February of 2012, the District settled with the Education Audit Appeals Panel regarding an audit finding in 2007-08 about a disallowance of the Class Size Reduction claim. The terms of the settlement are such that the State of California will withhold \$15,396 per year, for eight years, out of the District's revenue limit/LCFF until the liability is satisfied. The class size reduction payback was repaid as of June 30, 2020.

**E. Net Pension Liability**

The District's beginning net pension liability was \$6,904,618 and increased by \$103,906 during the year ended June 30, 2020. The ending net pension liability at June 30, 2020 was \$7,008,524. See Note 9 for additional information regarding the net pension liability.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 8 – FUND BALANCES**

Fund balances were composed of the following elements at June 30, 2020:

	<b>General Fund</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
Non-spendable			
Revolving cash	\$ 100	\$ -	\$ 100
Stores inventory	-	2,009	2,009
Total non-spendable	100	2,009	2,109
Restricted			
Educational programs	196,405	-	196,405
Capital projects	-	242,596	242,596
Debt service	-	14,466	14,466
Food service	-	1,970	1,970
Total restricted	196,405	259,032	455,437
Assigned			
Other assignments	63,352	-	63,352
Total assigned	63,352	-	63,352
Unassigned	737,501	-	737,501
<b>Total Fund Balance</b>	<b>\$ 997,358</b>	<b>\$ 261,041</b>	<b>\$ 1,258,399</b>

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts that meet or exceed the requirements of law.



**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 9 – PENSION PLANS**

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
STRS Pension	\$ 4,113,728	\$ 1,088,393	\$ 455,025	\$ 466,009
PERS Pension	2,894,796	835,872	75,214	512,848
<b>Total</b>	<b>\$ 7,008,524</b>	<b>\$ 1,924,265</b>	<b>\$ 530,239</b>	<b>\$ 978,857</b>

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

**Plan Description**

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

**Benefits Provided**

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 9 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Contributions**

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2020, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2020 was 18.13% of annual payroll reduced to 17.10% pursuant to California Senate Bill 90 (SB 90). The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$420,480 for the year ended June 30, 2020.

**On-Behalf Payments**

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$313,071 to CalSTRS.

**Pension Liabilities, Pension Expense, and 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:

District's proportionate share of the	
net pension liability	\$ 4,113,728
State's proportionate share of the net	
pension liability associated with the District	2,244,331
<b>Total</b>	<b>\$ 6,358,059</b>

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2018 and rolling forward the total pension liability to 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. At June 30, 2019, the District's proportion was 0.005 percent, which did not change from its proportion measured as of June 30, 2018.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 9 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

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

For the year ended June 30, 2020, the District recognized pension expense of \$466,009. In addition, the District recognized pension expense and revenue of \$61,404 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:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 158,462
Differences between expected and actual experience	10,385	115,920
Changes in assumptions	520,297	-
Changes in proportion and differences between District contributions and proportionate share of contributions	137,231	180,643
District contributions subsequent to the measurement date	420,480	-
<b>Total</b>	<u>\$ 1,088,393</u>	<u>\$ 455,025</u>

The \$420,480 reported as 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 year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2021	\$ 160,705	\$ 118,130
2022	160,705	228,142
2023	160,703	63,412
2024	159,287	20,081
2025	26,513	13,017
2026	-	12,243
<b>Total</b>	<u>\$ 667,913</u>	<u>\$ 455,025</u>

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 9 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2018, and rolling forward the total pension liability to June 30, 2019 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

\* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2015.

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, 2019, are summarized in the following table:

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Long-Term Expected Real Rate of Return*</b>
Global Equity	47%	4.80%
Fixed Income	12%	1.30%
Real Estate	13%	3.60%
Private Equity	13%	6.30%
Risk Mitigating Strategies	9%	1.80%
Inflation Sensitive	4%	3.30%
Cash/Liquidity	2%	-0.40%
	<u>100%</u>	

\*20-year geometric average

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 9 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan'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 the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	<b>1% Decrease (6.10%)</b>	<b>Current Discount Rate (7.10%)</b>	<b>1% Increase (8.10%)</b>
District's proportionate share of the net pension liability	\$ 6,125,681	\$ 4,113,728	\$ 2,445,435

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

**GOLD TRAIL UNION SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2020**

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**NOTE 9 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS)**

**Plan Description**

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

**Benefits Provided**

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

**Contributions**

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2020 was 20.733% of annual payroll reduced to 19.721% pursuant to California Senate Bill 90 (SB 90). Contributions to the plan from the District were \$287,516 for the year ended June 30, 2020.

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

At June 30, 2020, the District reported a liability of \$2,894,796 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2018 and rolling forward the total pension liability to 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. At June 30, 2019, the District's proportion was 0.010 percent, which did not change from its proportion measured as of June 30, 2018.

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 9 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS) (continued)**

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

For the year ended June 30, 2020, the District recognized pension expense of \$512,848. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 26,850
Differences between expected and actual experience	210,278	-
Changes in assumptions	137,801	-
Changes in proportion and differences between District contributions and proportionate share of contributions	200,277	48,364
District contributions subsequent to the measurement date	287,516	-
<b>Total</b>	<u>\$ 835,872</u>	<u>\$ 75,214</u>

The \$287,516 reported as 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 year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2021	\$ 332,256	\$ 48,040
2022	178,825	(38,068)
2023	33,887	3,934
2024	3,388	61,308
<b>Total</b>	<u>\$ 548,356</u>	<u>\$ 75,214</u>

**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 9 – PENSION PLANS (continued)**

**B. California Public Employees’ Retirement System (CalPERS) (continued)**

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2018, and rolling forward the total pension liability to June 30, 2019 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Discount Rate	7.15%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period from 1997 to 2015.

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. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 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 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 equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.



**GOLD TRAIL UNION SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2020**

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**NOTE 9 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS) (continued)**

**Actuarial Assumptions (continued)**

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1 – 10*</b>	<b>Real Return Years 11+**</b>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.0%	-0.92%
	<u>100.0%</u>		

\*An expected inflation of 2.00% used for this period.

\*\*An expected inflation of 2.92% used for this period.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS' website.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	<b>1% Decrease (6.15%)</b>	<b>Current Discount Rate (7.15%)</b>	<b>1% Increase (8.15%)</b>
District's proportionate share of the net pension liability	\$ 4,172,658	\$ 2,894,796	\$ 1,834,721

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

**GOLD TRAIL UNION SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2020**

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**NOTE 10 – COMMITMENTS AND CONTINGENCIES**

**A. 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.

**B. Litigation**

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2020.

**C. Construction Commitments**

As of June 30, 2020, the District had no commitments with respect to unfinished capital projects.

**NOTE 11 – PARTICIPATION IN JOINT POWERS AUTHORITIES**

The District participates in two joint ventures under joint powers authorities (JPAs), the Schools Insurance Authority to provide property and liability, excess liability, workers' compensation and vision insurance, and the Self-Insured Schools for California for health and welfare benefits. The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs 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 JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

**GOLD TRAIL UNION SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2020**

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**NOTE 12 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

**A. Refunded Debt**

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognized deferred outflows or inflows of resources in the District-wide financial statements. The deferred outflow of resources pertains to the difference in the carrying value of the refunded debt and its reacquisition price (deferred amount on refunding). Previous financial reporting standards require this to be presented as part of the District's long-term debt. This deferred outflow of resources is recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the new debt, whichever is shorter. At June 30, 2020, the deferred amount on refunding was \$9,189.

**B. Pension Plans**

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 9. At June 30, 2020, total deferred outflows related to pensions was \$1,924,265 and total deferred inflows related to pensions was \$530,239.

**NOTE 13 – SUBSEQUENT EVENTS**

**Tax and Revenue Anticipation Notes (TRANS)**

The District issued \$700,000 of TRANS dated August 11, 2020. The notes mature on February 1, 2021 and yield a 2.00% interest rate. The notes were sold to supplement cash flow. Repayment requirements are that amounts be deposited with the Fiscal Agent during the period August 11, 2020 through and including January 31, 2021 until 100% of total principal and interest have been deposited.

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## **REQUIRED SUPPLEMENTARY INFORMATION**

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**GOLD TRAIL UNION SCHOOL DISTRICT  
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
LCFF sources	\$ 5,679,188	\$ 5,665,623	\$ 5,659,334	\$ (6,289)
Federal sources	101,022	106,650	114,091	7,441
Other state sources	407,034	422,677	539,316	116,639
Other local sources	353,283	363,983	443,160	79,177
<b>Total Revenues</b>	<b>6,540,527</b>	<b>6,558,933</b>	<b>6,755,901</b>	<b>196,968</b>
<b>EXPENDITURES</b>				
Certificated salaries	2,632,779	2,644,654	2,643,845	809
Classified salaries	1,288,567	1,357,653	1,334,315	23,338
Employee benefits	1,754,234	1,740,269	1,979,070	(238,801)
Books and supplies	340,772	316,866	282,334	34,532
Services and other operating expenditures	636,475	650,679	452,221	198,458
Capital outlay	30,820	30,820	10,157	20,663
Other outgo				
Excluding transfers of indirect costs	48,276	35,179	44,640	(9,461)
<b>Total Expenditures</b>	<b>6,731,923</b>	<b>6,776,120</b>	<b>6,746,582</b>	<b>29,538</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(191,396)</b>	<b>(217,187)</b>	<b>9,319</b>	<b>226,506</b>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(40,000)	(45,000)	(84,500)	(39,500)
<b>Net Financing Sources (Uses)</b>	<b>(40,000)</b>	<b>(45,000)</b>	<b>(84,500)</b>	<b>(39,500)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(231,396)</b>	<b>(262,187)</b>	<b>(75,181)</b>	<b>187,006</b>
<b>Fund Balance - Beginning</b>	<b>1,009,188</b>	<b>1,009,188</b>	<b>1,009,188</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 777,792</b>	<b>\$ 747,001</b>	<b>\$ 934,007</b>	<b>\$ 187,006</b>

\* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- Actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Deferred Maintenance Fund and the Special Reserve Fund for Other than Capital Outlay Projects, in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**GOLD TRAIL UNION SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2020**

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.005%	0.005%	0.004%	0.004%	0.004%	0.004%
District's proportionate share of the net pension liability	\$ 4,113,728	\$ 4,193,544	\$ 4,005,176	\$ 3,631,329	\$ 3,014,127	\$ 2,378,511
State's proportionate share of the net pension liability associated with the District	2,244,331	2,401,012	2,369,448	2,037,555	1,594,136	1,436,248
<b>Total</b>	<b>\$ 6,358,059</b>	<b>\$ 6,594,556</b>	<b>\$ 6,374,624</b>	<b>\$ 5,668,884</b>	<b>\$ 4,608,263</b>	<b>\$ 3,814,759</b>
District's covered payroll	\$ 2,477,358	\$ 2,432,804	\$ 2,327,135	\$ 2,242,611	\$ 2,071,673	\$ 1,812,885
District's proportionate share of the net pension liability as a percentage of its covered payroll	166.1%	172.4%	172.1%	161.9%	145.5%	131.2%
Plan fiduciary net position as a percentage of the total pension liability	72.6%	71.0%	69.5%	70.0%	74.0%	76.5%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**GOLD TRAIL UNION SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2020**

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.010%	0.010%	0.010%	0.010%	0.009%	0.008%
District's proportionate share of the net pension liability	\$ 2,894,796	\$ 2,711,074	\$ 2,494,814	\$ 1,913,991	\$ 1,263,826	\$ 911,683
District's covered payroll	\$ 1,408,784	\$ 1,347,216	\$ 1,335,172	\$ 1,160,153	\$ 945,851	\$ 843,026
District's proportionate share of the net pension liability as a percentage of its covered payroll	205.5%	201.2%	186.9%	165.0%	133.6%	108.1%
Plan fiduciary net position as a percentage of the total pension liability	70.0%	70.8%	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**GOLD TRAIL UNION SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2020**

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 420,480	\$ 403,590	\$ 351,828	\$ 292,666	\$ 240,862	\$ 281,328
Contributions in relation to the contractually required contribution*	(420,480)	(403,590)	(351,828)	(292,666)	(240,862)	(281,328)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,459,581	\$ 2,477,358	\$ 2,432,804	\$ 2,327,135	\$ 2,242,611	\$ 2,071,673
Contributions as a percentage of covered payroll	17.10%	16.29%	14.46%	12.58%	10.74%	13.58%

\*Amounts do not include on-behalf contributions



**GOLD TRAIL UNION SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2020**

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 287,516	\$ 248,517	\$ 209,180	\$ 185,098	\$ 138,767	\$ 110,893
Contributions in relation to the contractually required contribution*	(287,516)	(248,517)	(209,180)	(185,098)	(138,767)	(110,893)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 1,466,233	\$ 1,408,784	\$ 1,347,216	\$ 1,335,172	\$ 1,160,153	\$ 945,851
Contributions as a percentage of covered payroll	19.61%	17.64%	15.53%	13.86%	11.96%	11.72%

\*Amounts do not include on-behalf contributions

**GOLD TRAIL UNION SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2020**

---

**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedule**

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

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

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

**Changes in Assumptions**

There were no changes in economic assumptions since the previous valuations for CalSTRS and CalPERS.

**Schedule of District Contributions**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2020, the District incurred excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	<b>Expenditures and Other Uses</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Excess</b>
General Fund			
Employee benefits	\$ 1,740,269	\$ 1,979,070	\$ 238,801
Other outgo			
Excluding transfers of indirect costs	\$ 35,179	\$ 44,640	\$ 9,461

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## **SUPPLEMENTARY INFORMATION**

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**GOLD TRAIL UNION SCHOOL DISTRICT  
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)  
FOR THE YEAR ENDED JUNE 30, 2020**

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	<b>Second Period Report</b>	<b>Annual Report</b>
	<b>Certificate No. 8F3D32E8</b>	<b>Certificate No. 37E5D900</b>
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	273.00	273.00
Total TK/K through Third	273.00	273.00
Fourth through Sixth		
Regular ADA	190.82	190.83
Special Education - Nonpublic Schools	0.97	0.97
Total Fourth through Sixth	191.79	191.80
Seventh through Eighth		
Regular ADA	159.29	159.29
Total Seventh through Eighth	159.29	159.29
TOTAL SCHOOL DISTRICT	624.08	624.09

**GOLD TRAIL UNION SCHOOL DISTRICT  
SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR ENDED JUNE 30, 2020**

Grade Level	Minutes Requirement	2019-20 Planned Instructional Minutes	2019-20 Planned Number of Days	2019-20 Actual Instructional Minutes	2019-20 Actual Number of Days	Instructional Minutes Closed due to COVID-19	Number of Days Certified Closed due to COVID-19*	Status
Kindergarten	36,000	51,670	180	38,055	129	13,615	51	Complied
Grade 1	50,400	53,105	180	38,355	129	14,750	51	Complied
Grade 2	50,400	54,005	180	39,000	129	15,005	51	Complied
Grade 3	50,400	54,005	180	39,000	129	15,005	51	Complied
Grade 4	54,000	59,620	180	43,120	129	16,500	51	Complied
Grade 5	54,000	59,620	180	43,630	129	15,990	51	Complied
Grade 6	54,000	59,620	180	43,120	129	16,500	51	Complied
Grade 7	54,000	59,620	180	43,120	129	16,500	51	Complied
Grade 8	54,000	59,620	180	43,120	129	16,500	51	Complied

\*On June 25, 2020 the District certified that all schools were closed from March 16, 2020 to June 3, 2020 for a total of 51 instructional days due to COVID-19.

**GOLD TRAIL UNION SCHOOL DISTRICT  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2020**

	2021 (Budget)	2020	2019	2018
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 6,918,423	\$ 6,755,901	\$ 7,447,363	\$ 6,586,709
Expenditures And Other Financing Uses	6,992,415	6,831,082	7,221,973	6,322,815
Net change in Fund Balance	\$ (73,992)	\$ (75,181)	\$ 225,390	\$ 263,894
Ending Fund Balance	\$ 860,015	\$ 934,007	\$ 1,009,188	\$ 783,797
Available Reserves*	\$ 769,667	\$ 737,501	\$ 851,715	\$ 473,910
Available Reserves As A Percentage Of Outgo	11.01%	10.80%	11.79%	7.50%
Long-term Liabilities	\$ 7,757,578	\$ 7,859,578	\$ 7,898,613	\$ 7,737,524
Average Daily Attendance At P-2	567	624	629	676

The General Fund balance has increased by \$150,210 over the past two years. The fiscal year 2020-21 budget projects a decrease of \$73,992. For a District this size, the State recommends available reserves of at least 4% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2020-21 fiscal year. Total long-term obligations have increased by \$122,054 over the past two years.

Average daily attendance has decreased by 52 ADA over the past two years. An additional decrease of 57 ADA is anticipated during the 2019-20 fiscal year.

\*Available reserves consist of all unassigned fund balance within the General Fund.

\*\*The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Deferred Maintenance Fund and Special Reserve Fund for Other than Capital Outlay Projects, in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**GOLD TRAIL UNION SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

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	General Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects
June 30, 2020, annual financial and budget report fund balance	\$ 934,007	\$ 159	\$ 63,192
Adjustments and reclassifications:			
Increase (decrease) in total fund balances:			
Fund balance transfer (GASB 54)	63,351	(159)	(63,192)
Net adjustments and reclassifications	63,351	(159)	(63,192)
June 30, 2020, audited financial statement fund balance	\$ 997,358	\$ -	\$ -

**GOLD TRAIL UNION SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
JUNE 30, 2020**

	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds
<b>ASSETS</b>						
Cash and investments	\$ -	\$ 168,468	\$ 1	\$ 74,127	\$ 14,466	\$ 257,062
Accounts receivable	6,180	-	-	-	-	6,180
Due from other funds	145	-	-	-	-	145
Stores inventory	2,009	-	-	-	-	2,009
<b>Total Assets</b>	\$ 8,334	\$ 168,468	\$ 1	\$ 74,127	\$ 14,466	\$ 265,396
<b>LIABILITIES</b>						
Deficit cash	\$ 1,838	\$ -	\$ -	\$ -	\$ -	\$ 1,838
Accrued liabilities	2,517	-	-	-	-	2,517
<b>Total Liabilities</b>	4,355	-	-	-	-	4,355
<b>FUND BALANCES</b>						
Non-spendable	2,009	-	-	-	-	2,009
Restricted	1,970	168,468	1	74,127	14,466	259,032
<b>Total Fund Balances</b>	3,979	168,468	1	74,127	14,466	261,041
<b>Total Liabilities and Fund Balance</b>	\$ 8,334	\$ 168,468	\$ 1	\$ 74,127	\$ 14,466	\$ 265,396

See accompanying note to supplementary information.



**GOLD TRAIL UNION SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2020**

	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds
<b>REVENUES</b>						
Federal sources	\$ 82,603	\$ -	\$ -	\$ -	\$ -	82,603
Other state sources	6,633	-	-	-	-	6,633
Other local sources	53,445	48,837	-	1,372	109,655	213,309
<b>Total Revenues</b>	142,681	48,837	-	1,372	109,655	302,545
<b>EXPENDITURES</b>						
Current						
Pupil services						
Food services	227,120	-	-	-	-	227,120
General administration						
All other general administration	-	4,410	-	-	-	4,410
Plant services	-	10,059	-	-	-	10,059
Debt service						
Principal	-	-	-	-	85,000	85,000
Interest and other	-	-	-	-	24,646	24,646
<b>Total Expenditures</b>	227,120	14,469	-	-	109,646	351,235
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(84,439)	34,368	-	1,372	9	(48,690)
<b>Other Financing Sources (Uses)</b>						
Transfers in						
Net Financing Sources (Uses)	84,500	-	-	-	-	84,500
<b>NET CHANGE IN FUND BALANCE</b>	84,500	-	-	-	-	84,500
Fund Balance - Beginning	61	34,368	-	1,372	9	35,810
Fund Balance - Ending	3,918	134,100	1	72,755	14,457	225,231
	\$ 3,979	\$ 168,468	\$ 1	\$ 74,127	\$ 14,466	\$ 261,041

See accompanying note to supplementary information.

**GOLD TRAIL UNION SCHOOL DISTRICT  
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
JUNE 30, 2020**

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The Gold Trail Union School District is a political subdivision of the State of California and was organized in 1956 from the combination of seven one-room schools. The District provides elementary education to the general public residing within the District, which is generally the area surrounding the City of Placerville, located within the County of El Dorado. There were no changes in the boundaries of the District during the current year. The District operates two elementary schools within its boundaries.

**GOVERNING BOARD**

<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
Julie Bauer	President	December 2022
Janet Barbieri	Clerk	December 2020
Sue Hennike	Member	December 2022
Micah Howser	Member	December 2020
Daryl Lander	Member	December 2022

**DISTRICT ADMINISTRATORS**

Carey Buchanan  
*Superintendent*

Aidan Harte  
*Chief Financial Officer*

**GOLD TRAIL UNION SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

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**NOTE 1 – PURPOSE OF SCHEDULES**

**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**

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 through 46208*.

**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.

**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 Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

**Combining Statements – Non-Major Funds**

These statements provide information on the District's non-major funds.

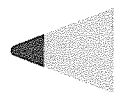
**Local Education Agency Organization Structure**

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

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## **OTHER INDEPENDENT AUDITORS' REPORTS**

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## 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

### Independent Auditors' Report

Governing Board  
Gold Trail Union School District  
Placerville, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Gold Trail Union School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Gold Trail Union School District's basic financial statements, and have issued our report thereon dated November 24, 2020.

### **Internal Control over Financial Reporting**

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

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

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**

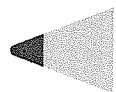
As part of obtaining reasonable assurance about whether Gold Trail Union School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have 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.

*Christy White, Inc.*

San Diego, California  
November 24, 2020



## REPORT ON STATE COMPLIANCE

### Independent Auditors' Report

Governing Board  
Gold Trail Union School District  
Placerville, California

#### **Report on State Compliance**

We have audited Gold Trail Union School District's 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*, prescribed in Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Gold Trail Union School District's state programs for the fiscal year ended June 30, 2020, as identified below.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Gold Trail Union School District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Gold Trail Union School 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 compliance with the requirements referred to above. However, our audit does not provide a legal determination of Gold Trail Union School District's compliance with those requirements.

#### ***Opinion on State Compliance***

In our opinion, Gold Trail Union School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2020.

### ***Procedures Performed***

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

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>Local Education Agencies Other Than Charter Schools</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
 <b>School Districts, County Offices of Education, and Charter Schools</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
 <b>Charter Schools</b>	
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes – Classroom Based; for charter schools	Not Applicable
Charter School Facility Grant Program	Not Applicable

*Christy White, Inc.*

San Diego, California  
November 24, 2020



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## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**GOLD TRAIL UNION SCHOOL DISTRICT  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2020**

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**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

*The District was not subject to Uniform Guidance Single Audit for the year ended June 30, 2020 because federal award expenditures did not exceed \$750,000.*

**STATE AWARDS**

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**GOLD TRAIL UNION SCHOOL DISTRICT  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2020**

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**FIVE DIGIT CODE**

20000

30000

**AB 3627 FINDING TYPE**

Inventory of Equipment

Internal Control

*There were no financial statement findings for the year ended June 30, 2020.*

**GOLD TRAIL UNION SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2020**

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**FIVE DIGIT CODE**

10000  
40000  
42000  
43000  
60000  
61000  
62000  
70000  
71000  
72000

**AB 3627 FINDING TYPE**

Attendance  
State Compliance  
Charter School Facilities Programs  
Apprenticeship: Related and Supplemental Instruction  
Miscellaneous  
Classroom Teacher Salaries  
Local Control Accountability Plan  
Instructional Materials  
Teacher Misassignments  
School Accountability Report Card

*There were no state award findings or questioned costs for the year ended June 30, 2020.*

**GOLD TRAIL UNION SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2020**

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**FINDING #2019-001: ATTENDANCE REPORTING (10000)**

**Criteria:** The Second Period and Annual Attendance reports submitted to the California Department of Education (CDE) should reconcile to the supporting documents that support the local education agency's Average Daily Attendance (ADA) in accordance with California Education Code Section 46000 et seq.

**Condition:** During the testing of average daily attendance for the District's second reporting period, the auditor noted the following:

- Regular ADA: Total net understatement of 0.20 ADA, resulting from 0.10 ADA understatement in Grades 4-6 and 0.10 understatement in Grades 7-8.

During the testing of average daily attendance for the District's annual reporting period, the auditor noted the following:

- Special Education – Nonpublic Schools: Total net understatement of 0.26 ADA, resulting from 0.26 understatement in Grades 4-6.
- Extended Year Special Education – Nonpublic Schools: Total net understatement of 0.11 ADA, resulting from 0.11 understatement in Grades 4-6.

**Cause:** Controls over attendance reporting are not in place to assure that the amounts reported on the Second Period Report and Annual Report are accurate.

**Effect:** Incorrect reporting of Regular ADA in the Second Period Report, Special Education – Nonpublic Schools ADA in the Annual Report and Extended Year Special Education – Nonpublic Schools in the Annual report can result in noncompliance with state regulations.

**Questioned Costs:** There is no questioned cost as the P2 and Annual Attendance Reports have been revised as shown in the Schedule of Average Daily Attendance.

**Repeat Finding:** This is not a repeat finding.

**Recommendation:** We recommend that proper procedures be established to ensure that the data within the attendance system and data reported on the Second Period Attendance Report are accurate.

**Corrective Action Plan:** The District has revised both our P2 and Annual reports and submitted the revised reports to the state. The District has reviewed their procedures for issuing our attendance reports. They have made minor changes to their calculating spreadsheet in order to alert them to any discrepancies between our calculations and our supporting documents. They have also implemented a new step in the procedure, whereby they have their Fiscal Business Technician check the reports against our supporting documents before they submit the report. The District is confident these additional procedures will ensure they do not have a repeat of this discrepancy in the future.

**Current Status:** Implemented

## AGENDA ITEM 11.0

### ACTION ITEM: Annual Review of Board Bylaw 9270: Conflict of Interest

#### BACKGROUND

The Board will conduct its annual review of Board Bylaw 9270 for relevance and application.

If deemed necessary, the Bylaw will be amended.

#### ATTACHMENTS

- Bylaw 9270: Conflict of Interest

#### BUDGETED

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

#### SUPERINTENDENT RECOMMENDATION

The will of the Board

<i><b>ACTION</b></i>		<i>Moved</i>			<i>Seconded</i>	
<div><input type="checkbox"/> <i>Approved as is</i></div> <div><input type="checkbox"/> <i>Not approved</i></div> <div><input type="checkbox"/> <i>Amended to read:</i></div>						
<i>Voted Aye</i>		<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Voted Nay</i>		<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Abstained</i>		<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Absent</i>		<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>

## Gold Trail Union SD | BB 9270 Board Bylaws

### Conflict Of Interest

The Board of Trustees desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. Accordingly, no Board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by his/her financial, family, or other personal interest or consideration.

(cf. 9005 - Governance Standards)

Even if a prohibited conflict of interest does not exist, a Board member shall abstain from voting on personnel matters that uniquely affect his/her relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which his/her relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

The Board shall adopt for the district a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference, specifies the district's designated positions, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body. (Government Code 87303)

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that effect. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

(cf. 9320 - Meetings and Notices)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date of leaving office or district employment. (Government Code 87302, 87302.6)

(cf. 4117.2/4217.2/4317.2 - Resignation)

(cf. 9222 - Resignation)

Conflict of Interest under the Political Reform Act

A Board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the Board member, designated employee, or other person in a designated position, his/her immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

A Board member, designated employee, or other person in a designated position makes a governmental decision when he/she, acting within the authority of his/her office or position, authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before a district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a Board member shall participate in the making of a contract in which he/she has a financial interest if his/her participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

#### Additional Requirements for Boards that Manage Public Investments

Any Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion and deliberations of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

(cf. 3430 - Investing)

(cf. 9321 - Closed Session Purposes and Agendas)

(cf. 9321.1 - Closed Session Actions and Reports)

#### Conflict of Interest under Government Code 1090 - Financial Interest in a Contract



Board members, employees, or district consultants shall not be financially interested in any contract made by the Board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest in a contract made by the Board, the contract is void. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract in which he/she has only a "remote interest," as specified in Government Code 1091, if the interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member or district official to enter into the contract. (Government Code 1091)

In addition, a Board member shall not be considered to be financially interested in a contract in which his/her interest is a "noninterest" as defined in Government Code 1091.5. Noninterest includes a Board member's interest in being reimbursed for his/her actual and necessary expenses incurred in the performance of his/her official duties, in the employment of his/her spouse/registered domestic partner who has been a district employee for at least one year prior to the Board member's election or appointment, or in any other applicable circumstance specified in Government Code 1091.5.

#### Common Law Doctrine Against Conflict of Interest

A Board member shall abstain from any official action in which his/her private or personal interest may conflict with his/her official duties.

#### Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

(cf. 4136/4236/4336 - Nonschool Employment)

#### Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

In addition, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code 82028)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation, except when: (Government Code 89506)

1. The travel is in connection with a speech given by a Board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States.

2. The travel is provided by a person or agency specified in Government Code 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code.

Gifts of travel exempted from the gift limitation, as described in items #1 and 2 above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

## Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession, unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

## Legal Reference:

### EDUCATION CODE

1006 Qualifications for holding office

35107 School district employees

35230-35240 Corrupt practices, especially:

35233 Prohibitions applicable to members of governing boards

41000-41003 Moneys received by school districts

41015 Investments

### FAMILY CODE

297.5 Rights, protections, and benefits of registered domestic partners

### GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers

1125-1129 Incompatible activities

81000-91014 Political Reform Act of 1974, especially:

82011 Code reviewing body

82019 Definition, designated employee

82028 Definition, gift

82030 Definition, income

82033 Definition, interest in real property

82034 Definition, investment

87100-87103.6 General prohibitions

87200-87210 Disclosure

87300-87313 Conflict of interest code

87500 Statements of economic interests

89501-89503 Honoraria and gifts

89506 Ethics; travel

91000-91014 Enforcement

## PENAL CODE

85-88 Bribes

## REVENUE AND TAXATION CODE

203 Taxable and exempt property - colleges

## CODE OF REGULATIONS, TITLE 2

18110-18997 Regulations of the Fair Political Practices Commission, especially:

18700-18707 General prohibitions

18722-18740 Disclosure of interests

18750.1-18756 Conflict of interest codes

## COURT DECISIONS

McGee v. Balfour Beatty Construction, LLC, et al. (4/12/16, No. B262850)

Davis v. Fresno Unified School District (2015) 237 Cal.App.4th 261

Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469

Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655

Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511

## ATTORNEY GENERAL OPINIONS

92 Ops.Cal.Atty.Gen. 26 (2009)

92 Ops.Cal.Atty.Gen. 19 (2009)

89 Ops.Cal.Atty.Gen. 217 (2006)

86 Ops.Cal.Atty.Gen. 138(2003)

85 Ops.Cal.Atty.Gen. 60 (2002)

82 Ops.Cal.Atty.Gen. 83 (1999)

81 Ops.Cal.Atty.Gen. 327 (1998)

80 Ops.Cal.Atty.Gen. 320 (1997)

69 Ops.Cal.Atty.Gen. 255 (1986)

68 Ops.Cal.Atty.Gen. 171 (1985)

65 Ops.Cal.Atty.Gen. 606 (1982)

63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:

#### CSBA PUBLICATIONS

Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010

#### FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS

Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005

#### INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009

Understanding the Basics of Public Service Ethics: Transparency Laws, 2009

#### WEB SITES

CSBA: <http://www.csba.org>

Fair Political Practices Commission: <http://www.fppc.ca.gov>

Institute of Local Government: <http://www.ca-ilg.org>

Bylaw GOLD TRAIL UNION SCHOOL DISTRICT

adopted: September 8, 2016 Placerville, California

**AGENDA ITEM 12.0**

**ACTION ITEM: Annual Review of Board Policy 4117.3: Personnel Reduction  
(Tie Breaking Criteria)**

**BACKGROUND**

The Board will review subject policy for relevance of tie breaking criteria of certificated personnel seniority ranking.

**ATTACHMENTS**

- Board Policy 4117.3: Personnel Reductions

**BUDGETED**

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

**SUPERINTENDENT RECOMMENDATION**

Review and approve policy as it stands

<b><i>ACTION</i></b>	<b><i>Moved</i></b>	<b><i>Seconded</i></b>
<input type="checkbox"/> <i>Approved as is</i> <input type="checkbox"/> <i>Not approved</i> <input type="checkbox"/> <i>Amended to read:</i>		
<i>Voted Aye</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Voted Nay</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Abstained</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Absent</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	

## Gold Trail Union SD | BP 4117.3 Personnel

### Personnel Reduction

The Board of Trustees may reduce the number of probationary and permanent certificated employees when, in its opinion, any of the following conditions makes such reduction necessary:

1. Average daily attendance (ADA) in all of the schools in the district during the first six months of the school year has declined below the level for the same period in either of the previous two school years. (Education Code 44955)
2. A particular kind of service is to be reduced or discontinued not later than the beginning of the following school year. (Education Code 44955)
3. Attendance in the district will decline in the following year as a result of the termination of an interdistrict tuition agreement. (Education Code 44955)
4. An amendment of state law requires modification of the curriculum. (Education Code 44955)
5. During the time period between five days after the enactment of the Budget Act and August 15 of that fiscal year, the Board determines that the district's total revenue limit per ADA for the fiscal year of that Budget Act has not increased by at least two percent. (Education Code 44955.5)

#### Determination of the Order of Layoffs/Seniority

When it is necessary to reduce the number of certificated employees for any of the reasons listed above, the services of employees shall be terminated in the inverse of the order in which they were employed by the district in probationary status, except as otherwise authorized by law. (Education Code 44844, 44955)

The Superintendent or designee shall maintain the seniority list for this purpose and shall make it available upon request.

Unless otherwise provided by law, a permanent employee shall have the right to be retained over a probationary employee or any employee with less seniority if the position is one for which he/she is certificated and competent to render service. (Education Code 44955)

(cf. 4112.2 - Certification)

(cf. 4112.22 - Staff Teaching English Language Learners)

(cf. 4112.23 - Special Education Staff)

(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)

(cf. 4113 - Assignment)

(cf. 4116 - Probationary/Permanent Status)

To determine the order of termination between employees who first rendered paid service on the same date, the Board shall rank order those employees solely on the basis of the needs of the district and students. The Board determines the needs of the District and the students by establishing tie-breaking criteria:

The following rating system shall be applied in determining the order of termination and seniority ranking of certificated employees:

1. Multiple Subject Credential. Rating: +2 per credential
2. Single Subject Credential. Rating: +1 per credential
3. CLAD, ELD, CLDS, SDAIE and ELA1 authorization. Rating: +1 per authorization
4. BLAD Authorization Rating: +2 per authorization
5. Credentials and experience to teach in a special categorical program. Rating: +1 per credential, +1 per year of experience
6. Years of experience previous to current employment as a full-time, credentialed teacher in a K-12 public school. Rating: +1 per year
7. Earned units beyond the BA/BS level. Rating: +1 per 15 units
8. Experience to teach or serve in a particular program or provide a particular service of need by the District. Rating: +1 per year of experience

(cf. 4113-Assignment)

(cf. 4115-Evaluation/Supervision)

(cf. 4117.4-Dismissal)

Upon the request of an employee whose order of termination is to be determined based on such ranking, the Board shall furnish the employee, no later than five days prior to the commencement of the administrative hearing on the layoff, a written statement of the specific criteria used in determining the order of termination and the application of the criteria in ranking the employee relative to the other employees in the group. (Education Code 44955)

The district may deviate from terminating certificated employees in order of seniority for either of the following reasons: (Education Code 44955, 44956)

1. To fill a demonstrated specific need for personnel to teach a specific course or courses of study, or to provide services authorized by a services credential with a specialization in either student personnel services or health for a school nurse, when the certificated employee has the necessary special training and experience which others with more seniority do not possess
2. To maintain or achieve compliance with constitutional requirements related to equal protection of the law

#### Notice and Hearing Rights

When it becomes necessary to reduce the number of permanent and/or probationary employees pursuant to Education Code 44955 as specified in items #1-4 above, the district shall give notice to the affected employees, no later than March 15, stating the reasons for the action and the employees' right to a hearing. The district shall adhere to the notice, hearing, and layoff procedures in Education Code 44949, 44955, and other applicable provisions of law.

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

When an employee has requested a hearing before an administrative law judge regarding the reduction or discontinuation of services, the Board shall make a final decision regarding the sufficiency of the cause and disposition of the layoff upon receipt of the administrative law judge's proposed decision. None of the findings, recommendations, or determinations of the administrative law judge shall be binding on the Board. (Education Code 44949)

The Board may conduct its own hearing, adopt the administrative law judge's proposed decision, refer the case back to the administrative law judge for additional evidence, or reject or modify the proposed decision and make its own determination based upon its review of the record.

Following the Board's decision, the Superintendent or designee shall give final notice, in the manner specified, to the affected employees before May 15 unless the parties agree otherwise in accordance with procedures required by law. (Education Code 44955)

When layoffs become necessary pursuant to Education Code 44955.5 as specified in item #5 above, layoff proceedings shall be carried out as required by law but in accordance with a schedule of notice and hearing adopted by the Board. (Education Code 44955.5)

### Reappointment

If the number of employees is increased or the discontinued service reestablished, permanent certificated employees shall have the right to reappointment, in order of seniority, for 39 months from the date of termination. Probationary certificated employees shall have the same right for 24 months after being terminated, subject to the prior reappointment rights of permanent employees. (Education Code 44846, 44956, 44957)

During the period of the preferred right to reappointment, permanent certificated employees shall, in the order of original employment, be offered first opportunity for substitute service during the absence of any employee who has been granted a leave of absence or who is temporarily absent from duty. Such substitute service may be terminated upon the return to duty of the other employee. Such substitute service shall not affect the retention of the employees' previous classification and rights. Probationary certificated employees shall have the same right to substitute service during the period of preferred right to reappointment to the extent required by law, subject to the rights of permanent certificated employees. (Education Code 44918, 44956, 44957)

(cf. 4121 - Temporary/Substitute Employees)

Before reappointing any certificated employee to teach a subject which he/she has not previously taught and for which he/she does not have a teaching credential or which is not within the employee's major area of postsecondary study, the Board shall require the employee to pass a subject matter competency test in the appropriate subject. (Education Code 44956)

Reappointed certificated employees shall not be subject to any requirements that were not imposed on employees who continued in service. Their period of absence shall be treated as a leave of absence and not considered a break in the continuity of their service. (Education Code 44956, 44957)

### Legal Reference:

#### EDUCATION CODE

44830 Employment of certificated persons

44949 Dismissal of probationary employees

44955 Reduction in number of permanent employees

44955.5 Termination of certificated employees

44956-44959.5 Rights of employees

#### GOVERNMENT CODE

3543.2 Scope of representation



## UNEMPLOYMENT INSURANCE CODE

1089 Notification of unemployment insurance benefits

## CODE OF REGULATIONS, TITLE 22

1089-1 Notification of unemployment insurance benefits

## COURT DECISIONS

Vergara v. State of California, (2014) Superior Court State of California, County of Los Angeles, Case. No. BC 484642

California Teachers Association v. Vallejo City Unified School District, (2007) 149 Cal.App.4th 135

Bakersfield Elementary Teachers Association v. Bakersfield City School District, (2006) 145 Cal.App.4th 1260

Cousins v. Weaverville Elementary School District, (1994) 24 Cal.App.4th 1846

Forker v. Board of Trustees, (1984) 160 Cal.App.3d 13

Moreland Teachers Assoc. v. Kurze, (1980) 109 Cal.App.3d 648

King v. Berkeley Unified School District, (1979) 89 Cal.App.3d 1016

Management Resources:

## WEB SITES

CSBA: <http://www.csba.org>

Policy GOLD TRAIL UNION SCHOOL DISTRICT

adopted: August 6, 2015 Placerville, California

## AGENDA ITEM 13.0

### ACTION ITEM: Superintendent Announcement and Employment Action

#### BACKGROUND

This item is brought forward at this time to approve a new employment contract for Kerith Phillips to be appointed as Superintendent of the Gold Trail Union School District, and the Principal of Sutter's Mill Elementary School.

The term of the contract is from January 25, 2021 to June 30, 2023. The compensation proposed to be awarded includes:

- Annual Salary of \$145,000. Salary shall be payable in twelve (12) equal installments on the last working day of each month. The daily rate for the purpose of prorating the annual salary provided for in the Agreement shall be equivalent to the annual salary in effect at the time divided by 220 contracted days.  
The Board reserves the right to further increase the annual salary of the Superintendent with the consent of the Superintendent. Any adjustment in salary made during the term of this Agreement shall be in the form of an amendment to the Agreement and shall not be viewed as extending the term of this Agreement unless it so specifically states.
- In addition to the Superintendent's annual salary, the Superintendent shall be entitled to receive all health and welfare benefits of employment enjoyed by other certificated management employees of the District. The District's contribution to health benefits shall not exceed \$8,330 per school year. Superintendent shall be responsible for any employee contribution of the plan selected.
- The Superintendent shall be provided with appropriate District-owned technology that will assist the Superintendent in the performance of job duties and responsibilities. Specifically, the Superintendent will be provided a cell phone and laptop computer or tablet with connectivity for use related to the performance of the Superintendent's job duties as specified in this Agreement. This does not include costs associated with maintaining home internet access. Do we have a motion on the item?

Per Government Code 3511.1, 53262, 54953, the Board will announce candidate selection and shall take final action on the Superintendent's contract during an open session of a regularly scheduled Board meeting, and that action shall be reflected in the Board's minutes.

#### ATTACHMENTS

Employment Agreement with New Superintendent/Principal for GTUSD

#### BUDGETED

☐ NA ☒ Yes ☐ No ☐ Cost Analysis Follows

#### SUPERINTENDENT RECOMMENDATION

The will of the Board

<b><i>ACTION</i></b>		<i>Moved</i>			<i>Seconded</i>
<div><input type="checkbox"/> <i>Approved as is</i></div> <div><input type="checkbox"/> <i>Not approved</i></div> <div><input type="checkbox"/> <i>Amended to read:</i></div>					
<i>Voted Aye</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Voted Nay</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Abstained</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>
<i>Absent</i>	<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>

**EMPLOYMENT AGREEMENT**  
**between the**  
**Gold Trail Union School District**  
**and**  
**Kerith Phillips**

This EMPLOYMENT AGREEMENT, hereinafter this “Agreement,” is made between the Gold Trail Union School District, by and through the District’s Board of Trustees, hereinafter “District,” and Kerith Phillips, hereinafter “Superintendent.”

**1. Term**

The District employs Kerith Phillips as Superintendent commencing January 25, 2021 and ending June 30, 2023 unless such employment is terminated or extended in accordance with the provisions of this Agreement.

2. The Superintendent and the Board agree to meet in each year of this Agreement, starting in June 2021, to discuss matters regarding the Superintendent’s evaluation and related to the terms and possible renewal and/or amendment of this Agreement.

**3. Superintendent’s Duties; Work Year**

**a. Duties**

Superintendent shall serve as chief executive officer and secretary of the District’s governing board, hereinafter the “Board,” pursuant to Education Code sections 35025 and 35035. The Superintendent shall perform the duties of District Superintendent as prescribed by the laws of the State of California and Board Policy and shall carry out the directions and policies of the Board. The Superintendent is also expected to become a vital part of the El Dorado County community. Superintendent is required to maintain a valid California Driver’s License and have a vehicle available at all times to perform the duties of the position. Superintendent shall carry out all lawful activities as directed by Board from time to time.

**b. Principal**

Superintendent shall also serve as the principal of Sutter’s Mill Elementary School and shall carry out all necessary duties to fulfil that function as required by law and unless otherwise agreed to by the Parties.

**c. Work Year**

It is agreed that the Superintendent shall be required to render twelve (12) months of full and regular service to the District during each annual period (beginning July 1 and ending

June 30) during the term of employment, and shall work two hundred and twenty (220) days each year.

Notwithstanding the foregoing, Superintendent shall be entitled to the holidays defined in Education Code section 37220 and granted by the Board for all employees and for any other holidays declared by the Board for all employees.

It is understood that the demands of the position of Superintendent will require more than eight (8) hours per workday and/or forty (40) hours per work week. Superintendent is not entitled to receive overtime compensation.

#### **4. Compensation**

##### **a. Salary**

The Superintendent shall be paid an annual salary in the total amount of \$145,000. Salary shall be payable in twelve (12) equal installments on the last working day of each month. The daily rate for the purpose of prorating the annual salary provided for in the Agreement shall be equivalent to the annual salary in effect at the time divided by 220 contracted days.

The Board also reserves the right to further increase the annual salary of the Superintendent with the consent of the Superintendent. Any adjustment in salary made during the term of this Agreement shall be in the form of an amendment to the Agreement and shall not be viewed as extending the term of this Agreement unless it so specifically states.

##### **b. Health and Welfare Benefits**

In addition to the Superintendent's annual salary, the Superintendent shall be entitled to receive all health and welfare benefits of employment enjoyed by other certificated management employees of the District. The District's contribution to health benefits shall not exceed \$9,216.12 per school year. Superintendent shall be responsible for any employee contribution of the plan selected.

#### **5. Reimbursements**

The District shall further reimburse the Superintendent for reasonable, actual, and necessary expenses incurred within the scope of employment outside of El Dorado County, in accordance with Board Policy and Administrative Regulations and within budget limitations.

The Superintendent shall be reimbursed for mileage for travel outside of El Dorado County for District business at the then current District-approved rate for employee vehicle use reimbursement in accordance with the District's procedures.

## **6. Credential**

It is agreed that the Superintendent shall furnish throughout the term of this Agreement valid and appropriate credentials issued by the California Commission on Teacher Credentialing to act as an administrator in the District in accordance with Education Code section 35028.

## **7. Leave Benefits and Absences**

In cases of illness or personal emergency resulting in absence from the District for more than four (4) consecutive working days, the Superintendent shall inform the Board President as soon as possible. Except in cases of illness or emergency, absences from the District of more than four (4) consecutive working days shall be taken at a time agreeable to the Board President.

When possible, all absences from the District (e.g., attendance at a conference) and non-contract days must be scheduled in advance and approved by the Board President.

## **8. Membership and Dues**

With the prior approval of the Board, the District shall pay reasonable membership fees and dues for the Superintendent for one (1) professional organization (e.g., ACSA).

## **9. Professional Activities**

Superintendent shall endeavor to maintain and improve professional competence.

Superintendent shall select appropriate activities. The District shall pay for all reasonable and necessary expenses for such activities if the activities have been approved in advance by the Board.

## **10. Technology Devices**

The Superintendent shall be provided with appropriate District-owned technology that will assist the Superintendent in the performance of job duties and responsibilities. Specifically, the Superintendent will be provided a cell phone and a laptop computer or tablet with connectivity for use related to the performance of the Superintendent's job duties as specified in this Agreement. This does not include costs associated with maintaining home internet access. Superintendent shall not conduct District business on devices that are not provided or owned by District. All District-provided technology devices are provided to facilitate performance of Superintendent's duties and obligations as an employee of District. Superintendent may use District-provided technology devices for personal use within reasonable limits and in a manner consistent with Board policies, including its technology use policies, personnel policies, and its risk management policies. Superintendent shall not use any technology device in any manner that is inconsistent with such policies.

Superintendent hereby waives any and all rights and protections over the content of any District owned technology device or other electronic device (e.g., cell phone, computer, tablet) on which

any District business has been conducted, regardless of whether the device is provided by District pursuant to the Agreement. This waiver permits the Board or anyone authorized by the Board to examine the contents related to District business of any such device without requiring additional permission, including, but not limited to, a separate waiver or a warrant.

#### **11. Medical Examinations**

On or before January 18, 2021 the Superintendent shall provide the District with evidence of a completed tuberculosis risk assessment and any other examinations as required by Education Code section 49406.

#### **12. Outside Professional Activities**

Superintendent shall devote time, attention, and energy to the business of the District. However, with the prior approval of the Board, Superintendent may serve as a consultant, lecturer, engage in writing activities and speaking engagements, and engage in other activities which are of a short-term duration and do not interfere with the performance of duties under this Agreement. If Superintendent receives pay or an honorarium for such activities, Superintendent shall utilize non-workdays for the purpose of engaging in such activities. Superintendent may utilize workdays for such activities, subject to Board approval.

#### **13. Evaluation**

The Superintendent's evaluation will be performance-based and will be completed on an annual basis through the use of an evaluation instrument adopted by the Board in consultation with the Superintendent. An instrument will be selected which takes into account annual objectives which the Superintendent and the Board agree will be a partial consideration of satisfactory evaluation of Superintendent's performance. The Board may thereafter amend the evaluation instrument after consultation with the Superintendent on an as-needed basis.

Beginning in June 2021 and each year thereafter, the Superintendent will place on the agenda starting with the first Board meeting in June and continuing until the Superintendent's evaluation is completed by the Board, an item on the agenda for the Board to consider in closed session the Superintendent's evaluation and the Superintendent's contract. At the first Board meeting in June, the evaluation instrument will be handed out to each Board member and the Board will discuss the evaluation instrument to obtain clarification on the evaluation process as needed.

No later than the second Board meeting in June, the Superintendent will provide the Board with a memorandum describing progress on goals and objectives, and describing activities meeting the criteria of the evaluation instrument during the past year. The Board will discuss the Superintendent's memorandum and obtain clarification from the Superintendent about the contents of the memorandum. Thereafter, at a Board meeting in July, or next scheduled Board

meeting, each Board member will bring the individually completed evaluation instrument to the Board meeting. At that meeting, the Board will collectively discuss the evaluation, will prepare a summary document derived from a compilation of individual board members ratings on the evaluation instrument, and will each sign the final summary document to indicate their agreement that the final rating has been properly computed. The Superintendent will have access to the final document only. The Board will then discuss the results with the Superintendent at that meeting.

If the Board has not completed the evaluation process by the first meeting in August, it will meet regarding the evaluation at each Board meeting until the evaluation is complete.

Promptly after the completion of the Superintendent's annual evaluation, the Superintendent will provide the Board with a memorandum setting forth her proposed goals and objectives for the coming school year. The Board will consider the proposed goals and objectives, discuss them with the Superintendent, and adopt goals and objectives for the Superintendent's next evaluation.

Failure of the Board to complete the Superintendent's evaluation for any reason does not constitute a material breach of the Agreement and shall not result in the amendment or extension of the Agreement, or preclude the Board from giving notice of termination or nonrenewal in accordance with this Agreement.

#### **14. Termination of Agreement**

##### **a. Mutual Agreement**

This Agreement may be terminated by written mutual consent of the parties, provided, however, that the party seeking termination shall provide no less than sixty (60) days written notice to the other party.

##### **b. Death of Superintendent**

This Agreement is automatically terminated upon the death of the Superintendent.

##### **c. Discharge for Cause**

Employment of Superintendent pursuant to this Agreement may be terminated for cause. Superintendent shall be given thirty (30) days written notice of the Board's intention to terminate for cause which shall include a statement of the specific acts or omissions which give rise to the proposed termination. Grounds for termination for cause include, but are not limited to: (1) failure to substantially perform duties set forth in this Agreement; (2) the occurrence of any event which would justify revocation of a credential as set forth in Education Code section 44420 et seq.; or (3) occurrence of any

event which would justify dismissal of a tenured certificated employee as set forth in Education Code section 44932 et seq.

Prior to terminating Superintendent for cause, the Board shall give Superintendent thirty (30) days written notice of its intention to terminate for cause. Such written notice shall include a statement of the specific acts or omissions which give rise to the proposed action. No action shall be taken on a proposed termination for cause until Superintendent has had an opportunity to meet with the Board to be heard by way of explanation, defense, or a showing that the specific acts or omissions have been corrected. This opportunity to be heard shall be provided within fifteen (15) calendar days after Superintendent is served the notice of the Board's intention. This meeting with the Board is not a formal evidentiary hearing. The Parties are expected to provide each other with a reasonable, complete explanation of their positions and either party may be accompanied by an attorney. Superintendent's right to meet with the Board shall be exclusive of any right to any other hearing otherwise required by law.

Any decision to terminate Superintendent for cause shall be effective upon the date determined by Board, except that such date shall not be sooner than thirty (30) calendar days after the notice of termination is given to Superintendent. In the event that Superintendent is terminated for cause, all rights and obligations of the Parties under the Contract shall be deemed fully satisfied on the effective date of the termination and Superintendent shall not be entitled to any further benefit under the Contract, including but not limited to, compensation and/or health and welfare benefits.

**d. Unilateral Termination**

Notwithstanding any other provision of the Contract, Board shall have the sole right to terminate Superintendent without cause at any time before normal expiration of the Contract. If Board so terminates Superintendent, it shall pay to Superintendent base salary and health and welfare benefits provided under the Contract for either six (6) months or the number of months remaining on the Contract, whichever is less.

If this Agreement is terminated, regardless of the term, any cash settlement related to the termination shall be reimbursed to District by the Superintendent if the Superintendent is convicted of a crime involving an abuse of office or position.

**e. Non-renewal or Non-reelection**

The Board may elect not to renew this Agreement for any reason and shall provide Superintendent with written notice of this fact no later than sixty (60) days prior to the expiration of this Agreement. Superintendent shall inform the Board in writing of this notice requirement no later than ninety (90) days in advance of the expiration of this Agreement, and Superintendent's failure to provide such written notice to the Board shall



waive the automatic contract renewal provisions in Education Code section 35031 if the Board fails to provide the notice of non-renewal or non-reelection required under that section.

**g. Abuse of Office Provisions**

In accordance with Government Code section 53243 et seq., as a separate contractual obligation, if Superintendent receives a paid leave of absence or cash settlement and this Agreement is terminated for any reason, such paid leave or cash settlement shall be fully reimbursed to the District by Superintendent if Superintendent is convicted of a crime involving an abuse of office or the position of Superintendent. In addition, if the District funds the legal criminal defense of Superintendent against charges involving abuse of office or position and Superintendent is then convicted of such charges, Superintendent shall fully reimburse the District any and all funds expended for Superintendent's criminal defense. Notwithstanding any other provision of this Agreement to the contrary, if District believes, and subsequently confirms through an independent audit, that Superintendent has engaged in fraud, misappropriation of funds, or other illegal fiscal practices, then the District may terminate Superintendent and Superintendent shall not be entitled to the cash, salary payments, health benefits or other non-cash settlement as set forth above. This provision is intended to fully implement the requirements of Government Code section 53260, subdivision (b). For purposes of this provision, "abuse of office or position" means either of the following: (a) an abuse of public authority, including, but not limited to, waste, fraud and violation of the law under color of authority and (b) a crime against public justice, including but not limited to a crime described in Title 5 (commencing with Section 67), Title 6 (commencing with Section 85), or Title 7 (commencing with Section 92) of part 1 of the Penal Code.

**15. Indemnity**

In accordance with the provisions of Government Code section 825 and 995, upon Superintendent's request, the District shall defend the Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against the Superintendent in the Superintendent's individual capacity, or official capacity as an agent and employee of the District, provided that the incident giving rise to any such demand, claim, suit, action or legal proceeding arose while the Superintendent was acting within the scope of employment.

Upon retirement or separation from the District, the Superintendent will continue to be indemnified for any actions taken against Ms. Phillips related to the role as the Superintendent.

## **16. General Provisions**

### **a. Governing Law**

This Agreement, and the rights and obligations of the parties, shall be governed by and construed in accordance with the laws of the State of California, the rules and regulations of the State Board of Education, and Board policies and regulations.

### **b. Entire Agreement**

This Agreement contains the entire agreement and understanding between the parties. It supersedes and replaces any prior agreement between the parties. There are no oral understandings, terms or conditions, and neither party has relied upon any representation, express or implied, not contained in this Agreement.

### **c. Amendment**

This Agreement may be amended at any time during the term of this Agreement. However, such amendment shall be in writing and is only effective with the mutual consent of the Superintendent and the Board.

### **d. Severability**

If any provision of this Agreement is held to be invalid or unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue in full force and effect.

### **e. Attorney's Fees**

Should legal action be brought in regard to this Agreement, the prevailing party shall be entitled to recovery of attorney's fees.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Julie Bauer  
President, Governing Board

Dated: \_\_\_\_\_

\_\_\_\_\_  
Kerith Phillips  
Superintendent/Principal

Approved this 14<sup>th</sup> day of January 2021, in Placerville, California, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

---

Clerk, Governing Board

**AGENDA ITEM 14.0**

**ACTION ITEM: Adopt Revised 2020-21 School Calendar**

**BACKGROUND**

The Board will take action to adopt the revised 2020-21 school calendar; amended to recover lost instructional minutes due to the recent PG&E Power Shutdowns.

**ATTACHMENTS**

- 2020-21 School Calendar-Revised

**BUDGETED**

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

**SUPERINTENDENT RECOMMENDATION**

Adopt the calendar

<i><b>ACTION</b></i>		<i>Moved</i>			<i>Seconded</i>		
<div><input type="checkbox"/> <i>Approved as is</i></div> <div><input type="checkbox"/> <i>Not approved</i></div> <div><input type="checkbox"/> <i>Amended to read:</i></div>							
<i>Voted Aye</i>		<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>	
<i>Voted Nay</i>		<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>	
<i>Abstained</i>		<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>	
<i>Absent</i>		<i>Anderson</i>	<i>Bauer</i>	<i>Hennike</i>	<i>Howser</i>	<i>Lander</i>	

# Gold Trail Union School District

2020-21

180 Student Attendance Days

2020 August Days: 14				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

10-11 Staff Duty Days  
12 First student attendance day

2020 September Days: 21				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

4 Early Release Staff Training  
7 Labor Day: No School

2020 October Days: 22				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

2 Early Release Staff Training  
16 Progress Reports (Gold Trail)  
26-30 Conferences: Minimum Days

2020 November Days: 15				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

6 Early Release Staff Training  
11 Veterans Day: No School  
23-27 Thanksgiving Week: No School

2020 December Days: 14				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

18 Early Release Staff Training  
21-31 Winter Break: No School

2021 January Days: 17				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

1-5 Winter Break: No School  
18 MLK Jr. Day: No School  
29 Early Release Staff Training

2021 February Days: 18				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

12 Lincoln's Day: No School  
15 Presidents' Day: No School  
26 Early Release Staff Training

2021 March 17				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

5 Progress Reports (Gold Trail)  
15-19 Conferences: Minimum Days  
25 School Closure Make-up Day\*  
26-31 Spring Break

2021 April Days: 19				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

1-5 Spring Break: No School  
30 Early Release Staff Training

2021 May Days: 20				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

28 Early Release Staff Training  
31 Memorial Day: No School

2021 June Days: 3				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29			

3 Last student attendance day  
3 Early Release  
3 Eighth Grade Graduation  
4 Staff Duty Day




Arrival/Departure Times	
Regular Day	
GT	8:00 a.m. to 2:30 p.m.
SM	8:00 a.m. to 2:10 p.m.
Early Release/Minimum Day	
GT	8:00 a.m. to 12:30 p.m.
SM	8:00 a.m. to 12:10 p.m.

EDUHSD Graduations

May 27: IHS (pm); UMHS (pm) EDHS (pm) May 28: ORHS (pm); PHS (pm); VA (pm)

Ratified by GTFE:

Adopted by Board of Trustees: January 14, 2021

 Early Release/Minimum Day  
 School Not in Session  
 \*If school is cancelled, students and staff will be required to attend one or both of these days.



# Gold Trail Union School District

2020-21

180 días de asistencia estudiantil

2020 Agosto Dias: 14				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

10-11 Días de servicio del personal  
12 Primer día de asistencia a estudiantes

2020 Septiembre Dias: 21				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

4 Capacitación del personal de lanzamiento anticipado  
7 Día del Trabajo: no hay clases

2020 Octubre Dias: 22				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

2 Capacitación del personal de lanzamiento anticipado  
16 Informes de progreso  
26-30 Conferencias: Días Mínimos

2020 Noviembre Dias: 15				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

6 Capacitación del personal de lanzamiento anticipado  
11 Día de los Veteranos: no hay clases  
23-27 Semana de Acción de Gracias: no hay clases

2020 Diciembre Dias: 14				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

18 Capacitación del personal de lanzamiento anticipado  
21-31 Vacaciones de Invierno: no hay clases

2021 Enero Dias: 17				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

1-5 Vacaciones de Invierno: no hay clases  
18 Día de MLK Jr.: no hay clases  
29 Capacitación del personal de lanzamiento anticipado

2021 Febrero Dias: 18				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

12 Día de Lincoln: Sin escuela  
15 Día de los presidentes: no hay clases  
26 Capacitación del personal de lanzamiento anticipado

2021 Marzo Dias: 17				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

5 Informes de progreso (Rastro de o  
15-19 Conferencias: Días Mínimos  
24-25 Día de Maquillaje de Cierre Esco  
26-31 Primavera: no hay clases

2021 Abril Dias: 19				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

1-5 Primavera: no hay clases  
30 Capacitación del personal de lanzamiento anticipado

2021 Mayo Dias: 20				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

28 Capacitación del personal de lanzamiento anticipado  
31 Día Conmemorativo: no hay clases

2021 Junio Dias: 3				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29			

3 Ultimo día de asistencia al estudiante  
3 Lanzamiento anticipado  
3 Graduación de octavo grado  
4 Días de servicio del personal

Graduación de EDUHS

Mayo 27: IHS (pm); UMHS (pm) EDHS (pm)

Mayo 28: ORHS (pm); PHS (pm); VA (pm)

Ratificada por GTFE:

Adoptado por el Consejo de Administración: 14 de enero de 2020

  Lanzamiento anticipado: Día mínimo

  No Hay Clases

  \*Si se cancela la escuela, los estudiantes y el personal deberán asistir a uno o ambos de estos días

Hora de llegada / salida	
<b>Día normal</b>	
GT	8:00 a.m. to 2:30 p.m.
SM	8:00 a.m. to 2:10 p.m.
<b>Lanzamiento anticipado: Día mínimo</b>	
GT	8:00 a.m. to 12:30 p.m.
SM	8:00 a.m. to 12:10 p.m.



**AGENDA ITEM 15.0**

**STANDING REPORT/ACTION ITEM: COVID-19 Information Update, Discussion and Possible Action to Determine Methodology in Delivering Curriculum for the Remaining 2020-21 School Year**

Reflective of action taken by the Board at its Special Meeting on July 23, 2020, the purpose of this standing item is to review the most current information received from the Public Health Department and other local and state agencies; with the intention to consider taking action to modify curriculum delivery.

C. Buchanan, interim superintendent, will share current state, county and local information to allow the Board comprehensive perspective of how to move forward. Topic specific public comment is welcomed and encouraged at this time.

**ATTACHMENTS**

➤ None

**BUDGETED**

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

**SUPERINTENDENT RECOMMENDATION**

The will of the Board

<b><i>ACTION</i></b>	<b><i>Moved</i></b>	<b><i>Seconded</i></b>
<input type="checkbox"/> <i>Approved as is</i> <input type="checkbox"/> <i>Not approved</i> <input type="checkbox"/> <i>Amended to read:</i>		
<i>Voted Aye</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Voted Nay</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Abstained</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	
<i>Absent</i>	<i>Anderson    Bauer    Hennike    Howser    Lander</i>	

**AGENDA ITEM 16.0**

**DISCUSSION: Feasibility Study re: El Dorado County Districts Substitute Teacher Rates**

**BACKGROUND**

The Board will review and analyze subject current rates. If disparity is realized, recommended action will be brought forward at the next Regular meeting of the Board.

**ATTACHMENTS**

- County Substitute Teacher Rates

**BUDGETED**

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

**SUPERINTENDENT RECOMMENDATION**

No action; possible administrative recommendation for further action



## 2020/21 District Daily Rates of Pay for Guest Teachers

Black Oak Mine USD		\$65.00	4 hours or less
		\$130.00	Full Day
Buckeye USD	<i>Month Ends on the 25th</i>	\$64.00	3.75 hours or less
		\$120.00	Full Day
Camino USD		\$65.00	3.5 hours or less
		\$125.00	Full Day
El Dorado UHSD	<i>Month Ends on the 25th</i> All Sites	\$60.00	Less than 4 hours
		\$110.00	4 hours or more
		\$130.00	7 hours or more
Gold Oak USD		\$62.50	4 hours or less
		\$125.00	Full Day
Gold Trail USD		\$65.00	3.75 hours or less
		\$125.00	Full Day
Indian Diggings School District		\$75.00	See principal
		\$150.00	Full Day
Motherlode USD	<i>Month Ends on the 25th</i>	\$60.00	4 hours or less
		\$120.00	Full Day
Latrobe SD		\$62.50	4 hours or less
		\$125.00	Full Day
Pioneer USD	Pioneer & Walt Tyler	\$70.00	4 hours or less
		\$140.00	Full Day
	Mountain Creek	\$86.80	4.58 hours (4 hours 35 minutes) A.M.
		\$140.00	Full Day
	All sites	* \$70.00	1/2 Day in the P.M.
Placerville USD		\$65.00	3.5 hours or less
		\$130.00	Full Day
Pollock Pines SD		\$70.00	3.5 hours or less
		\$130.00	Full Day
Rescue USD		\$70.00	3.5 hours or less
		\$140.00	Full Day
Silver Fork SD		\$70.00	3.5 hours or less
		\$125.00	Full Day
EDCOE	Charter	\$70.00	4 hours or less
		\$140.00	Full Day
	Court School & Special Ed	\$77.50	4 hours or less
		\$155.00	Full Day
	<b><i>Preferred sub rate:</i></b>	\$82.50	4 hours or less*
		\$165.00	Full Day *
		<b><i>*Required to attend two (2) free trainings hosted by Special Services in order to receive preferred rate.</i></b>	
	Rite of Passage	\$140.00	Full Day
		\$70.00	4 hours or less
	Special Ed. Instructional Assistant	\$15.14	per hour
	Child Development Teacher	\$18.36	per hour
	CDP Classroom Assistant	\$12.91	per hour

Effective 03/12/19

## 20/21 District Long Term Rates of Pay for Guest Teachers

Black Oak Mine USD	\$207.67	21st consecutive day of substitution for the same teacher
Buckeye USD	\$120.00 per day for days 1 - 20 \$243.17 per day for days 20+	
Camino USD	\$200.00	21st day of long term assignment
EDCOE	Step 1	21st day of known long term assignment
El Dorado UHSD	\$279.83	21st day of known long term assignment
Gold Oak USD	Step 1	On the 21st day of known long term assignment Class 1, Step 1, or Superintendent's discretion.
Gold Trail USD	\$230.11	On 21st day (step 1, column 1 of salary schedule or \$230.11)
Motherlode USD	\$244.75	21st day of known long term assignment. Step 1, column 1 of current salary schedule.
Latrobe SD	\$236.50	21st day of long term assignment <i>*consecutive school days</i>
Pioneer USD	*Salary Schedule	20 days or more, based on their units are placed appropriately on our certificated salary schedule. At the administrations' discretion we may place them as high as step 7, depending on their years of service - teaching.
Placerville USD	\$211.13	Beginning teacher's rate of pay beginning on 21st day
Pollock Pines SD	\$218.52	21st consecutive day of substitution for the same teacher
Rescue USD	\$211	21st day of known long term assignment
Silver Fork SD	\$220.90	21st consecutive day of substitution for the same teacher

*Long term substitute positions are handled by individual district offices.  
Typically holders of a 30-day Emergency/Substitute Credential may not be eligible for these positions.*

**AGENDA ITEM 17.0**

**DISCUSSION ITEM: El Dorado County School Boards Association Annual Awards**

**BACKGROUND**

The Board will review potential nominations for awards and decide therein.

**ATTACHMENTS**

- El Dorado County School Boards Association Annual Awards Nomination Form

**BUDGETED**

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

**RECOMMENDATION**

No formal action needed; recommendations accepted

**DEADLINE:**  
**Thursday, January 21, 2021**

## **El Dorado County School Boards Association Annual Awards Nomination Form**

Nominations are now being accepted for the El Dorado County School Boards Association's annual awards in the following categories:

- Category 1: Educational Statesmanship
- Category 2: Leader in Boardsmanship
- Category 3: Outstanding Community Member or Volunteer **OR**  
Outstanding Community Organization **OR**  
Outstanding Corporate Organization
- Category 4: Dolores Garcia Memorial Spirit of Boardsmanship
- Category 5: Lifetime Achievement Award

Districts may nominate more than one candidate (please use a separate form for each nomination).

**Nominee Name:** \_\_\_\_\_

**Category:** \_\_\_\_\_

*Please attach supporting documentation, explaining how the nominee meets the criteria for the award (maximum one page, please).*

**District:** \_\_\_\_\_

**Contact Name:** \_\_\_\_\_

**Phone:** \_\_\_\_\_ **Email:** \_\_\_\_\_

Completed nomination form(s) and supporting documentation are due by **Thursday, January 21, 2021**, to Kim Stewart at [kstewart@edcoe.org](mailto:kstewart@edcoe.org). Thank you!

---

## **Important Dates**

- |                        |   |
|------------------------|---|
| Thursday, January 21st | Deadline to Submit Nominations                          |
| Friday, February 5th   | Award Recipients Selected ( <i>Districts Notified</i> ) |
| Monday, March 22nd     | Virtual Live Stream Awards Event                        |

## EL DORADO SCHOOL BOARDS ASSOCIATION AWARD CATEGORIES AND CRITERIA

<b>Category 1</b>	<b>Educational Statesmanship</b>
<p>Board members serve endless hours in a variety of ways that enrich and improve the education experience for all students. The Educational Statesmanship award generally goes to trustees known for:</p> <ul style="list-style-type: none"> <li>• Promoting public education in the community</li> <li>• Keeping learning and achievement for all students as the primary focus</li> <li>• Providing community leadership on educational issues and advocating on behalf of students and public education</li> <li>• Recognizing and respecting differences of perspective and style on the board and among staff, students, parents and community</li> </ul>	
<b>Category 2</b>	<b>Leader in Boardsmanship</b>
<p>Board members bring unique skills, values and beliefs to their board. In order to govern effectively, individuals must work with each other and the superintendent to ensure that a high quality education is provided to each student. Generally, the Leader in Boardsmanship award recognizes a trustee who:</p> <ul style="list-style-type: none"> <li>• Has served as the President of the Board</li> <li>• Demonstrates notable performance/behavior in discussion, deliberation, team building, and collaboration with fellow board members, staff, parents, and community by encouraging the free expression of opinion</li> <li>• Understands that authority rests with the board and not individuals</li> <li>• Makes significant contribution to board in general by providing community leadership on educational issues and advocating on behalf of students and public education</li> </ul>	
<b>Category 3</b>	<b>Outstanding Community Member/Volunteer, Outstanding Community Organization, or Outstanding Corporate Organization</b>
<p>Members of the community, from individuals to corporations, serve a vital role in the delivery of educational services in our schools. These steadfast contributors of valuable resources, time, and financial support realize that educating a child is, indeed, the business of us all. Award recipients have:</p> <ul style="list-style-type: none"> <li>• Made a notable contribution to education</li> <li>• Effectively collaborated with education and community leaders</li> <li>• Sought and helped develop innovative solutions to the complex challenges facing public education</li> <li>• Broad support and demonstrates active involvement in the community</li> </ul>	

<b>Category 4</b>	<b>Dolores Garcia Memorial Spirit of Boardsmanship</b>
<p>This award was named after Dolores Garcia who passed away in October 2012. Dolores served as a trustee on the El Dorado Union High School District Board from 1975 through 1983, and was then elected to the El Dorado County Board of Education in 1996 for a combined total of 23 years of serving as a School Board Member in El Dorado County. She also served on a plethora of committees and boards of community service agencies and organizations throughout the county.</p> <p>This award is the highest award a board member can receive. It is the pinnacle of awards for boardsmanship. This individual:</p> <ul style="list-style-type: none"> <li>• Demonstrates exemplary performance in leadership, service, community relations and advocacy, with current knowledge on educational trends and legislation</li> <li>• Provides community leadership on educational issues and advocates on behalf of students and public education at the local, regional, and possibly state level</li> <li>• Recognizes and respects differences of perspective and style on the board and among staff, students, parent and the community</li> <li>• Demonstrates creativity and innovation in dealing with issues and problems facing public education</li> <li>• Contributes to the success of all students through exceptional leadership and has a positive impact on student achievement and learning</li> <li>• Participates in professional development and commits the time and energy necessary to be an informed and effective leader</li> </ul>	
<b>Category 5</b>	<b>Lifetime Achievement Award</b>
<p>This award is automatically given to outgoing/retiring board members to recognize their contributions during their career as a trustee rather than, or in addition to, single awards. Trustees must have served at least eight years on a school district or County Office Board. Trustees with less time receive a Certificate of Recognition.</p>	

**AGENDA ITEM 18.0**

**DISCUSSION: Administrative Reports**

**BACKGROUND**

- C. Buchanan, interim superintendent/principal, will report on activities relevant to District and Sutter's Mill School site business.
- B. Holler, principal, will report on activities relevant to Gold Trail School site business.
- A. Harte, chief business officer, will be available to answer question relevant to financial business.
- Board members will report on activities relevant to District business.

The enrollment report is also presented at this time.

**ATTACHMENTS**

- Monthly Enrollment Report

**BUDGETED**

☒ NA      ☐ Yes      ☐ No      ☐ Cost Analysis Follows

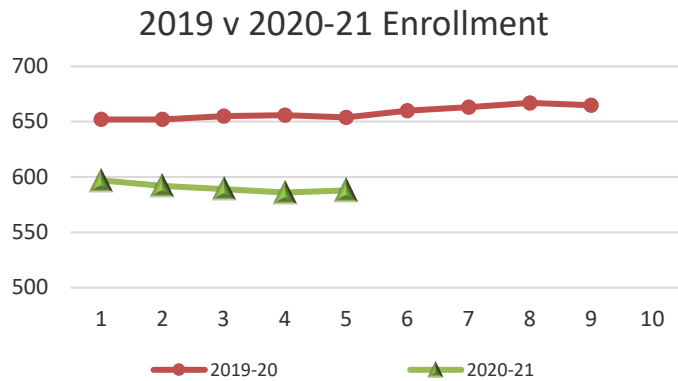
**RECOMMENDATION**

No action needed

**NOTES**

Enrollment Report  
Historical, Current Projection

	1	2	3	4	5	6	7	8	9	10
1995-96	666	663	666	666	668	663	657	658	657	656
1996-97	694	695	694	696	695	691	695	694	700	698
1997-98	702	698	700	703	710	712	709	707	703	705
1998-99	662	655	663	661	656	650	660	658	668	667
1999-00	650	655	663	652	651	653	669	670	664	667
2000-01	652	659	656	654	656	663	665	664	664	662
2001-02	644	648	645	654	649	651	653	649	652	649
2002-03	635	645	648	662	659	651	653	658	659	665
2003-04	604	608	608	608	603	602	602	606	607	606
2004-05	550	555	556	552	555	553	553	557	557	557
2005-06	538	545	543	549	557	551	554	554	556	556
2006-07	552	549	541	546	546	546	546	542	542	540
2007-08	538	543	552	557	558	563	561	561	566	558
2008-09	544	547	543	540	537	539	551	550	550	553
2009-10	545	543	539	538	540	546	549	548	551	551
2010-11	542	545	542	549	550	548	545	547	551	551
2011-12	546	544	544	542	547	551	556	556	553	555
2012-13	574	570	574	582	584	588	594	596	598	596
2013-14	602	599	601	603	605	605	610	608	610	606
2014-15	632	635	647	644	648	659	657	654	655	646
2015-16	635	636	640	639	644	647	658	661	662	666
2016-17	679	685	687	686	686	688	690	700	700	702
2017-18	707	709	712	715	716	717	717	720	714	713
2018-19	660	661	657	662	663	661	664	667	671	676
2019-20	652	652	655	656	654	660	663	667	665	
2020-21	597	592	589	586	588					



**2020-2021 Enrollment this month**

TK	15	4	57
K	57	5	59
1	63	6	71
2	62	7	64
3	59	8	81
Total	256	Total	332

District Total Enrollment 588



**AGENDA ITEM:**  
**Closed Session**

**19.0 CLOSED SESSION OPEN HEARING**

Members of the public may take this opportunity to comment on Closed Session agenda items.

**20.0 CLOSED SESSION**

The Board will adjourn to Closed Session pursuant to Government Code 54957. Closed Session attendants: Board Members, Interim Superintendent

**.1 Pending Litigation**

*The Brown Act and Education Code delineate the circumstances under which a legislative body of a local agency may meet in closed session and limits legislative bodies to the types of closed sessions identified under Government Code 54962. The Brown Act and Education Code authorize closed sessions for the following:*

1. *Real Property Transactions*
2. *Pending litigation*
3. *Joint Powers Agency ("JPA") issues*
4. *Public security*
5. *Personnel exception*
6. *Collective Bargaining*
7. *Student Discipline*
8. *Assessment Instruments*

**21.0 Reconvene Public Session and Closed Session Disclosure**

***If Vote Taken in Closed Session***

<b><i>ACTION</i></b>	<b><i>Moved</i></b>	<b><i>Seconded</i></b>
<i>Motion and vote:</i>       <input type="checkbox"/> <i>Approved as is</i> <input type="checkbox"/> <i>Not approved</i> <input type="checkbox"/> <i>Amended to read:</i>		
<i>Voted Aye</i>	<i>Anderson</i>	<i>Bauer</i>
<i>Voted Nay</i>	<i>Anderson</i>	<i>Bauer</i>
<i>Abstained</i>	<i>Anderson</i>	<i>Bauer</i>
<i>Absent</i>	<i>Anderson</i>	<i>Bauer</i>

**ADJOURNMENT**