



## Gorman Joint School District

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

### BOARD OF TRUSTEES

### NOTICE OF REGULAR MEETING

### AGENDA

**May 11, 2021**  
**Gorman School**

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

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

Salute the flag

Roll Call – Members:

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

Roll Call – Administration:

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

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

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

**II. AGENDA**

1. Approve the Agenda as presented for May 11, 2021.

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

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

**III. ADJOURN TO CLOSED SESSION**

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

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

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

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

**IV. RECONVENED TO REGULAR SESSION**

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

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

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

ACTION FROM CLOSED SESSION (IF ANY)

**V. PRESENTATIONS/INFORMATION/DISCUSSION**

**A. Presentation**

1. School Lunch Program Report by Denise Saenz

**B. Information**

1. Superintendent's Report
2. Principal's Report
3. Trial Balance by Fund Report Period 10
4. Gorman PawPrint Newsletter dated May 2021

**C. Comments**

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

**D. Discussion**

1. Transportation

**VI. ACTION ITEMS**

**A. Administrative and Business Office Items:**

1. Approve the Minutes of the Regular Meeting of April 13, 2021.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_no\_\_\_

2. Approve Purchase Orders #20-21-206 through 20-21-240 of which \$18,199.39 was paid from the General Fund and \$2,626.50 from other funds.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_no\_\_\_

3. Approve the Commercial Warrant Register in the amount of \$12,085.87 from Fund 01.0 and \$510.00 from Fund 13.0.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_no\_\_\_

4. Approve Financial Audit Contract with Silva & Silva CPAs for the fiscal years 2020-21 and 2021-22.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_no\_\_\_

5. Approve the Gorman Elementary School Instructional Minutes 2021-2022 School Year.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_no\_\_\_

6. Approve the School Hours and Lunch Schedule for 2021-2022.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_no\_\_\_

7. Approve FFA Stipend to Dena Kiouses, EdD, in the amount of \$800 for the 2020-21 school year.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_no\_\_\_

8. Approve the Education Protection Accountability (Prop 30) Spending Plan for 2020-21.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_no\_\_\_

9. Approve Multiple Measures Ready Reports Premium Edition Subscription for the 2021-22 school year in the amount of \$1,500.00.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Vote: yes \_\_\_no\_\_\_

10. Approve Field Trip Report #02-20-21.

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

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

11. Approve TinyEye Renewal for Remote Speech and Language Services for the 2021-22 school year.

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

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

B. Personnel:

1. Approve Resolution #09-20-21 to Declare Salaries for 2021-2022 Indefinite for all Unrepresented Employees.

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

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

C. Board Policy

**VII. ADVANCE PLANNING**

The next regular meeting of the Board of Trustees to include a Public Hearing will be held Tuesday, June 8, 2021 at 3:00 P.M. closed session and 3:30 P.M. regular session.

Items for next meeting

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

**VIII. ADJOURNMENT**

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

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

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



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

## **Gorman Joint School District**

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Johannis L. Andrews II  
Superintendent

### **Superintendent's Report May 2021**

**Enrollment            55 students**

As of May 7, 2021, Gorman School has 53 students enrolled.

#### **District:**

On April 29, 2021, ACSA celebrated their Region 15 Spring Awards Virtual Ceremony. I was recognized for the Antelope Valley Chapter and Region 15 Superintendent/Principal of the Year. On April 30, 2021 several Region 15 Board Members presented to me my Award with several vases of flowers. They talked about my efforts with ACSA and the Small School District Association to get equal and equitable funding to all districts including rural school districts. One of ACSA's priorities is to ensure that school leaders are recognized for their excellence. Through Region 15 annual awards program, they honor students, administrators and community organizations for their achievements and their dedication to public education at both the regional and state levels.

#### **NON-CLASSROOM-BASED CHARTER SCHOOL REFORM**

This month, Assembly Education Committee Chair Patrick O'Donnell (D-Long Beach) introduced [AB 1316](#), a bill that proposes significant reforms to the laws governing non-classroom-based (NCB) charter schools and Independent Study (IS).

Two years ago AB 1505, one of the charter school reform bills from 2019 (which also included SB 126 and AB 1507) contained a two-year moratorium on the authorization of new NCB charter schools with a commitment from legislators to address NCB reform in subsequent legislation. That debate was supposed to occur in 2020, but the scramble to deal with the pandemic prevented the conversation.

**Require the K-12 Audit Guide to include additional requirements for purposes of all LEA audits.** These additional requirements include:

- Ensuring all LEA's follow the staffing ratios required for IS
- Verifying an LEA's certification methodology for time value assigned to pupil work

- Verifying an LEA provide minimum instructional minutes

**Additional Committee Amendments.** The author also agreed to the following amendments to AB 1316:

- Require IS teachers to grade all pupil work, schools to keep all pupil work for 2 years for auditing purposes, and all pupil work to be dated
- Require auditors to verify physical addresses in IS master agreements and sample enrollment every attendance month instead of only one learning period
- Require teachers to assign pupil work prior to the start of each learning period and prohibit the deletion of pupil assignments after the learning period has begun
- Require a teacher's time value assigned for pupil work to be under the penalty of perjury

**Prohibits multi-track year-round schedules.** This proposed prohibition was prompted by reports of charter school students being moved between multiple schools during the summer months, resulting in the state effectively “double funding” a single count of attendance. Acknowledging that there are instances where this type of scheduling is necessary, the bill would authorize the State Board of Education (SBE) to grant waivers where an LEA has demonstrated the need to operate a multi-track year-round schedule due to impacted facilities.

#### Affecting All School Districts and County Offices of Education

**Places additional oversight responsibilities on charter school authorizers overseeing NCBs.** Looking to increase the oversight of NCB charter schools beyond what is required under current law, AB 1316 would require charter authorizers to take on the following new oversight responsibilities, including that they:

- Annually verify the NCB charter has an appropriate methodology in place for teachers to determine the time value of pupil work product used to calculate ADA
- Annually verify the NCB charter’s pupil-to-teacher ratio
- Verify the NCB charter’s ADA at the first, second, and annual principal apportionment reporting to determine enrollment and attendance trends and averages

**Authorizes a charter school authorizer to increase oversight fees to 3% of a charter school’s revenue by July 1, 2023.** Current law allows an authorizer to charge oversight fees equal to 1% of a charter school’s revenue. To account for the increased oversight responsibilities under AB 1316, the bill would allow an authorizer to raise fees to 2% of a charter school’s revenue, effective July 1, 2022, and to 3% of a charter school’s revenue, effective July 1, 2023.

### Affecting All School Districts

**Restricts the size of a charter school that can be authorized by a small school district.** Citing examples where some small school districts have authorized charter ADA that totals 10-times that of the district, AB 1316 would establish the following limits on small charter authorizers:

- A school districts with less than 2,500 ADA may authorize NCB charters up to 100% of district ADA
- A school district with ADA between 2,500 – 5,000 ADA may authorize NCB charters up to 2,500 ADA
- A school district with ADA between 5,000 – 10,000 ADA may authorize NCB charts up to 50% of the district's ADA

The author took a committee amendment during last week's Assembly Education Committee hearing that would grandfather in NCB charter schools that are currently authorized by a school district outside of these ADA restrictions. The author also took an amendment to correct a drafting error that had incorrectly included COEs under these ADA restrictions.

### Affecting All Charter Schools

**Requires charter schools to follow the same audit procedures and schedules as well as the same Standardized Account Code Structure, as school districts.** Current law allows a charter to be audited as a nonprofit corporation instead of as a governmental entity, which is required for a school district. AB 1316 seeks parity between charter schools and school districts by requiring charters to be audited as a governmental entity.

**Requires the K-12 Audit Guide to include additional supplemental information and schedules as audit report components for purposes of a charter school audit.** This additional information includes the following:

- Schedule of pupil enrollment by month and categorized by classroom-based, independent study, summer schedule, enrichment, and other
- Schedule of pupil attendance by month and categorized by classroom-based, independent study, summer schedule, enrichment, and other
- Schedule of the largest 25 payments/transfers of assets to organizations, determined by value accumulated over the fiscal year, but excluding governmental entities
- Information regarding related parties to the charter school

**Require the K-12 Audit Guide to include specific compliance procedures for purposes of a charter school audit.** These additional procedures include the following:

- Having the auditor personally identify and select representative samples of pupils, pupil work product, financial transactions, and any other samples as required
- Verifying enrollment of pupils for NCB instruction and independent study
- Determining whether P2 and annual reports of attendance submitted to CDE include any days of attendance dedicated solely to enrichment activities and exclusive of instruction in core curricular areas
- Verifying that each teacher has valid certification/credential and is an employee of the charter school
- Including review of any independent study program, including that there is proper frequency of contact between certificated staff and each pupil

**Require charter schools to adhere to the same minimum day requirements required of school districts.** Current law requires charter schools to comply with an annual instructional minute requirement but does not explicitly include charter schools under the minimum day requirements.

**Establishes new requirements and restrictions on charter school contracts.** In response to reports that charter schools were using state funding to pay for courses at private religious organizations/schools or to pay for uncredentialed instructors to provide pupil instruction, AB 1316 proposes to require the following for charter school contracts:

- Requires vendor personnel that provide direct instructional services to pupils to hold the appropriate credential, based on their area of assignment
- Prohibits private religious organizations or schools from serving as vendors
- Prohibits the use of funds for direct services to pupils from being used to pay tuition or fees at a private school
- Requires charter schools to use competitive bidding for contracts in the same manner as school districts
- Prohibits the offering of financial payments to a teacher, pupil or prospective pupil, or to the parent or guardian of a pupil or prospective pupil for enrollment, referral, retention, or participation in direct services to pupils by vendors
- Prohibits contracts from being calculated as a percentage of a charter schools' revenue

The author took the following committee amendments in this area:



- Prohibit payment to charter school employees or employees of an entity managing a charter school for courses completed by pupils
- Prohibit gifts to teachers, pupils, and parents for participation in school activities or meetings
- Clarify that charter schools are authorized to participate in all IS programs, in parity with school districts and COEs

### Affecting All NCB Charter Schools

**Replaces the current funding determination formula for NCB charter schools with a funding formula based on the amount of in-classroom instruction provided.** Under the proposed new formula, an NCB charter school would be eligible to receive funding for at least 70% of its ADA, with the opportunity for up to 100% of funding, depending on how much of its pupil attendance is based on in-classroom instruction. Specifically, the bill establishes the following funding structure:

- Where at least 80% of pupil attendance is in-classroom instruction, the NCB charter would generate 100% attendance for state apportionment
- Where between 60% and 79% of pupil attendance is in-classroom instruction, the NCB charter would generate 92.5% attendance for state apportionment
- Where between 40% and 59% of pupil attendance is in-classroom instruction, the NCB charter would generate 85% attendance for state apportionment
- Where between 20% and 39% of pupil attendance is in-classroom instruction, the NCB charter would generate 77.5% attendance for state apportionment
- Where between 0% and 19% of pupil attendance is in-classroom instruction, the NCB charter would generate 70% attendance for state apportionment

**Restricts NCB charter school attendance to only those pupils that reside in the county in which the charter is authorized.** Citing AB 1507 (Smith) from 2019, which prohibited an NCB charter from establishing facilities outside the boundaries of its authorizing district, the bill's Assembly Education Committee analysis states that by aligning attendance more closely to where a NCB charter can establish physical facilities, more pupils will have access to in-classroom learning. However, during last week's committee hearing, some members raised concerns about what this restriction would mean for a pupil who is currently enrolled in an NCB charter authorized outside of the pupil's county of residence and the author said he would look more into this issue.

**Requires an NCB charter to provide classroom-based instruction to all pupils for whom the charter school determines shall return to another program at the charter school.** This

requirement mirrors a similar existing requirement for school district and COE IS programs when it is determined that an IS program is no longer in the best interest of a pupil.

### **Human Resources**

The Director of Transportation Karla George resigned from her position on Thursday May 6, 2021. As we move forward with transportation we will need someone that has the knowledge to ensure compliance with labor regulations policies and procedures. This person will need to have the knowledge on the purchase/lease of a bus for the 2021-2022 school year.

### **Professional Development:**

Continue training with staff on Wednesdays with Code to the Future. Students are developing coding skills to close the science gap in achievement and develop skills for careers in the field of computer science.

### **Facilities:**

Maintenance 2020-2021:

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

### **Budget:**

I continue to work with our Legislatures, ACSA, and SSDA representatives to increase funding for small rural school district, equitable and fair funding for all schools. Thursdays have been busy with Zoom meetings. We are likely to see distance learning provision expire and school return to independent study provisions when addressing the parents' concerns about returning to school for in-person learning. The state recognize without a Distance Learning option for districts that is equitable, they will continue to see state exodus of public school students to private or charters schools. Legislators have indicated that they will see what the Governor outlines at his May Revise in reaction to distance learning.

The COVID-19 pandemic has increased unemployment insurance (UI) benefit claims for many employers. The increase in UI claims during the pandemic requires an increase in the School Employees Fund participant contribution rate for the next fiscal year to 1.23 percent from a .05 percent current rate. At this time, it is anticipated that the contribution rate of 1.23 percent will generate sufficient revenue to restore the fund reserve before the end of State Fiscal Year 21/22.

In May, the administration will release its updated revenue assumptions and those assumptions will imply different Proposition 2 requirements. The State knows that revenues have been growing since January's proposal. Will the Governor allocate funds toward Prop 98, state deferrals, or pension relief? COLA will grow some just above 3%. These are some of the questions educators have at this time. Passed by voters in 2014, Proposition 2 changed budgeting practices concerning: (1) reserves and (2) debt payments. Proposition 2 made two major constitutional changes to state budgeting. First, it created new rules for minimum annual deposits into the Budget Stabilization Account (BSA), the state's rainy-day fund. Second, Proposition 2 created new requirements that the state spend a minimum amount each year, until 2030, to pay down specified debts.

As such, decisions about Proposition 2 are intrinsically tied to the overall budget condition and must be made as part of the final budget negotiations. Although the State Constitution prescribes set formulas with the requirements of Proposition 2, the assumptions that underpin those requirements are often a matter of legislative discretion. As such, Legislation Analyst's Office suggest the Legislature consider its preferences on some of the alternatives we have listed above before the May Revision. For example, would it prefer the state be more or less likely to have an infrastructure spending requirement in 2022-23? Among a reasonable range of options, would the Legislature prefer to include a higher capital gains revenue assumption in the budget—making a true down of BSA reserves more likely—or vice versa? The answers to these and other questions should ultimately guide policymakers as they choose the appropriate assumptions and choices about the measure.

The Governor proposes that the state use Proposition 2 funds in 2021-22 to address the creation of new unfunded liabilities generated in 2020-21 and to accelerate pay off of all three of the state's retirement liabilities. Specifically, the Governor proposes one-time payments of: (1) \$1.5 billion as a supplemental pension payment to CalPERS state pension plans (apportioned across the plans based on the annual General Fund contributions to each plan), (2) \$926 million toward the state's retiree health unfunded liabilities (\$616 million of this would be intended to make up for employee contributions that were suspended during PLP in 2020-21), and (3) \$410 million as a supplemental pension payment to CalSTRS to help pay down the state's share of unfunded liabilities.

#### **Events:**

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





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Dena Kiouses, EdD, Principal  
d.kiouses@gormanschool.com

## Principal's Report

May 11, 2021

**Staff testing for COVID** continues. However, as we go into the Yellow Level in LA county, staff testing is no longer mandatory.

In April, I completed my **ACSA academy**, thank you for the opportunity to take this course.

Grades 5 - 8 went to **Tejon Ranch with the Conservancy** and the students were amazing! They learned about geology and map making, Haiku poetry, and just got out for some fresh air and nature. We were also treated to pronghorn that ran alongside our bus for quite some time.

**FFA students** went to the high school and were treated to dinner and games. They also were able to witness a meeting firsthand and learn how to run our meetings. The high school students were very giving and made sure our students had a good time.

The **FFA students** also had a fundraiser day at **Dave Community Thrift Store**. They were great with the public, did a great job working; Alice was impressed, and made over \$300. Alice has invited us back for JUNE!!! Usually, a group can only go once a year. Our students did such a great job, she would like them to do it again!

We had two **new students start this month, a fourth grader and a sixth grader**. An 8th grader who was moving to a Bakersfield school, has decided to stay with us and participate in distanced learning. We continue to work on getting more students for next year. We have an ad in the paper for our next kinder night and we are adding registration for all students.

**My Donors Choose project was funded!!!!** Next year, we will have a class set of Ukuleles.

## Community Collaboration

I have been in contact with the **Hungry Valley Educational Coordinator**. She and I will meet to see how we can start a collaboration here at Gorman. We will also continue to work with Tejon Ranch Conservancy. We have a unique opportunity to live and learn in a beautiful place. I want to be sure our students realize and learn about our community.

I have spoken to the local library branch and have volunteered to be on the **Friends of the Library Board**. They are still soliciting interested candidates at this point.

I have been in contact with the **Family Resource Center**. The FRC is no longer under the umbrella of the ETUSD, they will be better able to offer services to our community of students also. The group meets during the day, so I am unable to attend their meetings, the director said we can conference afterward for anything that would impact Gorman School.

### **Upcoming Events**

Certificated appreciation week (this week)

May 15 is our campout night for Kiouses' class.

May 15 is also our FFA new Chapter Recognition.

May 16 is our Student Council Carwash and FFA Hot Dog Sale.

Classified appreciation week is the week of May 17.

On May 28, 8th graders are going to Catlina.

On June 1, Kindergarten Graduation is at 11 am and 8th grade graduation is at 6 pm.

On June 7, we are planning an intervention summer school for targeted students.

Rectfully submitted,

Dena Kiouses EdD

Report ID: FIN-GL-0003

Run Date: 5/6/21

Run Time: 11:00:20 AM

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

Fiscal Year : 2021 To Record Date : 4/30/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 01.0 - General Fund

Object	Object Description	Debit	Credit
1100	Teachers' Salaries	23,248.30	0.00
1110	Teachers' Salaries-Full-Time	126,103.35	0.00
1160	Teachers' Salaries-Substitute	13,300.00	0.00
1300	Cert Supervisors & Admin Sal	52,000.00	0.00
1310	Cert Supervisor & Admin Sal-FT	78,000.00	0.00
1360	Cert Sup & Admin Sal-Sub	26,536.70	0.00
<b>Totals for Major Object : 1000</b>		<b>319,188.35</b>	<b>0.00</b>

Object	Object Description	Debit	Credit
2130	Instruct Aide Sal-Hourly/Daily	25,879.36	0.00
2200	Classif Support Sal	6,813.12	0.00
2210	Classif Support Sal-Full-Time	15,819.88	0.00
2410	Cler Tech Office Staff Sal-FT	21,602.43	0.00
2460	Cler Tech Off Staff Sal-Sub	10,551.62	0.00
2990	TBD	19,980.00	0.00
<b>Totals for Major Object : 2000</b>		<b>100,646.41</b>	<b>0.00</b>

Object	Object Description	Debit	Credit
3111	STRS, Certificated Positions	48,593.45	0.00
3311	OASDI, Certificated Positions	824.60	0.00
3312	OASDI, Classified Positions	6,240.01	0.00
3331	Medicare, Cert Positions	4,628.23	0.00
3332	Medicare, Class Positions	1,459.37	0.00
3411	Hlth & Wlfr Benefits, Cert	14,834.78	0.00
3412	Hlth & Wlfr Benefits, Class	27,128.70	0.00
3511	State Unemploy Insur, Cert Pos	159.65	0.00
3512	State Unemploy Insur, Clas Pos	48.52	0.00
3611	Worker Comp Insur, Cert Pos	7,181.82	0.00
3612	Worker Comp Insur, Class Pos	2,264.57	0.00
<b>Totals for Major Object : 3000</b>		<b>113,363.70</b>	<b>0.00</b>

Report ID: FIN-GL-0003

Run Date: 5/6/21

Run Time: 11:00:20 AM

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

Fiscal Year : 2021 To Record Date : 4/30/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 01.0 - General Fund

Object	Object Description	Debit	Credit
4210	Books & Oth Reference Material	691.88	0.00
4310	Materials and Supplies	12,281.19	0.00
4340	Computer Software & Relat Exp	20,533.55	0.00
4350	Office Supplies - Admin	1,538.17	0.00
4360	Tires, Fuel and Oil	3,181.21	0.00
4370	Custodial/Operation Supplies	1,118.01	0.00
4380	Maintenance Supplies	635.36	0.00
4400	NonCapitalized Equipment	7,419.05	0.00
4700	Food	8,996.27	0.00
<b>Totals for Major Object : 4000</b>		<b>56,394.69</b>	<b>0.00</b>

Object	Object Description	Debit	Credit
5210	Mileage & Car Allowances	249.09	0.00
5220	Travel and Conferences	3,384.79	0.00
5310	Dues and Memberships	7,159.00	0.00
5410	Insurance	10,618.54	0.00
5510	ELECTRICITY	8,602.80	0.00
5520	Natural Gas Services	3,320.74	0.00
5530	Water	333.21	0.00
5560	Waste Disposal	1,514.96	0.00
5565	Waste Disposal - Other	15,036.07	0.00
5610	Rentals, Leases and Repairs	2,895.19	0.00
5630	Repairs	4,956.80	0.00
5800	Oth Contracted Services	20,033.59	0.00
5803	Late Int Chrgs/Penalties	489.88	0.00
5820	Legal, Audit, & Election Costs	1,560.52	0.00
5830	Advertisement	293.04	0.00
5840	Computer/Technlgy Related Serv	5,840.75	0.00
5850	Conslt/Ind Contractors(NonEmp)	28,716.50	0.00
5860	Fingrpri,Phys, XRY&Oth Emp Cst	565.00	0.00
5880	Other Charges/Fees	2,243.69	0.00
5890	Other Services	380.44	0.00
5910	Communications	1,899.92	0.00
5940	Communication -Postage	340.00	0.00
<b>Totals for Major Object : 5000</b>		<b>120,434.52</b>	<b>0.00</b>



Report ID: FIN-GL-0003

Run Date: 5/6/21

Run Time: 11:00:20 AM

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

Fiscal Year : 2021 To Record Date : 4/30/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 01.0 - General Fund

Object	Object Description	Debit	Credit
6400	Equipment	8,011.62	0.00
<b>Totals for Major Object : 6000</b>		<b>8,011.62</b>	<b>0.00</b>

Object	Object Description	Debit	Credit
8011	Rev Limit State Aid-CYr	0.00	532,329.00
8012	Education Protection Account E	0.00	78,152.00
8019	Rev Lmt State Aid-Prior Yr	0.00	6,675.00
8021	Home Owners Exemption	0.00	166.41
8029	Othr Subvntns/In-Lieu of Taxes	0.00	533.22
8041	Secured Tax Rolls	0.00	70,096.34
8042	Unsecured Roll Taxes	0.00	3,360.96
8043	Prior Year's Taxes	0.00	3,071.51
8044	Supplemental Taxes	0.00	68,037.71
8045	Edu RevAugmntn Fnd	0.00	3,574.61
8047	Commtty Rdvlpmnt Funds	0.00	3,712.39
8048	Pnlts & Intrst from Dlgnt Tax	0.00	1,364.45
8084	Community Redevelopment Funds	0.00	530.38
8181	Spec Ed Entimnt per UDC	0.00	10,323.00
8290	All Other Federal Revenues	0.00	62,498.00
8550	Manated Cost Reimbursements	0.00	2,121.00
8560	State Lottery	0.00	9,123.89
8590	All Other State Revenues	0.00	7,364.00
8625	Community Redevelop Funds	0.00	3,634.16
8660	Interest	0.00	7,055.95
8699	All Other Local Revenues	0.00	72.44
8791	Tfrs of Apptmnts fm Dstrcts	0.00	20,803.19
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>894,599.61</b>

Report ID: FIN-GL-0003

Run Date: 5/6/21

Run Time: 11:00:20 AM

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

Fiscal Year : 2021 To Record Date : 4/30/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 01.0 - General Fund

Net Increase (Decrease) to Fund Balance :

176,560.32

Object	Object Description	Debit	Credit
9110	Cash In County Treasury	2,425,448.21	0.00
9130	Revolving Cash Account	2,000.00	0.00
9200	Accounts Receivable System Default- K12	482,545.40	0.00
9520	Accounts Payable Manual Accrual	0.00	574,544.47
9521	Accrued Salaries and Wages Payable	0.00	1,500.00
9522	Stale Check Liability	0.00	1,613.51
9525	Fringe Benefits - CALSTRS	0.00	13,299.77
9526	Fringe Benefits - CALPERS	0.00	534.97
9528	Fringe Benefits - OASDI	0.00	3,345.61
9529	Fringe Benefits - Medicare	0.00	3,847.74
9531	Fringe Benefits - SUI	938.10	0.00
9532	Fringe Benefits - W/C	0.00	29,374.41
9650	Unearned Revenue	0.00	60,595.44
9791	Beginning Fund Balance	0.00	2,045,321.06
9910	Suspense Clearing	0.00	394.41
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>2,045,321.06</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>2,221,881.38</b>
<b>Total for Fund/Sub-Fund : 01.0 - General Fund</b>		<b>3,628,971.00</b>	<b>3,628,971.00</b>

Report ID: FIN-GL-0003

Run Date: 5/6/21

Run Time: 11:00:20 AM

## Trial Balance by Fund and Object (ALL)

Fiscal Year : 2021 To Record Date : 4/30/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 13.0 - Cafeteria Fund

Object	Object Description	Debit	Credit
2230	Classif Support Sal-Hrly/Daily	9,281.88	0.00
<b>Totals for Major Object : 2000</b>		<b>9,281.88</b>	<b>0.00</b>
Object	Object Description	Debit	Credit
3312	OASDI, Classified Positions	575.54	0.00
3332	Medicare, Class Positions	134.59	0.00
3412	Hlth & Wlfr Benefits, Class	2,807.88	0.00
3512	State Unemploy Insur, Clas Pos	4.63	0.00
3612	Worker Comp Insur, Class Pos	208.83	0.00
<b>Totals for Major Object : 3000</b>		<b>3,731.47</b>	<b>0.00</b>
Object	Object Description	Debit	Credit
4710	Food	6,381.75	0.00
4790	Food Supplies	241.32	0.00
<b>Totals for Major Object : 4000</b>		<b>6,623.07</b>	<b>0.00</b>
Object	Object Description	Debit	Credit
5220	Travel and Conferences	15.00	0.00
5630	Repairs	1,013.56	0.00
<b>Totals for Major Object : 5000</b>		<b>1,028.56</b>	<b>0.00</b>
<b>Net Increase (Decrease) to Fund Balance :</b>			<b>(20,664.98)</b>
Object	Object Description	Debit	Credit
9110	Cash In County Treasury	0.00	20,617.80
9200	Accounts Receivable System Default- K12	8,955.27	0.00
9519	Accounts Payable System Default	0.00	0.00
9520	Accounts Payable Manual Accrual	0.00	2,226.00
9521	Accrued Salaries and Wages Payable	0.02	0.00
9526	Fringe Benefits - CALPERS	34.66	0.00
9528	Fringe Benefits - OASDI	0.00	2,887.39
9529	Fringe Benefits - Medicare	0.00	113.99
9531	Fringe Benefits - SUI	0.00	143.38
9532	Fringe Benefits - W/C	0.00	2,206.36
9791	Beginning Fund Balance	0.00	1,460.01
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>1,460.01</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>-19,204.97</b>
<b>Total for Fund/Sub-Fund : 13.0 - Cafeteria Fund</b>		<b>29,654.93</b>	<b>29,654.93</b>

Report ID: FIN-GL-0003

Run Date: 5/6/21

Run Time: 11:00:20 AM

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

Fiscal Year : 2021 To Record Date : 4/30/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 14.0 - Deferred Maintenance Fund

Object	Object Description	Debit	Credit
5630	Repairs	1,400.00	0.00
<b>Totals for Major Object : 5000</b>		<b>1,400.00</b>	<b>0.00</b>
Object	Object Description	Debit	Credit
6250	Building Construction/Improv	9,100.00	0.00
<b>Totals for Major Object : 6000</b>		<b>9,100.00</b>	<b>0.00</b>
Object	Object Description	Debit	Credit
8660	Interest	0.00	254.00
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>254.00</b>
<b>Net Increase (Decrease) to Fund Balance :</b>			<b>(10,246.00)</b>
Object	Object Description	Debit	Credit
9110	Cash In County Treasury	75,746.01	0.00
9200	Accounts Receivable System Default- K12	3.83	0.00
9791	Beginning Fund Balance	0.00	85,995.84
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>85,995.84</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>75,749.84</b>
<b>Total for Fund/Sub-Fund : 14.0 - Deferred Maintenance Fund</b>		<b>86,249.84</b>	<b>86,249.84</b>

Report ID: FIN-GL-0003

Run Date: 5/6/21

Run Time: 11:00:20 AM

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

Fiscal Year : 2021 To Record Date : 4/30/2021

District/Agency : 64584 - Gorman Joint School District

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

Object	Object Description	Debit	Credit
8660	Interest	0.00	203.65
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>203.65</b>
<b>Net Increase (Decrease) to Fund Balance :</b>			<b>203.65</b>
Object	Object Description	Debit	Credit
9110	Cash In County Treasury	66,600.36	0.00
9200	Accounts Receivable System Default- K12	3.30	0.00
9791	Beginning Fund Balance	0.00	66,400.01
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>66,400.01</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>66,603.66</b>
<b>Total for Fund/Sub-Fund : 21.0 - Capital Projects-Centennial</b>		<b>66,603.66</b>	<b>66,603.66</b>

Report ID: FIN-GL-0003

Run Date: 5/6/21

Run Time: 11:00:20 AM

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

Fiscal Year : 2021 To Record Date : 4/30/2021

District/Agency : 64584 - Gorman Joint School District

Fund/Sub-Fund : 25.0 - Capital Facilities Fund

Object	Object Description	Debit	Credit
8660	Interest	0.00	143.81
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>143.81</b>
<b>Net Increase (Decrease) to Fund Balance :</b>			<b>143.81</b>
Object	Object Description	Debit	Credit
9110	Cash In County Treasury	47,032.09	0.00
9200	Accounts Receivable System Default- K12	2.26	0.00
9791	Beginning Fund Balance	0.00	46,890.54
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>46,890.54</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>47,034.35</b>
<b>Total for Fund/Sub-Fund : 25.0 - Capital Facilities Fund</b>		<b>47,034.35</b>	<b>47,034.35</b>

Report ID: FIN-GL-0003

Run Date: 5/6/21

Run Time: 11:00:20 AM

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

Fiscal Year : 2021 To Record Date : 4/30/2021

District/Agency : 64584 - Gorman Joint School District

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

Object	Object Description	Debit	Credit
8660	Interest	0.00	9.99
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>9.99</b>
<b>Net Increase (Decrease) to Fund Balance :</b>			<b>9.99</b>
Object	Object Description	Debit	Credit
9110	Cash In County Treasury	3,269.38	0.00
9200	Accounts Receivable System Default- K12	0.63	0.00
9791	Beginning Fund Balance	0.00	3,260.02
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>3,260.02</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>3,270.01</b>
<b>Total for Fund/Sub-Fund : 30.0 - State Sch.Building Lease-Purc</b>		<b>3,270.01</b>	<b>3,270.01</b>

Report ID: FIN-GL-0003

Run Date: 5/6/21

Run Time: 11:00:20 AM

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

Fiscal Year : 2021 To Record Date : 4/30/2021

District/Agency : 64584 - Gorman Joint School District

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

Object	Object Description	Debit	Credit
8660	Interest	0.00	39.28
<b>Totals for Major Object : 8000</b>		<b>0.00</b>	<b>39.28</b>
<b>Net Increase (Decrease) to Fund Balance :</b>			<b>39.28</b>
Object	Object Description	Debit	Credit
9110	Cash In County Treasury	12,848.49	0.00
9200	Accounts Receivable System Default- K12	0.21	0.00
9519	Accounts Payable System Default	0.00	0.12
9791	Beginning Fund Balance	0.00	12,809.30
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>12,809.30</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			<b>12,848.58</b>
<b>Total for Fund/Sub-Fund : 35.0 - County School Facilities Fund</b>		<b>12,848.70</b>	<b>12,848.70</b>



Report ID: FIN-GL-0003

Run Date: 5/6/21

Run Time: 11:00:20 AM

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

Fiscal Year : 2021 To Record Date : 4/30/2021

District/Agency : 64584 - Gorman Joint School District

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

**Net Increase (Decrease) to Fund Balance :**

Object	Object Description	Debit	Credit
9110	Cash In County Treasury	0.00	61,888.98
9200	Accounts Receivable System Default- K12	0.00	16,185.64
9506	State Disability Insurance	21.23	0.00
9507	Medicare Contributions	0.00	29,703.30
9508	Advanced Earned Income Credit	55.00	0.00
9511	Federal Tax Withholding	123,182.78	0.00
9512	State Tax Withholding	9,276.82	0.00
9513	OASDI Liability	0.00	23,016.22
9514	CALSTRS Liability	0.00	2,578.07
9515	CALPERS Liability	3.41	0.00
9516	Survivor Benefits	15.00	0.00
9517	Other Voluntary Deductions	1,358.69	0.00
9518	Tax Shelter Annuity	0.00	2,600.00
9519	Accounts Payable System Default	0.00	469.12
9527	Fringe Benefits - EPRS	0.00	1,651.50
9528	Fringe Benefits - OASDI	243.53	0.00
9529	Fringe Benefits - Medicare	60.57	0.00
9531	Fringe Benefits - SUI	3,875.80	0.00
<b>(9791) Beginning Fund/Sub-Fund Balance :</b>		<b>0.00</b>	<b>0.00</b>
<b>ENDING Fund/Sub-Fund Balance :</b>			
<b>Total for Fund/Sub-Fund : 76.0 - Warrant Pass-through Fund</b>		<b>138,092.83</b>	<b>138,092.83</b>
<b>Totals for District/Agency : 64584 - Gorman Joint School District</b>		<b>4,012,725.32</b>	<b>4,012,725.32</b>

# Paw Print

GORMAN ELEMENTARY SCHOOL

MAY 2021

## SUMMER VACATION

It is almost time for summer vacation! The last day of school is June 1, 2021.

Despite all of the ups and downs during the pandemic, our Cougars have shown amazing resilience.

The staff here at Gorman is honored to have been a part of each and every student's year. We look forward to all of their very bright futures!

## BOARD MEETING

### WHEN

TUESDAY, MAY 11TH, 3PM

### WHERE

49847 GORMAN SCHOOL ROAD  
GORMAN, CA

### MORE INFORMATION

Please join us for our regularly scheduled Board Meeting

Closed Session 3:00pm

Open Session 3:30pm

## CAASPP TESTING

Our students have done an excellent job with State testing! They all worked very hard throughout testing weeks. We are so proud of our Cougars!

# TEJON RANCH CONSERVANCY

Dr. Kiouses' class will be taking a field trip to Tejon Ranch/Conservancy Friday, May 7.

## KINDERGARTEN ROUNDUP

### WHEN

WEDNESDAY, MAY 26TH, 6-7PM

### WHERE

49847 GORMAN SCHOOL ROAD  
GORMAN, CA

### MORE INFORMATION

Meet Dr. Kiouses, our dynamic new principal, and Mrs. Knight, our talented kindergarten teacher.

You will learn about all the amazing STEAM-based learning we are enjoying at Gorman, and have planned for the 2021-2022 school year.

## STUDENT COUNCIL CAR WASH

The Student Council will be having a car wash on Saturday, May 15 from 11am - 1pm. Pre-sale tickets will be \$10.00 and will include the car wash, a hot dog and a drink. There will be additional food for purchase. Come out and support the Student Council!

## PTSO MOVIE NIGHT

### WHEN

FRIDAY, MAY 21ST, 4PM

### WHERE

49847 GORMAN SCHOOL ROAD  
GORMAN, CA

### MORE INFORMATION

We are excited to announce PTSO Movie Night!

Due to COVID, attendance will be limited. Please RSVP with a \$2.00 per person deposit to use at the "snack bar".

RSVP with Ms. Davis in the office at

(661)248-6441 ext. 140 or [l.davis1@gormanschool.com](mailto:l.davis1@gormanschool.com)

## **KINDERGARTEN GRADUATION**

Congratulations to our 2020-2021 Kindergarten Class!  
The Graduation Ceremony will be June 1, at 11am!

## **CATALINA ISLAND**

Our 8th Grade Class of 2021 will be taking their trip to Catalina Island!  
Their trip is currently scheduled for May 28.  
Congratulations, graduates!

## **8TH GRADE GRADUATION**

### **WHEN**

**TUESDAY, JUNE 1ST, 6PM**

### **WHERE**

**49847 GORMAN SCHOOL ROAD  
GORMAN, CA**

### **MORE INFORMATION**

Congratulations to the Class of 2021!

## **LAST DAY OF SCHOOL**

The last day of our 2020-2021 School Year is June 1!  
A hearty farewell and best wishes to our 8th graders!  
To the rest of the student body, see you in the fall!

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

**BOARD OF TRUSTEES**

**MINUTES OF THE REGULAR MEETING**

**April 13, 2021**

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

The Flag salute was held.

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

Also Present: Johannis Andrews, Superintendent  
Dena Kiouses, EdD, Principal  
Denise Saenz, Accounting/Data Processing Technician

6787 The Board approved the Agenda with changes for April 13, 2021.

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

6788 Adjourn to Closed Session at 3:01 P.M. to discuss personnel, employer/employee relations. (Govt. Code 54957, 54957.6):

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

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

6789 Reconvened to Regular Session at 3:20 P.M.

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

Action from Closed Session

None at this time.

Principal, Dena Kiouses, EdD, made a presentation of student assessment results. She said the students are where they are supposed to be despite of COVID-19.

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

Patricia Edwards congratulated Denise Saenz on her completion of the ACSA Academy for School Business.

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

Denise Saenz updated the Board on upcoming events at Gorman School that are being sponsored by Gorman School PTSO.

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

No comments

A discussion was held on the date, time and location of the Public Hearing for the 2021-2024 Local Control Accountability Plan (LCAP) and the 2021-22 Budget. The Public Hearing will be held during the Regular Meeting on Tuesday, June 8, 2021 at 3:00pm.

A discussion was held on the date, time, and location of the Adoption of the 2021-2024 Local Control Accountability Plan (LCAP) and the 2021-22 Budget. The Adoption will be at a Special Meeting on Tuesday, June 15, 2021 at 3:00pm.

A discussion was held about transportation. Superintendent Andrews stated that he was working to activate a CA number for our District in order to create a transportation department at Gorman. He stated that there is a CHP Inspection of the buses scheduled on May 8, 2021.

6790 The Board approved the Minutes of the Regular Meeting of March 9, 2021.

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

6791 The Board approved Purchase Orders #20-21-187 through 20-21-205 of which \$15,737.06 was paid from the General Fund and \$503.56 was paid from other funds.

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

6792 The Board approved the Commercial Warrant Register in the amount of \$25,301.19 from Fund 01.0, \$983.53 from Fund 13.0, \$400.00 from Fund 76.0.

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

6793 The Board approved the 2019-20 Financial Audit Report for the year ending June 30, 2020 by Eide Bailly, LLP.

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

6794 The Board approved the 2020-21 3<sup>rd</sup> Quarter Report on Williams Uniform Complaints.

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

6795 The Board approved Resolution #05-20-21 Designation of the Official Representative, Denise Saenz and the Official Alternate Representative, Dena Kiouses, EdD, to the SIRMA I and SIRMA II Joint Powers Authority Board of Directors.

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

6796 The Board approved the Gorman Joint School District School Calendar for 2021-2022.

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

6797 The Board approved the 2020-2021 District of Choice Annual Report.

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

6798 The Board approved Resolution #06-20-21 Day of the Teacher.

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

6799 The Board approved Resolution #07-20-21 Classified School Employees Week.

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

6800 The Board approved Resolution #08-20-21 Gorman Joint School District Employees Recognition Day.

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

6801 The Board approved Field Trip Report #01-20-21.

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

6802 The Board the Renewal Quote for Achieve3000 in the amount of \$1, 824.00.

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

6803 The Board approved the Conference/Mileage Report #05-20-21.

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

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

6804 The Board adjourned the meeting at 4:05 P.M.

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

Patricia Edwards, President



PURCHASE ORDER LOG

PO#	DATE	VENDOR	DESCRIPTION	ESTIMATED AMOUNT	AMOUNT PAID GENERAL	AMOUNT PAID OTHER	DATE PAID
20-21-206	3/31/21	Dena Kiouses, EdD	Mileage Reimbursement 3/21	\$74.37	\$74.37		4/8/21
207	3/31/21	Denise Saenz	Mileage Reimbursement 2/21	\$69.89	\$69.89		4/8/21
208	3/31/21	Denise Saenz	Mileage Reimbursement 3/21	\$69.89	\$69.89		4/8/21
209	3/31/21	William Tinney	Walk-in Cooler Repair 3/6/21	\$510.00	\$510.00		4/14/21
210	3/31/21	Quill	Janitorial Supplies-Trash Bags	\$49.94	\$49.94		4/8/21
211	3/31/21	GVMWD	Sewer & Water 2/21	\$1,342.05	\$1,342.05		4/8/21
212	3/31/21	Ready Refresh by Nestle	Drinking Water Service 1/23-21-2/22/21	\$89.91	\$89.91		4/8/21
213	3/31/21	T-Mobile	Student Mobile HotSpots 2/21	\$514.00	\$514.00		4/8/21
214	3/31/21	ACE Hardware	Maintenance Supply-Keys	\$3.85	\$3.85		4/8/21
215	3/31/21	Scholastic, Inc.	Scholastic News Magazines 20-21	\$572.22	\$572.22		4/8/21
216	3/31/21	American Business Machines	Copier Usage Fees	\$104.92	\$104.92		4/14/21
217	3/31/21	Laurel Davis	Mileage Reimbursement 3/21	\$34.94	\$34.94		4/8/21
218	3/31/21	Lopez Landscaping	Weekly Yard Service 2/21	\$200.00	\$200.00		4/14/21
219	3/31/21	Lopez Landscaping	Weekly Yard Service 3/21	\$225.00	\$225.00		4/14/21
220	3/31/21	LA County Tax Collector	Property Tax FY20-21 Penalty Fee	\$18.19	\$18.19		4/8/21
221	3/31/21	American Express	District Credit Card 3/21	\$894.36	\$894.36		4/8/21
222	3/31/21	CENIC	Reimbursement of BIIG Circuit Costs Oct-Dec 2020	\$1,620.06	\$1,620.06		4/8/21
223	3/31/21	WexBank	Fuel for Vans and Bus	\$992.54	\$992.54		4/8/21
224	4/12/21	AKA Water Services	Bacteriological Sampling 2/21 & 3/21	\$300.00	\$300.00		4/15/21
225	4/12/21	Infinity Communications	E-Rate Consulting Services Fee for FY20-21 Category One	\$650.00	\$650.00		4/15/21
226	4/12/21	Ashley Falke	School Psychologist Services 2/21	\$195.00	\$195.00		4/15/21
227	4/12/21	Ashley Falke	School Psychologist Services 3/21	\$220.00	\$220.00		4/15/21
228	4/12/21	Sandy Seufert Consulting	Teacher PD and Art Program Advisement	\$500.00	\$500.00		4/15/21
229	4/29/21	Cecelia J Cummings, CPA	Business Manager-Consultant 12/20	\$4,200.00	\$4,200.00		5/6/21
230	4/29/21	Revolution Foods	Food Service 2/21	\$2,626.50	\$2,626.50		5/6/21
231	4/29/21	Quill	Janitorial Supplies-Paper Towels	\$75.05	\$75.05		5/6/21
232	4/29/21	WexBank	Fuel for Vans and Bus 4/21	\$855.69	\$855.69		5/6/21
233	4/30/21	GVMWD	Sewer & Water 3/21	\$1,341.06	\$1,341.06		5/6/21
234	4/30/21	Ready Refresh by Nestle	Drinking Water Service 2/23-21-3/22/21	\$100.00	\$100.00		5/6/21
235		Quill					
236	4/30/21	T-Mobile	Student Mobile HotSpots 3/21	\$520.00	\$520.00		5/6/21
237	4/30/21	T-Mobile	Student Mobile HotSpots 4/21	\$520.00	\$520.00		5/6/21
238		Pearson					
239	4/30/21	ACE Hardware	COVID Classroom Supplies, Maintenance Supplies, Janitorial Supplies	\$441.56	\$441.56		5/6/21
240	4/30/21	ATG Automotive Specialists	GMC Van, Replace Fuel Pump, Filter	\$894.90	\$894.90		5/6/21
			TOTAL	\$20,825.89	\$18,199.39	\$2,626.50	
			REMAINING UNPAID	\$0.00			

American Express 3/21

Denise's Card			
Chevron	\$100	Gas for Bus 3/24/21	01.0-14000.0-00000-36000-4360-0000000
Chevron	\$100	Gas for Bus 3/24/21	01.0-14000.0-00000-36000-4360-0000000
Amazon	\$84.66	JBL Flip 4 Speaker for Room 126	01.0-32200.0-11100-10000-4340-0000000
Office Depot	\$5.89	Boxes for Shipping COVID Tests	01.0-00000.0-00000-72000-4350-0000000
Amazon	\$303.81	Schlage Keypad Locks	01.0-00000.0-00000-81000-4380-0000000
	\$594.36		

Joe's Card			
Five Below	\$94.17	Recess Equipment (COVID)	01.0-32150.0-11100-10000-4310-0000000
	\$94.17		

Dena's Card			
Amazon	\$3.99	Washington Post Subscription 2/21	01.0-32200.0-11100-10000-4340-0000000
Amazon	\$32.13	Zenergy Chime Solo Energy Chime	01.0-32150.0-11100-10000-4310-0000000
Chevron	\$30	Gas for Van	01.0-14000.0-00000-36000-4360-0000000
Amazon	\$34.30	Cake Dowels (Drumsticks for Music)	01.0-00000.0-11100-10000-4310-0000100
Five Below	\$49.28	Recess Equipment (COVID)	01.0-32150.0-11100-10000-4310-0000000
Five Below	13.14	Recess Equipment (COVID)	01.0-32150.0-11100-10000-4310-0000000
Amazon	\$3.99	Washington Post Subscription 3/21	01.0-32200.0-11100-10000-4340-0000000
	\$166.83		

Fees			
Fees	\$39.00	Late Fee	01.0-00000.0-00000-72000-5803-0000000
	\$39.00		

Total	\$894.36		
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Commercial Warrant Register

04/01/2021 - 04/30/2021

Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Fund/ Act	DOBJ/ DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
ACE HARDWARE - 0000008806	000000020178081	AD,64584,210000000231,1	GAX,64584,210000000289,1,0,1			01,0	00000,0	00000	81000	4390	00000000	10/2021	3.85	0.00	3.85
	000000020178081														Warrant Total: 3.85
AKA WATER SERV/ICES, INC. - 0000007859	000000020179878	AD,64584,210000000247,1	GAX,64584,210000000307,1,0,1			01,0	00000,0	00000	72000	5800	00000000	10/2021	300,00	0,00	300,00
	000000020179878														Warrant Total: 300,00
AMERICAN BUSINESS MACHINES - 0000006839	000000020179489	AD,64584,210000000244,1	GAX,64584,210000000286,1,0,1			01,0	00000,0	11100	10000	5610	00000000	10/2021	78,69	0,00	78,69
	000000020179489	AD,64584,210000000244,1	GAX,64584,210000000286,1,0,2			01,0	00000,0	00000	72000	5610	00000000	10/2021	26,23	0,00	26,23
															Warrant Total: 104,92
AMERICAN EXPRESS - 0000012205	000000020178092	AD,64584,210000000237,1	GAX,64584,210000000279,1,0,1			01,0	14000,0	00000	36000	4360	00000000	10/2021	230,00	0,00	230,00
		AD,64584,210000000237,1	GAX,64584,210000000279,1,0,2			01,0	32200,0	11100	10000	4340	00000000	10/2021	92,64	0,00	92,64
		AD,64584,210000000237,1	GAX,64584,210000000279,1,0,3			01,0	00000,0	00000	72000	4350	00000000	10/2021	5,89	0,00	5,89
		AD,64584,210000000237,1	GAX,64584,210000000279,1,0,4			01,0	00000,0	00000	81000	4380	00000000	10/2021	303,81	0,00	303,81
		AD,64584,210000000237,1	GAX,64584,210000000279,1,0,5			01,0	32150,0	11100	10000	4310	00000000	10/2021	188,72	0,00	188,72
		AD,64584,210000000237,1	GAX,64584,210000000279,1,0,6			01,0	00000,0	11100	10000	4310	00001000	10/2021	34,30	0,00	34,30
		AD,64584,210000000237,1	GAX,64584,210000000279,1,0,7			01,0	00000,0	00000	72000	5803	00000000	10/2021	35,00	0,00	35,00
															Warrant Total: 894,36
ASHLEY FALKE - 0000107616	000000020179879	AD,64584,210000000249,1	GAX,64584,210000000304,1,0,1			01,0	65000,0	57700	21000	5850	00000000	10/2021	220,00	0,00	220,00
															Warrant Total: 220,00

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Commercial Warrant Register  
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Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Fund/ Act	DOBJ/ DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt	
ASHLEY FALKE - 0000107615	000000020179579	AD,64584,210000000249,1	GAX,64584,210000000295,1,0,1			01,0	65000,0	57700	21000	5850	00000000	10/2021	195.00	0.00	195.00	
	000000020179579														Warrant Total:	415.00
AT&T - 0000009023	000000020178063	AD,64584,210000000234,1	GAX,64584,210000000296,1,0,1			01,0	00000,0	00000	72000	5910	00000000	10/2021	136.60	0.00	136.60	
	000000020178063														Warrant Total:	136.60
CANON FINANCIAL SERVICES, INC. - 0000007508	000000020179489	AD,64584,210000000242,1	GAX,64584,210000000294,1,0,1			01,0	00000,0	11100	10000	5610	00000000	10/2021	210.11	0.00	210.11	
	000000020179489	AD,64584,210000000242,1	GAX,64584,210000000294,1,0,2			01,0	00000,0	00000	72000	5610	00000000	10/2021	70.04	0.00	70.04	
CENIC - 0000012272	000000020178094	AD,64584,210000000238,1	GAX,64584,210000000281,1,0,1			01,0	00000,0	11100	10000	5800	00000000	10/2021	1,620.06	0.00	1,620.06	
	000000020178094														Warrant Total:	1,620.06
DENA KIOUSSES ED. D. - 0000008894	000000020178095	AD,64584,210000000233,1	GAX,64584,210000000302,1,0,1			01,0	00000,0	11100	10000	5210	0000100	10/2021	74.37	0.00	74.37	
	000000020178095														Warrant Total:	74.37
DENISE SAEENZ - 0000012199	000000020178086	AD,64584,210000000235,1	GAX,64584,210000000300,1,0,1			01,0	00000,0	11100	10000	5210	0000100	10/2021	69.89	0.00	69.89	
	000000020178086	AD,64584,210000000235,1	GAX,64584,210000000301,1,0,1			01,0	00000,0	11100	10000	5210	0000100	10/2021	89.89	0.00	89.89	
															Warrant Total:	139.78

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Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/ DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
GOLDEN VALLEY MUNICIPAL WATER DISTRICT - 0000007413	000000020179087	AD,64584,210000000225,1	GAX,64584,210000000292,1,0,1			01,0	00000,0	00000	82000	5655	00000000	10/2021	1,342.05	0.00	1,342.05
	000000020178087														1,342.05
INFINITY COMMUNICATION & CONSULTING - 0000009183	000000020179980	AD,64584,210000000248,1	GAX,64584,210000000306,1,0,1			01,0	00000,0	00000	72000	5850	00000000	10/2021	650.00	0.00	650.00
	000000020179980														650.00
LAUREL DAVIS - 0000108753	000000020179088	AD,64584,210000000241,1	GAX,64584,210000000285,1,0,1			01,0	00000,0	11100	10000	5210	00001100	10/2021	34.94	0.00	34.94
	000000020179088														34.94
LOPEZ LANDSCAPING - 0000007713	000000020179490	AD,64584,210000000243,1	GAX,64584,210000000283,1,0,1			01,0	00000,0	00000	81000	5630	00000000	10/2021	200.00	0.00	200.00
		AD,64584,210000000243,1	GAX,64584,210000000283,1,0,2			01,0	14000,0	00000	36000	4360	00000000	10/2021	25.00	0.00	25.00
	000000020179490	AD,64584,210000000243,1	GAX,64584,210000000284,1,0,1			01,0	00000,0	00000	81000	5630	00000000	10/2021	200.00	0.00	200.00
LOS ANGELES COUNTY TAX COLLECTOR - 0000007609	000000020178089	AD,64584,210000000227,1	GAX,64584,210000000282,1,0,1			01,0	00000,0	00000	72000	5880	00000000	10/2021	18.19	0.00	18.19
	000000020178089														18.19
MOUNTAINSIDE DISPOSAL, INC. - 0000007576	000000020178090	AD,64584,210000000228,1	GAX,64584,210000000298,1,0,1			01,0	00000,0	00000	82000	5560	00000000	10/2021	214.96	0.00	214.96
	000000020178090														214.96

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Commercial Warrant Register  
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Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
	000000020178090														214.96
Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
QUILL - 0000007767	000000020178091	AD,64584,210000000230,1	GAX,64584,210000000293,1,0,1			01,0	00000,0	00000	81100	4370	0000000	10/2021	49.94	0.00	49.94
	000000020178091														49.94
Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
READY REFRESH BY NESTLE - 000008817	000000020178092	AD,64584,210000000232,1	GAX,64584,210000000291,1,0,1			01,0	00000,0	00000	82000	5530	0000000	10/2021	89.91	0.00	89.91
	000000020178092														89.91
Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
SANDY SEUFERT CONSULTING - 000109890	000000020179981	AD,64584,210000000250,1	GAX,64584,210000000308,1,0,1			01,0	00000,0	11100	10000	5800	0000100	10/2021	500.00	0.00	500.00
	000000020179981														500.00
Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
SCHOLASTIC, INC. - 0000072331	000000020178093	AD,64584,210000000239,1	GAX,64584,210000000287,1,0,1			01,0	32150,0	11100	10000	4310	0000000	10/2021	572.22	0.00	572.22
	000000020178093														572.22
Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
SoCalGas - 000007744	000000020178095	AD,64584,210000000229,1	GAX,64584,210000000298,1,0,1			01,0	00000,0	00000	82000	5520	0000000	10/2021	1,146.52	0.00	1,146.52
	000000020178095														1,146.52
Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Func/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt
SOUTHERN CALIFORNIA EDISON - 0000009123	000000020178094	AD,64584,210000000235,1	GAX,64584,210000000296,1,0,1			01,0	00000,0	00000	82000	5510	0000000	10/2021	825.25	0.00	825.25
	000000020178094														825.25

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Vendor	Warrant Number	Warrant Disbursement Doc	Payment Request Doc	Vendor Invoice Number	Order Document	Fund /Sub-Fund	Resource /Project Yr	Goal/ Cat	Fund/ Act	DOB/J DREV/ BSA	School Location /Dept	APD/ FY	Distribution Amt	Additional Amt	Warrant Amt				
T-MOBILE - 0000108284	000000020178096 000000020178096	AD,64584,210000000240,1	GAX,64584,210000000290,1,0,1			01,0	32200,0	11100	10000	4340	00000000	10/2021	514,00	0,00	514,00				
Warrant Total: 514,00																			
VAR TECHNOLOGY FINANCE - 0000012281	000000020179491 000000020179491	AD,64584,210000000245,1	GAX,64584,210000000297,1,0,1			01,0	00000,0	11100	10000	6400	00001100	10/2021	741,26	0,00	741,26				
Warrant Total: 741,26																			
WEX BANK - 000000725	000000020178097 000000020178097	AD,64584,210000000228,1	GAX,64584,210000000303,1,0,1			01,0	00000,0	00000	81000	4360	00000000	10/2021	892,54	0,00	892,54				
Warrant Total: 892,54																			
WILLIAM TINNEY - 0000108006	000000020179492 000000020179492	AD,64584,210000000246,1	GAX,64584,210000000295,1,0,1			13,0	53100,0	00000	37000	5630	00000000	10/2021	510,00	0,00	510,00				
Warrant Total: 510,00																			
												Total :		12,595,87		0,00		12,595,87	

Type of Disbursements	Daily	MTD	FYTD	Daily First Warrant	Daily Last Warrant	Disbursements
Automated Warrant Count	26	0	0	000000020178081	000000020179981	26
Manual Warrant Count	0	0	0			0

Fund	Warrant Amt
01,0	12,085,87
13,0	510,00

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**Commercial Warrant Register**

04/01/2021 - 04/30/2021





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

## Gorman Elementary School District

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

Johannis Andrews  
Superintendent

Dena Kiouses  
Principal

**To** Board of Trustees  
**From** Jean Cummings  
**RE** Financial Audit Contract  
**Date** May 11, 2021

In accordance with *Education Code (EC) Section 41020 (b) (3)*, Local Education Agencies (LEAs) are required to file annual audit contracts for fiscal year 2020-21 with the County Superintendent of Schools. If the governing board of the district is unable to make satisfactory arrangements for the 2020-21 annual audit, the County Superintendent of Schools is required to provide for the audit and charge the district's funds for the cost of such audit.

Independent audit firms are engaged for the financial audit in accordance with Generally Accepted Accounting Principles and the necessary compliance audits for local education entities. The independent audit firm, Silva & Silva CPAs, is recognized by the California Department of Education to provide audits of governmental entities, especially with their expertise with school districts.

Services provided must include internal controls review, program compliance procedures, verification of account balances, preparation of year-end schedules for long-term debt, fixed assets, pension liability and postemployment benefits, federal awards schedules, and Management's Discussion and Analysis. In addition, this year's audit compliance will be increased due to the changes in instructional models and the increased categorical revenues from the federal and state agencies.

The previous financial audit contract was completed with the 2019-20 fiscal year and the District was required to provide a new contract with a qualified independent audit firm. Our previous audit contract was for three years with Vavrinek, Trine, Day & Co., LLP (VTD) at an annual fee of \$7,500. Mid-year of the second contract year, the VTD firm was consolidated with a larger firm Eide Bailly LLP. A contract renewal with Eide Bailly LLP could have been increased to at least \$21,000.

The attached financial audit contract proposal has been received indicating their intent to provide services for an independent financial audit for Gorman Joint School District for the two years 2020-21 and 2021-22 in the amount not to exceed \$9,250 for each year. In addition, a provision is in the agreement to withhold 10 percent of the audit fee until the [State] Controller certifies that the audit report conforms to the reporting provisions of subdivision (a) of Section 14503." [EC Section 14505 (a)]

It is being requested that the Board of Trustees approve the two-year financial audit contract with Silva & Silva CPAs.

## CONTRACT FOR AUDITING

This agreement made and entered into this 4th of May 2021, between the Governing Board of the Gorman Joint School District, of Los Angeles County, State of California, hereafter referred to as "District" and Silva & Silva CPAs, Certified Public Accountants, hereafter referred to as "Auditors".

We understand the services we are to provide the District for the years ended June 30, 2021 and 2022, respectively. We will audit the financial statements, including the related notes to the financial statements, which collectively comprise the basic financial statements, financial statements of the District, as of and for the two-year period beginning July 1, 2021 and ending June 30, 2022. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A) to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to District's RSI in accordance with auditing standards generally accepted in the United States of America... These limited procedures will consist 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedules
3. Schedule of Other Postemployment Benefits (OPEB) Funding Progress
4. Schedule of the District's Proportionate Share of the Net Pension Liability
5. Schedule of District Contributions

Supplementary information other than RSI, also accompanies District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of Expenditures of Federal Awards., if applicable.
2. Schedules required by the current *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the Education Audit Appeals Panel.

The following additional information accompanying the basic financial statements will be subjected to the auditing procedures applied in our audit of the financial statement, and our auditor's report will not provide an opinion or any assurance on that other information.

1. Combining Statements – Non-Major Governmental Funds

### AUDIT OBJECTIVES

The objective of our audit is the expression of an opinion as to whether your basic financial statements are fairly presented, in all material respects, in conformity with United States generally accepted accounting principles and to report on the fairness of the supplementary information referred to above when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with Federal statutes, regulations, and the terms and conditions of Federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and compliance will each include a paragraph that states that that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with United States generally accepted auditing standards; the standards outlined in the current *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our single audit. If our opinion on the financial statements or the Single Audit compliance opinion is other than unmodified, we will fully discuss the reasons with you in advance. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the single audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

### MANAGEMENT RESPONSIBILITIES

Management is responsible for the basic financial statements, Schedule of Expenditures of Federal Awards, and all accompanying information as well as all representations contained therein.

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations (3)and ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with Federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings: promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review a week prior to the report date.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the Schedule of Expenditures of Federal Awards in any document that contains and indicates that we have reported on the Schedule of Expenditures of Federal Awards. You also agree to include the audited financial statements with any presentation of the Schedule of Expenditures of Federal Awards that includes our report thereon OR make the audited financial statements readily available to intended users of the Schedule of Expenditures of Federal Awards no later than the date the Schedule of Expenditures of Federal Awards is issued with our report thereon. Your responsibilities

include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the Schedule of Expenditures of Federal Awards in accordance with Uniform Guidance; (2) that you believe the Schedule of Expenditures of Federal Awards, including its form and content, is fairly presented in accordance with Uniform Guidance; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the Schedule of Expenditures of Federal Awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

## OTHER SERVICES

We will also assist in preparing the financial statements, Schedule of Expenditures of Federal Awards, and related notes of Gorman Joint School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and Schedule of Expenditures of Federal Awards and that you have reviewed and approved the financial statements, Schedule of Expenditures of Federal Awards, and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any non-audit services we provide; oversee the services by designating an individual, Ms. Cecelia J. Cummings, Business Manager, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

## AUDIT PROCEDURES - INTERNAL CONTROLS

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come



to our attention, unless clearly inconsequential and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements Schedule of Expenditures of Federal Awards; federal award programs, compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.

As required by Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weakness. However, during the audit, we will communicate to management and

those charged with governance internal control related matters that are required to be communicated under professional standards, Government Auditing Standards, and Uniform Guidance.

### **AUDIT PROCEDURES - COMPLIANCE**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable Federal statutes, regulations and the terms and conditions of Federal awards applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of those procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.

### **AUDIT ADMINISTRATION AND ACCESS TO WORKPAPERS**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide the appropriate number of copies of our reports to the District; however, it is management's responsibility to submit the reporting package (including financial statements, Schedule of Expenditures of Federal Awards, summary schedule of prior audit findings, auditor's reports, and a corrective action plan) along with the Data Collection Form to the designated Federal Clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditor's reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by

the cognizant or oversight agency for audits. At the conclusion of the engagement, we will assist management in submitting the reporting packages.

The audit documentation for this engagement is the property of the auditors and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the appropriate Cognizant or Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of the auditor. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Lisa D. Silva is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

#### **AUDIT FEES**

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The fee listed below is based on anticipated cooperation from your personnel, the assumption that unexpected circumstances will not be encountered during the audit, no significant changes in reporting format and/or audit requirements or significant changes in the operations of the District.

If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

The maximum annual fee for auditing services under the terms of this contract shall not exceed \$9,250 for the years ending June 30, 2021 and 2022, respectively for personal services, with the exception that any additional auditing services provided for (1) any changes in District reporting format, i.e., GASB requirements and/or audit requirements, issued by the Education Audit Appeals Panel, Federal Agencies, American Institute of Certified Public Accountants, or Governmental Accounting Standards Board, (2) any changes in the number of funds or accounts maintained by the District during the period under this contract, and (3) any Federal Program and State Special Projects/compliance issues shall be in addition to the above maximum fee for personal services.

The final installment will represent the 10% withheld amount pursuant to *Education Code* 14505 and will be presented for payment upon certification by the Controller that the audit report conforms to the reporting provisions of the Audit Guide. All billings for additional audit fees or services will be billed as these services are provided. In accordance with *Education Code* Section 14505 (b), the District shall withhold fifty percent (50%) of the audit fee for any subsequent year of multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the audit guide. This contract shall be null and void if a firm or individual is declared ineligible pursuant to subdivision (c) of Section 41020.5. The withheld amount shall not be payable unless payment is ordered by the State Board of Accountancy or the audit report for that subsequent year is certified by the controller as conforming to reporting provisions of the audit guide.

COMPENSATION

All personal services performed by the Auditors shall be reimbursed at the following hourly rates:

Partner/Principal	\$	200
Manager		150
Supervisor		135
Senior in Charge		110
Staff Accountant		85

In addition to such payment for personal services, Auditors shall be reimbursed for such travel as may be necessary, computed at \$ per day for meals and lodging of each person together, with mileage computed at the approved Internal Revenue Service rate per mile.

If a dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Commercial Mediation Rules before resorting to litigation. The costs of any mediation proceedings shall be shared equally by all parties. The District and Auditors both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration will be binding and final. IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT, IN THE EVENT OF DISPUTE OVER FEES, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

## ANNUAL REPORT - FORM AND CONTENT, DELIVERY

The form and content of the annual audit shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State of California under Section 41020 of the *Education Code*, including the required compliance audit provisions of Uniform Guidance, *Audits of State of Local Governments*, issued by the U.S. Office of Management and Budget, as issued pursuant to the Single Audit Act Amendments of 1996 and Title 2 U.S. CFR Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The audit shall be completed and the audit report shall be delivered in accordance with time requirements as specified in the current *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by Educational Audit Appeals Panel, unless delayed by circumstances beyond the control of the Auditors. Eight (8) bound copies of the audit report may be rendered to the District, in addition to the copies required to be filed with the applicable governmental units. Copies in excess of the contract amount may be billed for an additional fee.

Government Auditing Standards require that we provide you with a copy of our most recent quality control review report. Our peer review report, for the year ended December 2017, accompanies this letter.

We appreciate the opportunity to be of service to Gorman Joint School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. This contract will continue in effect until cancelled by either party.

## WORKERS' COMPENSATION

Silva & Silva CPAs is aware of the provisions of Section 3700 of the Labor Code that requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code. Silva & Silva CPAs is in compliance with such provisions.

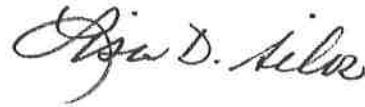
GOVERNING BOARD OF  
GORMAN JOINT SCHOOL DISTRICT

Silva & Silva CPAs

By \_\_\_\_\_

District

By \_\_\_\_\_



Partner

Federal Identification Number: 95-6001490

# SILVA & SILVA

CERTIFIED PUBLIC ACCOUNTANTS

Rudolph F. Silva, CPA  
Lisa D. Silva, CPA

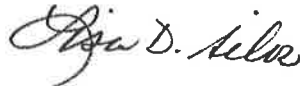
May 5, 2021

Ms. Cecelia J. Cummings  
Business Manager  
Gorman Joint School District  
49847 Gorman School Rd.  
Gorman, CA 934243-0104

Dear Jean:

The attached quality control review report of Silva & Silva CPAs for the year ended December 31, 2017, is being provided to you in accordance with *Government Auditing Standards*. A new report will be provided to you every three years during the period that we performed audit services for you.

Yours very truly,



Lisa D. Silva  
of Silva & Silva CPAs

LDS/cr

Attachment



**Gorman Elementary School  
Instructional Minutes  
2021-2022 School Year**

45 Minimum PD Days and School Ending at 2:45/1:30

<b>Instructional Minutes</b>		
Kindergarten-3rd Grades		
	Time	Minutes
School Starts	8:30-8:35	5
First Block	8:30-10:10	100
Morning Recess	10:10-10:25	15
Second Block	10:25-12:15	110
Lunch/Recess	12:15-12:55	40
3rd Block	12:55-2:45	110

Instructional Min		320
Other		60

<b>Instructional Minutes</b>		
Grades 4-8		
	Time	Minutes
School Starts	8:30-8:35	5
First Block	8:30-10:25	115
Morning Recess	10:25-10:40	15
Second Block	10:40-12:15	95
Lunch/Recess	12:15-12:55	40
3rd Block	12:55-2:45	110

Instructional Min		320
Other		60

<b>Minimum Day Instructional Minutes</b>		
Kindergarten-3rd Grades		
	Time	Minutes
School Starts	8:30-8:35	5
First Block	8:30-10:10	100
Morning Recess	10:10-10:25	15
Second Block	10:25-12:15	110
Lunch/Recess	12:15-12:55	40
3rd Block	12:55-1:30	35

Instructional Min		245
Other		60

<b>Minimum Day Instructional Minutes</b>		
Grades 4-8		
	Time	Minutes
School Starts	8:30-8:35	5
First Block	8:30-10:25	100
Morning Recess	10:25-10:40	15
Second Block	10:40-12:15	110
Lunch/Recess	12:15-12:55	40
3rd Block	12:55-1:30	35

Instructional Min		245
Other		60

<b>Total Minutes for 2021-2022 School Year</b>	
Kindergarten-3rd Grades	
Regular Days	Total
135	45225
Minimum Days	Total
45	11025
Instructional/Year	56250

<b>Total Minutes for 2021-2022 School Year</b>	
Grades 4-8	
Regular Days	Total
135	45225
Minimum Days	Total
45	11025
Instructional/Year	56250



## School Hours and Lunch Schedule 2021-2022

### Regular Daily Schedule TK-8

<b>Morning Bell:</b>	<b>8:30 AM</b>
<b>School Starts:</b>	<b>8:30 AM</b>
<b>Instructional Time TK-5</b>	<b>8:30-10:10 AM</b>
<b>Instructional Time 6-8</b>	<b>8:30-10:25 AM</b>
<b>Morning Recess TK-5</b>	<b>10:10-10:25 AM</b>
<b>Morning Recess 6-8</b>	<b>10:25-10:40 AM</b>
<b>Instructional Time TK-5</b>	<b>10:25-12:00 PM</b>
<b>Instructional Time 6-8</b>	<b>10:40-12:20 PM</b>
<b>Lunch TK-5</b>	<b>12:00-12:40 PM</b>
<b>Lunch 6-8</b>	<b>12:20-1:00 PM</b>
<b>Instructional Time TK-3</b>	<b>12:40-2:45 PM</b>
<b>Instructional Time 4-8</b>	<b>1:00-2:45 PM</b>
<b>Dismissal</b>	<b>2:45 PM</b>

### Minimum Day Schedule TK-8

<b>Morning Bell:</b>	<b>8:30 AM</b>
<b>School Starts:</b>	<b>8:30 AM</b>
<b>Instructional Time TK-5</b>	<b>8:30-10:10 AM</b>
<b>Instructional Time 6-8</b>	<b>8:30-10:25 AM</b>
<b>Morning Recess TK-5</b>	<b>10:10-10:25 AM</b>
<b>Morning Recess 6-8</b>	<b>10:25-10:40 AM</b>
<b>Instructional Time TK-5</b>	<b>10:25-12:00 PM</b>
<b>Instructional Time 6-8</b>	<b>10:40-12:20 PM</b>
<b>Lunch TK-5</b>	<b>12:00-12:40 PM</b>
<b>Lunch 6-8</b>	<b>12:20-1:00 PM</b>
<b>Instructional Time TK-3</b>	<b>12:55-1:30 PM</b>
<b>Instructional Time 4-8</b>	<b>12:55-1:30 PM</b>
<b>Early Dismissal</b>	<b>1:30 PM</b>

## **GORMAN SCHOOL DISTRICT**

### **Education Protection Account – Prop 30 – Spending Plan**

*Presented to the Board of Directors on May 11, 2021*

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increased the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenue generated by the measure's temporary tax increases is included in the calculations of the Proposition 98 minimum guarantee—raising the guarantee by billions of dollars each year. A portion of the revenues therefore would be used to support increased school funding, with the remainder helping to balance the state budget. As of July 1, 2017, the only revenues generated for the EPA funds are from the increases on the personal income taxes of the upper-income taxpayers resulting in a substantial decrease in Prop 30 EPA revenues.

The revenues generated from Proposition 30 are being deposited into a state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to the LEA's revenue limit EPA entitlement for the year. LEAs receive quarterly payments of the EPA revenues.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are to be spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs
- EPA funds are only allowed to be spent on specific functions representing the types of activities
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Section 36 of Article XIII of the California Constitution. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment.

Gorman School District

2020-2021 EPA Entitlement (as of Feb 2020 certification)

\$148,206

It is being proposed that the EPA funds be used to cover salary and benefits costs of non-administrative certificated and classified staff as shown on the following budget plan.

Object	Function	Purpose	# of FTEs	Employee Group	2019-20 Actual Costs	2020-21 Projected Costs
1110	1000	Teachers	1.0	Certificated	6,229.83	50,000.00
1160	1000	Substitutes	1.0	Certificated	46,277.50	15,000.00
2210	3600	Aides - Van drivers - Pupil transportation	.25	Classified	2,100.75	16,500.00
3111	1000	Benefits	1.5	Certificated	11,815.03	15,715.00
3000	3600	Benefits - Pupil transportation	.25	Classified	4,140.06	2,500.00
4000	1000	Supplies				5,000.00
5800	3600	Pupil transportation			2,991.83	43,491.00
		Total Expenditures			\$73,555.00	\$148,206.00
8012		EPA funds			\$73,555.00	\$148,206.00

The Board will review the EPA Accountability Spending Plan at the May 11, 2021 board meeting.

The administration is requesting approval of the EPA Accountability Spending Plan.



Multiple Measures, LLC  
 685 Placerville Dr 310  
 Placerville, CA 95667  
 (530) 295-1262  
[www.multiplemeasures.com](http://www.multiplemeasures.com)

## Quotation Annual Subscription

April 23, 2021

# Multiple Measures Assessment Reporting Service™

Johannis Andrews, Superintendent  
 Gorman Joint USD  
 49847 Gorman School Road  
 Gorman, CA 93243

## MMARS Ready Reports™ PREMIUM Edition

		# Students	Per-Student	Amount	Total
MMARS Ready Reports™	(\$1500 minimum)	74		\$1,500.00	\$1,500.00

### Your Premium Edition subscription now includes

MMARS™ CA State Test Reporting (Smarter Balanced, ELPAC, CAA, CAST, PFT)	<i>included</i>
MMARS™ Interim / Benchmark / Periodic Test Reporting - includes loading of historical data	<i>included</i>
Individual Student-Centric Profile Reports (SSR) - full assessment history	<i>included</i>
Student Dashboard - categorized, freehand notes, follow-ups, attachments, intervention, evidence, images	<i>included</i>
Teacher Accounts - role-based accounts for instant access to pre-built reports	<i>included</i>

#### Examples of available publisher assessments include:

Renaissance STAR, iReady, Dibels, NWEA-MAP, SRI-SMI, easyCBM,  
 AimsWeb, DRA2, MARS qAssess, Track My Progress, and more ...  
 (we can report any publisher assessment ... just ask)

### "After the Data" Educational Consulting Services

25 hrs @ \$2,500 or \$150 per hour *optional*

Provided in cooperation with our partners at Momni Café  
 Contact for a free initial consultation via website or (844)-426-6248  
[www.momnicafe.com](http://www.momnicafe.com)

If you'd like to add prepaid consulting services, let us know how many hours, and we will re-publish your quotation & invoice.

	Single Year Total	
	\$1,500.00	
10% discount available with a 2-year contract	save \$300.00	\$2,700.00
20% discount available with a 3-year contract	save \$900.00	\$3,600.00
25% discount available with a 4-year contract ( <u>1 full year free</u> )	save \$1,500.00	\$4,500.00

Deduct an additional 5% from your payment,  
 if mailed in time to be received by May 31, 2021.

# GORMAN JOINT SCHOOL DISTRICT

FIELD TRIP REPORT #02-20-21

May 11, 2021

## Dr. Kiouses

Tejon Ranch  
Tejon Ranch Conservancy  
May 7, 2021 8:45am-12:30pm  
5<sup>th</sup>-8<sup>th</sup> grade Students  
Bus

## Dr. Kiouses

Catalina  
8<sup>th</sup> Grade Trip  
May 28, 2021  
8<sup>th</sup> grades  
Vans



Growing Smiles, Mending Spirits, Engaging Children in Their lives

This renewal order is an Addendum to the original service agreement. The amounts listed below are based on the agreed upon service requirements for the 2021-2022 school year. The amounts of services required can be increased throughout the year through the change process outlined in our Service Agreement.

General Information

Prepared For Michi Knight Prepared By Jennifer Sutherland
Bill To Name Gorman Elementary Email jennifer.sutherland@tinyeye.com
Created Date 2021-04-29

Service Delivery Information

Start Date 2021-08-23 End Date 2022-05-27

Service Products

Table with 4 columns: Product, Sales Price, Quantity, Total Price. Rows include SLP - Assessments and SLP Therapy.

Totals

Quantity is in hours and includes both Direct and Indirect times. Grand Total USD 5,887.50

Indirect times may include but is not limited to: Planning, Reporting, Consulting, Communication, Assessment Reporting, Session Notes, Quarterly Progress Reports.

Any changes to your service requirements submitted less than 30 days prior to the "Start Date" are subjected to the following conditions:

- Increase in caseload -TinyEYE will make every effort to accommodate an increase in caseload, however this may result in a delay in services for the additional students of up to 6 weeks if further resources are required.
Decrease in caseload -Should there be a material reduction in students or schools, TinyEYE reserves the right to invoice at 100% of the original caseload for the first 30 days of services after the Start Date according to service requirements.
Termination of Service -Should you choose to terminate services within 30 days of the Start Date, TinyEYE reserves the right to invoice you for the first 30 days of service according to service requirements.

By signing this addendum to your Service Agreement, you express your commitments to acquire services in the amount listed above for the 2021-2022 school year and TinyEYE commits to having therapists ready to serve.

Greg Sutton, CEO
TinyEYE Therapy Services
[Signature]

Signature: \_\_\_\_\_
Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

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

**RESOLUTION #09-20-21**

**TO DECLARE SALARIES FOR 2021-22 INDEFINITE FOR ALL  
UNREPRESENTED EMPLOYEES**

As a result of financial uncertainties of the State economy, negotiations, legislation, and other factors which can and does affect the District's funding, the governing board hereby declares that all management, confidential, and other unrepresented employee salaries as declared indefinite for 2021-22.

**PASSED AND ADOPTED** this 11<sup>th</sup> day of May, 2021 by the Board of Trustees of the Gorman Joint School District in Gorman, California.

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Patricia Edwards, President