

Meeting Location: Spring Valley School 2771 Pentz Rd. Oroville, CA 95965 Zoom Link

<https://tinyurl.com/GFBoardMeeting0421>

Meeting ID 86073120981

Time: 5:00 PM

For persons wishing to review the full agenda packet, one is available in the lobby at each school site. Meeting site is wheelchair accessible. Any individuals who require special accommodations should contact the superintendent (530) 533-3467 at least two days before the meeting date.

1. CALL TO ORDER – TIME:

BOARD OF TRUSTEES

Deborah Ingvaldsen President _____

Richard Miller Clerk _____

Don Saul Trustee _____

Reyna Lubner Trustee _____

Matthew Morris Trustee _____

Josh Peete Superintendent _____

Pearl Lankford Executive Assistant _____

2. APPROVAL TO VARY THE SEQUENCE

Motion _____ Second _____ Vote _____

3. PUBLIC COMMENTS (for zoom users please email jpeete@gfusd.org by 8:00 AM the day of the meeting).

This is the time at which the President invites anyone in the audience: including district employees, wishing to address the Board on a matter not on the agenda to stand, state your name, and address for the record. Presentations will be limited to (3) minutes; maximum of (20) minutes to each subject matter. The board is prohibited by law from taking action or discussing any item if it is not listed on the agenda, unless permitted by law. For those wishing to address items on the agenda, time will be available as each agenda item is introduced.

4. REPORTS

4.1. Superintendent School Report

4.2. CSEA

4.3. GFTA

4.4. Parents' Club

4.5. Board Members

5. CONSENT CALENDAR

5.1 Minutes 3.17.21 (REF)

5.2 Approval of Bill Warrants 3/12/21 – 4/16/21 (REF)

Motion _____ Second _____ Vote _____

6. INFORMATION FOR DISCUSSION

- 6.1 Financial Report (Income Statement) (REF)
- 6.2 Attendance Report (REF)
- 6.3 LCAP

7 ACTION ITEMS/NEW BUSINESS

7.1 GFUSD/BCOE Summer Learning Agreement (REF)

Motion_____Second_____Vote_____

7.2 Sunshine proposal 2021/2022 GFUST/GFTA (REF)

Motion_____Second_____Vote_____

7.3 3.0 % increase to Unrepresented Salary Schedule effective 7/1/21 (REF)

Motion_____Second_____Vote_____

7.4 Butte County Con App Management and Support Services Contract 2021/2022 (REF)

Motion_____Second_____Vote_____

7.5 First Reading of Fountas/LLI Intervention Program (REF)

Motion_____Second_____Vote_____

7.6 Approve GFUSD Auditors' Reports June 30, 2020 (REF)

Motion_____Second_____Vote_____

7.7 Approve Campus Supervisor Job Description/Position (REF)

Motion_____Second_____Vote_____

7.8 Approve Intervention/Distance Learning/IS Teaching Position for the 21/22 School Year

Motion_____Second_____Vote_____

*For the good of the order

8 MOTION TO CONVENE TO CLOSED SESSION
Conference with Labor Negotiator – Josh Peete

Motion_____Second_____Vote_____

9 CLOSED SESSION REPORT

10 ADJOURNMENT Time:_____ Motion_____Second_____Vote_____

Location: GFUESD Board Meeting Minutes. March 17, 2021 Spring Valley School
2771 Pentz Rd. Oroville, CA 95965 (530) 533 3467
Time: 5:00 Closed Session 5:30 PM Open Session

For persons wishing to review the full agenda packet, one is available in the lobby at each school site. Meeting site is wheelchair accessible. Any individuals who require special accommodations should contact the superintendent (530) 533-3833 at least two days before the meeting date.

Zoom Link: <https://tinyurl.com/GoldenFeather031721>

Meeting ID: 841 7143 9910

1. CALL TO ORDER – TIME: 5:35 PM

BOARD OF TRUSTEES

Deborah Ingvaldsen	President	Present
Richard Miller	Clerk	Present
Don Saul	Trustee	Present
Reyna Lubner	Trustee	Present
Matthew Morris	Trustee	Present

Josh Peete	Superintendent	Present
Pearl Lankford	Executive Assistant	Present

2. PUBLIC COMMENTS - None

3. CLOSED SESSION

3.1 Conference with Labor Negotiator Josh Peete

4. CLOSED SESSION REPORT – No Action Taken

5. FLAG SALUTE – Led by Mr. Saul

6. APPROVAL TO VARY THE SEQUENCE

Mr. Saul Motioned to move to 10.0. Seconded by Mr. Morris, the board voted 5-0. Ayes: Ingvaldsen, Saul, Miller, Lubner, Morris.

7. PUBLIC COMMENTS (for zoom users please email jpeete@gfusd.org by 8:00 AM the day of the meeting). - None

8. 8.0 REPORTS

8.1. Superintendent/Board Goals Update – Enrollment 67. Butte County is now in “red tier”. In-person instruction continues. – All cohorts open.

8.2. CSEA – No report

8.3. GFTA – No report

8.4. Parents’ Club – Finishing up the popcorn Fundraiser

8.5. Board Members – Mr. Saul continuing volunteer work at Concow School.

9. CONSENT CALENDAR

9.1 Approval of Bill Warrants (2/18/21 –3/11/21) (REF)

9.2 Transfer Requests - #8-#11

9.3 February 10th and February 24th 2021 Board Minutes (REF)

Mr. Morris made a motion to approve. Seconded by Mr. Miller, the board voted 5-0. Ayes: Ingvaldsen, Saul, Miller, Lubner, Morris.

10.0 INFORMATION FOR DISCUSSION

10.1 Intervention Program Quote (Cristina Hawkins) – Presented Fountas and Pinnell Reading program.

10.2 LCAP/SPSA – Superintendent Josh Peete presented.

10.3 Fiscal Report – Superintendent Josh Peete presented “ESSER” funding.

10.4 3rd/4th Social Studies Curriculum (Lexi Mitchell) – Superintendent Josh Peete presented the Houghton Mifflin Curriculum in Ms. Mitchell’s absence.

10.5 Summer Extended Learning Program – Discussion of a Summer Extended Learning Program using ESSER COVID funds.

11.0 ACTION ITEMS/NEW BUSINESS

11.1 Approval of 2nd Interim Budget (REF)

Mr. Morris made a motion to approve. Seconded by Mrs. Lubner, the board voted 5-0. Ayes: Ingvaldsen, Saul, Miller, Lubner, Morris.

11.2 Approve Single Plan for Student Achievement (REF)

Mrs. Lubner made a motion to approve. Seconded by Mr. Miller, the board voted 5-0. Ayes: Ingvaldsen, Saul, Miller, Lubner, Morris.

11.3 Houghton Mifflin 6/7/8 History (Second Reading) (REF)

Mrs. Lubner made a motion to approve. Seconded by Mr. Miller, the board voted 5-0. Ayes: Ingvaldsen, Saul, Miller, Lubner, Morris.

11.4 J13 Request for Allowance of Attendance September 2020 (11 days) (REF)

Mr. Miller made a motion to approve. Seconded by Mr. Morris, the board voted 5-0. Ayes: Ingvaldsen, Saul, Miller, Lubner, Morris.

11.5 1st Reading 3rd/4th Houghton Mifflin History/Social Studies (REF)

Mr. Miller made a motion to approve. Seconded by Mrs. Lubner, the board voted 5-0. Ayes: Ingvaldsen, Saul, Miller, Lubner, Morris.

11.6 Approve 21/22 School Calendar (REF)

Mr. Miller made a motion to approve. Seconded by Mrs. Lubner, the board voted 5-0.
Ayes: Ingvaldsen, Saul, Miller, Lubner, Morris.

11.7 Approve 21/22 Instructional Minutes/Bell Schedule (REF)

Mr. Morris made a motion to approve. Seconded by Mr. Miller, the board voted 5-0. Ayes:
Ingvaldsen, Saul, Miller, Lubner, Morris.

***For the Good of the Order - none**

12.0 MOTION TO CONVENE TO CLOSED SESSION

No motion.

13.0 CLOSED SESSION REPORT - None

ADJOURNMENT Time: 7:10 Motion: Mr. Miller Second: Mr. Saul Vote: 5-0

Checks Dated 03/12/2021 through 04/16/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3005-197156	03/16/2021	RECOLOGY BUTTE COLUSA COUNTIES	01-5500		559.34
3005-197157	03/16/2021	RIEBES AUTO PARTS	01-4300		34.44
3005-197158	03/16/2021	Thomas Ace Hardware Inc	01-4300		365.72
3005-197610	03/23/2021	AT&T	01-5900		519.92
3005-197611	03/23/2021	BASIC LABORATORY INC ACCOUNTS RECEIVABLE	01-5800		88.40
3005-197612	03/23/2021	CDW GOVERNMENT INC	Cancelled		450.00 *
Cancelled on 03/25/2021, Cancel Register # AP03302021					
3005-197613	03/23/2021	Clark Pest Control Accounting Office	01-5800		150.00
3005-197614	03/23/2021	GOPHER SPORT	01-4300		1,253.57
3005-197615	03/23/2021	Lyon's Express Lube & Oil	01-5800		419.29
3005-197616	03/23/2021	PITNEY BOWES PURCHASE POWER	01-5900		37.81
3005-197617	03/23/2021	LillyPadPools	01-4300		998.79
3005-198431	04/01/2021	CDW GOVERNMENT INC	01-4300		450.00
3005-198432	04/01/2021	OFFICE DEPOT	01-4300		362.26
3005-198433	04/01/2021	PITNEY BOWES	01-5900		125.48
3005-198434	04/01/2021	Thomas Ace Hardware Inc	01-4300		107.17
3005-198666	04/06/2021	Lankford, Pearl	01-4300		77.90
3005-198667	04/06/2021	Hawkins, Cristina	01-4300		428.80
3005-198668	04/06/2021	ALHAMBRA/SIERRA SPRINGS	01-4300		285.80
3005-198669	04/06/2021	Ben Toilet Rentals Inc	01-5800		136.85
3005-198670	04/06/2021	GHD Inc	01-5600		45.25
3005-198671	04/06/2021	GOPHER SPORT	01-6400		901.03
3005-198672	04/06/2021	PITNEY BOWES PURCHASE POWER	01-5900		31.07
3005-199407	04/15/2021	CDW GOVERNMENT INC	01-4300		3,938.23
3005-199408	04/15/2021	Higgins Pest and Weed	01-4300		2,410.00
3005-199409	04/15/2021	OFFICE DEPOT	01-4300		126.68
3005-199410	04/15/2021	P G & E	01-5500		4,930.28
3005-199411	04/15/2021	PINES HARDWARE	01-4300		42.05
3005-199412	04/15/2021	RIEBES AUTO PARTS	01-4300		43.06
3005-199413	04/15/2021	Thomas Ace Hardware Inc	01-4300		179.51
3005-199414	04/15/2021	VapeEducate LLC	01-4300		40.00
Total Number of Checks			30		19,538.70

	Count	Amount
Cancel	1	450.00
Net Issue		19,088.70

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GeneralFund	29	19,088.70
Total Number of Checks		29	19,088.70
Less Unpaid Tax Liability			.00
Net (Check Amount)			19,088.70

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

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Financial Statement

Fund 01 - General Fund

Fiscal Year 2020/21 Through April 2021

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
LCFF Revenue Sources						
8011	LCFFStateAid-CurrentYear	325,349.00	361,499.00	257,532.00	103,967.00	71.24
8012	EduProtectionAccountStAidCurYr	9,010.00	8,922.00	6,744.00	2,178.00	75.59
8021	HomeownersExemptions	8,415.00	8,499.00	4,018.86	4,480.14	47.29
8022	TimberYieldTax	2,499.00	4,440.00	3,663.29	776.71	82.51
8041	SecuredRollTaxes	910,246.00	961,073.00	527,997.65	433,075.35	54.94
8042	UnsecuredRollTaxes	33,763.00	33,523.00	35,267.35	1,744.35-	105.20
8043	PriorYearsTaxes	1,462.00	11,294.00	779.45	10,514.55	6.90
8096	Tms2ChntrSchllnLieuOfPropTaxes	75,200.00-	75,301.00-	54,215.00-	21,086.00-	72.00
	Total LCFF Revenue Sources	1,215,544.00	1,313,949.00	781,787.60	532,161.40	59.50
Federal Revenue						
8181	SpecialEducation-Entitlement	11,943.00	8,046.00		8,046.00	
8290	AllOtherFederalRevenue	959,360.00	1,303,898.00	150,193.00	1,153,705.00	11.52
	Total Federal Revenue	971,303.00	1,311,944.00	150,193.00	1,161,751.00	11.45
Other State Revenues						
8311	OtherStateApportionmentsCurYr	21,646.00				NO BDGT
8560	StatelotteryRevenue	9,444.00	8,985.00	3,386.44	5,598.56	37.69
8590	AllOtherStateRevenue	45,522.00	51,520.00	6,169.00	45,351.00	11.97
	Total Other State Revenues	76,612.00	60,505.00	9,555.44	50,949.56	15.79
Other Local Revenue						
8660	Interest	20,000.00	20,000.00	12,877.75	7,122.25	64.39
8699	AllOtherLocalRevenue	5,000.00	5,000.00	7,892.93	2,892.93-	157.86
8792	TmsfrApportionmentFrmCnlyOffics	4,460.00	55,286.00	31,304.00	23,982.00	56.62
	Total Other Local Revenue	29,460.00	80,286.00	52,074.68	28,211.32	64.86
	Total Year To Date Revenues	2,292,919.00	2,766,684.00	993,610.72	1,773,073.28	35.91

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	CertificatedTeachersSalaries	229,150.00	249,420.00	66,474.33	182,928.39	17.28	73.34
1101	TeachersSubsPay	5,000.00	5,000.00		2,879.52	2,120.48	57.59
1102	TeacherExtraDutyPay		13,843.00		4,614.61	9,228.39	33.34
1300	CrtificdSuprvsrAdmnstrSly	110,381.00	110,381.00	27,595.26	82,785.78	.04-	75.00
1302	CrtificdSuprvsrAdmnstrXtra		9,634.00		9,651.60	17.60-	100.18

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,
Zero Amounts? = N, SACS? = N, Restricted? = Y)

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014 - Golden Feather Union Elementary School District

Generated for Pearl Lankford (PLANKFORD), Apr 16 2021 1:16PM

Fiscal13a

Financial Statement

Fund 01 - General Fund

Fiscal Year 2020/21 Through April 2021

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Classified Salaries		Total Certificated Salaries	344,531.00	388,278.00	94,069.59	282,859.90	11,348.51 72.85
2100	Classified Instructional Salary	43,747.00	38,319.00	9,731.04	28,588.51	55-	74.61
2102	Aide Overtime Extra Pay		9,045.00		9,044.63	.37	100.00
2104	Aide Vacation Payout	2,972.00	2,191.00			2,191.00	
2200	Classified Support Salaries	128,834.00	118,217.00	22,038.76	86,249.62	9,928.62	72.96
2202	Class Support Extra Help	13,500.00	27,504.00		11,447.32	16,056.68	41.62
2203	Classified Support Substitutes	1,500.00	5,056.00		3,961.63	1,094.37	78.36
2204	Classified Support Vacca Payout	2,794.00	4,318.00			4,318.00	
2400	Clerical Technician Staff Slys	87,779.00	115,797.00	29,446.65	85,270.65	1,079.70	73.64
2402	Clerical Technician Extra Pay		6,138.00		6,137.42	.58	99.99
2404	Clerical Vacation Payout	6,620.00	7,746.00			7,746.00	
2900	Other Classified Salaries	2,000.00	2,000.00		20.91	1,979.09	1.05
Total Classified Salaries		289,746.00	336,331.00	61,216.45	230,720.69	44,393.86	68.60
Employee Benefits							
3101	STRS Certificated Positions	101,164.00	105,247.00	15,192.24	43,931.61	46,123.15	41.74
3202	PERS Classified Positions	57,413.00	55,716.00	12,671.78	39,860.25	3,183.97	71.54
3302	OASDI Medicare Alt Inv Class Position	17,458.00	20,300.00	3,646.00	13,912.53	2,741.47	68.53
3311	Medicare Certificated	4,897.00	5,424.00	1,306.07	3,952.10	165.83	72.86
3312	Medicare Classified	4,091.00	4,820.00	852.73	3,326.15	641.12	69.01
3401	Hill/Wt/Benefits Certificat Positin	77,788.00	72,049.00	21,448.89	50,546.11	54.00	70.16
3402	Hill/Wt/Benefits Classif Positin	95,240.00	95,655.00	23,575.43	66,507.82	5,571.75	69.53
3501	St/Unemplmnt/Insurnce Cert Positns	169.00	187.00	45.03	136.26	5.71	72.87
3502	St/Unemplmnt/Insurnce Classifd Pos	141.00	170.00	29.80	115.87	24.33	68.16
3601	WC Insurance Certificatd Positns	9,875.00	12,271.00	2,973.18	8,940.09	357.73	72.86
3602	WC Compensation Insurnce Class Positin	8,418.00	10,892.00	1,960.68	7,531.45	1,399.87	69.15
3702	OPEB Allocated Classified Positin	2,303.00	8,387.00	817.35	7,569.57	.08	90.25
3901	Othr Benefit Certificatd Position	3,696.00			672.00	672.00-	NO BDGT
3902	Othr Benefit Classified Position	1,212.00	54.00		313.06	259.06-	579.74
Total Employee Benefits		383,865.00	391,172.00	84,519.18	247,314.87	59,337.95	63.22
Books and Supplies							
4100	Apprvd Txbook Cor Curriculum Mterl	26,464.00	26,012.00	534.33	25,471.23	6.44	97.92
4200	Books and Other Reference Material				1,495.00	1,495.00-	NO BDGT
4300	Materials and Supplies	60,634.00	151,931.00	23,791.85	77,981.65	50,157.50	51.33
4400	Noncapitalized Equipment	5,000.00	57,739.00		103,391.28	45,652.28-	179.07
Total Books and Supplies		92,098.00	235,682.00	24,326.18	208,339.16	3,016.66	88.40

Fiscal13a

Financial Statement

Fund 01 - General Fund

Fiscal Year 2020/21 Through April 2021

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Services and Other Operating Expenditures							
5200	TravelandConferences	2,350.00	2,350.00		1,500.00	850.00	63.83
5300	DuesandMemberships	3,000.00	3,000.00		1,023.43	1,976.57	34.11
5450	OtherInsurance	45,523.00	45,523.00		45,328.00	195.00	99.57
5500	OperationsHousekeepingServices	55,000.00	55,000.00	103,890.40	37,297.46	86,187.86-	67.81
5600	RntlLeasesRprsnhpilzldmpn	12,400.00	12,400.00	22,546.89	376,174.30	386,321.19-	3,033.66
5800	ProfConsultingSvcsandOperExpend	900,549.00	414,358.00	79,764.48	92,602.97	241,990.55	22.35
5900	Communications	4,000.00	16,000.00	3,734.65	16,556.57	4,291.22-	103.48
Total Services and Other Operating Expenditures		1,022,822.00	548,631.00	209,936.42	570,482.73	231,788.15-	103.98
Capital Outlay							
6200	BuildingImprovementOfBuildings		466,086.00			466,086.00	
6400	Equipment		579,266.00	78,976.73	153,917.83	346,371.44	26.57
Total Capital Outlay		.00	1,045,352.00	78,976.73	153,917.83	812,457.44	14.72
Tuition							
7141	OTtutExCsIdfctPm2DisChrtSch	6,852.00	6,852.00		49,307.00	6,852.00	45.69
7142	OthuinExCsCsIdfctPy2CnryOff	163,968.00	107,925.00			58,618.00	42.96
Total Tuition		170,820.00	114,777.00	.00	49,307.00	65,470.00	42.96
Total Year To Date Expenditures		2,303,882.00	3,060,223.00	553,044.55	1,742,942.18	764,236.27	56.95
Other Financing Sources							
Other Financing Sources							
8953	PrdcFmSaleLeasePrchsLndBuidng		447,615.00		438,255.43	9,359.57	97.91
Total Other Financing Sources		.00	447,615.00		438,255.43	9,359.57	97.91
Total Year To Date Other Financing Sources		.00	447,615.00		438,255.43	9,359.57	97.91
Other Financing Uses							
Other Financing Uses							
Interfund Transfers Out							
7616	FromGenFundToCateFund	42,073.00	41,298.00			41,298.00	
Total Interfund Transfers Out		42,073.00	41,298.00		.00	41,298.00	
Total Year To Date Other Financing Uses		42,073.00	41,298.00	.00	.00	41,298.00	

Selection: Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 01 - General Fund

Fiscal Year 2020/21 Through April 2021

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
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Fund Reconciliation

Assets

9110	CashinCountyTreasury	2,281,423.59	126,390.95-	2,155,032.64
9111	FairV/LuAdjustm12CashCntyTrsury	47,159.14		47,159.14
9290	DuefromGrantorGovernments	345,543.14	343,964.29-	1,578.85
9330	PrepaidExpenditures(Expense)	39,366.34		39,366.34

Total Assets

2,713,492.21

470,355.24-

2,243,136.97

Liabilities

9510	A/P:PAYROLL	74,876.43	74,876.43-	
9590	DueToGrantorGovernments	100,439.02	68,736.02-	31,703.00
9610	DueToOtherFunds	14,366.98	14,366.98-	
9650	UnearnedRevenue	665,270.24	1,299.78-	663,970.46

Total Liabilities

854,952.67

159,279.21-

695,673.46

Calculated Fund Balance

1,858,539.54

311,076.03-

1,547,463.51

Beginning Fund Balance

9791 BeginningFundBalance

1,858,539.54

311,076.03-

1,858,539.54

Beginning Fund Balance Proof

.00

311,076.03-

311,076.03-

Change in Fund Balance - Excess Revenues (Expenditures)

(311,076.03)

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised	
Reserves			
9720 EncumbranceReserve			553,044.55
Other Designations			
9790 EndingFundBalance	1,083,579.00	1,971,316.00	553,044.55

Fiscal13a

Financial Statement

Fund 01 - General Fund

Fiscal Year 2020/21 Through April 2021

Description	Revenues, Expenditures, and Changes in Fund Balance				
	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance % of Budget
A. Revenues	2,292,919.00	2,766,684.00		993,610.72	1,773,073.28 35.91
B. Expenditures	2,303,882.00	3,060,223.00	553,044.55	1,742,942.18	764,236.27 56.95
C. Subtotal (Revenue LESS Expense)	10,963.00-	293,539.00-		749,331.46-	1,008,837.01
D. Other Financing Sources and Uses					
Sources		447,615.00		438,255.43	9,359.57
LESS Uses	42,073.00	41,298.00			41,298.00 97.91
E. Net Change in Fund Balance	53,036.00-	112,778.00		311,076.03-	976,898.58
F. Fund Balance:					
Beginning Balance (9791)	1,136,615.00	1,858,538.00		1,858,539.54	
Audit Adjustments (9793)					
Other Restatements (9795)					
Adjusted Beginning Balance	1,136,615.00	1,858,538.00		1,858,539.54	
G. Calculated Ending Balance					
*Components of Ending Fund Balance	1,083,579.00	1,971,316.00		1,547,463.51	
Legally Restricted (9740)					
Other Designations (9780)					
Undesig/Unapprop (9790)	1,083,579.00	1,971,316.00			
Other				553,044.55	

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 13 - CafeteriaSpecialRevenueFund

Fiscal Year 2020/21 Through April 2021

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Classified Salaries							
2200	ClassifiedSupportSalaries	16,477.00	16,477.00	3,322.80	10,728.76	2,425.44	65.11
2204	ClassifiedSupportVacaPayout	417.00	764.00			764.00	
	Total Classified Salaries	16,894.00	17,241.00	3,322.80	10,728.76	3,189.44	62.23
Employee Benefits							
3202	PERSClassifiedPositions	3,411.00	3,411.00	687.83	2,220.86	502.31	65.11
3302	OASDIMedicrAltrntvClasPosition	1,047.00	1,066.00	205.05	663.61	197.34	62.25
3312	MedicareClassified	245.00	249.00	47.94	155.16	45.90	62.31
3402	HlthWfarBenefitClassifdPositn	6,595.00	8,018.00	2,327.16	5,690.84		70.98
3502	StUnemplymntInsurncClassifdPos	8.00	9.00	1.67	5.37	1.96	59.67
3602	WCCompenstnInsurnceClassPositn	484.00	545.00	105.01	339.07	100.92	62.21
3702	OPEBAllocatedClassifiedPositi	855.00					NO BDGT
3902	OthBenefitsClassifiedPosition	1,938.00	163.00		514.94	351.94-	315.91
	Total Employee Benefits	14,583.00	13,461.00	3,374.66	9,589.85	496.49	71.24
Books and Supplies							
4300	MaterialsandSupplies			136.10		136.10-	NO BDGT
	Total Books and Supplies	.00	.00	136.10	.00	136.10-	NO BDGT
Services and Other Operating Expenditures							
5200	TravelandConferences	1,096.00	1,096.00		45.57	1,096.00	0.48
5800	ProfConsultingSrvcsandOperExpend	9,500.00	9,500.00			9,454.43	
	Total Services and Other Operating Expenditures	10,596.00	10,596.00	.00	45.57	10,550.43	0.43
	Total Year To Date Expenditures	42,073.00	41,298.00	6,833.56	20,364.18	14,100.26	49.31
Other Financing Sources							
Other Financing Sources							
8916	ToCafeFundFromGenFund	42,073.00	41,298.00			41,298.00	
	Total Other Financing Sources	42,073.00	41,298.00		.00	41,298.00	
	Total Year To Date Other Financing Sources	42,073.00	41,298.00		.00	41,298.00	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 13 - CafeteriaSpecialRevenueFund

Fiscal Year 2020/21 Through April 2021

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CashInCountyTreasury	331.19	20,702.21-	20,371.02-
9111	FairVluAdjustm12CashCntyTnsury	6.84		6.84
9290	DueFromGrantorGovernments	3.67	3.67-	
9310	DueFromOtherFunds	7,110.29	7,098.97-	11.32
	Total Assets	7,451.99	27,804.85-	20,352.86-
Liabilities				
9500	AccountsPayable	7,440.67	7,440.67-	11.32
9610	DueToOtherFunds	11.32		
	Total Liabilities	7,451.99	7,440.67-	11.32
	Calculated Fund Balance	.00	20,364.18-	20,364.18-
	Beginning Fund Balance Proof	.00	20,364.18-	20,364.18-
Change in Fund Balance - Excess Revenues (Expenditures)			(20,364.18)	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Reserves		
9720	EncumbranceReserve	6,833.56
		6,833.56

Selection: Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,

Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Fiscal13a

Financial Statement

Fund 13 - CafeteriaSpecialRevenueFund

Fiscal Year 2020/21 Through April 2021

Description	Revenues, Expenditures, and Changes in Fund Balance				
	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance % of Budget
A. Revenues					
B. Expenditures	42,073.00	41,298.00	6,833.56	20,364.18	14,100.26 49.31
C. Subtotal (Revenue LESS Expense)	42,073.00-	41,298.00-		20,364.18-	14,100.26-
D. Other Financing Sources and Uses					
Sources	42,073.00	41,298.00			41,298.00
LESS Uses					
E. Net Change in Fund Balance	.00	.00		20,364.18-	27,197.74
F. Fund Balance:					
Beginning Balance (9791)					
Audit Adjustments (9793)					
Other Restatements (9795)					
Adjusted Beginning Balance					
G. Calculated Ending Balance	.00	.00		20,364.18-	
*Components of Ending Fund Balance					
Legally Restricted (9740)					
Other Designations (9780)					
Undesig/Unapprop (9790)					
Other				6,833.56	

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 17 - SpecResOtherThanCapOutlayFund

Fiscal Year 2020/21 Through April 2021

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	5,000.00	5,000.00	1,918.47	3,081.53	38.37
	Total Other Local Revenue	5,000.00	5,000.00	1,918.47	3,081.53	38.37
	Total Year To Date Revenues	5,000.00	5,000.00	1,918.47	3,081.53	38.37

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 17 - SpecResOtherThanCapOutlayFund

Fiscal Year 2020/21 Through April 2021

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CashInCountyTreasury	340,237.80	3,218.53	343,456.33
9111	FairVluAdjstmnt2CashCnlyTrsury	7,030.70		7,030.70
9200	AccountsReceivable	1,300.06	1,300.06-	
	Total Assets	348,568.56	1,918.47	350,487.03
	Calculated Fund Balance	348,568.56	1,918.47	350,487.03
Beginning Fund Balance				
9791	BeginningFundBalance	348,568.56		348,568.56
	Beginning Fund Balance Proof	.00	1,918.47	1,918.47
Change in Fund Balance - Excess Revenues (Expenditures)				
			1,918.47	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790 EndingFundBalance	347,561.00	353,568.00

Fiscal13a

Financial Statement

Fund 17 - SpecResOtherThanCapOutlayFund

Fiscal Year 2020/21 Through April 2021

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	5,000.00	5,000.00		1,918.47	3,081.53	38.37
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	5,000.00	5,000.00		1,918.47	3,081.53	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	5,000.00	5,000.00		1,918.47	3,081.53	
F. Fund Balance:						
Beginning Balance (9791)	342,561.00	348,568.00		348,568.56		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	342,561.00	348,568.00		348,568.56		
G. Calculated Ending Balance						
*Components of Ending Fund Balance						
Legally Restricted (9740)	347,561.00	353,568.00		350,487.03		
Other Designations (9780)						
Undesig/Unapprop (9790)	347,561.00	353,568.00				
Other						

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 20 - SpecResPostEmployBenefitsFund

Fiscal Year 2020/21 Through April 2021

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Revd
Revenue Detail						
Other Local Revenue						
8660	Interest	2,700.00	2,700.00	1,214.16	1,485.84	44.97
	Total Other Local Revenue	2,700.00	2,700.00	1,214.16	1,485.84	44.97
	Total Year To Date Revenues	2,700.00	2,700.00	1,214.16	1,485.84	44.97

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Financial Statement

Fund 20 - SpecResPostEmployBenefitsFund

Fiscal Year 2020/21 Through April 2021

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CashInCountyTreasury	215,329.80	2,036.95	217,366.75
9111	FairVluAdjustm2CashCntyTrsury	4,449.59		4,449.59
9200	AccountsReceivable	822.79	822.79-	
	Total Assets	220,602.18	1,214.16	221,816.34
	Calculated Fund Balance	220,602.18	1,214.16	221,816.34
Beginning Fund Balance				
9791	BeginningFundBalance	220,602.18		220,602.18
	Beginning Fund Balance Proof	.00	1,214.16	1,214.16
	Change in Fund Balance - Excess Revenues (Expenditures)		1,214.16	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790	EndingFundBalance	223,302.00
	219,036.00	

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 20 - SpecResPostEmployBenefitsFund

Fiscal Year 2020/21 Through April 2021

Description	Revenues, Expenditures, and Changes in Fund Balance					
	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
A. Revenues	2,700.00	2,700.00		1,214.16	1,485.84	44.97
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	2,700.00	2,700.00		1,214.16	1,485.84	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	2,700.00	2,700.00		1,214.16	1,485.84	
F. Fund Balance:						
Beginning Balance (9791)	216,336.00	220,602.00		220,602.18		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	216,336.00	220,602.00		220,602.18		
G. Calculated Ending Balance						
*Components of Ending Fund Balance	219,036.00	223,302.00		221,816.34		
Legally Restricted (9740)						
Other Designations (9780)						
Undesign/Unapprop (9790)	219,036.00	223,302.00				
Other						

Selection:

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,

Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 25 - CapitalFacilitiesFund

Fiscal Year 2020/21 Through April 2021

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	2,000.00	2,000.00	1,153.71	846.29	57.69
8681	Mitigation/DevelopFees	10,000.00	10,000.00		10,000.00	
	Total Other Local Revenue	12,000.00	12,000.00	1,153.71	10,846.29	9.61
	Total Year To Date Revenues	12,000.00	12,000.00	1,153.71	10,846.29	9.61

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 25 - Capital Facilities Fund

Fiscal Year 2020/21 Through April 2021

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	203,249.08	1,923.52	205,172.60
9111	Fair Value Adjustment Cash City Treasury	4,199.95		4,199.95
9200	Accounts Receivable	769.81	769.81-	
	Total Assets	208,218.84	1,153.71	209,372.55
	Calculated Fund Balance	208,218.84	1,153.71	209,372.55
Beginning Fund Balance				
9791	Beginning Fund Balance	208,218.84		208,218.84
	Beginning Fund Balance Proof	.00	1,153.71	1,153.71
Change in Fund Balance - Excess Revenues (Expenditures)			1,153.71	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790 Ending Fund Balance	206,120.00	220,219.00

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	12,000.00	12,000.00		1,153.71	10,846.29	9.61
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	12,000.00	12,000.00		1,153.71	10,846.29	
D. Other Financing Sources and Uses						
LESS Uses						
E. Net Change in Fund Balance	12,000.00	12,000.00		1,153.71	10,846.29	
F. Fund Balance:						
Beginning Balance (9791)	194,120.00	208,219.00		208,218.84		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	194,120.00	208,219.00		208,218.84		
G. Calculated Ending Balance						
*Components of Ending Fund Balance	206,120.00	220,219.00		209,372.55		
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	206,120.00	220,219.00				
Other						

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 35 - CountySchoolFacilitiesFund

Fiscal Year 2020/21 Through April 2021

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other Local Revenue						
8660	Interest	300.00	300.00	141.96	158.04	47.32
	Total Other Local Revenue	300.00	300.00	141.96	158.04	47.32
	Total Year To Date Revenues	300.00	300.00	141.96	158.04	47.32

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 35 - CountySchoolFacilitiesFund

Fiscal Year 2020/21 Through April 2021

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	CashinCountyTreasury	25,176.43	238.16	25,414.59
9111	FairVluAdjusmt2CashOnlyTrsury	520.25		520.25
9200	AccountsReceivable	96.20	96.20-	
	Total Assets	25,792.88	141.96	25,934.84
	Calculated Fund Balance	25,792.88	141.96	25,934.84
Beginning Fund Balance				
9791	BeginningFundBalance	25,792.88		25,792.88
	Beginning Fund Balance Proof	.00	141.96	141.96
Change in Fund Balance - Excess Revenues (Expenditures)			141.96	

Memo Only - Ending Fund Balance Accounts

Other Designations	Adopted	Revised
9790	EndingFundBalance	25,578.00
		26,093.00

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 35 - CountySchoolFacilitiesFund

Fiscal Year 2020/21 Through April 2021

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	300.00	300.00		141.96	158.04	47.32
B. Expenditures						
C. Subtotal (Revenue LESS Expense)	300.00	300.00		141.96	158.04	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	300.00	300.00		141.96	158.04	
F. Fund Balance:						
Beginning Balance (9791)	25,278.00	25,793.00		25,792.88		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	25,278.00	25,793.00		25,792.88		
G. Calculated Ending Balance						
*Components of Ending Fund Balance	25,578.00	26,093.00		25,934.84		
Legally Restricted (9740)						
Other Designations (9780)						
Undesign/Unapprop (9790)	25,578.00	26,093.00				
Other						

Fiscal13a

Financial Statement

Fund 76 - Warrant/Pass-Through Fund

Fiscal Year 2020/21 Through April 2021

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash/County Treasury	5,193.66	3,530.87-	1,662.79
9310	Due from Other Funds	7,268.01	7,268.01-	
	Total Assets	12,461.67	10,798.88-	1,662.79
Liabilities				
9510	A/P-PAYROLL	8,991.27	9,976.65-	985.38-
9520	SUMMER PAY LIABILITY		10,992.83	10,992.83
9540	STATE UNEMPLOY INS (SUI) PAYAB	74.79	4.28	79.07
9542	WORKERS COMP PAYABLE	1,640.00-	5,396.61	3,756.61
9551	STRS PAYABLE	7,416.29	7,422.36-	6.07-
9555	PERS PAYABLE	6,103.41	6,103.41-	
9560	MEDICAL INS PAYABLE	7,578.45-	3,430.52-	11,008.97-
9562	DENTAL INS PAYABLE	787.43-	244.95-	1,032.38-
9564	VISIONS INS PAYABLE	118.21-	14.71-	132.92-
	Total Liabilities	12,461.67	10,798.88-	1,662.79
	Calculated Fund Balance	.00	.00	.00

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)

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Financial Statement

Fund 76 - Warrant/Pass-ThroughFund

Fiscal Year 2020/21 Through April 2021

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues						
B. Expenditures						
C. Subtotal (Revenue LESS Expense)						
D. Other Financing Sources and Uses						
LESS Uses						
E. Net Change in Fund Balance						
F. Fund Balance:						
Beginning Balance (9791)						
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance						
G. Calculated Ending Balance						
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)						
Other						

Selection

Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 14, Starting Period = 1, Ending Account Period = 0, Stmt Option? = ,

Zero Amounts? = N, SACS? = N, Restricted? = Y)

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**Agreement
Between
Butte County Office of Education
Expanded Learning Program
and**



The Golden Feather Union Elementary School District

PURPOSE:

This agreement establishes a formal working relationship between Butte County Office of Education – Expanded Learning Program and the Golden Feather Union Elementary School District acting as partners in supporting the 2021 Summer Learning and Enrichment Program for students attending Concow Elementary @ Spring Valley. The BCOE Expanded Learning Program will provide a safe and nurturing learning environment for all student participants.

AGREEMENT FOR USE OF FUNDS:

The Butte County Office of Education – Expanded Learning Program, agrees to support the Concow @ Spring Valley Summer Learning Program in the following areas:

1. BCOE will host 19 direct-service summer learning days for up to 40 students. BCOE staff will be on campus for one 6-hour day of prep prior to the program starting and for one 6-hour day after the program concludes. Program support/staff will include one Site Coordinator, two School Activity Assistants, program oversight by an Area Coordinator and administrative support.
2. BCOE staff will utilize Expanded Learning Program curriculum. Staff will also engage students in a vast array of mindful activities to support student social and emotional learning.
3. BCOE staff will directly supervise and engage participating students in grade level expanded learning activities and learning opportunities during the hours of 8:00 a.m. – 12:30 p.m. Please see attached proposed schedule.
4. BCOE will provide direct supervision during both breakfast and lunch.
5. BCOE will assure student safety by conducting thorough daily student sign-in and sign-out procedures as well as safe transition for those students participating in the afternoon Concow pool activities.

FINANCIAL OBLIGATION:

Program Staff Salaries, Employer Costs, Program Administration	\$14,799
Materials and Supplies	500
Program Total:	\$15,299

Payment shall be made in full upon receipt of invoice submitted by Butte County Office of Education Expanded Learning Department. Invoicing to district will occur at the conclusion of the program in July.

TERMS:

The terms of this agreement shall commence upon Board approval, and shall extend through Monday, July 12, 2021, respectively unless either partner gives prior written notice of termination. This agreement may be modified or terminated in thirty (30) days upon written notice of intention to terminate the agreement with or without cause.

Golden Feather Union Elementary School District

Josh Peete, Superintendent

Date

BCOE Expanded Learning Program

Julie Jarrett, Director

Date

Butte County Office of Education

Mary Sakuma, Superintendent

Date

Concow Elementary

4/16/2021
1:21 PM

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2020-2021

MONTHLY ATTENDANCE SUMMARY

Month 8 - From 3/8/2021 Through 4/2/2021

Regular Program

Grade Level	Tchr No.	A Tchg Days	B Enroll- ment Carried Fwd	C Gains	D Total Enroll- ment (B+C)	E Losses	F Ending Enroll- ment (D- E)	G Days Not Enroll	H Days Non- Apport Attend	I Actual Days (A*D)	J Total Apport Attend (A*D)-G-H	K Total A.D.A. (J/A)	L Percent Attend J/(I-G)	M Loss at End of Last School Day	N	O	P
TK	11	19	4	0	4	0	4	0	10	76	66	3.47	86.84%	0	333	143	2.33
TK	TOTAL	19	4	0	4	0	4	0	10	76	66	3.47	86.84%	0	333	143	2.33
K	11	19	11	0	11	0	11	0	37	209	172	9.05	82.30%	0	1122	143	7.85
K	TOTAL	19	11	0	11	0	11	0	37	209	172	9.05	82.30%	0	1122	143	7.85
1	9	19	8	0	8	0	8	0	10	152	142	7.47	93.42%	0	782	143	5.47
1	TOTAL	19	8	0	8	0	8	0	10	152	142	7.47	93.42%	0	782	143	5.47
2	9	19	6	1	7	1	6	16	20	133	97	5.11	82.91%	0	646	143	4.52
2	TOTAL	19	6	1	7	1	6	16	20	133	97	5.11	82.91%	0	646	143	4.52
3	10	19	0	0	0	0	0	0	0	0	0	0.00	0	0	152	143	1.06
3	13	19	5	0	5	0	5	0	4	95	91	4.79	95.79%	0	464	143	3.24
3	TOTAL	19	5	0	5	0	5	0	4	95	91	4.79	95.79%	0	616	143	4.31
TOTAL TK-3	19	34	1	35	1	34	1	16	81	665	568	29.89	87.52%	0	3499	143	24.47
4	10	19	0	0	0	0	0	0	0	0	0	0.00	0	0	216	143	1.51
4	13	19	8	0	8	0	8	0	28	152	124	6.53	81.58%	0	569	143	3.98
4	TOTAL	19	8	0	8	0	8	0	28	152	124	6.53	81.58%	0	785	143	5.49
5	10	19	0	0	0	0	0	0	0	0	0	0.00	0	0	95	143	0.66
5	12	19	4	0	4	0	4	0	5	76	71	3.74	93.42%	0	348	143	2.43
5	TOTAL	19	4	0	4	0	4	0	5	76	71	3.74	93.42%	0	443	143	3.10
6	8	19	0	0	0	0	0	0	0	0	0	0.00	0	0	179	143	1.25
6	12	19	7	0	7	0	7	0	9	133	124	6.53	93.23%	0	680	143	4.76
6	TOTAL	19	7	0	7	0	7	0	9	133	124	6.53	93.23%	0	859	143	6.01
TOTAL 4-6	19	19	19	0	19	0	19	0	42	361	319	16.79	88.37%	0	2087	143	14.59
7	8	19	8	0	8	0	8	0	24	152	128	6.74	84.21%	0	899	143	6.29
7	TOTAL	19	8	0	8	0	8	0	24	152	128	6.74	84.21%	0	899	143	6.29
8	8	19	3	0	3	0	3	0	18	57	39	2.05	68.42%	0	278	143	1.94

To the best of my knowledge, the information contained on this document is accurate and complete.

Principal Signature

Date

Concow Elementary

4/16/2021
1:21 PM

Month 8 - From 3/8/2021 Through 4/2/2021

Regular Program

	Grade Level	Tchr No.	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
			Tchg Days	Enroll- ment Carried Fwd	Gains	Total Enroll- ment (B+C)	Losses	Ending Enroll- ment (D- E)	Days Not Enroll	Days Non- Apport Attend	Actual Days (A*D)	Total Apport Attend (A*D)-G-H	Total A.D.A. (J/A)	Percent Attend J/(I-G)	Loss at End of Last School Day	Total Apport Attendance	Days Taught	Total ADA (N/O)
			8	TOTAL	19	3	0	3	0	18	57	39	2.05	68.42%	0	278	143	1.94
			TOTAL 7-8		19	11	0	11	0	42	209	167	8.79	79.90%	0	1177	143	8.23
			PROGRAM		19	64	1	65	1	64	16	165	1235	1054	55.47	86.46%	143	47.29

To the best of my knowledge, the information contained on this document is accurate and complete.

Principal Signature _____ Date _____

Concow Elementary

4/16/2021
1:21 PM
Page 3

2020-2021 MONTHLY ATTENDANCE SUMMARY

Month 8 - From 3/8/2021 Through 4/2/2021

TK (Non Attendance)(09)

Grade Level	Tchr No.	A Tchg Days	B Enroll-ment Carried Fwd	C Gains	D Total Enroll-ment (B+C)	E Losses	F Ending Enroll-ment (D-E)	G Days Not Enroll	H Days Non-Apport Attend	I Actual Days (A*D)	J Total Apport Attend (A*D)-G-H	K Total A.D.A. (J/A)	L Percent Attend J/(I-G)	M Loss at End of Last School Day	YEAR TO DATE		
															Total Apport Attendance	Days Taught	Total ADA (N/O)
TK	11	19	3	0	3	0	3	0	6	57	51	2.68	89.47%	0	321	143	2.24
TK	TOTAL	19	3	0	3	0	3	0	6	57	51	2.68	89.47%	0	321	143	2.24
TOTAL TK-3		19	3	0	3	0	3	0	6	57	51	2.68	89.47%	0	321	143	2.24
PROGRAM		19	3	0	3	0	3	0	6	57	51	2.68	89.47%	0	321	143	2.24
REPORT		19	67	1	68	1	67	16	171	1292	1105	58.16	86.60%	0	7084	143	49.54

Principal Signature

Date

To the best of my knowledge, the information contained on this document is accurate and complete.

Golden Feather Union Elementary School District

Sunshine Proposal for Negotiations

with Golden Feather Teachers' Association

2021/22 School Year

The Golden Feather Union Elementary School District sunshine proposal for public notice posted on 4/16/21 for certificated collective bargaining negotiations.

GFUESD proposes to negotiate a salary increase (Article 11.2) for all GFTA unit members.

If agreed upon, unit members will vote and ratify a tentative agreement for board approval.

To: Golden Feather Board of Trustees

4/16/2021

Re: Negotiations.

I am asking for the same pay increase (3%) on Unrepresented Salary Schedule as CSEA effective 7/1/2021.

Thank you.



Pearl Lankford – GFUSD Executive Assistant



Mary Sakuma
Superintendent
msakuma@bcoe.org

**Student Programs
and Educational
Support**

Michelle Zevely
Associate Superintendent
mzevely@bcoe.org

**Curriculum
& Instruction
Charter Oversight**

Barbara Mandelbaum
Director
bmandelbaum@bcoe.org

Board of Education

*Amy Christianson
Mike Walsh
Brenda J. McLaughlin
Roger Steel
Alan White
Karin Matray
Julian Diaz*

1859 Bird Street
Oroville, CA 95965
(530) 532-5757
Fax (530) 532-5794
<http://bcoe.org>

An Equal Opportunity
Employer

April 1, 2021

Golden Feather Union Elementary
2771 Pentz Rd.
Oroville, CA 95965
(530) 533-3467

ATTN: Josh Peete

Dear Josh,

Enclosed is a copy of the Butte County ConApp management and data support services contract between BCOE and your district for the 2021-2022 school year. This contract is an agreement for BCOE to complete your ConApp and CALPADS submission, which allows your district to adhere to State and Federal mandates and timelines.

Please obtain your Board's approval before June 30, annually, in order for the Butte County Office of Education to provide the agreed upon service(s). After your Board's approval, please return the original signature copy to me directly. I will obtain the Superintendent's signature, ensure you receive a fully executed copy, and file the original with BCOE Business Services. In addition, a copy will be on file our office.

As always, it is a pleasure to work with you. If you have any questions or concerns, please do not hesitate to phone our office at (530) 532-5644.

Sincerely,

Barbara Mandelbaum

"WHERE STUDENTS COME FIRST"

MEMORANDUM OF UNDERSTANDING

Butte County Office of Education
Curriculum & Instruction Office
and
Golden Feather Union Elementary

This Memorandum of Understanding ("MOU") is entered into between Golden Feather Union Elementary ("LEA") and Butte County Office of Education ("BCOE") as of 7/1/2021.

1. **Services.** The BCOE shall furnish to the Client the services as described in EXHIBIT "A" and EXHIBIT "B" attached hereto and incorporated herein by this reference ("Services").
2. **Term.** BCOE shall commence providing Services under this Agreement upon execution of the Agreement by both parties, and will diligently perform such Services as required. This MOU will be in effect for the 2021-22 school year. The term of the agreement will be July 1-June 30 annually.
3. **Compensation.** BCOE's compensation from the Client shall be based on an annual re-evaluation of staffing needs and operating costs to support data management services to the LEA. Notice shall be provided to the BCOE by February 1st each year if the LEA elects to terminate data management for the follow academic year.

AVAILABLE SERVICES AND FEE SCHEDULE

Data Management	Annual Fee	Includes
CALPADS Management	\$12,000	operating costs, phone support
AERIES Management	\$4200	operating costs, training, phone support
Base Fee		
AERIES Management Per Student License (CBEDS)	\$13/ student	Full access to Aeries platform and tools
CAASPP LEA Coordination	\$5000	TOMS setup, CALPADS coordination, timelines, updates, Site Coordinator training, report management
ConApp Management	Annual Fee	Includes
ConApp Management-Submission	10% of the aggregate of Title 1 funding	operating costs to complete the annual Consolidated Application
Short-Term Daily Rate	Annual Fee	Includes
Web Based Support/Training	\$250/ up to 3 hours	operating costs, planning, prep
Site Based Support/Training	\$450/ day	operating costs, planning, prep, travel

4. **Independent Contractor.** BCOE, in the performance of this Agreement, shall be and act as an independent contractor.
5. **Termination.** Each academic year the BCOE will reevaluate staffing needs and operating costs to support data management services to the LEA. Therefore, this MOU is an ongoing

agreement and notice shall be provided to the BCOE by February 1st each year, if the LEA elects to terminate data management for the follow academic year.

6. **Indemnification.** To the furthest extent permitted by California law, Client shall, at its sole expense, defend, indemnify, and hold harmless BCOE and their agents, representatives, officers, employees, trustees, and volunteers (the "indemnified parties") from any and all demands, losses, liabilities, claims, suits, and actions (the "claims") of any kind, nature, and description, including, but not limited to, personal injury, death, property damage, and consultants and/or attorney's fees and costs, directly arising out of, connected with, or resulting from the performance of the Agreement or from any activity, work, or thing done, permitted, or suffered by the Client under or in conjunction with this Agreement, unless the claims are caused by the negligence or willful misconduct of the indemnified parties.
7. **Insurance.** The BCOE shall procure and maintain at all times it performs any portion of the Services its applicable forms of insurance.
8. **Notice.** Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, or facsimile transmission, addressed as follows:

If to BCOE:

BUTTE COUNTY OFFICE OF EDUCATION
1859 Bird St.
Oroville, CA 95965
(530) 532-5644
ATTN: Barbara Mandelbaum

If to Client:

GOLDEN FEATHER UNION ELEMENTARY
2771 Pentz Rd.
Oroville, CA 95965
(530) 533-3467
ATTN: Josh Peete

Any notice personally given or sent by facsimile transmission shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) days after deposit in the United States mail.

9. **Attorney Fees/Costs.** Should litigation be necessary to enforce any terms or provisions of this Agreement, then each party shall bear its own litigation and collection expenses, witness fees, court costs and attorneys' fees.
10. **No Rights in Third Parties.** This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.
11. **Integration/Entire Agreement of Parties.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties. This Agreement is not valid until approved/ratified by the BCOE's governing board and clients governing board. Services shall not be rendered until Agreement is approved or ratified.
12. **California Law.** This Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of

California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in Butte County, California.

13. **Waiver.** The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.
14. **Severability.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.
15. **Incorporation of Recitals and Exhibits.** The Recitals and each exhibit attached hereto are hereby incorporated herein by reference.
16. **Counterparts.** This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the dates indicated below.

BUTTE COUNTY OFFICE OF EDUCATION

GOLDEN FEATHER UNION ELEMENTARY

By: _____

By: _____

Print Name: _____

Print Name: _____

Title: _____

Title: _____

Date:

Date:

EXHIBIT "A"

Scope of Data Management Services for

Golden Feather Union Elementary

The BCOE agrees to provide the following services, as described, and as identified in the Fee for Service section:

Student Data Management and CALPADS

- CALPADS management including SSID's; enrollment and CAASPP updates; all Fall 1, Fall 2 and End of Year reporting; quality control
- Provide technical assistance and training as it relates to CALPADS reporting
- Other student data extraction and reporting, as relevant to the K-12 school, including LCAP data extraction and organization support; other requested data uploads; CBEDS Staff data reporting and biannual Civil Rights data reporting

Student Data Management- Aeries

- Aeries management including Aeries database and web services hosting; management of SQL Server permissions, user IDs and roles; enrollment data review; Aeries software updates, grading cycle processing, assessment uploads; Aeries annual roll; general support and quality control
- Attendance accounting, as needed
- Provide technical assistance and training, as needed

CAASPP Test Coordination

- BCOE agrees to provide LEA with CAASPP testing coordination services as follows:
 - SSID enrollments updates to CAASPP
 - student score reporting setup and delivery and upload student test results into Aeries, as requested

Personnel Management

- Hire, maintain and supervise staff appropriately qualified to conduct CALPADS data management on behalf of LEA
- Provide professional learning opportunities for the BCOE data management staff
- Maintain confidentiality and ensure student privacy, as required by all applicable laws outlined in the *LEA Data Privacy MOU*

Accuracy and Submission Timelines

- Ensure the accuracy of data entered into and reported from all systems for all reporting purposes as delineated in the Operational Agreement.
- Adhere to publicly posted State and Federal timelines for data submission.

The LEA hereby agrees to do the following, including, but not limited to:

Program Records

- Enter data in Aeries in accordance with training protocols and procedures
- Provide Special Education and 504 record information for Aeries/CALPADS data management in accordance with training protocols and procedures

- Provide Free & Reduced Lunch Count data for data management in accordance with training protocols and procedures
- Provide English Language Learner student data for data management in accordance with training protocols and procedures

Attendance

- Mark tardies and absences in Aeries database through Aeries Web
- Verify absences and makes changes, as needed

Enrollments

- Create and maintain student enrollment records in the Aeries system. *All enrollment data will be verified by the BCOE in accordance with training protocols and procedures*

Accuracy and Submission Timelines

- Ensure the accuracy of data entered into and reported from all systems for all reporting purposes as delineated in the Operational Agreement.
- Adhere to publicly posted State and Federal timelines for data submission.

Remit a Fee for Service

- A fee in the amount of **\$17,006** will be remitted to the BCOE by April 30, 2022 **for the following service(s)**
- CALPADS Data Management
 - \$12,000
- Aeries Data Management
 - \$4200 Aeries Base Fee
 - \$806 Student Fee (62)

EXHIBIT "B"

Scope of Con App Management Services for

Golden Feather Union Elementary

The BCOE agrees to provide the following, including, but not limited to:

ConApp Management

- THE BCOE agrees to provide technical assistance and training as it relates to Consolidated Application certification
- THE BCOE agrees to refresh contact information in CARS (Consolidated Application Reporting System)
- THE BCOE agrees to ensure the accuracy of data entered into and reported from Fiscal Services for both Winter and Spring submissions
- THE BCOE agrees to adhere to publicly posted State and Federal timelines for data submission
- THE BCOE agrees to provide guidance for acceptable uses of funds
- THE BCOE agrees to provide professional development to ensure compliance with all assurances

Personnel Management

- THE BCOE agrees to hire, maintain and supervise staff appropriately qualified to conduct ConApp management on behalf of LEA
- THE BCOE agrees to provide professional learning opportunities for the BCOE categorical support staff
- THE BCOE agrees to maintain confidentiality and ensure student privacy, as required by all applicable laws

Accuracy and Submission Timelines

- THE BCOE agrees to ensure the accuracy of data entered into and reported from all systems for all reporting purposes as delineated in the Exhibit.
- THE BCOE agrees to adhere to publicly posted State and Federal timelines for data submission.
- As soon as ConApp data is entered, we will send you a hard/electronic copy for review and any signatures needed. All responses and/or signatures must be returned to the BCOE in a timely fashion before the BCOE can certify the ConApp.

The LEA agrees to provide the following, including, but not limited to:

- The MEMBER LEA agrees to meet all deadlines and provide all necessary information and data requested by the BCOE for the preparation, implementation, and evaluation of the approved cooperative project.
- The MEMBER LEA agrees to conduct the program in its district according to the cooperative project as approved by the State Board of Education and as required by the State and Federal regulations.

- The MEMBER LEA agrees to pay a sum of ten (10) percent of the aggregate of its Title 1 funding to the BCOE for the services rendered.
- The MEMBER LEA assures that equipment, facilities, materials, and services purchased from project funds will be used for eligible program participants and that disposition of such equipment, facilities, and materials will comply with State and Federal regulations and procedures.
- The Member LEA will remit a fee or 10% of the aggregate of Title 1 funding, to the BCOE by April 30, 2022.

MEMORANDUM OF UNDERSTANDING

Butte County Office of Education
Curriculum & Instruction Office
and
Golden Feather Union Elementary

This Memorandum of Understanding ("MOU") is entered into between Golden Feather Union Elementary ("LEA") and Butte County Office of Education ("BCOE") as of 7/1/2021.

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AVAILABLE SERVICES AND FEE SCHEDULE

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agreement and notice shall be provided to the BCOE by February 1st each year, if the LEA elects to terminate data management for the follow academic year.

6. **Indemnification.** To the furthest extent permitted by California law, Client shall, at its sole expense, defend, indemnify, and hold harmless BCOE and their agents, representatives, officers, employees, trustees, and volunteers (the "indemnified parties") from any and all demands, losses, liabilities, claims, suits, and actions (the "claims") of any kind, nature, and description, including, but not limited to, personal injury, death, property damage, and consultants and/or attorney's fees and costs, directly arising out of, connected with, or resulting from the performance of the Agreement or from any activity, work, or thing done, permitted, or suffered by the Client under or in conjunction with this Agreement, unless the claims are caused by the negligence or willful misconduct of the indemnified parties.
7. **Insurance.** The BCOE shall procure and maintain at all times it performs any portion of the Services its applicable forms of insurance.
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BUTTE COUNTY OFFICE OF EDUCATION

GOLDEN FEATHER UNION ELEMENTARY

By: _____

By: _____

Print Name: _____

Print Name: _____

Title: _____

Title: _____

Date:

Date:

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Golden Feather Union Elementary

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EXHIBIT "B"

Scope of Con App Management Services for

Golden Feather Union Elementary

The BCOE agrees to provide the following, including, but not limited to:

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- THE BCOE agrees to hire, maintain and supervise staff appropriately qualified to conduct ConApp management on behalf of LEA
- THE BCOE agrees to provide professional learning opportunities for the BCOE categorical support staff
- THE BCOE agrees to maintain confidentiality and ensure student privacy, as required by all applicable laws

Accuracy and Submission Timelines

- THE BCOE agrees to ensure the accuracy of data entered into and reported from all systems for all reporting purposes as delineated in the Exhibit.
- THE BCOE agrees to adhere to publicly posted State and Federal timelines for data submission.
- As soon as ConApp data is entered, we will send you a hard/electronic copy for review and any signatures needed. All responses and/or signatures must be returned to the BCOE in a timely fashion before the BCOE can certify the ConApp.

The LEA agrees to provide the following, including, but not limited to:

- The MEMBER LEA agrees to meet all deadlines and provide all necessary information and data requested by the BCOE for the preparation, implementation, and evaluation of the approved cooperative project.
- The MEMBER LEA agrees to conduct the program in its district according to the cooperative project as approved by the State Board of Education and as required by the State and Federal regulations.

- The MEMBER LEA agrees to pay a sum of ten (10) percent of the aggregate of its Title 1 funding to the BCOE for the services rendered.
- The MEMBER LEA assures that equipment, facilities, materials, and services purchased from project funds will be used for eligible program participants and that disposition of such equipment, facilities, and materials will comply with State and Federal regulations and procedures.
- The Member LEA will remit a fee or 10% of the aggregate of Title 1 funding, to the BCOE by April 30, 2022.

Data Privacy
Memorandum of Understanding
Butte County Office of Education

and

Golden Feather Union Elementary

Date: July 1, 2021

The Memorandum of Understanding ("MOU") is entered into this 1st day of July, 2021 by and between Butte County Office of Education ("BCOE" or "Provider"), and the Golden Feather Union Elementary District ("LEA" and collectively, "Parties").

RECITALS

WHEREAS, the Provider has agreed to provide the Local Education Agency ("LEA") with certain data services ("Services") pursuant to a contract dated July 1, 2021 ("Service Agreement"); and

WHEREAS, in order to provide the Services described in the MOU, the Provider may receive and the LEA may provide documents or data that are covered by several federal and statutes, among them, the Family Educational Rights and Privacy Act ("FERPA") at 20 U.S.C. 1232g, Children's Online Privacy Protection Act ("COPPA"), 15 U.S.C. 6501-6502; Protection of Pupil Rights Amendment ("PPRA") 20 U.S.C. 1232 h; and

WHEREAS, the documents and data transferred from California LEAs are also subject to several California student privacy laws, including AB 1584, found at California Education Code Section 49073.1 and the Student Online Personal Information Protection Act (sometimes referred to as either "SB 1177" or "SOPIPA") found at California Business and Professions Code section 22584; and

WHEREAS, the Parties wish to enter into this MOU to ensure that all data services conform to the requirements of the privacy laws referred to above and to establish implementing procedures and duties; and

NOW THEREFORE, for good and valuable consideration, the parties agree as follows:

ARTICLE I: PURPOSE AND SCOPE

1. **Purpose of MOU.** The purpose of this MOU is to describe the duties and responsibilities to protect student data transmitted to Provider from the LEA, including compliance with all applicable privacy statutes, including the FERPA, PPRA, COPPA, SB 1177 (SOPIPA), and AB 1584. In performing these services, the Provider shall be considered a School Official with a legitimate educational interest, and performing services otherwise provided by the LEA. Provider shall be under the direct control and supervision of the LEA. Control duties are set forth below.
2. **Nature of Services Provided.** The Provider has agreed to provide the following data services described below and as may be further outlined in Exhibit "A" hereto:

3. **Student Data to Be Provided.** In order to perform the Services described in Exhibit A, LEA shall provide the categories of data described below or as indicated in the Schedule of Data, attached hereto as Exhibit "B":
4. **MOU Definitions.** The definition of terms used in this MOU is found in Exhibit "C". In the event of a conflict, definitions used in this MOU shall prevail over term used in any Service Agreement.

ARTICLE II: DATA OWNERSHIP AND AUTHORIZED ACCESS

1. **Student Data Property of LEA.** All Student Data or any other Pupil Records transmitted to the Provider is and will continue to be the property of and under the control of the LEA. The Parties agree that as between them all rights, including all intellectual property rights in and to Student Data or any other Pupil Records shall remain the exclusive property of the LEA. For the purposes of FERPA, the Provider shall be considered a School Official, under the control and direction of the LEAs as it pertains to the use of student data notwithstanding the above. Provider may transfer pupil-generated content to a separate account, according to the procedures set forth below.
2. **Parent Access.** LEA shall establish reasonable procedures by which a parent, legal guardian, or eligible student may review personally identifiable information on the pupil's records, correct erroneous information, and procedures for the transfer of pupil-generated content to a personal account, consistent with the functionality of services. Provider shall respond in a reasonably timely manner to the LEA's request for personally identifiable information in a pupil's records held by the Provider to view or correct as necessary. In the event that a parent of a pupil or other individual contacts the Provider to review any of the Pupil Records of Student Data accessed pursuant to the Services, the Provider shall refer the parent or individual to the LEA, who will follow the necessary and proper procedures regarding the requested information.
3. **Separate Account.** Provider shall, at the request of the LEA, transfer Student generated content to a separate student account.
4. **Third Party Request.** Should a Third Party, including law enforcement and government entities, contact Provider with a request for data held by the Provider pursuant to the Services, the Provider shall redirect the Third Party to request the data directly from the LEA. Provider shall notify the LEA in advance of a compelled disclosure to a Third Party unless legally prohibited.

5. **No Unauthorized Use.** Provider shall not use Student Data or information in a Pupil Record for any purpose other than as explicitly specified in Exhibit A.
6. **Subprocessors.** Provider shall enter into written agreements with all Subprocessors performing functions pursuant to Exhibit A, whereby the Subprocessors agree protect Student Data in manner consistent with the terms of this MOU.

ARTICLE III: DUTIES OF LEA

1. **Provide Data In Compliance With FERPA.** LEA shall provide data for the purposes of Exhibit A in compliance with the Family Educational Rights and Privacy Act ("FERPA"), 20 U.S.C. section 1232 g, AB 1584 and the other privacy statutes quoted in this MOU.
2. **Reasonable Precautions.** LEA shall take reasonable precautions to secure usernames, passwords, and any other means of gaining access to the services and hosted data.
3. **Unauthorized Access Notification.** LEA shall notify Provider promptly of any known or suspected unauthorized access. LEA will assist Provider in any efforts by Provider to investigate and respond to any unauthorized access.
4. **District Representative.** At request of Provider, LEA shall designate an employee or agent of the District as the District representative for the coordination and fulfillment of the duties of this MOU.

ARTICLE IV: DUTIES OF PROVIDER

1. **Privacy Compliance.** The Provider shall comply with all California and Federal laws and regulations pertaining to data privacy and security, including FERPA, COPPA, PPRA, AB 1584, and SOPIPA.
2. **Authorized Use.** The data shared pursuant to Exhibit A including persistent unique identifiers, shall be used for no purpose other than the Services stated and/or otherwise authorized under the statutes referred to in subsection (1), above.
3. **Employee Obligation.** Provider shall require all employees and agents who have access to Student Data to comply with all applicable provisions of FERPA laws with respect to the data shared.

4. **No Disclosure.** Provider shall not disclose any data obtained in a manner that could identify an individual student to any other entity in published results of studies. Deidentified information may be used for the purposes of development and improvement of educational sites, services, or applications.
5. **Disposition of Data.** Provider shall dispose of all personally identifiable data obtained under Exhibit A when it is no longer needed for the purpose for which it was obtained and transfer said data to LEA or LEA's designee within 60 days of the date of termination and according to a schedule and procedure as the Parties may reasonably agree. Nothing in Exhibit A authorizes Provider to maintain personally identifiable data obtained beyond the time period reasonably needed to complete the disposition. Disposition shall include (1) the shredding of any hard copies of any Pupil Records; (2) Erasing; or (3) Otherwise modifying the personal information in those records to make it unreadable or indecipherable. Provider shall provide written notification to LEA when the Data has been disposed. The duty to dispose of Student Data shall not extend to data that has been de-identified or placed in a separate Student account, pursuant to the other terms of the MOU. Nothing in Exhibit A authorizes Provider to maintain personally identifiable data beyond the time period reasonably needed to complete the disposition.
6. **Advertising Prohibition.** Provider is prohibited from using Student Data to conduct or assist targeted advertising directed at students or their families/guardians. This prohibition includes the development of a profile of a student, or their families/guardians or group, for any commercial purpose other than providing the service to client. This shall not prohibit Providers from using data to make product or service recommendations to LEA.

ARTICLE V: DATA PROVISIONS

1. **Data Security.** The Provider agrees to abide by and maintain adequate data security measures to protect Student Data from unauthorized disclosure or acquisition by an unauthorized person. The general security duties of Provider are set forth below. These measures shall include, but are not limited to:
 - a. **Passwords and Employee Access.** Provider shall make best efforts practices to secure usernames, passwords, and any other means of gaining access to the Services or to Student Data, at a level suggested by Article 4.3 of NIST 800-63-3. Provider shall only provide access to Student Data to employees or contractors that are performing the Services. All employees with access to Student Records shall pass criminal background checks.
 - b. **Destruction of Data.** Provider shall destroy all personally identifiable data obtained under Exhibit A when it is no longer needed for the purpose for which it was

obtained or transfer said data to LEA or LEA's designee, according to a schedule and procedure as the parties may reasonably agree. Nothing in Exhibit A authorizes Provider to maintain personally identifiable data beyond the time period reasonably needed to complete the disposition.

- c. **Security Protocols.** Both parties agree to maintain security protocols that meet industry best practices in the transfer or transmission of any data, including ensuring that data may only be viewed or accessed by parties legally allowed to do so. Provider shall maintain all data obtained or generated pursuant to Exhibit A in a secure computer environment and not copy, reproduce, or transmit data obtained pursuant to Exhibit A, except as necessary to fulfill the purpose of data requests by LEA.
 - d. **Employee Training.** The Provider shall provide periodic security training to those of its employees who operate or have access to the system. Further, Provider shall provide LEA with contact information of an employee who LEA may contact if there are any security concerns or questions.
 - e. **Security Technology.** When the service is accessed using a supported web browser, Secure Socket Layer ("SSL"), or equivalent technology protects information, using both server authentication and data encryption to help ensure that data are safe secure only to authorized users. Provider shall host data pursuant to Exhibit A in an environment using a firewall that is periodically updated according to industry standards.
 - f. **Security Coordinator.** Provider shall provide the name and contact information of Provider's Security Coordinator for the Student Data received pursuant to Exhibit A.
 - g. **Subprocessors Bound.** Provider shall enter into written agreements whereby Subprocessors agree to secure and protect Student Data in a manner consistent with the terms of this Article V. Provider shall periodically conduct or review compliance monitoring and assessments of Subprocessors to determine their compliance with this Article.
2. **Data Breach.** In the event that Student Data is accessed or obtained by an unauthorized individual, Provider shall provide notification to LEA within a reasonable amount of time of the incident. Provider shall follow the following process:
- a. The security breach notification shall be written in plain language, shall be titled "Notice of Data Breach," and shall present the information described herein under the following headings: "What Happened," "What Information Was Involved," "What We Are Doing," "What You Can Do," and "For More Information." Additional information may be provided as a supplement to the notice.
 - b. The security breach notification described above in section 2(a) shall include, at a minimum, the following information:
 - i. The name and contact information of the reporting LEA subject to this section.
 - ii. A list of the types of personal information that were or are reasonably believed to have been the subject of a breach.

- iii. If the information is possible to determine at the time the notice is provided, then either (1) the date of the breach, (2) the estimated date of the breach, or (3) the date range within which the breach occurred. The notification shall also include the date of the notice.
 - iv. Whether the notification was delayed as a result of a law enforcement investigation, if that information is possible to determine at the time the notice is provided.
 - v. A general description of the breach incident, if that information is possible to determine at the time the notice is provided.
- c. At LEA's discretion, the security breach notification may also include any of the following:
- i. Information about what the agency has done to protect individuals whose information has been breached.
 - ii. Advice on steps that the person whose information has been breached may take to protect himself or herself.
- d. Any agency that is required to issue a security breach notification pursuant to this section to more than 500 California residents as a result of a single breach of the security system shall electronically submit a single sample copy of that security breach notification, excluding any personally identifiable information, to the Attorney General. Provider shall assist LEA in these efforts.
- e. At the request and with the assistance of the District, Provider shall notify the affected parent, legal guardian or eligible pupil of the unauthorized access, which shall include the information listed in subsections (b) and (c), above.

ARTICLE VI: MISCELLANEOUS

1. **Term**. The Provider shall be bound by the terms and obligations of this MOU **for one year**, or so long as the Provider maintains any student data.
2. **Termination**. In the event that either party seeks to terminate this MOU, they may do so by mutual written consent so long as any corresponding Service Agreement has lapsed or has been terminated.
3. **Effect of Termination Survival**. If a Service Agreement is terminated, the Provider shall destroy all of LEA's data pursuant to Article V, section 1(b).

4. **Priority of Agreements.** This MOU shall govern the treatment of student records in a service agreement in order to comply with the privacy protections, including those found in FERPA and AB 1584.
5. **Notice.** All notices or other communication required or permitted to be given hereunder must be in writing and given by personal delivery, facsimile or e-mail transmission (if contact information is provided for the specific mode of delivery), or first class mail, postage prepaid, sent to the addresses set forth herein.
6. **Entire Agreement.** This MOU constitutes the entire agreement of the parties relating to the subject matter hereof and supersedes all prior communications, representations, or agreements, oral or written, by the parties relating thereto. This MOU may be amended and the observance of any provision of this MOU may be waived (either generally or in any particular instance and either retroactively or prospectively) only with the signed written consent of both parties. Neither failure nor delay on the part of any party in exercising any right, power, or privilege hereunder shall operate as a waiver of such right, nor shall any single or partial exercise of any such right, power, or privilege preclude any further exercise thereof or the exercise of any other right, power, or privilege.
8. **Severability.** Any provision of this MOU that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this MOU, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. Notwithstanding the foregoing, if such provision could be more narrowly drawn so as not to be prohibited or unenforceable in such jurisdiction while, at the same time, maintaining the intent of the parties, it shall, as to such jurisdiction, be so narrowly drawn without invalidating the remaining provisions of this MOU or affecting the validity or enforceability of such provision in any other jurisdiction.

9. **Governing Law; Venue and Jurisdiction.** THIS MOU WILL BE GOVERNED BY AND CONSTRUCTED IN ACCORDANCE WITH THE LAWS OF THE STATE OF CALIFORNIA, WITHOUT REGARD TO CONFLICTS OF LAW PRINCIPLES. EACH PARTY CONSENTS AND SUBMITS TO THE SOLE AND EXCLUSIVE JURISDICTION TO THE STATE AND FEDERAL COURTS LOCATED IN BUTTE COUNTY, CALIFORNIA FOR ANY DISPUTE ARISING OUT OF OR RELATING TO THIS MOU OR THE TRANSACTIONS CONTEMPLATED HEREBY.

Notice may be sent to:

Butte County Department of Education
Attn: Student Programs Administrator
1859 Bird St.
Oroville, CA 95965
(530) 532-5650

SIGNATURES

Josh Peete _____, Superintendent _____
Print Name Title

Signature: _____

Date: _____

Mary Sakuma _____, BCOE Superintendent of Schools _____
Print Name Title

Signature: _____

Date: _____

EXHIBIT "A"

DESCRIPTION OF SERVICES

Contracted services are described in service agreement dated 07/01/2021.

EXHIBIT "B"
SCHEDULE OF DATA

Category of Data	Elements	Check if used by your system
Application Technology Meta Data	IP Addresses of users, Use of cookies etc.	<input type="checkbox"/>
	Other application technology meta data-Please specify:	<input type="checkbox"/>
Application Use Statistics	Meta data on user interaction with application	<input type="checkbox"/>
Assessment	Standardized test scores	<input checked="" type="checkbox"/>
	Observation data	<input checked="" type="checkbox"/>
	Other assessment data-Please specify:	<input type="checkbox"/>
Attendance	Student school (daily) attendance data	<input checked="" type="checkbox"/>
	Student class attendance data	<input checked="" type="checkbox"/>
Communications	Online communications that are captured (emails, blog entries)	<input checked="" type="checkbox"/>
Conduct	Conduct or behavioral data	<input checked="" type="checkbox"/>

Category of Data	Elements	Check if used by your system
Demographics	Date of Birth	<input checked="" type="checkbox"/>
	Place of Birth	<input checked="" type="checkbox"/>
	Gender	<input checked="" type="checkbox"/>
	Ethnicity or race	<input checked="" type="checkbox"/>
	Language information (native, preferred or primary language spoken by student)	<input checked="" type="checkbox"/>
	Other demographic information-Please specify:	<input type="checkbox"/>
Enrollment	Student school enrollment	<input checked="" type="checkbox"/>
	Student grade level	<input checked="" type="checkbox"/>
	Homeroom	<input checked="" type="checkbox"/>
	Guidance counselor	<input checked="" type="checkbox"/>
	Specific curriculum programs	<input checked="" type="checkbox"/>
	Year of graduation	<input type="checkbox"/>

EXHIBIT “B”
SCHEDULE OF DATA

Category of Data	Elements	Check if used by your system
	Other enrollment information-Please specify:	<input type="checkbox"/>
Parent/Guardian	Address	<input checked="" type="checkbox"/>
	Email	<input checked="" type="checkbox"/>
	Phone	<input checked="" type="checkbox"/>
Parent/Guardian ID	Parent ID number (created to link parents to students)	<input checked="" type="checkbox"/>
Parent/Guardian Name	First and/or Last	<input checked="" type="checkbox"/>
Schedule	Student scheduled courses	<input checked="" type="checkbox"/>
	Teacher names	<input checked="" type="checkbox"/>
Special Indicator	English language learner information	<input checked="" type="checkbox"/>
	Low income status	<input checked="" type="checkbox"/>
	Medical alerts	<input checked="" type="checkbox"/>

Category of Data	Elements	Check if used by your system
	Student disability information	<input checked="" type="checkbox"/>
	Specialized education services (IEP or 504)	<input checked="" type="checkbox"/>
	Living situations (homeless/foster care)	<input checked="" type="checkbox"/>
	Other indicator information-Please specify:	<input type="checkbox"/>
Student Contact Information	Address	<input checked="" type="checkbox"/>
	Email	<input checked="" type="checkbox"/>
	Phone	<input checked="" type="checkbox"/>
Student Identifiers	Local (School district) ID number	<input checked="" type="checkbox"/>
	State ID Number	<input checked="" type="checkbox"/>
	Vendor/App assigned student ID number	<input checked="" type="checkbox"/>
	Student app username	<input type="checkbox"/>
	Student app passwords	<input type="checkbox"/>
Student Name	First and/or Last	<input checked="" type="checkbox"/>

EXHIBIT “B”
SCHEDULE OF DATA

Category of Data	Elements	Check if used by your system
Student In App Performance	Program/application performance (typing program-student types 60 wpm, reading program-student reads below grade level)	<input type="checkbox"/>
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	<input checked="" type="checkbox"/>
Student Survey Responses	Student responses to surveys or questionnaires	<input type="checkbox"/>
Student Work	Student generated content; writing, pictures, etc.	<input type="checkbox"/>
Other	Other student word data-Please specify:	<input type="checkbox"/>
Transcript	Student course grades	<input checked="" type="checkbox"/>
	Student course data	<input checked="" type="checkbox"/>
	Student course grades/performance scores	<input checked="" type="checkbox"/>
	Other transcript data – Please specify:	<input type="checkbox"/>

Category of Data	Elements	Check if used by your system
Transportation	Student bus assignment	<input type="checkbox"/>
	Student pick up and/or drop off location	<input type="checkbox"/>
	Student bus card ID number	<input type="checkbox"/>
	Other transportation data – Please specify:	<input type="checkbox"/>
Other	Please list each additional data elements used, stored or collected by your application	<input type="checkbox"/>

EXHIBIT "C"

DEFINITIONS

AB 1584, Buchanan: The statutory designation for what is now California Education Code § 49073.1, relating to pupil records.

De-Identifiable Information (DII): De-Identification refers to the process by which the Vendor removes or obscures any Personally Identifiable Information ("PII") from student records in a way that removes or minimizes the risk of disclosure of the identity of the individual and information about them.

NIST 800-63-3: Draft National Institute of Standards and Technology ("NIST") Special Publication 800-63-3 Digital Authentication Guideline.

Operator: For the purposes of SB 1177, SOPIPA, the term "operator" means the operator of an Internet Website, online service, online application, or mobile application with actual knowledge that the site, service, or application is used primarily for K–12 school purposes and was designed and marketed for K–12 school purposes. For the purpose of the MOU, the term "Operator" is replaced by the term "Provider." This term shall encompass the term "Third Party," as it is found in AB 1584.

Personally Identifiable Information (PII): The terms "Personally Identifiable Information" or "PII" shall include, but are not limited to, student data, metadata, and user or pupil-generated content obtained by reason of the use of Provider's software, website, service, or app, including mobile apps, whether gathered by Provider or provided by LEA or its users, students, or students' parents/guardians. PII includes, without limitation, at least the following:

First and Last Name	Home Address
Telephone Number	Email Address
Discipline Records	Test Results
Special Education Data	Juvenile Dependency Records
Grades	Evaluations
Criminal Records	Medical Records
Health Records	Social Security Number
Biometric Information	Disabilities
Socioeconomic Information	Food Purchases
Political Affiliations	Religious Information
Text Messages	Documents
Student Identifiers	Search Activity
Photos	Voice Recordings
Videos	

General Categories:

Indirect Identifiers: Any information that, either alone or in aggregate, would allow a reasonable person to be able to identify a student to a reasonable certainty

Information in the Student's Educational Record

Information in the Student's Email

Provider: For purposes of the MOU, the term "Provider" means provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of pupil records. Within the MOU the term "Provider" replaces the term "Third Party as defined in California Education Code § 49073.1 (AB 1584, Buchanan), and replaces the term as "Operator" as defined in SB 1177, SOPIPA.

Pupil Generated Content: The term "pupil-generated content" means materials or content created by a pupil during and for the purpose of education including, but not limited to, essays, research reports, portfolios, creative writing, music or other audio files, photographs, videos, and account information that enables ongoing ownership of pupil content.

Pupil Records: Means both of the following: (1) Any information that directly relates to a pupil that is maintained by LEA and (2) any information acquired directly from the pupil through the use of instructional software or applications assigned to the pupil by a teacher or other local educational LEA employee.

SB 1177, SOPIPA: Once passed, the requirements of SB 1177, SOPIPA were added to Chapter 22.2 (commencing with Section 22584) to Division 8 of the Business and Professions Code relating to privacy.

Service Agreement: Refers to the Contract or Purchase Order to which this MOU supplements and modifies.

School Official: For the purposes of this Agreement and pursuant to CFR 99.31 (B), a School Official is a contractor that: (1) Performs an institutional service or function for which the agency or institution would otherwise use employees; (2) Is under the direct control of the agency or institution with respect to the use and maintenance of education records; and (3) Is subject to CFR 99.33(a) governing the use and re-disclosure of personally identifiable information from student records.

Student Data: Student Data includes any data, whether gathered by Provider or provided by LEA or its users, students, or students' parents/guardians, that is descriptive of the student including, but not limited to, information in the student's educational record or email, first and last name, home address, telephone number, email address, or other information allowing online contact, discipline records, videos, test results, special education data, juvenile dependency records, grades, evaluations, criminal records, medical records, health records, social security numbers, biometric information, disabilities, socioeconomic information, food purchases, political affiliations, religious information text messages, documents, student identifies, search activity, photos, voice recordings or geolocation information. Student Data shall constitute Pupil Records for the purposes of this Agreement, and for the purposes of California and Federal laws and regulations. Student Data as specified in Exhibit B is confirmed to be collected or processed by the Provider pursuant to the Services. Student Data shall not constitute that information that has been anonymized or de-identified, or anonymous usage data regarding a student's use of Provider's services.

Subscribing LEA: An LEA that was not party to the original Services Agreement and who accepts the Provider's General Offer of Privacy Terms.

Subprocessor: For the purposes of this Agreement, the term "Subprocessor" (sometimes referred to as the "Subcontractor") means a party other than LEA or Provider, who Provider uses for data collection,

analytics, storage, or other service to operate and/or improve its software, and who has access to PII. This term shall also include in it meaning the term "Service Provider," as it is found in SOPIPA.

Targeted Advertising: Targeted advertising means presenting an advertisement to a student where the selection of the advertisement is based on student information, student records or student generated content or inferred over time from the usage of the Provider's website, online service or mobile application by such student or the retention of such student's online activities or requests over time.

Third Party: The term "Third Party" as appears in California Education Code § 49073.1 (AB 1584, Buchanan) means a provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of pupil records. However, for the purpose of this Agreement, the term "Third Party" when used to indicate the provider of digital educational software or services is replaced by the term "Provider."



fossco

361 Hanover Street, Portsmouth, NH 03801

ORDERS/CUSTOMER SERVICE
TEL:800-225-5800 FAX:603-547-9917
P.O.BOX 528
Portsmouth, NH 03801
www.heinemann.com
Pubnet SAN:210-5829 CODE:HEP
Federal ID#:06-1154537 GST:#125-218-917

Z

QUOTE : 5756008

BILL TO: 10380124

SHIP TO: 10380125

GOLDEN FEATHER UNION SCH DIST
11679 NELSON BAR RD
OROVILLE CA 95965

GOLDEN FEATHER UNION SCH DIST
2771 PENTZ RD
OROVILLE CA 95965

Account Number	PURCHASE ORDER NUMBER	DATE	SPECIAL INSTRUCTIONS			TERMS	PAGE NO.
10380124	QUOTE	03-24-2021				Net 30 Days	1
ITEM	ISBN	UNIT LIST	DISC %	NET PRICE	DESCRIPTION	UNITS	NET COST
E06079	0-325-06079-7	4,270.00	20.0	3416.00	FOUNTAS /LLI GREEN GRADE 1 2ND ED ***** CONTAINS *****	1	3,416.00
E08758	0-325-08758-X				LLI Green Carton #1 2ed	1	
E08759	0-325-08759-8				LLI Green Carton #2 2ed	1	
E08760	0-325-08760-1				LLI Green Carton #3 2ed	1	
E08761	0-325-08761-X				LLI Green Carton #4 2ed	1	
E08762	0-325-08762-8				LLI Green Carton #5 2ed	1	
E08763	0-325-08763-6				LLI Green Carton #6 2ed	1	
E08764	0-325-08764-4				LLI Green Carton #7 2ed	1	
E08765	0-325-08765-2				LLI Green Carton #8 2ed	1	
E09670	0-325-09670-8				LLI Green RR Carton 1	1	
E09671	0-325-09671-6				LLI Green RR Carton 2 ***** CONTAINS *****	1	
E07769	0-325-07769-X	531.25	20.0	425.00	FOUNTAS /BENCHMARK 1 GR K-2 3E	1	425.00
E07770	0-325-07770-3	531.25	20.0	425.00	FOUNTAS /BENCHMARK 2 GR 3-8 3E	1	425.00
E11224	0-325-11224-X	6,187.50	20.0	4950.00	FOUNTAS /LLI RED GRADE 3 UPDATED CY19 ***** CONTAINS *****	1	4,950.00
E11225	0-325-11225-8				LLI RED Carton 1 Upd CY19	1	
E09933	0-325-09933-2				LLI RED Carton 2 Update	1	
E09934	0-325-09934-0				LLI RED Carton 3 Update	1	
E11228	0-325-11228-2				LLI RED Carton 4 Upd CY19	1	
E09936	0-325-09936-7				LLI RED Carton 5 Update	1	
E11229	0-325-11229-0				LLI RED Carton 6 Upd CY19	1	
E09938	0-325-09938-3				LLI RED Carton 7 Update	1	
E09939	0-325-09939-1				LLI RED Carton 8 Update	1	
E09940	0-325-09940-5				LLI RED Carton 9 Update ***** CONTAINS *****	1	
E13328	0-325-13328-X	6,187.50	20.0	4950.00	FOUNTAS /LLI PURPLE GRADE 5 UPD CY21 ***** CONTAINS *****	1	4,950.00



foss

361 Hanover Street, Portsmouth, NH 03801

ORDERS/CUSTOMER SERVICE
 TEL:800-225-5800 FAX:603-547-9917
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GOLDEN FEATHER UNION SCH DIST
 2771 PENTZ RD
 OROVILLE CA 95965

Account Number	PURCHASE ORDER NUMBER	DATE	SPECIAL INSTRUCTIONS			TERMS	PAGE NO.
10380124	QUOTE	03-24-2021				Net 30 Days	2
ITEM	ISBN	UNIT LIST	DISC %	NET PRICE	DESCRIPTION	UNITS	NET COST
E13302	0-325-13302-6				LLI Purple Carton 1 Upd CY21	1	
E10957	0-325-10957-5				LLI Purple Carton 2 Upd	1	
E13309	0-325-13309-3				LLI Purple Carton 3 Upd CY21	1	
E13314	0-325-13314-X				LLI Purple Carton 4 Upd CY21	1	
E13321	0-325-13321-2				LLI Purple Carton 5 Upd CY21	1	
E10961	0-325-10961-3				LLI Purple Carton 6 Upd	1	
E10962	0-325-10962-1				LLI Purple Carton 7 Upd	1	
E10963	0-325-10963-X				LLI Purple Carton 8 Upd	1	
E10964	0-325-10964-8				LLI Purple Carton 9 Upd	1	
***** BACKORDERS AND MISC *****							
QUOTATION PRICES VALID FOR 30 DAYS							

MERCHANDISE : 14,166.00

TAX : 1,268.02

SHIPPING : 1,204.11

Reference	Total Units	Shipping Weight	Shipping Method
5756008	5	698.90	GROUND COMMERCIAL

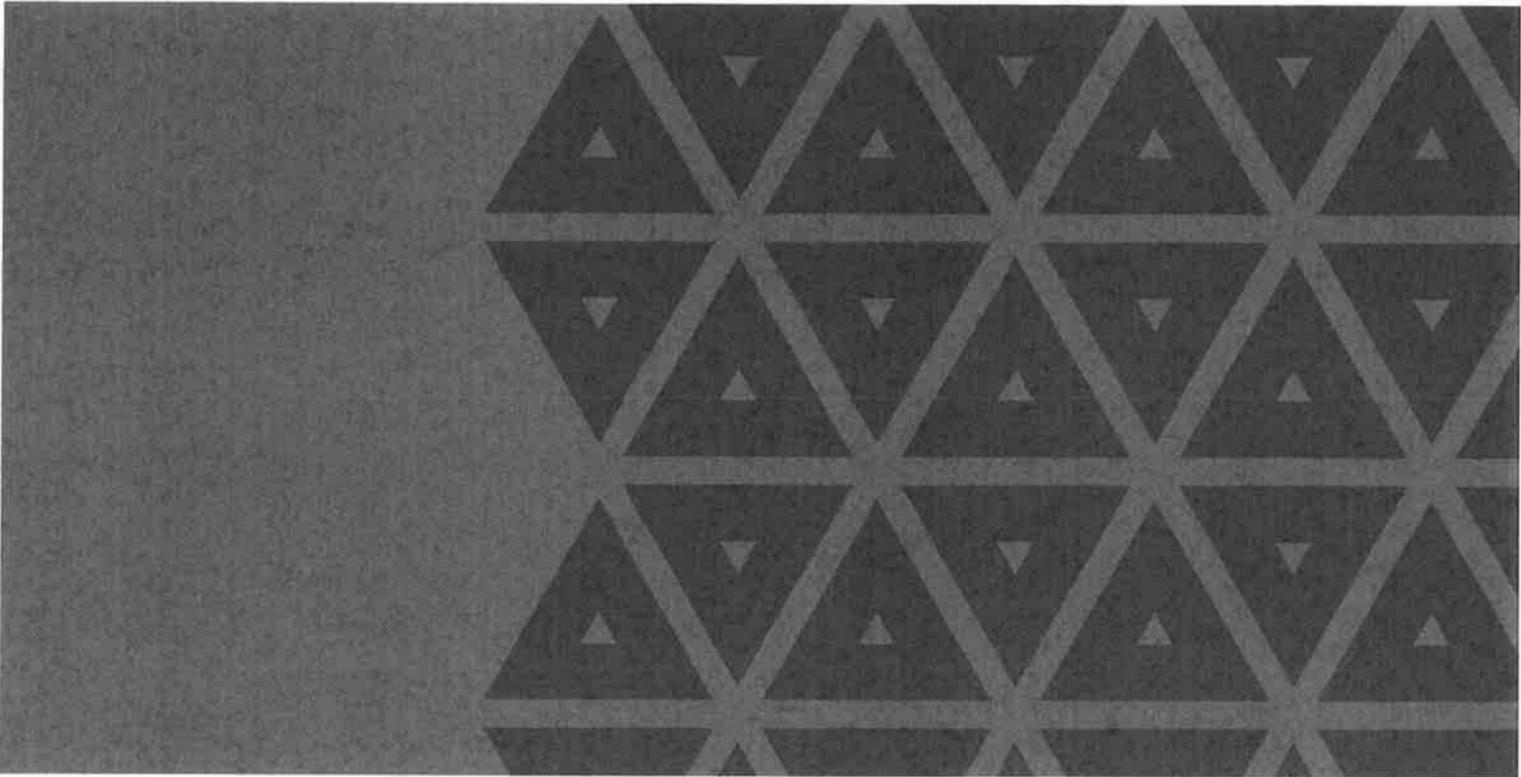
QUOTATION AMOUNT 16,638.13

PAYABLE IN U.S. FUNDS:

RETURNS PREPAID TO HEINEMANN C/O HOUGHTON MIFFLIN HARCOURT
 465 SOUTH LINCOLN DRIVE TROY,MO 63379

REMIT COPY AND PAYMENT TO:HEINEMANN
 15963 COLLECTIONS CENTER DRIVE,CHICAGO IL 60693

PLEASE REFER TO INVOICE/CREDIT
 NUMBER IN ALL CORRESPONDENCE



**Golden Feather Union
Elementary School District**

County of Butte
Oroville, California

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITORS' REPORTS

June 30, 2020



Golden Feather Union Elementary School District

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Golden Feather Union Elementary School District

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Golden Feather Union Elementary School District
Oroville, California

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

INDEPENDENT AUDITORS' REPORT

(Continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the budgetary comparison schedule, and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information on pages 63 to 69 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information on pages 65 to 69 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

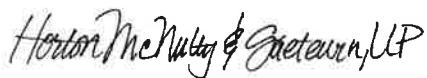
INDEPENDENT AUDITORS' REPORT

(Continued)

The local educational agency organization structure and the schedule of charter schools have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



March 31, 2021
Chico, California

FINANCIAL SECTION

Required Supplementary Information

Golden Feather Union Elementary School District

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

This section of the Golden Feather Union Elementary School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2020. Please read it in conjunction with the independent auditors' report presented and the District's financial statements, which immediately follow this section.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The statement of net position and statement of activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The fund financial statements for governmental activities provide information about how District services were financed in the short term, and how much remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide financial statements by providing information about the District's most significant funds.

FINANCIAL HIGHLIGHTS

- Total net position was \$2,153,038 at June 30, 2020. This was an increase of \$556,424 from the prior year.
- Overall expenses were \$1,665,705, which were exceeded by total revenues of \$2,050,605 and extraordinary item of \$171,524 by \$556,424.
- Capital assets, net of depreciation, increased by \$130,348 due to current-year recognition of \$102,237 of depreciation expense which was less than building improvements and equipment purchases during the year.
- Long-term debt decreased by \$73,249 due to the decreases in the net pension liability and total OPEB liability.
- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve for economic uncertainty of 5% of General Fund expenditures, transfers out, and other uses (total outgo). During fiscal year 2019-20, General Fund expenditures and other financing uses totaled \$1,846,271. At June 30, 2020, the District has available reserves of \$91,489 in the General Fund, which represents a reserve of 5%.

Golden Feather Union Elementary School District

MANAGEMENT'S DISCUSSION AND ANALYSIS

(Continued)

THE FINANCIAL REPORT

The full annual financial report consists of three separate parts, including the basic financial statements, supplementary information, and management's discussion and analysis. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

Government-Wide Financial Statements: Comprising the first two statements, provide both short-term and long-term information about the District's overall financial position.

Fund Financial Statements: Focus on reporting the individual parts of the District's operations in more detail.

- Basic services' funding is described in the governmental funds statements. These statements include short-term financing and identify the balance remaining for future spending.
- Financial relationships, for which the District acts as an agent or trustee for the benefit of others to whom the resources belong, are presented in the fiduciary funds statements.

Notes to the financial statements, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

OVERVIEW OF THE FINANCIAL STATEMENTS

Government-Wide Financial Statements

The District as a whole is reported in the government-wide financial statements and uses accounting methods similar to those used by companies in the private sector. All of the District's assets and liabilities are included in the statement of net position. The statement of activities reports all of the current-year's revenues and expenses, regardless of when cash is received or paid. The District's financial health or position (net position) can be measured by the difference between the District's assets and liabilities.

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

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

In the statement of net position and the statement of activities, the District is divided into two kinds of activities.

Governmental Activities

The basic services provided by the District, such as regular and special education, administration, and transportation are included here, and are primarily financed by property taxes and state formula aid. Non-basic services, such as child nutrition and child development are also included here, but are financed by a combination of state and federal contract and grants, and local revenues.

Business-Type Activities

The District does not provide any services that should be included in this category.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

The District's fund-based financial statements provide detailed information about the District's most significant funds. Some funds are required to be established by state law and bond covenants. However, the District establishes many other funds as needed to control and manage money for specific purposes.

Governmental Funds

The major governmental fund of the District is the General Fund. Governmental fund reporting focuses on how money flows into and out of the funds and balances that remain at the end of the year. A modified accrual basis of accounting measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed short-term view of the District's operations and services. Governmental fund information helps to determine the level of financial resources available in the near future to finance the District's programs.

Fiduciary Funds

The District is the trustee, or fiduciary, for its student activity funds. All of the District's fiduciary activities are reported in separate fiduciary statements. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance their operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$2,153,038 for the fiscal year ended June 30, 2020. Of this amount, \$689,166 is unrestricted. Restricted net position is reported separately if it is not available for day-to-day operations or the net position is constrained to a particular purpose by statutes, rules or other entities with authority over the District.

June 30	Governmental Activities		Percentage Change 2019-20
	2019	2020	
ASSETS			
Cash and investments	\$ 2,127,029	\$ 3,134,308	47.36%
Receivables	216,969	348,536	60.64%
Prepaid expenses	-	39,366	N/A
Capital assets - net of accumulated depreciation	1,076,064	1,206,412	12.11%
TOTAL ASSETS	3,420,062	4,728,622	38.26%
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources for OPEB	13,137	21,490	63.58%
Deferred outflows of resources for pensions	360,919	282,222	-21.80%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	374,056	303,712	41.78%
LIABILITIES			
Accounts payable and other current liabilities	102,015	195,217	91.36%
Advances from grantors	42	665,270	1583876.19%
Long-term debt	1,768,380	1,695,131	-4.14%
TOTAL LIABILITIES	1,870,437	2,555,618	36.63%
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources for OPEB	177,462	134,178	-24.39%
Deferred inflows of resources for pensions	149,605	189,500	26.67%
TOTAL DEFERRED INFLOWS OF RESOURCES	327,067	323,678	2.28%
NET POSITION			
Investment in capital assets	1,076,064	1,206,412	12.11%
Restricted	265,077	257,460	-2.87%
Unrestricted	255,473	689,166	169.76%
TOTAL NET POSITION	\$ 1,596,614	\$ 2,153,038	34.85%

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

Change in Net Position

The following table summarizes the change in net position for the District. Revenues and extraordinary item exceeded the District's expenses for the year by \$556,424. The District's expenses are primarily related to educating and caring for students which make up 63.2% of all expenses. Administrative activities of the District account for 10.8% of the total costs.

Years Ended June 30	Governmental Activities		Percentage Change 2019-20
	2019	2020	
REVENUES			
Program Revenues			
Charges for services	\$ 4,955	\$ 19,560	294.75%
Operating grants and contributions	281,031	366,587	30.44%
Capital grants and contributions	844	814	-3.55%
General Revenues			
Property taxes	1,114,806	1,018,329	-8.65%
Federal and state aid not restricted	417,826	545,380	30.53%
Interest and investment earnings	56,018	82,807	47.82%
Miscellaneous	28,713	17,128	-40.35%
TOTAL REVENUES	1,904,193	2,050,605	7.69%
Extraordinary Item			
Camp Fire insurance proceeds	1,038,714	171,524	-83.49%
EXPENSES			
Instruction	734,784	716,438	-2.50%
Instruction-related services	256,022	199,655	-22.02%
Pupil services	126,978	136,654	7.62%
General administration	172,595	179,854	4.21%
Plant services	362,334	305,497	-15.69%
Other outgo	80,535	127,607	58.45%
TOTAL EXPENSES	1,733,248	1,665,705	-3.90%
Change in Net Position	\$ 1,209,659	\$ 556,424	-54.00%

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The District's governmental funds reported a combined fund balance of \$2,661,723, an increase of \$419,782 from the previous year. Following is a summary of the District's fund balances.

June 30	2019	Fund Balance 2020	Increase (Decrease)
General	\$ 2,034,843	\$ 2,427,711	\$ 392,868
Cafeteria Special Revenue	-	-	-
Capital Facilities	182,120	208,219	26,099
County School Facilities	24,978	25,793	815
Totals	\$ 2,241,941	\$ 2,661,723	\$ 419,782

The General Fund increase is due primarily to current year revenues exceeding current year expenditures due in large part to additional insurance proceeds and operational cost savings as a result of stay-at-home shutdown.

The Capital Facilities Fund increase is due to the collection of developer fees with no associated expenditures.

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on the Governor's May Revise. No later than 45 days after the state budget is adopted, school districts are required to make available for public review any revisions in revenues and expenditures that it makes to its budget to reflect the funding made available by the state budget. In addition, the District revises its budget at the first and second interim reporting periods. Budgeted revenues increased by approximately \$34,372 and budgeted expenditures decreased by approximately \$1,085,486.

The budget amendments for the year typically fell into the following categories:

- Budget revisions to reflect funding levels approved in the state budget.
- Adjustment of revenue to actual enrollment and ADA data.
- Conservative budgeting of property tax revenues, due in part to the unknown impact of the Camp Fire on tax collections.
- Negotiated salary increases.
- Restricted programs are fully budgeted to be spent even though they continue to have carryover and advances from grantors.
- Repairs and improvements due to Camp Fire.

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information regarding capital assets and long-term debt.

Capital Assets

The District has invested \$1,206,412 in capital assets including land, improvements, buildings, and equipment. The District continued to invest in the replacement of assets which were destroyed by the Camp Fire.

June 30	Governmental Activities		Percentage Change 2019-20
	2019	2020	
Land	\$ 32,820	\$ 32,820	0.00%
Construction in progress	-	166,734	N/A
Site improvements	726,945	726,945	0.00%
Buildings	1,816,029	1,866,548	2.78%
Equipment	557,074	572,406	2.75%
Subtotal	3,132,868	3,365,453	7.42%
Less: Accumulated depreciation	2,056,804	2,159,041	4.97%
Totals	\$ 1,076,064	\$ 1,206,412	12.11%

Long-Term Debt

The District has \$1,695,131 in long-term debt as of June 30, 2020. The District did not enter into any new debt-financing arrangements in 2019-20.

June 30	Governmental Activities		Percentage Change 2019-20
	2019	2020	
Compensated absences	\$ 803	\$ -	-100.00%
Total OPEB liability	347,240	358,887	3.35%
Net pension liability	1,420,337	1,336,244	-5.92%
Totals	\$ 1,768,380	\$ 1,695,131	-4.14%

Golden Feather Union Elementary School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Continued)

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

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

- Golden Feather's enrollment has continued to decline and as a result so has their Average Daily Attendance (ADA). This decline in ADA has led to a decrease in the amount of State Aid they receive and has led to them becoming a Basic Aid District.
- As a Basic Aid District the District's budget is extremely reliant on the amount of excess property taxes collected. As a result they are more susceptible to decreases in property tax revenues than a non-Basic Aid District would be.
- Health benefits, workers' compensation rates, and fuel and energy costs continue to escalate.
- Mandated programs such as transportation, special education, special education transportation, and routine restricted maintenance continue to experience costs far in excess of program revenues, which negatively impact the District's ability to fund other instructional programs.
- Rising statutory benefit costs combined with collectively bargained step and column increases to salaries are projected to cause personnel costs to increase at a rate that exceeds any projected increase in LCFF Funding.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. For questions regarding this report or for additional financial information, please contact:

Josh Peete, Superintendent
Golden Feather Union Elementary School District
11679 Nelson Bar Road
Oroville, California 95965
(530) 533-3833

Basic Financial Statements

Golden Feather Union Elementary School District
STATEMENT OF NET POSITION

June 30, 2020	Governmental Activities
ASSETS	
Cash and investments	\$ 3,134,308
Accounts receivable	2,989
Due from other governments	345,547
Prepaid expenses	39,366
Nondepreciated capital assets	199,554
Depreciated capital assets	3,165,899
Accumulated depreciation	(2,159,041)
TOTAL ASSETS	4,728,622
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources for OPEB	21,490
Deferred outflows of resources for pensions	282,222
TOTAL DEFERRED OUTFLOWS OF RESOURCES	303,712
LIABILITIES	
Accounts payable and other current liabilities	94,778
Due to other governments	100,439
Advances from grantors	665,270
Long-term obligations:	
Due beyond one year	1,695,131
TOTAL LIABILITIES	2,555,618
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources for OPEB	134,178
Deferred inflows of resources for pensions	189,500
TOTAL DEFERRED INFLOWS OF RESOURCES	323,678
NET POSITION	
Investment in capital assets	1,206,412
Restricted for capital projects	234,012
Restricted for educational programs	23,448
Unrestricted	689,166
TOTAL NET POSITION	\$ 2,153,038

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

Golden Feather Union Elementary School District
STATEMENT OF ACTIVITIES

Year Ended June 30, 2020	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position - Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
FUNCTIONS/PROGRAMS					
Primary Government					
Governmental activities:					
Instruction	\$ 716,438	\$ 18,628	\$ 185,606	\$ 814	\$ (511,390)
Instruction-related services	199,655	-	3,028	-	(196,627)
Pupil services	136,654	-	18,335	-	(118,319)
General administration	179,854	932	17,923	-	(160,999)
Plant services	305,497	-	118,282	-	(187,215)
Other outgo	127,607	-	23,413	-	(104,194)
Total Governmental Activities	\$ 1,665,705	\$ 19,560	\$ 366,587	\$ 814	(1,278,744)
GENERAL REVENUES					
Property taxes - levied for general purposes					1,018,329
Federal and state aid not restricted to specific purposes					545,380
Unrestricted investment earnings					82,807
Interagency revenues					1,600
Miscellaneous					15,528
TOTAL GENERAL REVENUES					1,663,644
Extraordinary Item					
Camp Fire insurance proceeds					171,524
Change in Net Position					556,424
Net Position - Beginning of Year					1,596,614
Net Position - End of Year					\$ 2,153,038

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

Golden Feather Union Elementary School District
BALANCE SHEET – GOVERNMENTAL FUNDS

June 30, 2020	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	\$ 2,900,825	\$ 233,483	\$ 3,134,308
Accounts receivable	2,122	867	2,989
Due from other governments	345,543	4	345,547
Due from other funds	-	7,099	7,099
Prepaid expenditures	39,366	-	39,366
TOTAL ASSETS	\$ 3,287,856	\$ 241,453	\$ 3,529,309
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and other current liabilities	\$ 87,337	\$ 7,441	\$ 94,778
Due to other governments	100,439	-	100,439
Due to other funds	7,099	-	7,099
Advances from grantors	665,270	-	665,270
Total Liabilities	860,145	7,441	867,586
Fund Balances			
Nonspendable	39,366	-	39,366
Restricted	23,448	234,012	257,460
Assigned	2,273,408	-	2,273,408
Unassigned	91,489	-	91,489
Total Fund Balances	2,427,711	234,012	2,661,723
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,287,856	\$ 241,453	\$ 3,529,309

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

Golden Feather Union Elementary School District

RECONCILIATION OF GOVERNMENTAL FUND BALANCES TO GOVERNMENT-WIDE NET POSITION

June 30, 2020

Total Fund Balances - Governmental Funds	\$ 2,661,723
---	---------------------

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

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

Capital assets at historical cost	\$ 3,365,453
Accumulated depreciation	(2,159,041)

Total Capital Assets - Net	1,206,412
-----------------------------------	------------------

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

Net pension liability	1,336,244
Total OPEB liability	358,887

Total Long-Term Liabilities	(1,695,131)
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Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions	282,222
Deferred inflows of resources relating to pensions	(189,500)

Deferred outflows and inflows of resources relating to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported:

Deferred outflows of resources relating to OPEB	21,490
Deferred inflows of resources relating to OPEB	(134,178)

Total Net Position - Governmental Activities	\$ 2,153,038
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The accompanying notes are an integral part of these financial statements.

Golden Feather Union Elementary School District

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

Year Ended June 30, 2020	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
Property taxes	\$ 1,018,329	\$ -	\$ 1,018,329
Local control funding formula sources	297,012	-	297,012
Other state revenue	255,455	-	255,455
Federal revenue	335,293	-	335,293
Other local revenue	161,526	26,921	188,447
Total Revenues	2,067,615	26,921	2,094,536
Expenditures			
Current:			
Instruction	698,816	-	698,816
Instruction-related services	200,006	-	200,006
Pupil services	101,814	20,117	121,931
General administration	194,370	-	194,370
Plant services	453,030	-	453,030
Transfers between agencies	127,607	-	127,607
Capital outlay	50,518	-	50,518
Total Expenditures	1,826,161	20,117	1,846,278
Excess (Deficiency) of Revenues Over Expenditures	241,454	6,804	248,258
Other Financing Sources (Uses)			
Interfund transfers in	-	20,110	20,110
Interfund transfers out	(20,110)	-	(20,110)
Total Other Financing Sources (Uses)	(20,110)	20,110	-
Extraordinary Item			
Camp Fire insurance proceeds	171,524	-	171,524
Net Change in Fund Balances	392,868	26,914	419,782
Fund Balances - Beginning of Year	2,034,843	207,098	2,241,941
Fund Balances - End of Year	\$ 2,427,711	\$ 234,012	\$ 2,661,723

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

Golden Feather Union Elementary School District

RECONCILIATION OF NET CHANGE IN FUND BALANCES TO CHANGE IN NET POSITION

Year Ended June 30, 2020

Total Net Change in Fund Balances - Governmental Funds	\$ 419,782
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

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

Expenditures for capital outlay	\$ 232,585
Depreciation expense	(102,237)

Net Capital Outlay	130,348
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Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

803

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

(34,499)

Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

39,990

Change in Net Position of Governmental Activities	\$ 556,424
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The accompanying notes are an integral part of these financial statements.

Golden Feather Union Elementary School District
STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUND

<u>June 30, 2020</u>	<u>Agency</u>	
ASSETS		
Cash and investments	\$	1,231
LIABILITIES		
Due to student groups	\$	1,231

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

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

The District is governed by an elected five-member board. The District operates one elementary school in Oroville, California.

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's, *California School Accounting Manual*. The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP, and used by the District, are discussed below.

Basis of Presentation

Government-Wide Financial Statements The statement of net position and statement of activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed, in whole or in part, by fees charged to external parties for goods or services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function; and, therefore, are clearly identifiable to a particular function. Program revenues include: (a) fees, fines, and charges paid by recipients of goods or services offered by the major programs; and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and unrestricted grants and contributions, are presented as general revenues.

Fund Financial Statements Fund financial statements are organized by funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type; and

Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

The funds of the District are described below.

Governmental Funds

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

Special Revenue Funds Funds that are established to account for the proceeds from specific resources that are restricted to the financing of particular activities.

1. Cafeteria Special Revenue Fund is used to account separately for federal, state, and local resources received to operate the District's food service program (*California Education Code*, Sections 38091 and 38100).

Capital Projects Funds Funds that are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

1. Capital Facilities Fund is used primarily to account for funds received from fees levied on developers or others as a condition for approving development (*California Education Code*, Sections 17620-17626).
2. County School Facilities Fund is used to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*California Education Code*, Section 17070.10).

Fiduciary Funds

Agency Funds Funds that are used to account for assets of others for whom the District acts as an agent. The District maintains agency funds for student body accounts.

Major and Nonmajor Funds

The funds are further classified as major or nonmajor as follows:

Major Governmental Funds:

General Fund

Nonmajor Governmental Funds:

Cafeteria Special Revenue Fund

Capital Facilities Fund

County School Facilities Fund

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Measurement Focus On the government-wide statement of net position and the statement of activities, both governmental and business-like activities are presented using the “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Fund equity is classified as net position.

In the fund financial statements, governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting In the government-wide statement of net position and statement of activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within one year. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

Budgets and Budgetary Accounting

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

These budgets are revised by the District’s Governing Board and District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budgets are presented for the General Fund as required supplementary information.

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

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash, Cash Equivalents, and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as cash and investments.

Highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

In accordance with *California Education Code*, Section 41001, the District maintains substantially all of its cash in the Butte County Treasury (the County) as part of the common investment pool. The County is restricted by *California Government Code*, Section 53635 pursuant to Section 53601, to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. Investments in the County pool are valued using the amortized cost method (which approximates fair value) and include accrued interest. The pool has deposits and investments with a weighted-average maturity of more than one year. As of June 30, 2020, the fair value of the County pool was 102.07% of the carrying value and is deemed to represent a material difference. Information regarding the amount of dollars invested in derivatives with the County was not available. The County investment pool is subject to regulatory oversight by the Treasury Oversight Committee, as required by *California Government Code*, Section 27130. The District is considered to be an involuntary participant in the external investment pool.

The calculation of realized gains is independent of the calculation of the net increase in the fair value of investments. Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year may have been recognized as an increase or decrease in the fair value of investments reported in the prior year. The net increase in the fair value of investments during the year ended June 30, 2020, was \$54,661. This amount takes into account all changes in fair value (including purchases and sales) that occurred during the year. The unrealized gain on investments held at June 30, 2020, was \$63,367.

Accounts Receivable and Due From Other Governments

Accounts receivable represent amounts due from private persons, firms, or corporations based on contractual agreements or amounts billed, but not received, as of June 30, 2020. Amounts due from other governments include entitlements and grants from federal, state, and local governments that the District has earned or been allocated, but has not received, as of June 30, 2020. At June 30, 2020, no allowance for doubtful accounts was deemed necessary.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Balances Due To/From Other Funds

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Balances due to/from other funds between funds within governmental activities are eliminated in the statement of net position.

Prepaid Expenses

Prepaid expenses consist of operating expenses for which payment is due in advance and which are expensed when the benefit is received.

Fixed Assets

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the District as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. All fixed assets are valued at historical cost, or estimated historical cost if the actual cost is unavailable, except for donated fixed assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives in years by type of asset is as follows:

School buildings	20-50
Portable classrooms	25
Site improvements	20
Equipment	5-20
Vehicles	8

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Advances From Grantors

Cash received from federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Advances from grantors are recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Long-Term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources, and payments of principal and interest are reported as expenditures.

Compensated Absences

The liability for earned but unused vacation leave is recorded as long-term debt for compensated absences in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), which will only be recognized as an outflow of resources (expense/expenditures) in the future. District contributions subsequent to the measurement date related to pension plans, are reported as deferred outflows of resources in the government-wide statement of net position. District contributions subsequent to the measurement date will be amortized during the next fiscal year.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and would only be recognized as an inflow of resources (revenue) at that time.

Changes in proportion and differences between the District's contributions and proportionate share of pension contributions, the District's proportionate share of the net difference between projected and actual earnings on pension plan investments, changes in assumptions, and the differences between the District's expected and actual experience, are reported as deferred inflows of resources or deferred outflows of resources in the government-wide statement of net position. These amounts are amortized over the estimated service lives of the pension plan participants.

Differences between projected and actual earnings on OPEB plan investments, changes in assumptions, and the differences between the District's expected and actual experience, are reported as deferred inflows of resources or deferred outflows of resources in the government-wide statement of net position. These amounts are amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided OPEB through the OPEB plan.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Equity Classifications

Government-Wide Statements Equity is classified as net position and displayed in three components:

Investment in Capital Assets: Consists of capital assets including restricted capital assets, net of accumulated depreciation.

Restricted Net Position: Consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, laws or regulations of other governments, or laws through constitutional provisions or enabling legislation.

Unrestricted Net Position: Consists of any other net position that does not meet the definition of "restricted" or "investment in capital assets."

Fund Statements Governmental fund equity is classified as fund balance. Fund balance is further classified and displayed in five components:

Nonspendable Fund Balance: Consists of amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted Fund Balance: Consists of amounts that can be spent only for specific purposes because of constraints that are externally imposed by groups such as creditors, grantors, contributors, laws or regulations of other governments, or because of laws through constitutional provisions or enabling legislation.

Committed Fund Balance: Consists of amounts that can be used only for specific purposes determined by a formal action of the District's Board of Trustees. The District's Board of Trustees is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or budget adoption approved by the District's Board of Trustees.

Assigned Fund Balance: Consists of amounts that the District intends to use for specific purposes. Assignments may be established either by the District's Board of Trustees or a designee of the District's Board of Trustees.

Unassigned Fund Balance: Consists of the residual balance in the General Fund that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's minimum fund balance policy requires a reserve for economic uncertainties, consisting of unassigned amounts of 5% of General Fund expenditures and other financing uses.

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

Local Control Funding Formula Grant and Property Tax

The District's local control funding formula (LCFF) grant is received from a combination of local property taxes and state apportionments.

Butte County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the County. Secured property taxes attach as an enforceable lien on property as of March 1. Property taxes on the secured roll are due on December 10 and April 10 and become delinquent after December 10 and April 10, respectively.

Secured property taxes are recorded as revenue when apportioned in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the *California Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

Property taxes are recorded as LCFF sources by the District. The California Department of Education reduces the District's entitlement by the District's local property tax revenue. The balance is paid from the state's General Fund and is referred to as the state apportionment. The District's LCFF provides a base grant per average daily attendance (ADA), which varies by grade span, plus supplemental and concentration grants that reflect student demographic factors and categorical programs.

Revenue – Nonexchange Transactions

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Expenditures and Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental funds – by character:

Current (further classified by function)

Debt service

Capital outlay

In the fund financial statements, governmental funds report expenditures of financial resources.

Pensions

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

Interfund Transfers

Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers. For purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

2. CASH AND INVESTMENTS

The following is a summary of cash and investments:

June 30, 2020	Maturities	Fair Value
Deposits (1)		\$ 1,231
Investments That Are Not Securities (2)		
County treasurer's investment pool	1.7 years average	3,134,308
Total Cash and Investments		3,135,539
Less: Agency fund cash and investments		1,231
Total Cash and Investments Per Government-Wide Statement of Net Position		\$ 3,134,308

- (1) **Deposits** The carrying amount of deposits includes checking accounts, savings accounts, nonnegotiable certificates of deposit, and money market accounts at financial institutions, if any.
- (2) **Investments That Are Not Securities** A "security" is a transferable financial instrument that evidences ownership or creditorship, whether in physical or book-entry form. Investments that are not securities do not have custodial credit risk because they do not involve a transferable financial instrument. Thus, they are not categorized into custodial credit risk categories.

Credit Risk – Investments

California Government Code, Section 53601, limits investments in commercial paper to "prime" quality of the highest ranking or of the highest letter and numerical rating as provided by nationally recognized statistical rating organizations (NRSRO), and limits investments in medium-term notes to a rating of A or better. The District has no investment policy that would further limit its investment choices. The District's investment in the County investment pool is unrated.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; level 2 inputs are significant other observable inputs; and level 3 inputs are significant unobservable inputs.

The District has the following recurring fair value measurements as of June 30, 2020:

- County treasurer's investment pool of \$3,134,308 is valued using quoted prices for similar instruments in active markets and quoted prices for identical or similar instruments in markets that are not active (level 2 inputs).

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Concentration of Credit Risk – Investments

California Government Code, Section 53635, places the following concentration limits on the County investment pool:

No more than 40% may be invested in eligible commercial paper; no more than 10% may be invested in the outstanding commercial paper of any single issuer; and no more than 10% of the outstanding commercial paper of any single issuer may be purchased.

California Government Code, Section 53601, places the following concentration limits on the District's investments:

No more than 5% may be invested in the securities of any one issuer, except the obligations of the U.S. government, U.S. government agencies, and U.S. government-sponsored enterprises; no more than 10% may be invested in any one mutual fund; no more than 25% may be invested in commercial paper; no more than 10% of the outstanding commercial paper of any single issuer may be purchased; no more than 30% may be invested in bankers' acceptances of any one commercial bank; no more than 30% may be invested in negotiable certificates of deposit; no more than 20% may be invested in reverse repurchase agreements; and no more than 30% may be invested in medium-term notes.

3. ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following:

			Other Governmental Funds
June 30, 2020	General Fund		
Interest	\$ 2,122	\$	867

4. DUE FROM OTHER GOVERNMENTS

Due from other governments consisted of the following:

			Other Governmental Funds
June 30, 2020	General Fund		
Due From			
Federal government	\$ 143,004	\$	-
State government	193,297		-
Local governments	9,242		4
Total	\$ 345,543	\$	4

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

5. INTERFUND TRANSFERS AND BALANCES DUE TO/FROM OTHER FUNDS

Balances Due To/From Other Funds

Balances due to/from other funds in the fund financial statements are as follows:

Due From Other Funds	Due to Other Funds		
Cafeteria Special Revenue	General	\$	7,099

The specific purposes of the balances due to/from other funds are as follows:

Cafeteria Special Revenue Fund interfund receivable from the General Fund for contribution to the Cafeteria Special Revenue Fund.

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving resources to funds through which the resources are to be expended.

Interfund transfers are as follows:

Interfund Transfer Out	Interfund Transfer In		
General	Cafeteria Special Revenue	\$	20,110

Transfers are used for the following:

To move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; and

To use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

There were no transfers that were not routine or inconsistent with the activities of the funds making the transfer.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

6. CAPITAL ASSETS

Capital assets activity is as follows:

Year Ended June 30, 2020	Beginning Balance	Additions	Deductions	Ending Balance
GOVERNMENTAL ACTIVITIES				
Nondepreciated Capital Assets				
Land	\$ 32,820	\$ -	\$ -	\$ 32,820
Construction in progress	-	166,734	-	166,734
Total Nondepreciated Capital Assets	32,820	166,734	-	199,554
Depreciated Capital Assets				
Buildings	1,816,029	50,518	-	1,866,547
Site improvements	726,945	-	-	726,945
Equipment and vehicles	557,074	15,333	-	572,407
Total Depreciated Capital Assets	3,100,048	65,851	-	3,165,899
Totals at Historical Cost	3,132,868	232,585	-	3,365,453
Less: Accumulated Depreciation				
Buildings	1,292,858	38,758	-	1,331,616
Site improvements	396,852	32,541	-	429,393
Equipment and vehicles	367,094	30,938	-	398,032
Total Accumulated Depreciation	2,056,804	102,237	-	2,159,041
Total Depreciated Capital Assets - Net	1,043,244	(36,386)	-	1,006,858
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS - NET	\$ 1,076,064	\$ 130,348	\$ -	\$ 1,206,412

Depreciation expense was charged to governmental activities as follows:

Year Ended June 30, 2020	
Governmental Activities	
Instruction	\$ 40,945
Instruction-related services	2,708
Pupil services	19,503
Plant services	39,081
Total Depreciation Expense - Governmental Activities	\$ 102,237

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

7. ACCOUNTS PAYABLE

Accounts payable consisted of the following:

June 30, 2020	General Fund	Other Governmental Funds
Vendors	\$ 72,705	\$ 7,441
Salaries and benefits	12,462	-
Other	2,170	-
Total	\$ 87,337	\$ 7,441

8. DUE TO OTHER GOVERNMENTS

Due to other governments consisted of the following:

June 30, 2020	General Fund
Due To	
State government	\$ 13,296
Local governments	87,143
Total	\$ 100,439

9. CHANGES IN LONG-TERM DEBT

The following is a summary of changes in long-term debt:

Year Ended June 30, 2020	Beginning Balance	Additions	Deductions	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Compensated absences	\$ 803	\$ -	\$ 803	\$ -	\$ -
Total OPEB liability	347,240	11,647	-	358,887	-
Net pension liability	1,420,337	-	84,093	1,336,244	-
Total	\$ 1,768,380	\$ 11,647	\$ 84,896	\$ 1,695,131	\$ -

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

10. FUND BALANCES COMPONENTS

Fund balances are composed of the following:

June 30, 2020	General Fund	Other Governmental Funds
Nonspendable		
Reserved for prepaid expenditures	\$ 39,366	\$ -
Restricted		
Restricted for:		
Capital projects	\$ -	\$ 234,012
Federal and state categoricals	23,448	-
Total Restricted	\$ 23,448	\$ 234,012
Assigned		
Assigned for:		
Insurance carryover	\$ 452,516	\$ -
Basic aid operating cash	1,245,995	-
Other assignments	348,569	-
Lottery	5,726	-
Other postemployment benefits	220,602	-
Total Assigned	\$ 2,273,408	\$ -
Unassigned		
Designated for economic uncertainties	\$ 91,489	\$ -

11. JOINT POWERS AUTHORITIES

The District participates in joint ventures under joint powers agreements with the following joint powers authorities (JPAs): Butte Schools Self-Funded Programs (BSSP), North Valley Schools Insurance Group (NVSIG) and Self-Insured Schools of California – Health and Welfare Benefits Program (SISC III). The relationship between the District and the JPAs is such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs arrange for and provide property, liability, workers' compensation, health care, and excess liability coverage for their members. Each JPA is governed by a board consisting of representatives from the members. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the members beyond their representation on the boards. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to its participation in the JPA. The District's share of year-end assets, liabilities, or fund equity is not calculated by the JPAs. Separately issued financial statements can be requested from each JPA.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

12. COMMITMENTS AND CONTINGENCIES

Federal and State Allowances, Awards, and Grants

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

COVID-19

The novel coronavirus, COVID-19, was declared a worldwide pandemic by the World Health Organization on March 11, 2020. The ongoing pandemic has caused an economic downturn on a global scale, disrupted global supply chains, and created significant uncertainty, volatility, and disruption across economies and financial markets. The COVID-19 pandemic remains a rapidly-evolving situation. The impact of the pandemic on the District's operations and financial performance will depend on future developments, including government mandates and duration of the pandemic, all of which are uncertain and difficult to predict. As a result, it is not currently possible to assess the overall impact of COVID-19 on the District's future. However, if the pandemic continues, the disease could have a material adverse effect on the District's results of operations, financial condition, and cash flows. Management is monitoring the situation on a daily basis in order to mitigate the potential impact of COVID-19 on the District's operations and financial performance.

Construction Project Commitments

The District is repairing the Concow Elementary water system as a result of damage caused by the Camp Fire. The total estimated costs to complete the project are \$468,460. At June 30, 2020, total payments on the contracts were \$127,547.

13. RISK MANAGEMENT

The District is exposed to various risks, including loss or damage to property, general liability, and injuries to employees. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years. No significant reductions in insurance coverage from the prior year have been made. As described above, the District participates in risk pools under joint powers agreements for property, liability, workers' compensation, health care, and excess liability coverage.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

14. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the state of California. Certificated employees are members of CalSTRS, and classified employees are members of CalPERS.

Summary

Net pension liability, deferred outflows or resources, deferred inflows of resources, and pension expense are reported as follows:

June 30, 2020	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS State Teachers' Retirement Plan	\$ 903,160	\$ 177,431	\$ 68,615	\$ 111,660
CalPERS School Employer Pool	433,084	104,791	120,885	28,518
Total	\$ 1,336,244	\$ 282,222	\$ 189,500	\$ 140,178

Net pension liability, deferred outflows of resources, and deferred inflows of resources are reported in the accompanying statement of net position; pension expense is reported in the accompanying statement of activities.

California State Teachers' Retirement System

Plan Description Certificated employees of the District participate in STRP, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. Benefit provisions are established by state statute, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues publicly available financial reports that can be obtained at www.calstrs.com.

Benefits Provided STRP provides retirement, disability, and survivor benefits to beneficiaries. The defined benefit program provides retirement benefits based on members' final compensation, age, and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. The program has two benefit formulas:

- **CalSTRS 2% at 60** CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation multiplied by the number of years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to a maximum of 2.4% at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2% to the age factor, up to the 2.4% maximum.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

- **CalSTRS 2% at 62** CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation multiplied by the number of years of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4% at age 65 or older.

Contributions Required member, employer, and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Active plan members of the CalSTRS 2% at 60 formula are required to contribute 10.25% of their salary. Active plan members of the CalSTRS 2% at 62 formula are required to contribute 10.205% of their salary. The required employer contribution rate for fiscal year 2019-20 was 17.10% of annual payroll. The District's contributions to CalSTRS for the fiscal year ended June 30, 2020, were \$57,541.

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

June 30, 2020

District's proportionate share of the net pension liability	\$	903,160
State's proportionate share of the net pension liability associated with the District		492,738
Total	\$	1,395,898

The District's net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers and the state, actuarially determined. At June 30, 2020, the District's proportion was 0.001%.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

State Teachers' Retirement Law also requires the state to contribute 10.328% of the members' creditable earnings from the fiscal year ending in the prior calendar year. *California Education Code*, Section 22950.6 appropriated an additional \$2,246,000,000 from the state's General Fund for the 2018-19 fiscal year to be transferred to the Teachers' Retirement Fund to reduce school employers' contributions and unfunded liabilities for the 2019-20 and 2020-21 fiscal years. For the year ended June 30, 2020, the District recognized pension expense of \$13,481 and revenue of \$13,481 for support provided by the state. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,280	\$ 25,433
Net difference between projected and actual earnings on pension plan investments	-	34,783
Change in assumptions	114,217	-
Changes in proportion and differences between District contributions and proportionate share of contributions	3,393	8,399
District contributions subsequent to the measurement date	57,541	-
Total	\$ 177,431	\$ 68,615

The \$57,541 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30

2021	\$ 18,697
2022	(5,420)
2023	18,337
2024	27,872
2025	(4,173)
Thereafter	(4,038)
Total	\$ 51,275

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions The total pension liability in the June 30, 2018, actuarial valuation for CalSTRS was determined using the following actuarial assumptions and applied to all periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Investment rate of return	7.10%
Interest on accounts	3.00%
Wage growth	3.50%
Consumer price inflation	2.75%
Post-retirement benefit increases	2.00% simple

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

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

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS' general investment consultant (Pension Consulting Alliance) as inputs to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2019, are summarized in the following table:

	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Asset Class		
Global equity	47%	4.80%
Private equity	13%	6.30%
Real estate	13%	3.60%
Inflation sensitive	4%	3.30%
Fixed income	12%	1.30%
Risk mitigating strategies	9%	1.80%
Cash/liquidity	2%	-0.40%
Total	100%	

Discount Rate The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers were made at statutory contribution rates in accordance with the rate increases pursuant to Chapter 47, Statutes of 2014 (AB 1469). Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assumes that contributions, benefit payments, and administrative expenses occurred midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10%, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower (6.10%) or one percentage point higher (8.10%) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
June 30, 2020			
District's proportionate share of the net pension liability	\$ 1,344,880	\$ 903,160	\$ 536,890

Pension Plan Fiduciary Net Position Detailed information about the pension plan's fiduciary net position is available in CalSTRS' separately issued *Comprehensive Annual Financial Report* (CAFR).

California Public Employees' Retirement System

Plan Description Classified employees of the District participate in the School Employer Pool (the Plan) under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by state statute, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available financial report that can be obtained at www.calpers.ca.gov.

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

Contributions Member contribution rates are defined by law. Employer contribution rates are determined by periodic actuarial valuations. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. Active plan members that met the definition of a new member under the Public Employees' Pension Reform Act are required to contribute 7.00% of their salary. Classic employees are required to contribute 7.00% of their salary. The required employer contribution rate for the 2019-20 fiscal year was 19.721%. The District's contributions to CalPERS for the fiscal year ended June 30, 2020, were \$48,138.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions At June 30, 2020, the District reported a net pension liability of \$433,084 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2020, the District's proportion was 0.00149%.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

For the year ended June 30, 2020, the District recognized pension expense of \$28,518. California Government Code, Section 20825.2 appropriated \$904,000,000 from the state's General Fund for fiscal year 2018-19 to be transferred to the Public Employees' Retirement Fund, to reduce school employers' contributions and unfunded liabilities for the 2019-20 through 2021-22 fiscal years. No amounts are recognized at the government-wide level for the year ended June 30, 2020, as the government-wide financial statements are reported based on the June 30, 2019 measurement date. Due to the timing of the state's contribution, these amounts will not be reflected in the CalPERS funded status until the June 30, 2020, measurement date. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 31,459	\$ -
Net difference between projected and actual earnings on pension plan investments	-	4,017
Change in assumptions	20,616	-
Changes in proportion and differences between District contributions and proportionate share of contributions	4,578	116,868
District contributions subsequent to the measurement date	48,138	-
Total	\$ 104,791	\$ 120,885

The \$48,138 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30

2021	\$ (2,926)
2022	(38,637)
2023	(21,753)
2024	(916)
Total	\$ (64,232)

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions The total pension liability in the June 30, 2018, actuarial valuation for CalPERS was determined using the following actuarial assumptions applied to all periods included in the measurement:

Valuation date	June 30, 2018
Measurement date	June 30, 2019
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	7.15%
Inflation	2.50%
Salary increases	Varies by entry age and service
Investment rate of return	7.15%

Post-retirement mortality rates are based on CalPERS' experience and include 15 years of projected ongoing mortality improvement using 90% of Scale MP 2016 published by the Society of Actuaries. These tables are used to estimate the value of benefits expected to be paid for service and disability retirements. For disability retirements, impaired longevity is recognized by a separate table.

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 1997, through June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

The tables below reflect long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

Asset Class	Assumed Asset Allocation	Real Rate of Return	
		Years 1 - 10	Years 11+
Global equity	50%	4.80%	5.98%
Fixed income	28%	1.00%	2.62%
Inflation assets	0%	0.77%	1.81%
Private equity	8%	6.30%	7.23%
Real estate	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
Total	100%		

Discount Rate The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as the District's proportionate share of the net pension liability if it was calculated using a discount rate that is one percentage point lower (6.15%) or one percentage point higher (8.15%) than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
June 30, 2020			
District's proportionate share of the net pension liability	\$ 624,261	\$ 433,084	\$ 274,488

Pension Plan Fiduciary Net Position Detailed information about the pension plan's fiduciary net position is available in CalPERS' separately issued CAFR.

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

15. EARLY RETIREMENT INCENTIVE PROGRAM

The District did not enter into any early retirement incentive agreements during 2019-20 pursuant to *California Education Code*, Sections 22714 and 44929, whereby the service credit to eligible employees is increased by two years.

16. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Plan Description and Benefits Provided

The plan is a single-employer defined benefit healthcare plan administered by the District. The plan provides postemployment health care benefits to all certificated employees and their dependents who retire from the District on or after attaining the age of 55 with at least ten years of service in the District. The District provides these benefits until the retiree reaches the age of 65. The District contributes an amount not to exceed \$828 per month, prorated by the retiree's full-time equivalency prior to retirement. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

The District also provides all classified retirees, who retire after 1985, with an annual contribution of \$600 toward Medicare supplement premiums prorated by the retiree's full-time equivalency prior to retirement. This benefit is paid for one year for each full year of service with the District.

Employees Covered

Employees covered by the benefit terms of the plan consisted of:

June 30, 2020

Inactive plan members or beneficiaries currently receiving benefit payments	8
Active plan members	9
Total	17

Contributions

The contribution requirements of plan members and the District are established and may be amended by the District's Board of Trustees. Currently, the District's policy is to contribute to the plan on a pay-as-you-go basis. For the fiscal year ended June 30, 2020, the District contributed \$36,802 representing premium payments on behalf of retired employees.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Total OPEB Liability

The District's total OPEB liability for the plan is measured as the total OPEB liability, less the plan's fiduciary net position. The total OPEB liability of the plan is measured as of June 30, 2020, using an annual actuarial valuation as of July 1, 2018, rolled forward to June 30, 2020, using standard update procedures. The June 30, 2020, total OPEB liability was based on the actuarial methods and assumptions as shown below.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	July 1, 2018
Measurement date	June 30, 2020
Actuarial cost method	Entry age normal
Actuarial assumptions:	
Discount rate	2.45%
Inflation rate	3.00%
Salary increases	3.00%
Healthcare cost trend rate - pre-65	5.80% ⁽¹⁾

(1) For fiscal year 2020, decreasing 0.10% to an ultimate rate of 5.00% in fiscal year 2028 and later years.

Mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Actuarial assumptions used in the July 1, 2018, valuation were based on a review of plan experience during the period July 1, 2016, to June 30, 2018.

Discount Rate

The discount rate used to measure the total OPEB liability was 2.45%. The discount rate is based on the index for a 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or better.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

Changes in the Total OPEB Liability

The changes in the total OPEB liability for the plan are as follows:

Year Ended June 30, 2020

Total OPEB Liability		
Service cost	\$	25,169
Interest		11,047
Changes of assumptions		14,681
Benefit payments - including refunds of employee contributions		(39,250) *
Net Change in Total OPEB Liability		11,647
Total OPEB Liability - Beginning of Year		347,240
Total OPEB Liability - End of Year	\$	358,887
Covered-employee payroll	\$	578,616
District's total OPEB liability as a percentage of covered-employee payroll		62.03%

*Includes implicit subsidy.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the District's total OPEB liability calculated using the discount rate of 2.45%, as well as the District's total OPEB liability if it was calculated using a discount rate that is one percentage point lower (1.45%) or one percentage point higher (3.45%) than the current rate:

		1% Decrease (1.45%)	Current Discount Rate (2.45%)	1% Increase (3.45%)
June 30, 2020				
Total OPEB liability	\$	381,922	\$ 358,887	\$ 337,562

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the District's total OPEB liability calculated using the healthcare cost trend rate of 5.80%, as well as the District's total OPEB liability if it was calculated using a healthcare trend rate that is one percentage point lower (4.80%) or one percentage point higher (6.80%) than the current rate:

		1% Decrease (4.80%)	Health Cost Trend Rates (5.80%)	1% Increase (6.80%)
June 30, 2020				
Total OPEB liability	\$	330,121	\$ 358,887	\$ 391,671

Golden Feather Union Elementary School District

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the District recognized OPEB expense of negative \$740. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Difference between expected and actual experience	\$	-	\$	134,178
Change in assumptions		21,490		-
Total	\$	21,490	\$	134,178

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30

2021	\$	(36,956)
2022		(36,956)
2023		(36,956)
2024		(1,820)
Total	\$	(112,688)

17. EXTRAORDINARY ITEM

During 2018-19, the Concow School facilities were damaged by the Camp Fire. The District received insurance proceeds of \$171,524 and \$1,038,714 for the years ended June 30, 2020 and 2019, respectively, for cleanup, replacements, and the rebuilding of facilities. No impairment gain has been recognized as the carrying value of the damaged structures were lower than the fair value.

18. GOING CONCERN

The District suffered significant losses to its property tax base as a result of the 2018-19 Camp Fire. The ability to continue as a going concern is dependent upon additional sources of revenue. The State of California agreed to backfill lost property tax revenue for fiscal years 2018-19 and 2019-20. The District currently has sufficient reserves to continue operating for the next two to three years, after which funding is uncertain.

Golden Feather Union Elementary School District
NOTES TO THE FINANCIAL STATEMENTS
(Continued)

19. FUTURE GASB IMPLEMENTATION

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This statement provides guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. It establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. The District's management has not yet determined the impact that the implementation of this standard, which is required on July 1, 2020, will have on the District's financial statements, if any.

Required Supplementary Information

Golden Feather Union Elementary School District
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND

Year Ended June 30, 2020	Budgeted Amounts		Actual Amounts GAAP Basis	Variance With Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 1,054,796	\$ 946,916	\$ 1,018,329	\$ 71,413
Local control funding formula sources	272,843	297,077	297,012	(65)
Other state revenue	136,740	297,707	255,455	(42,252)
Federal revenue	133,360	338,283	335,293	(2,990)
Other local revenue	18,400	153,260	161,526	8,266
Total Revenues	1,616,139	2,033,243	2,067,615	34,372
Expenditures				
Certificated salaries	409,091	344,773	345,619	(846)
Classified salaries	241,296	264,640	245,638	19,002
Employee benefits	386,115	376,419	381,528	(5,109)
Books and supplies	71,119	101,930	73,768	28,162
Services and other operating	377,744	519,744	419,416	100,328
Capital outlay	-	1,177,864	232,585	945,279
Other outgo	96,277	126,276	127,607	(1,331)
Total Expenditures	1,581,642	2,911,646	1,826,161	1,085,485
Excess (Deficiency) of Revenues Over Expenditures	34,497	(878,403)	241,454	1,119,857
Other Financing Sources (Uses)				
Interfund transfers out	(18,146)	(22,409)	(20,110)	2,299
Extraordinary Item				
Camp Fire insurance proceeds	-	561,482	171,524	(389,958)
Net Change in Fund Balances	16,351	(339,330)	392,868	732,198
Fund Balances - Beginning of Year	2,034,843	2,034,843	2,034,843	-
Fund Balances - End of Year	\$ 2,051,194	\$ 1,695,513	\$ 2,427,711	\$ 732,198

See the accompanying notes to this budgetary comparison schedule.

Golden Feather Union Elementary School District
NOTES TO THE BUDGETARY COMPARISON SCHEDULE

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District's Governing Board annually adopts a budget for the General Fund of the District. The budget is presented on the modified accrual basis of accounting. Accordingly, the accompanying budgetary comparison schedule of the General Fund presents actual expenditures in accordance with the accounting principles generally accepted in the United States of America on a basis consistent with the legally adopted budget, as amended. Unexpended appropriations on the annual budget lapse at the end of each fiscal year.

2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures exceeded appropriations by the following amounts:

<u>June 30, 2020</u>	<u>General Fund</u>
Certificated salaries	\$ 846
Employee benefits	\$ 5,109
Other outgo	\$ 1,331

These excess expenditures in the General Fund were offset by unexpended appropriations in other categories.

Golden Feather Union Elementary School District

SCHEDULE OF CHANGES IN DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS

Years Ended June 30	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 25,169	\$ 23,674	\$ 31,423
Interest	11,047	11,679	18,470
Difference between expected and actual experience	-	(220,746)	-
Changes of assumptions	14,681	16,341	-
Benefit payments - including refunds of employee contributions *	(39,250)	(40,683)	(6,200)
Net Change In Total OPEB Liability	11,647	(209,735)	43,693
Total OPEB Liability - Beginning of Year	347,240	556,975	513,282
Total OPEB Liability - End of Year	\$ 358,887	\$ 347,240	\$ 556,975
Covered-employee payroll			
District's total OPEB liability as a percentage of covered-employee payroll	\$ 578,616	\$ 750,584	\$ 841,333
	62.03%	46.26%	66.20%

*Includes implicit subsidy.

See the accompanying notes to the required supplementary information.

Golden Feather Union Elementary School District
SCHEDULE OF DISTRICT'S CONTRIBUTIONS - OPEB

Years Ended June 30	2020	2019	2018
Contractually required contribution			
Contributions in relation to the contractually required contribution	\$ 36,802 (36,802)	\$ 35,260 (35,260)	\$ 10,540 (10,540)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
District's covered-employee payroll			
Contributions as a percentage of covered-employee payroll	\$ 578,616 6.36%	\$ 750,584 4.70%	\$ 841,333 1.25%

See the accompanying notes to the required supplementary information.

Golden Feather Union Elementary School District

SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM

Years Ended June 30	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability (asset)	0.001%	0.001%	0.001%	0.001%	0.001%	0.001%
District's proportionate share of the net pension liability (asset)	\$ 903,160	\$ 919,070	\$ 924,800	\$ 808,810	\$ 673,240	\$ 584,370
State's proportionate share of the net pension liability (asset) associated with the District	492,738	526,213	547,108	460,509	356,069	352,871
Total	\$ 1,395,898	\$ 1,445,283	\$ 1,471,908	\$ 1,269,319	\$ 1,029,309	\$ 937,241
District's covered-employee payroll	\$ 477,316	\$ 514,657	\$ 577,186	\$ 522,656	\$ 614,493	\$ 619,867
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	189.22%	178.58%	160.23%	154.75%	109.56%	94.27%
Plan fiduciary net position as a percentage of the total pension liability	72.60%	71.00%	69.00%	70.00%	74.00%	77.00%

See the accompanying notes to the required supplementary information.

Golden Feather Union Elementary School District

SCHEDULE OF DISTRICT'S CONTRIBUTIONS – CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM

Years Ended June 30	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 57,541	\$ 77,707	\$ 74,265	\$ 72,610	\$ 56,081	\$ 54,567
Contributions in relation to the contractually required contribution	(57,541)	(77,707)	(74,265)	(72,610)	(56,081)	(54,567)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 477,316	\$ 514,657	\$ 577,186	\$ 522,656	\$ 614,493	\$ 619,867
Contributions as a percentage of covered-employee payroll	12.06%	15.10%	12.87%	13.89%	9.13%	8.80%

See the accompanying notes to the required supplementary information.

Golden Feather Union Elementary School District

SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Years Ended June 30	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability (asset)	0.00149%	0.00188%	0.00219%	0.00210%	0.00330%	0.00330%
District's proportionate share of the net pension liability (asset)	\$ 433,084	\$ 501,267	\$ 522,811	\$ 414,751	\$ 484,071	\$ 369,963
District's covered-employee payroll	\$ 205,808	\$ 257,665	\$ 285,851	\$ 258,327	\$ 363,130	\$ 345,796
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	210.43%	194.54%	182.90%	160.55%	133.31%	106.99%
Plan fiduciary net position as a percentage of the total pension liability	70.00%	70.80%	71.90%	73.90%	79.40%	83.50%

See the accompanying notes to the required supplementary information.

Golden Feather Union Elementary School District

SCHEDULE OF DISTRICT'S CONTRIBUTIONS – CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Years Ended June 30	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 48,138	\$ 37,173	\$ 40,018	\$ 39,699	\$ 30,586	\$ 42,744
Contributions in relation to the						
contractually required contribution	(48,138)	(37,173)	(40,018)	(39,699)	(30,586)	(42,744)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 205,808	\$ 257,665	\$ 285,851	\$ 258,327	\$ 363,130	\$ 345,796
Contributions as a percentage of						
covered-employee payroll	23.39%	14.43%	14.00%	15.37%	8.42%	12.36%

See the accompanying notes to the required supplementary information.

1. SCHEDULE OF CHANGES IN DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS

Changes in Benefit Terms

There were no significant changes in benefit terms during the measurement period ended June 30, 2020.

Changes in Assumptions

For the measurement period ended June 30, 2020, the discount rate of return was changed from 3.13% to 2.45% to reflect a decrease in the Fidelity GO AA 20 year Municipal Index.

Assets to Pay Related Benefits

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 as of June 30, 2020.

2. CHANGES OF BENEFIT TERMS

California State Teachers' Retirement System

There were no significant changes of benefit terms during the measurement period ended June 30, 2019.

California Public Employees' Retirement System

There were no significant changes of benefit terms during the measurement period ended June 30, 2019.

3. CHANGES OF ASSUMPTIONS

California State Teachers' Retirement System

There were no significant changes of assumptions during the measurement period ended June 30, 2019.

California Public Employees' Retirement System

There were no significant changes of assumptions during the measurement period ended June 30, 2019.

OTHER SUPPLEMENTARY INFORMATION SECTION

Golden Feather Union Elementary School District
LOCAL EDUCATIONAL AGENCY ORGANIZATION STRUCTURE
June 30, 2020

The Golden Feather Union Elementary School District is located in Butte County and was established in July 1, 1962. There were no changes in the boundaries of the District during the current year. The District is currently operating one elementary school.

GOVERNING BOARD

Name	Office	Term Expires
Deborah Ingvaldsen	President	2024
Richard Miller	Clerk	2024
Donald Saul	Trustee	2022
Matt Morris	Trustee	2022
Reyna Lubner	Trustee	2022

ADMINISTRATION

Josh Peete
Superintendent/Principal

Pearl Lankford
Executive Assistant

Travis Haskill
Chief Business Official,
Butte County Office of Education

Golden Feather Union Elementary School District
SCHEDULE OF CHARTER SCHOOLS
Year Ended June 30, 2020

The District is not the sponsoring local educational agency for any charter schools.

See the accompanying note to the other supplementary information.

Golden Feather Union Elementary School District**SCHEDULE OF AVERAGE DAILY ATTENDANCE**

June 30, 2020

	Originally Reported		Final	
	Second Period Report	Annual Report	Second Period Report	Annual Report
ELEMENTARY				
Regular ADA*				
Transitional kindergarten/ kindergarten through grade 3	21	21	21	21
Grades 4 through 6	14	14	14	14
Grades 7 through 8	8	8	8	8
ADA Totals	43	43	43	43

** Includes opportunity classes, home and hospital, and special day classes.**See the accompanying note to the other supplementary information.*

Golden Feather Union Elementary School District

SCHEDULE OF INSTRUCTIONAL TIME

Year Ended June 30, 2020

	Minutes Requirement	2019-20 Actual Minutes	Traditional Calendar Days	Multitrack Calendar Days	Status
Kindergarten	36,000	38,070	180	N/A	Complied
Grade 1	50,400	56,745	180	N/A	Complied
Grade 2	50,400	56,745	180	N/A	Complied
Grade 3	50,400	56,745	180	N/A	Complied
Grade 4	54,000	56,745	180	N/A	Complied
Grade 5	54,000	56,745	180	N/A	Complied
Grade 6	54,000	56,745	180	N/A	Complied
Grade 7	54,000	56,745	180	N/A	Complied
Grade 8	54,000	56,745	180	N/A	Complied

See the accompanying note to the other supplementary information.

Golden Feather Union Elementary School District
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

Years Ended June 30	(Budget) 2021	2020	2019	2018
General Fund				
Revenues and other financial sources	\$ 2,300,619	\$ 2,239,139	\$ 3,040,193	\$ 1,676,683
Expenditures	2,303,882	1,826,161	2,004,266	1,559,665
Other uses and transfers out	42,073	20,110	24,405	8,164
Total Outgo	2,345,955	1,846,271	2,028,671	1,567,829
Change in Fund Balance	(45,336)	392,868	1,011,522	108,854
Ending Fund Balance	\$ 2,382,375	\$ 2,427,711	\$ 2,034,843	\$ 1,023,321
Available reserves	\$ 117,298	\$ 91,489	\$ 101,434	\$ 392,161
Designated for economic uncertainties	\$ 117,298	\$ 91,489	\$ 101,434	\$ 392,161
Available reserves as a percentage of total outgo	5%	5%	5%	5%
Total long-term debt	\$ 1,695,131	\$ 1,695,131	\$ 1,768,380	\$ 2,005,539
Average daily attendance at P-2	43	43	53	59

The General Fund balance has increased by \$1,404,390 over the past two years. The fiscal year 2020-21 budget projects a decrease of \$45,336 (-1.87%). For a district this size, the state recommends available reserves of at least 5% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has not incurred an operating deficit in any of the past three years and anticipates incurring an operating deficit during the 2020-21 fiscal year. Total long-term debt has decreased by \$310,408 over the past two years.

Average daily attendance (ADA) has decreased by 16 over the past two years. The District anticipates no growth in ADA during fiscal year 2020-21.

See the accompanying note to the other supplementary information.

Golden Feather Union Elementary School District
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
Year Ended June 30, 2020

The fund balances for all funds, as reported in the annual financial and budget report, equal the corresponding balances in the audited financial statements.

See the accompanying note to the other supplementary information.

Golden Feather Union Elementary School District

NOTE TO THE OTHER SUPPLEMENTARY INFORMATION

PURPOSE OF SCHEDULES

Schedule of Charter Schools

This schedule lists all charter schools sponsored by the District and indicates whether or not the charter school is included in the audit of the District.

Schedule of Average Daily Attendance

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

Schedule of Instructional Time

The District received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District met or exceeded its local control funding formula target. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *California Education Code*, Sections 46201 through 46208.

Schedule of Financial Trends and Analysis

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

Reconciliation of Annual Financial and Budget Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of each fund, as reported in the annual financial and budget report, to the audited financial statements.

OTHER REPORTS SECTION



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

To the Board of Trustees
Golden Feather Union Elementary School District
Oroville, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Golden Feather Union Elementary School District (the District) as of and for the year ended June 30, 2020; and the related notes to the financial statements, which collectively comprise the District's basic financial statements; and have issued our report thereon dated March 31, 2021.

Internal Control Over Financial Reporting

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

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

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

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

(Continued)

Compliance and Other Matters

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

Purpose of This Report

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

Horton McNulty & Gietavain, LLP

March 31, 2021
Chico, California



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

To the Board of Trustees
Golden Feather Union Elementary School District
Oroville, California

Compliance

We have audited the Golden Feather Union Elementary School District's (the District) compliance with the types of state compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, for the year ended June 30, 2020. The applicable state compliance requirements are identified in the table below.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the District's management.

Auditors' Responsibility

Our responsibility is to express an opinion on the District's compliance with the state laws and regulations based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on compliance with the state laws and regulations described in the schedule below occurred. An audit includes examining, on a test basis, evidence supporting the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

(Continued)

June 30, 2020	Procedures Performed
Attendance	Yes
Teacher certification and misassignments	Yes
Kindergarten continuance	Yes
Independent study	No
Continuation education	Not applicable
Instructional time	Yes
Instructional materials	Yes
Ratios of administrative employees to teachers	No
Classroom teacher salaries	No
Early retirement incentive	No
Gann limit calculation	Yes
School accountability report card	Yes
Juvenile court schools	Not applicable
Middle or early college high schools	Not applicable
K-3 grade span adjustment	Yes
Transportation maintenance of effort	Yes
Apprenticeship: Related and supplemental instruction	No
Comprehensive school safety plan	Yes
District of choice	No
California Clean Energy Job Act	Yes
After/Before school education and safety program:	
After school	No
Before school	No
General requirements	No
Proper expenditure of education protection account funds	Yes
Unduplicated local control funding formula pupil counts	Yes
Local control and accountability plan	Yes
Independent study-course based	No
Charter schools:	
Attendance	No
Mode of instruction	No
Nonclassroom-based instruction/independent study	No
Determination of funding for nonclassroom-based instruction	No
Annual instructional minutes - classroom based	No
Charter school facility grant program	No

Testing was not performed for independent study because the ADA for this program was below the level which requires testing. The audit procedure related to ratios of administrative employees to teachers does not apply since the District has only one school and one administrator (California Education Code, Section 41402). The audit procedure related to classroom teacher salaries does not apply since the District did not have 101 units or more of average daily attendance.

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

(Continued)

District of choice steps 2 and 3 were not performed because the board of the District did not elect to operate as a school district of choice. California Clean Energy Jobs Act steps 1 and 2 were not completed because the District did not have any expenditures during 2019-20 from California Clean Energy Jobs Act funds.

Since the District did not participate in the following programs during 2019-20, all steps related to them were not performed:

- Early retirement incentive
- Apprenticeship: Related and supplemental instruction
- After/Before school education and safety program
- Independent study-course based

Since the District did not sponsor any charter schools during 2019-20, all steps related to the following were not performed:

- Attendance
- Mode of instruction
- Nonclassroom-based instruction/independent study
- Determination of funding for nonclassroom-based instruction
- Annual instructional minutes - classroom based
- Charter school facility grant program

Opinion on State Compliance

In our opinion, the District complied, in all material respects, with the state compliance requirements referred to above that are applicable to the District for the year ended June 30, 2020.

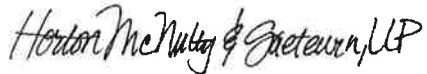
Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the state compliance requirements referred to above that are required to be reported in accordance with the *2019-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, which are described in the accompanying schedule of findings and questioned costs as item 2020-001. Our opinion on state compliance is not modified with respect to these matters.

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

(Continued)

The District's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



March 31, 2021

Chico, California

FINDINGS AND QUESTIONED COSTS SECTION

Golden Feather Union Elementary School District
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2020

SECTION I
SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Is any noncompliance material to financial statements noted?	No

STATE AWARDS

Compliance over state programs:	
Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Type of auditors' report issued on compliance for state programs:	Unmodified

Golden Feather Union Elementary School District
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2020
(Continued)

SECTION II FINDINGS
FINANCIAL STATEMENTS AUDIT

None.

SECTION III FINDINGS
FEDERAL AWARDS AUDIT

None.

Golden Feather Union Elementary School District

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2020

(Continued)

SECTION IV FINDINGS

STATE AWARDS AUDIT

STATE COMPLIANCE (Transportation Maintenance of Effort)

40000 (2020-001)

State Compliance

Condition During the 2019-20 fiscal year, the District did not expend at least the lesser of its 2012-13 revenue received for transportation purposes as adjusted by *California Education Code*, Section 42238.03(a)(6)(A)(iii), or its 2012-13 transportation expenditures.

Criteria Pursuant to *California Education Code*, Section 42238.03(a)(6)(B), a school district that received and expended home-to-school transportation funds in the 2012-13 fiscal year shall expend in the 2019-20 fiscal year no less than the amount of funds the school district expended for home-to-school transportation in the 2012-13 fiscal year.

Effect The District is out of compliance with *California Education Code*, Section 42238.03(a)(6)(B). There is no fiscal impact to not meeting the maintenance of effort requirement.

Cause The District spent less for transportation purposes during the 2019-20 fiscal year than was required.

Recommendation We recommend that the District adopt procedures in future years to ensure compliance with *California Education Code*, Section 42238.03(a)(6)(B).

Response The District's administration will adopt procedures during the 2020-21 fiscal year to comply with the recommendation.

Golden Feather Union Elementary School District
CORRECTIVE ACTION PLAN
June 30, 2020

Not applicable: there are no current-year findings related to federal awards.

Golden Feather Union Elementary School District

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2020

ATTENDANCE

10000 (2019-001)

Significant Deficiency

Condition Although the District's procedures require attendance registers to be signed weekly, attendance registers were signed monthly or unsigned. The District changed attendance accounting software during 2018-19, but has yet to submit the change to the California Department of Education (CDE) for review and approval.

Criteria Pursuant to *California Education Code*, Section 44809 and *California Code of Regulations*, Title 5, Sections 400-401, schools must maintain records of pupil attendance. These written attendance records should be prepared daily and signed weekly by the teacher who instructed the students. The CDE is required to approve the forms and procedures that constitute the District's attendance accounting systems, including any changes to them.

Effect Without following the District's attendance reporting procedures, average daily attendance may not be accurately reported to the CDE. The District is out of compliance with the requirements to submit changes to attendance accounting systems to CDE for review and approval.

Cause Emergency transition to a new school site during the school year as well as a change in attendance software caused certain policies and procedures to be lost.

Recommendation We recommend that the District maintain written records of attendance that are prepared daily and signed weekly by the teacher who instructed the students. The District should submit the change in attendance accounting software to CDE for review and approval as soon as possible.

Current Status Fully implemented.

Golden Feather Union Elementary School District

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2020

(Continued)

STATE COMPLIANCE (Comprehensive School Safety Plan)

40000 (2019-002)

State Compliance

Condition The District did not develop a comprehensive school safety plan during 2018-19 that was approved by March 1.

Criteria Pursuant to *California Education Code*, Section 32281, each school district and county office of education is responsible for the overall development of all comprehensive school safety plans for its schools operating kindergarten or any of grades 1 to 12, inclusive. *California Education Code*, Section 32286 requires each school to adopt such plan by March 1, 2000, and shall review and update its plan by March 1, every year thereafter.

Effect The District is not in compliance with the requirements of *California Education Code*, Sections 32281 and 32286.

Cause Emergency transition to a new school site during the school year caused certain deadlines to be missed.

Recommendation We recommend that the District establish a process to ensure a comprehensive school safety plan is reviewed, updated, and approved annually by March 1.

Current Status Fully implemented.

Golden Feather Union Elementary School District

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2020

(Continued)

STATE COMPLIANCE (Unduplicated Local Control Funding Formula Pupil Counts)

40000 (2019-003)

State Compliance

Condition Pursuant to the Governor's 2019-20 Education Trailer Bill Section 72, for the 2018-19 school year, to the extent that a pupil was made homeless because of the Camp Fire, the pupil may be counted as an unduplicated pupil based on categorical eligibility for the National School Lunch Program for purposes of funding through the local control funding formula pursuant to Sections 2574 and 42238.02 of the *California Education Code*, through an audit finding, consistent with the procedures established pursuant to Section 42238.02.

The District identified eight pupils that met this criteria. We selected a random sample of two students to achieve a high level of assurance. We obtained evidence that the pupils were enrolled as of October 3, 2018, and were made homeless by the Camp Fire. We also verified that the pupils were not included in the originally certified unduplicated pupil count by any other qualifying criteria.

The above students qualify for the unduplicated LCFF pupil count as of the October 3, 2018, census date, however, they were not included in the California Longitudinal Pupil Achievement Data System (CalPADS) 1.18 – FRPM/English Learner/Foster Youth – Student List.

Results of testing are as follows:

June 30, 2019	FRPM	EL	FRPM and EL	Totals
District-Wide Schedule of Unduplicated Pupil Counts				
Certified total unduplicated pupil count	52	-	1	53
County office of education adjustment - district funded county program students				
Audit adjustment	8			8
Adjusted Total Unduplicated Pupil Counts	60	-	1	61
Certified enrollment count				61

Golden Feather Union Elementary School District

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2020

(Continued)

Criteria Pursuant to *California Education Code*, Section 42238.02(b)(2), the District shall annually submit its enrolled free and reduced-price meal eligibility, foster youth, and English Learner pupil-level records for enrolled pupils using CalPADS. All support for these designations must be kept on file. The Governor's 2019-20 Education Trailer Bill allowed for amendments to these counts due to the unique circumstances of the disaster described above.

Effect The unduplicated LCFF pupil count reported in the CalPADS 1.18 – FRPM/English Learner/Foster Youth – Student List was understated by eight students. There is no fiscal impact to the District's 2018-19 second principal apportionment. The District received the categorical minimum state aid for the 2018-19 fiscal year.

Cause The cause for the misstatements in the reported CalPADS data is due to identification of the affected Camp Fire pupils after the CalPADS amendment window closed on January 28, 2019.

Recommendation We recommend the District amend the reported counts to ensure accurate unduplicated LCFF pupil counts as of October 3, 2018, census date.

Current Status Fully implemented.



March 31, 2021

Board of Trustees
Golden Feather Union Elementary School
District
Oroville, CA

55 Independence Circle, Suite 102
Chico, CA 95973
530.588.7427

We have audited the financial statements of Golden Feather Union Elementary School District (the District) as of and for the year ended June 30, 2020, and have issued our report thereon dated March 31, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated March 29, 2019, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our planning letter dated June 16, 2020.

Compliance With All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Safeguards have been implemented to reduce the threats on our independence. These safeguards include continuing education related to independence and ethics requirements; peer review of our firm's quality control system; our firm's internal policies and procedures which are designed to monitor compliance with the independence requirements; and the involvement of another firm partner who is responsible for completing an independent technical review of the financial statements and significant audit conclusions.

Qualitative Aspects of the District's Significant Accounting Practices

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

Significant Accounting Estimates Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive estimates affecting the District's financial statements are noted below:

- Management's estimate of the total OPEB liability and related balances for the deferred inflows/outflows of resources which is based on an actuarial determination using various actuarial assumptions, that are described in notes to the financial statements.
- Management's estimate of the net pension liability which is based on the Schedules of Proportionate Share of Contributions for Employers and Nonemployer Contributing Entity received from CalSTRS; the Schedules of Employer Allocations and Collective Pension Amounts received from CalPERS; and the June 30, 2019, Comprehensive Annual Financial Report for both CalPERS and CalSTRS.

We evaluated the key factors and assumptions used to develop the actuarial present value of the total OPEB liability and the net pension liability in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to the total OPEB liability recorded under GASB Statement No. 75, the net pension liability recorded under GASB Statement No. 68, and the contingencies of COVID-19.

Significant Difficulties Encountered During the Audit

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

Uncorrected and Corrected Misstatements

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

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Audit adjustments proposed by us and recorded by the District, if any, are identified in the Reconciliation of Annual Financial and Budget Report with Audited Financial Statements, which appears in the Other Supplementary Information Section of the District's financial statements. None of the misstatements identified by us as a result of our audit procedures were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements With Management

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

Representations Requested From Management

We have requested certain written representations from management that are included in the management representation letter dated March 31, 2021.

Management's Consultations With Other Accountants

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

Other Significant Matters, Findings, or Issues

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

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

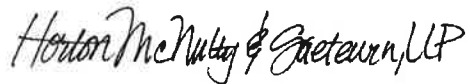
Substantial Doubt on the Entity's Ability to Continue as a Going Concern

We believe that the following events or conditions identified during the course of the audit raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time:

The District suffered significant losses to its property tax base as a result of the 2018-19 Camp Fire. The ability to continue as a going concern is dependent upon additional sources of revenue. The State of California agreed to backfill lost property tax revenue for fiscal years 2018-19 and 2019-20. The District currently has sufficient reserves to continue operating for the next two to three years, after which funding is uncertain.

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Very truly yours,





March 31, 2021

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District
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Very truly yours,

A handwritten signature in black ink, reading "Horton McNulty & Gustavson, LLP". The signature is written in a cursive, flowing style.

Example Job Description

JOB TITLE: CAMPUS SUPERVISOR

SALARY LEVEL: Range B – Starting at 13.74

DIVISION: Classified

DEPARTMENT: School Site

LOCATION: School Site

REPORTS TO: Superintendent / Principal

APPROVED BY: Board of Trustees

DATE: REVISED:

SUMMARY:

The primary responsibility of the Campus Supervisors is to maintaining a safe campus for all students. The Campus Supervisor supervises students as directed by the site administrator. The Campus Supervisor is/are expected to model appropriate behaviors and to enforce the school rules when on duty.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following:

Provides a consistent pattern of supervision on the school grounds. Handles all minor behavior problems as they occur. Monitors the grounds to insure the safety of students. Encourages all children to participate in organized, healthy activities. Advises the site administrator or designee of any situation or condition that might pose a threat to the safety of students. Performs other related duties as assigned.

QUALIFICATION REQUIREMENTS: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION AND/OR EXPERIENCE: High School diploma or general education degree (GED) required; experience working with children is desirable.

LANGUAGE SKILLS: Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Ability to write routine reports and correspondence. Ability to speak effectively on a one-on-one basis with staff, parents, and students. Communicate with sensitivity, confidentiality, and accuracy.

REASONING ABILITY: Ability to apply common sense understanding to carry out simple instructions furnished in written, oral or diagram form. Ability to deal with problems involving several variables in a variety of situations. Function well in emergencies and well under pressure. Accept directions and intelligently follow instructions. Work cooperatively with the public, administration, pupils, and fellow employees.

CERTIFICATES, LICENSES, REGISTRATIONS: First Aid and CPR Certificate must be acquired during the employee's first six months of service.

OTHER SKILLS AND ABILITIES: Ability to listen to children in a friendly and accepting manner. Ability to supervise large groups of students. Ability to recognize potential threats to the safety and well-being of students. Ability to interact with staff, students, parents, and others in an open, friendly business-like manner.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee must have the ability to stand for extended periods of time; mobility to move around an office, open space, and on uneven surfaces; ability to bend, twist, stoop, kneel, and balance; ability to reach in all directions; ability to work at a desk or conference table; and the ability to hear, understand speech, and communicate so others are able to clearly understand. The employee must occasionally lift and/or move up to 20 pounds.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee regularly works in outside weather conditions. The employee is frequently exposed to fumes or airborne particles. The employee is occasionally exposed to extreme cold and extreme heat. The noise level in the work environment is usually moderate to loud.