



Hydesville Elementary School District

3050 Johnson Rd. • Hydesville, CA • 95547-0551

Board of Trustees Meeting Agenda

Monday, April 5th, 2021 • 5:30 PM Closed Session; 6:30 PM (Regular Session)

Topic: April Board Meeting

Time: Apr 5, 2021 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/83582960242?pwd=aHMxampQcXJsZkxBb2dveTZEaVBydz09>

Meeting ID: 835 8296 0242

Passcode: ahGN3B

One tap mobile

*+16699009128,,83582960242#,,,,*877313# US (San Jose)*

*+12532158782,,83582960242#,,,,*877313# US (Tacoma)*

Dial by your location

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

Meeting ID: 835 8296 0242

Passcode: 877313

Find your local number: <https://us02web.zoom.us/j/83582960242>

1.0 Call to Order

2.0 Public Comment on Closed Session Items *Members of the public may comment on non-agenda matters related to District business. No action may be taken on topics not listed on the agenda. Individual speakers shall be allowed three (3) minutes to address the Board. The Board shall limit the total time for public input on each item to twenty (20) minutes.*

3.0 Convene to Closed Session *With respect to every item of business to be discussed in closed session pursuant to Government Code Section 54945.5.*

3.1 Collective Bargaining/Negotiations (Gov. Code §54957)

3.2 Public Employee Appointment/Employment/Evaluation (Gov. Code §54957)

4.0 Reconvene to Open Session

4.1 Report Action Taken During Closed Session



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5.0 Approval of Agenda Order *The Board of Trustees reserves the right to change the order in which agenda items are discussed and/or acted upon at this meeting. Subject to further action by the Board, this meeting will proceed as provided in this agenda. Items may be added to this agenda for discussion or action only as permitted by law.*

6.0 Public Comment *Members of the public may comment on non-agenda matters related to District business. No action may be taken on topics not listed on the agenda. Individual speakers shall be allowed three (3) minutes to address the Board. The Board shall limit the total time for public input on each item to twenty (20) minutes.*

7.0 Consent Agenda

- 7.1 Approval of Minutes, March 8th, 2021 Regular Board Meeting (Attachment 1)
- 7.2 Approval of Warrants (Attachment 1)
- 7.3 Approval of Williams Quarterly Report (Attachment 1)

8.0 Community Comment Related to LCAP - *Members of the community may provide input and discussion pertaining to the Local Control Accountability Plan in an effort to address State Priority 8 (increase opportunities for parents and families to be involved in school decision-making processes).*

9.0 Reports

- 9.1 Superintendent-Principal
- 9.2 Staff
- 9.3 Hydesville Parent Group
- 9.4 Hydesville Sports Booster Club
- 9.5 Communications

10.0 Information Items

- 10.1 Attendance and Enrollment Update (Attachment 2)
- 10.2 CDPH Guidance regarding Commencement/Graduation Ceremonies (Attachment 3)
- 10.3 Update on ERVAA Sports (Attachment 4)

11.0 Discussion/Possible Action Items

- 11.1 Consider and Discuss 2019-2020 Annual Audit (Attachment 5)
- 11.2 Consider and Discuss 2019-2020 Audit Finding Corrective Action (Attachment 6)
- 11.3 Consider and Discuss Adoption of the 2021-2022 HESD School Year Calendar (Attachment 7)
- 11.4 Discuss Possible Northern Humboldt Business Department Presentation. (Attachment 8)
- 11.5 Discuss Possible amendments to Covid Facility Use Policy (Attachment 9)
- 11.6 Consider and Discuss 2020-21 Sunshine Proposal with HTA (Attachment 10)

13.0 Board Member Comments



Hydesville Elementary School District

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14.0 Announcements

14.1 Upcoming Calendar of Events:

Spring Break	April 12th - 16th
TK-3rd Awards Assembly	April 30th 9am

16.2 Next Regular Board Meeting: May 10, 2021. Closed session begins at 5:30 PM, reconvening to open session at 6:30 PM.

16.3 Recommended additions to the agenda can be submitted to the board president or Superintendent seven (7) days prior to the next regular meeting date.

17.0 Adjournment

NOTICE: Any writing, not exempt from public disclosure under the California Public Records Act, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at the Hydesville Elementary School office.

NOTICE: Hydesville Elementary School adheres to the Americans with Disabilities Act. Should you require special accommodations or auxiliary aids and services in order to participate in the Board meeting, please contact the Superintendent.



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ADDRESSING THE BOARD	REGULAR SESSION
<p><i>You may speak on a matter not on the agenda at the beginning of a regular meeting during the time reserved for public comment. After being recognized by the President, you will be allowed three minutes for your presentation. The Board will take no action on the matter at this meeting. You may speak on any item on the agenda when that item is being discussed.</i></p>	<p><i>In order to address the Board, please wait for recognition by the President. Speakers are expected to be courteous and to avoid any remarks that reflect adversely on the character or motives of any person or on his or her race, religion, or political or economic views.</i></p> <p><i>The Board will hear public testimony on any given topic for a maximum of twenty (20) minutes. Each speaker will be limited to three (3) minutes. The Board may, by consensus and at its discretion, extend the time limit.</i></p>
COMPLAINTS	CLOSED SESSION
<p><i>Complaints are to be addressed by first speaking with the person directly involved. If this does not resolve the issue, the complaint should be submitted in writing to the Superintendent. The Superintendent will investigate and respond in writing. Only after exhausting these levels can a written request be submitted asking that the issue be heard by the Board.</i></p>	<p><i>While school board meetings must be open to the public, California law provides for closed sessions which are not open to the public when the Board is considering expulsions, suspensions or disciplinary actions in connection with any pupil; the appointment, employment or dismissal of a public officer or employee; or when the Board is hearing complaints or charges brought against a public officer or employee. The individual may, however, request a public hearing. In addition, the Board may hold a closed session to discuss certain aspects of negotiations with employees.</i></p>
<p><u>BOARD OF TRUSTEES</u> Dave Fisch, President Mandy Marquez, Clerk Laurie Newman, Member Mollie Holmgren, Member Clint Victorine, Member Kevin Trone, Superintendent</p>	

Attachment 1

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 7.1, 7.2, 7.3

Date: April 5, 2021

Subject:

Consent Agenda:

1. Approval of Minutes - March 8th, 2021 Regular Board Meeting
2. Approval of Warrants
3. Approval of Williams Quarterly Report

Action requested:

Approve the minutes, warrants, and Williams Quarterly Report as part of the Consent Agenda

Background Information and/or Statement of need:

None

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal



Hydesville Elementary School District

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Board of Trustees Meeting Agenda

Monday, March 8th, 2021 • 6:00 PM Closed Session; 6:30 PM (Regular Session)

1.0 Call to Order- Meeting called to order by Mr. Fisch at 6:00pm

2.0 Public Comment on Closed Session Items *Members of the public may comment on non-agenda matters related to District business. No action may be taken on topics not listed on the agenda. Individual speakers shall be allowed three (3) minutes to address the Board. The Board shall limit the total time for public input on each item to twenty (20) minutes. No public comment.*

3.0 Convene to Closed Session *With respect to every item of business to be discussed in closed session pursuant to Government Code Section 54945.5. Meeting adjourned to closed session at 6:01pm*

3.1 Collective Bargaining/Negotiations (Gov. Code §54957)

3.2 Public Employee Appointment/Employment/Evaluation (Gov. Code §54957)

4.0 Reconvene to Open Session-Meeting reconvened to open session at 6:34pm by Mr. Fisch

4.1 Report Action Taken During Closed Session-None

5.0 Approval of Agenda Order *The Board of Trustees reserves the right to change the order in which agenda items are discussed and/or acted upon at this meeting. Subject to further action by the Board, this meeting will proceed as provided in this agenda. Items may be added to this agenda for discussion or action only as permitted by law.- Mandy made a motion to approve the agenda order Clint seconded Passed 5/0*

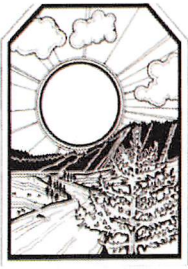
6.0 Public Comment *Members of the public may comment on non-agenda matters related to District business. No action may be taken on topics not listed on the agenda. Individual speakers shall be allowed three (3) minutes to address the Board. The Board shall limit the total time for public input on each item to twenty (20) minutes. None*

7.0 Consent Agenda

7.1 Approval of Minutes, February 8th, 2021 Regular Board Meeting (Attachment 1)

7.2 Approval of Warrants (Attachment 2)- **Clint made a motion to approve the consent agenda Mandy seconded Passed 5/0**

8.0 Community Comment Related to LCAP - *Members of the community may provide input and discussion pertaining to the Local Control Accountability Plan in an effort to address State Priority 8 (increase opportunities for parents and families to be involved in school decision-making processes). None*



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9.0 Reports

- 9.1 Superintendent-Principal- **Kevin reported**
- 9.2 Staff- **Nik reported**
- 9.3 Hydesville Parent Group **Erin Jackson reported. Mandy complimented Erin and Ashlee.**
- 9.4 Hydesville Sports Booster Club-**Ken Johnson reported Clint also reported**
- 9.5 Communications- **None**

10.0 Information Items

- 10.1 Attendance and Enrollment Update (Attachment 3)- **Kevin reported**
- 10.2 SB 86 Overview (Attachment 4)-**Kevin reported**
- 10.3 Outdoor and Indoor Youth and Recreational Adult Sports CDPH Guidance (Attachment 5)-**Kevin reported**
- 10.4 H.T.A Sunshine Agreement (Attachment 6)- **Kevin reported**

11.0 Discussion/Possible Action Items

- 11.1 Consider and Discuss 2020 8th grade end-of-year activity (Attachment 7)**Kevin reported. Mollie made a motion to approve the 8th grade 2020 end of year activity. Clint seconded Passed 5/0**
- 11.2 Consider and Discuss 2021-22 8th grade fundraising (Attachment 8)- **Kevin reported Mandy made a motion to approve the 2021-2022 8th grade fundraising Laurie seconded Passed 5/0**
- 11.3 Consider and Discuss approval of Second Interim Report (Attachment 9)- **Kevin reported Dave made a motion to approve the second interim report Mandy seconded Passed 5/0**

13.0 Board Member Comments- **Clint thanked everyone for being such a supportive staff and Dave thanked everyone for keeping the school operational.**

14.0 Announcements

14.1 Upcoming Calendar of Events:

End of Trimester 2	March 12
Trimester 2 Conferences	March 17, 18, 19



Hydesville Elementary School District

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16.2 Next Regular Board Meeting: April 5, 2021. Closed session begins at 5:30 PM, reconvening to open session at 6:30 PM.

16.3 Recommended additions to the agenda can be submitted to the board president or Superintendent seven (7) days prior to the next regular meeting date.

17.0 Adjournment- **Dave adjourned the meeting at 7:22 pm**

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ADDRESSING THE BOARD	REGULAR SESSION
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<p>COMPLAINTS</p>	<p>CLOSED SESSION</p>
<p><i>Complaints are to be addressed by first speaking with the person directly involved. If this does not resolve the issue, the complaint should be submitted in writing to the Superintendent. The Superintendent will investigate and respond in writing. Only after exhausting these levels can a written request be submitted asking that the issue be heard by the Board.</i></p>	<p><i>While school board meetings must be open to the public, California law provides for closed sessions which are not open to the public when the Board is considering expulsions, suspensions or disciplinary actions in connection with any pupil; the appointment, employment or dismissal of a public officer or employee; or when the Board is hearing complaints or charges brought against a public officer or employee. The individual may, however, request a public hearing. In addition, the Board may hold a closed session to discuss certain aspects of negotiations with employees.</i></p>
<p><u>BOARD OF TRUSTEES</u> Dave Fisch, President Mandy Marquez, Clerk Laurie Newman, Member Mollie Holmgren, Member Clint Victorine, Member Kevin Trone, Superintendent</p>	

ACCOUNTS PAYABLE - TRANSMITTAL REPORT

Report Cover Sheet

General Settings

Report Name	ACCOUNTS PAYABLE - TRANSMITTAL REPORT
Printed	3/8/2021 8:59:30 AM
District	24
Logon	rcampbell
Fiscal Year	2021

Filters

District:	24
Transmittal Status:	ALL
Fiscal Year:	2021
Transmittal Number:	21000039
Include Vendor Address:	YES

HUMBOLDT COUNTY OFFICE OF EDUCATION
 ACCOUNTS PAYABLE - TRANSMITTAL REPORT

24 Hydesville
 Transmittal: 21000039-0 AUDIT
 Description: RC 03/12/21
 Status: APPROVED

Fiscal Year: 2021
 Created By: rcampbell
 Created Date: 03/08/2021

Seq	Vendor Information	Reference	Invoice Date	Invoice #	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Amount	UT Rate	UT Amount	1099
01	030090-01 AT&T PO BOX 5025 CAROL STREAM IL 60197-5025	PV210498-001	02/25/2021	0720824106111 FE	1	01	0000	0	1193	8100	5909	000	0000	863.16			
Total Vendor Amount														863.16			
02	002327-01 CDE CASHIER'S OFFICE P.O. BOX 515006 SACRAMENTO CA 95851-5006	PV210499-001	03/02/2021	21SF-37425	1	13	5310	0	0000	3700	4710	000	0000	71.25			
Total Vendor Amount														71.25			
03	002460-01 DAVID L. MOONIE & CO. LLP 325 SECOND STREET, SUITE 301 EUREKA CA 95501-0000	PV210500-001	03/03/2021	6TH PROGRESS 19/	1	01	0000	0	1192	7191	5822	000	0000	1,300.00			NEC-1
Total Vendor Amount														1,300.00			
04	002669-01 FREEMAN, JANELLE PO BOX 633 HYDEVILLE CA 95547	PV210501-001	02/27/2021	NORTHCOAST HORTI	1	01	1100	0	1110	1000	4310	000	0106	9.97			NEC-1
		PV210502-001	02/27/2021	ACE	1	01	1100	0	1110	1000	4310	000	0106	10.74			NEC-1
		PV210503-001	03/02/2021	AMAZON	1	01	1100	0	1110	1000	4310	000	0106	19.36			NEC-1
		PV210504-001	03/02/2021	AMAZON 3/2	1	01	1100	0	1110	1000	4310	000	0106	38.03			NEC-1
Total Vendor Amount														78.10			
05	000275-01 MENDES SUPPLY CO 1030 W DEL NORTE STREET EUREKA CA 95501-0000	PV210505-001	02/26/2021	M2068780000	1	01	0000	0	1193	8100	4374	000	0000	603.97			
Total Vendor Amount														603.97			
06	002166-01 P G & E BOX 997300 SACRAMENTO CA 95899-7300	PV210506-001	02/22/2021	3662253047-9 FEB	1	01	0000	0	1193	8100	5520	000	0000	8.92			
Total Vendor Amount														8.92			
Fund 01 Total														2,854.15			
Fund 13 Total														71.25			

Kevin Troop

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - TRANSMITTAL REPORT

24 Hydesville
Transmittal: 21000039-0 AUDIT
Description: RC 03/12/21
Status: APPROVED

Fiscal Year: 2021
Created By: rcampbell
Created Date: 03/08/2021

Transmittal Total 2,925.40

Kern Tax

Transmittal Warnings/Errors

WARNING: Transmittal 21000039-0: Cash is not sufficient for Fund 13. Balance is (20,907.69).

ACCOUNTS PAYABLE - TRANSMITTAL REPORT

Report Cover Sheet

General Settings

Report Name	ACCOUNTS PAYABLE - TRANSMITTAL REPORT
Printed	3/12/2021 3:22:50 PM
District	24
Logon	rcampbell
Fiscal Year	2021

Filters

District:	24
Transmittal Status:	ALL
Fiscal Year:	2021
Transmittal Number:	21000040
Include Vendor Address:	YES

HUMBOLDT COUNTY OFFICE OF EDUCATION
 ACCOUNTS PAYABLE - TRANSMITTAL REPORT

24 Hydesville
 Transmittal: 21000040-0 AUDIT
 Description: RC 03/17/21
 Status: APPROVED

Fiscal Year: 2021
 Created By: rcampbell
 Created Date: 03/12/2021

Seq	Vendor Information	Reference	Invoice Date	Invoice #	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Amount	UT Rate	UT Amount	1099
01	002511-01 AT&T/CALNET 2 PO BOX 9011 CAROL STREAM IL 60197-9011	PV210523-001	03/04/2021	000016134055	1	01-0000-0-1193-8100-5909-000-0000								99.17			
Total Vendor Amount														99.17			
02	030039-01 COASTAL BUSINESS SYSTEMS INC PO BOX 660831 DALLAS TX 75266-0831	PV210507-001	03/09/2021	28919809	1	01-0000-0-1110-1000-5637-000-0000								1,868.28			
Total Vendor Amount														1,868.28			
03	002541-01 CRYSTAL CREAMERY DEPT. 33369 P.O. BOX 44000 SAN FRANCISCO CA 94144-3369	PV210508-001	02/05/2021	524036109	1	13-5310-0-0000-3700-4710-000-0000								65.43			
		PV210509-001	02/09/2021	524040109	1	13-5310-0-0000-3700-4710-000-0000								38.66			
		PV210510-001	02/23/2021	524054112	1	13-5310-0-0000-3700-4710-000-0000								104.09			
Total Vendor Amount														208.18			
04	001294-01 FORTUNA ACE HARDWARE 140 SOUTH FORTUNA BLVD. FORTUNA CA 95540-0000	PV210511-001	03/04/2021	325926	1	01-8150-0-1193-8100-4381-000-0000								72.63			
Total Vendor Amount														72.63			
05	001711-01 FRANZ FAMILY BAKERIES SPRINGFIELD DIVISION FILE 74829 PO BOX 742654 LOS ANGELES CA 90074-2654	PV210512-001	02/22/2021	041044205308	1	13-5310-0-0000-3700-4710-000-0000								29.50			
Total Vendor Amount														29.50			
06	002669-01 FREEMAN, JANELLE PO BOX 633 HYDESVILLE CA 95547	PV210513-001	03/04/2021	AMAZON 3/4	1	01-1100-0-1110-1000-4310-000-0106								86.60			NEC-1
Total Vendor Amount														86.60			
07	030149-01	PV210515-001	02/25/2021	AMAZON 2/25	1	01-1100-0-1110-1000-4310-000-0117								22.93			

HUMBOLDT COUNTY OFFICE OF EDUCATION
 ACCOUNTS PAYABLE - TRANSMITTAL REPORT

24 Hydenville
 Transmittal: 21000040-0 AUDIT
 Description: RC 03/17/21
 Status: APPROVED

Fiscal Year: 2021
 Created By: rcampbell
 Created Date: 03/12/2021

Seq	Vendor Information	Reference	Invoice Date	Invoice #	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Amount	UT Rate	UT Amount	1099
	LILY MACMILLAN PO BOX 48 CARLOTTA CA 95528	PV210516-001	03/03/2021	TEACHER STORE	1	01	1100-0-1110	1000	4310	000	0117			168.41			
Total Vendor Amount														191.34			
08	002166-01 P G & E BOX 997300 SACRAMENTO CA 95899-7300	PV210517-001	03/04/2021	6428751736-7 FEB	1	01	0000-0-1193	8100	5520	000	0000			1,515.92			
Total Vendor Amount														1,515.92			
09	030053-01 PRESENCE LEARNING PO BOX 743532 LOS ANGELES CA 90074-3532	PV210518-001	03/05/2021	INV41087	1	01	6500-0-5760	1190	5800	000	0000			364.00			
Total Vendor Amount														364.00			
10	001516-01 RECOLOGY EEL RIVER PO BOX 266 FORTUNA CA 95540-0000	PV210519-001	02/26/2021	26417840	1	01	0000-0-1193	8100	5560	000	0000			446.03			
Total Vendor Amount														446.03			
11	002505-01 SYSCO FOODS OF SACRAMENTO P.O. BOX 138007 SACRAMENTO CA 95813-8007	PV210521-001	03/08/2021	331106268	1	13	5310-0-0000	3700	4710	000	0000			456.31			
		PV210522-001	02/25/2021	331091582	2	13	5310-0-0000	3700	4396	000	0000			135.43			
					1	13	5310-0-0000	3700	4710	000	0000			88.60			
Total Vendor Amount														680.34			
12	030144-01 VALLEY PACIFIC PETROLEUM SERV PO BOX 1245 FRENCH CAMP CA 95231-1245	PV210520-001	02/28/2021	CL21-343402	1	01	0000-0-1193	8100	4364	000	0000			241.75			
Total Vendor Amount														241.75			
Fund 01 Total														4,885.72			
Fund 13 Total														918.02			
Transmittal Total														5,803.74			

Kevin Tavel

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - TRANSMITTAL REPORT

24 Hydesville
Transmittal: 21000040-0 AUDIT
Description: RC 03/17/21
Status: APPROVED

Fiscal Year: 2021
Created By: rcampbell
Created Date: 03/12/2021

Transmittal Warnings/Errors
Transmittal Warnings/Errors

WARNING: Transmittal 21000040-0: Cash is not sufficient for Fund 13. Balance is (21,018.60).

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - TRANSMITTAL REPORT

24 Hydesville
 Transmittal: 21000040-3 AUDIT
 Description: [REJECT] RC 03/17/21
 Status: APPROVED

Fiscal Year: 2021
 Created By: rcampbell
 Created Date: 03/12/2021

Seq	Vendor Information	Reference	Invoice Date	Invoice #	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Amount	UT Rate	UT Amount	1099 NEC-1
01	030138-01 DAN LEVINSON 1084 BIRCH AVE MCKINLEYVILLE CA 95519	PV210514-001	03/12/2021	0092	1	01-1100-0-1110-1000-4310-000-0114								213.00			
Total Vendor Amount														213.00			
Fund 01 Total														213.00			
Transmittal Total														213.00			

Kevin Tran

Notes
 [REJECT COMMENT] 3/12/2021 3:19:32 PM By coejoseph REJECT REASON RETURN REQUESTED - REQUESTED BY DIST, INCORRECT AMOUNT

ACCOUNTS PAYABLE - TRANSMITTAL REPORT

Report Cover Sheet

General Settings

Report Name
Printed
District
Logon
Fiscal Year

ACCOUNTS PAYABLE - TRANSMITTAL REPORT
3/22/2021 4:12:22 PM
24
rcampbell
2021

Filters

District:
Transmittal Status:
Fiscal Year:
Transmittal Number:
Include Vendor Address:

24
ALL
2021
21000041
YES

HUMBOLDT COUNTY OFFICE OF EDUCATION
 ACCOUNTS PAYABLE - TRANSMITTAL REPORT

24 Hydesville
 Transmittal: 21000041-0 AUDIT
 Description: RC 3/26/21
 Status: APPROVED

Fiscal Year: 2021
 Created By: rcampbell
 Created Date: 03/22/2021

Seq	Vendor Information	Reference	Invoice Date	Invoice #	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Amount	UT Rate	UT Amount	1099
01	001711-01 FRANZ FAMILY BAKERIES SPRINGFIELD DIVISION FILE 74829 PO BOX 742654 LOS ANGELES CA 90074-2654	PV210533-001	03/01/2021	041044206006	1	13-5310-0-0000-3700-4710-000-0000								32.45			
Total Vendor Amount														32.45			
02	030149-01 LILY MACMILLAN PO BOX 48 CARLOTTA CA 95528	PV210534-001 PV210535-001 PV210536-001 PV210537-001 PV210538-001 PV210539-001	03/09/2021 03/11/2021 03/11/2021 03/11/2021 03/11/2021 03/11/2021	AMAZON 3/9 AMAZON 3/11 3/11 AMAZON AMAZON 3/11/21 3/11/21 AMAZON STAPLES 3/11	1 1 1 1 1 1	01-1100-0-1110-1000-4310-000-0117 01-1100-0-1110-1000-4310-000-0117 01-1100-0-1110-1000-4310-000-0117 01-1100-0-1110-1000-4310-000-0117 01-1100-0-1110-1000-4310-000-0117 01-1100-0-1110-1000-4310-000-0117							17.24 21.54 10.82 8.81 84.44 11.36				
Total Vendor Amount														154.21			
03	000275-01 MENDES SUPPLY CO 1030 W DEL NORTE STREET EUREKA CA 95501-0000	PV210540-001	03/16/2021	M2068780101	1	01-0000-0-1193-8100-4374-000-0000								232.49			
Total Vendor Amount														232.49			
04	002516-01 QUILL CORPORATION P.O. BOX 37600 PHILADELPHIA PA 19101-0600	PV210541-001 PV210542-001	03/02/2021 03/04/2021	15013444 15099024	1 1	01-0000-0-1110-1000-4310-000-0000 01-0000-0-1110-1000-4310-000-0000								15.61 32.18			
Total Vendor Amount														47.79			
05	002679-01 RICHTER CARTER, JACQUELINE 1499 WEBER ST FORTUNA CA 95540-0000	PV210524-001 PV210525-001 PV210526-001 PV210527-001 PV210528-001 PV210529-001 PV210530-001 PV210531-001 PV210532-001	01/18/2021 12/02/2020 11/12/2020 10/23/2020 09/26/2020 02/09/2021 02/03/2021 01/28/2021 03/09/2021	TPT 1/18 TPT 12/2 TPT 11/12 TPT 10/23 TPT 9/26 TPT 2/9 AMAZON 2/3 AMAZON 1/28 AMAZON 3/9	1 1 1 1 1 1 1 1 1	01-1100-0-1110-1000-4310-000-0116 01-1100-0-1110-1000-4310-000-0116 01-1100-0-1110-1000-4310-000-0116 01-1100-0-1110-1000-4310-000-0116 01-1100-0-1110-1000-4310-000-0116 01-1100-0-1110-1000-4310-000-0116 01-1100-0-1110-1000-4310-000-0116 01-1100-0-1110-1000-4310-000-0116 01-1100-0-1110-1000-4310-000-0116						15.98 2.50 4.75 7.99 16.00 73.47 24.94 24.01 23.87	7.7500 7.7500 7.7500 7.7500 7.7500 7.7500	1.24 0.19 0.37 0.62 1.24 5.69			
Total Vendor Amount														193.51			
06	030122-01	PV210543-001	03/15/2021	7120	1	01-0000-0-1193-8100-5800-000-0000								271.80			

HUMBOLDT COUNTY OFFICE OF EDUCATION
 ACCOUNTS PAYABLE - TRANSMITTAL REPORT

24 Hydesville
 Transmittal: 21000041-0 AUDIT
 Description: RC 3/26/21
 Status: APPROVED

Fiscal Year: 2021
 Created By: rcampbell
 Created Date: 03/22/2021

Seq	Vendor Information	Reference	Invoice Date	Invoice #	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Amount	UT Rate	UT Amount	1099
	SECURITY LOCK & ALARM 2116 4TH ST EUREKA CA 95501	PV210544-001	04/01/2021	202127490	1	01-0000-0-1193-8100-5800-000-0000								93.00			
Total Vendor Amount														364.80			
07	001933-01 SPURR P O BOX 45526 SAN FRANCISCO CA 94145-0526	PV210545-001	02/28/2021	112673	1	01-0000-0-1193-8100-5511-000-0000								1,263.89			
Total Vendor Amount														1,263.89			
08	002690-01 U.S.BANK CORPORATE PAYMENT CTR P.O. BOX 790428 ST LOUIS MO 63179-0428	PV210546-001	02/10/2021	ZOOM 2/10	1	01-3220-0-1110-1000-4310-000-6666								14.99			
		PV210547-001	02/08/2021	USPS 2/8	1	01-0000-0-0000-7200-5950-000-0000								7.95			
		PV210548-001	02/11/2021	CSBA 2/11	1	01-0000-0-0000-7200-5210-000-0000								375.00			
		PV210549-001	02/23/2021	AMAZON 2/23	1	01-0000-0-0000-7200-4351-000-0000								4.01			
		PV210550-001	03/01/2021	USPS 3/1	1	01-0000-0-0000-7200-5950-000-0000								55.00			
		PV210551-001	02/26/2021	AMAZON 2/26	1	01-1100-0-1110-1000-4310-000-0112								375.72			
		PV210552-001	03/03/2021	AMAZON 3/3/21	1	01-6500-0-5760-1120-4310-000-0000								107.72			
		PV210553-001	03/06/2021	AMAZON 3/6	1	01-0000-0-1193-8100-4374-000-0000								7.50			
		PV210554-001	03/08/2021	AMAZON 3/8	1	01-0000-0-1193-8100-4374-000-0000								7.50			
Total Vendor Amount														955.39			
Fund 01 Total														3,212.08			
Fund 13 Total														32.45			
Transmittal Total														3,244.53			

Kevin Tran

Transmittal Warnings/Errors

WARNING: Transmittal 21000041-0: Cash is not sufficient for Fund 13. Balance is (21,936.62).

ACCOUNTS PAYABLE - TRANSMITTAL REPORT

Report Cover Sheet

General Settings

Report Name	ACCOUNTS PAYABLE - TRANSMITTAL REPORT
Printed	3/30/2021 11:25:42 AM
District	24
Logon	rcampbell
Fiscal Year	2021

Filters

District:	24
Transmittal Status:	ALL
Fiscal Year:	2021
Transmittal Number:	21000042
Include Vendor Address:	YES

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - TRANSMITTAL REPORT

24 Hydesville
 Transmittal: 21000042-0 AUDIT
 Description: RC 04/02/2021
 Status: APPROVED

Fiscal Year: 2021
 Created By: rcampbell
 Created Date: 03/30/2021

Seq	Vendor Information	Reference	Invoice Date	Invoice #	Ln	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Amount	UT Rate	UT Amount	1099
01	001294-01 FORTUNA ACE HARDWARE 140 SOUTH FORTUNA BLVD. FORTUNA CA 95540-0000	PV210555-001	03/24/2021	326731	1	01-1100-0-1110-1000-4310-000-0103								18.00			
Total Vendor Amount														18.00			
02	000275-01 MENDES SUPPLY CO 1030 W DEL NORTE STREET EUREKA CA 95501-0000	PV210556-001	03/23/2021	M1959990000	1	01-0000-0-1193-8100-4374-000-0000								240.92			
Total Vendor Amount														240.92			
03	002516-01 QUILL CORPORATION P.O. BOX 37600 PHILADELPHIA PA 19101-0600	PV210557-001	03/12/2021	1529*1132	1	01-0000-0-1110-1000-4310-000-0000								98.27			
Total Vendor Amount														98.27			
04	002570-01 SUDDENLINK PO BOX 70340 PHILADELPHIA PA 19176-0340	PV210558-001	03/20/2021	07715105370017	1	01-0000-0-1193-8100-5909-000-0000								248.38			
Total Vendor Amount														248.38			
05	002505-01 SYSCO FOODS OF SACRAMENTO P.O. BOX 138007 SACRAMENTO CA 95813-8007	CM210008-001 CM210009-001 PV210559-001	02/25/2021 03/26/2021 03/22/2021	331091582 CM 13127482P CM 331122067	1 1 1 2	13-5310-0-0000-3700-4710-000-0000 13-5310-0-0000-3700-4710-000-0000 13-5310-0-0000-3700-4710-000-0000 13-5310-0-0000-3700-4396-000-0000								(24.60) (46.91) 524.83 25.67			
Total Vendor Amount														478.99			
06	030092-01 WILLIAMS, SCOTT 4911 PATRICIA DR EUREKA CA 95503	PV210560-001 PV210561-001 PV210562-001	03/24/2021 03/07/2021 03/30/2021	AMAZON 3/24 AMAZON 3/7 TPT	1 1 1 2 3 4 5	01-1100-0-1110-1000-4310-000-0111 01-1100-0-1110-1000-4310-000-0111 01-1100-0-1110-1000-4310-000-0111 01-1100-0-1110-1000-4310-000-0111 01-1100-0-1110-1000-4310-000-0111 01-1100-0-1110-1000-4310-000-0111 01-1100-0-1110-1000-4310-000-0111							422.36 193.92 10.00 8.00 24.49 1.50 6.50		7.7500 7.7500 7.7500 7.7500 7.7500	0.78 0.62 1.90 0.12 0.50	
Total Vendor Amount														666.77			
Fund 01 Total														1,272.34			

HUMBOLDT COUNTY OFFICE OF EDUCATION
ACCOUNTS PAYABLE - TRANSMITTAL REPORT

24 Hydesville
Transmittal: 21000042-0 AUDIT
Description: RC 04/02/2021
Status: APPROVED

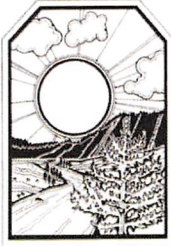
Fiscal Year: 2021
Created By: rcampbell
Created Date: 03/30/2021

Fund 13 Total	478.99
Transmittal Total	1,751.33

Kevin Tro

Transmittal Warnings/Errors

WARNING: Transmittal 21000042-0: Cash is not sufficient for Fund 13. Balance is (27,318.08).



Hydesville Elementary School District

3050 Johnson Rd. • Hydesville, CA • 95547-0551

Quarterly Report on Williams Uniform Complaints (Education Code §35186)

Quarterly Reporting Period (please check one)

- 1st Quarter 2021 January 1 through March 31, 2021
- 2nd Quarter 2021 April 1 through June 30, 2021
- 3rd Quarter 2021 July 1 through September 30, 2021
- 4th Quarter 2021 October 1 through December 31, 2021

PLEASE CHECK THE BOX THAT APPLIES:

No complaints were filed with any school in the district during the quarter indicated above.

Yes, complaints were filed with schools in the district during the quarter indicated above.

The following chart summarizes the nature and resolution of these complaints.

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

Kevin Trone
(Print Name of District Superintendent)

Kevin Trone
(Signature of District Superintendent)

Please return hard copy to:
 Chandler Wilson, School Support
 Humboldt County Office of Education
 HYPERLINK "mailto:cwilson@hcoe.org"
cwilson@hcoe.org

by: Quarter 1 due: 04/15/2021
 Quarter 2 due: 07/15/2021
 Quarter 3 due: 10/15/2021
 Quarter 4 due: 01/15/2022

Attachment 2

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 10.1

Date: April 5, 2021

Subject:

Attendance and enrollment update

Action requested:

None, Information only

Background Information and/or Statement of need:

Current enrollment is at 173. Over the past month we have had a few more students move from the classroom to in-person learning. We currently have 3 classes that are at capacity for in-person learning. Over 85% of our students are attending in-person.

Enrollment for next year is currently at 184.

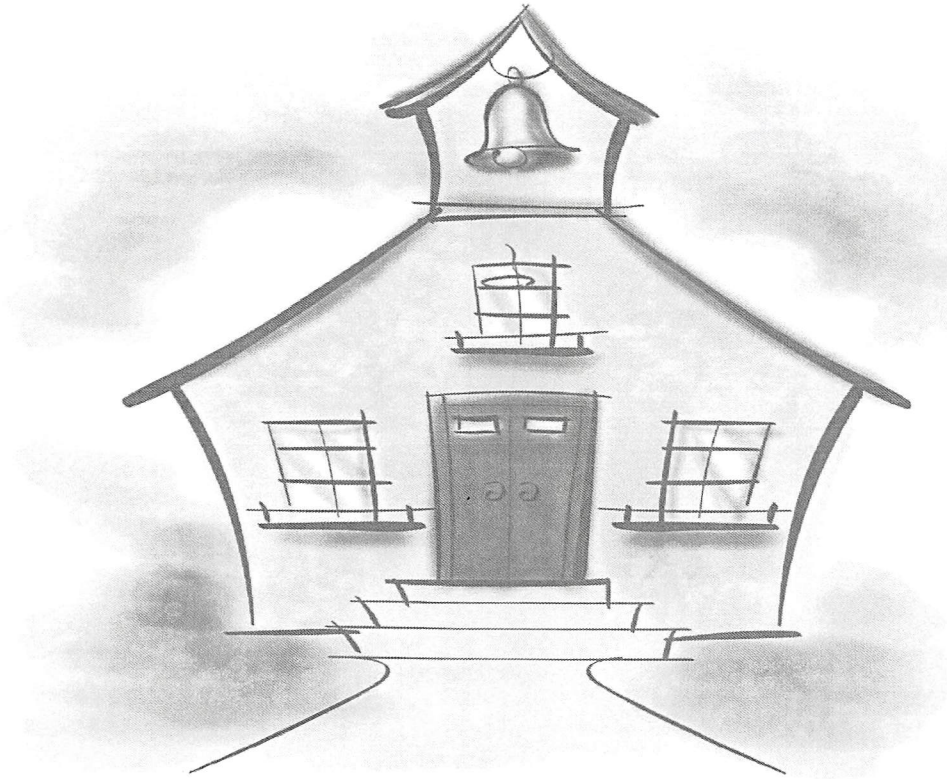
Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal

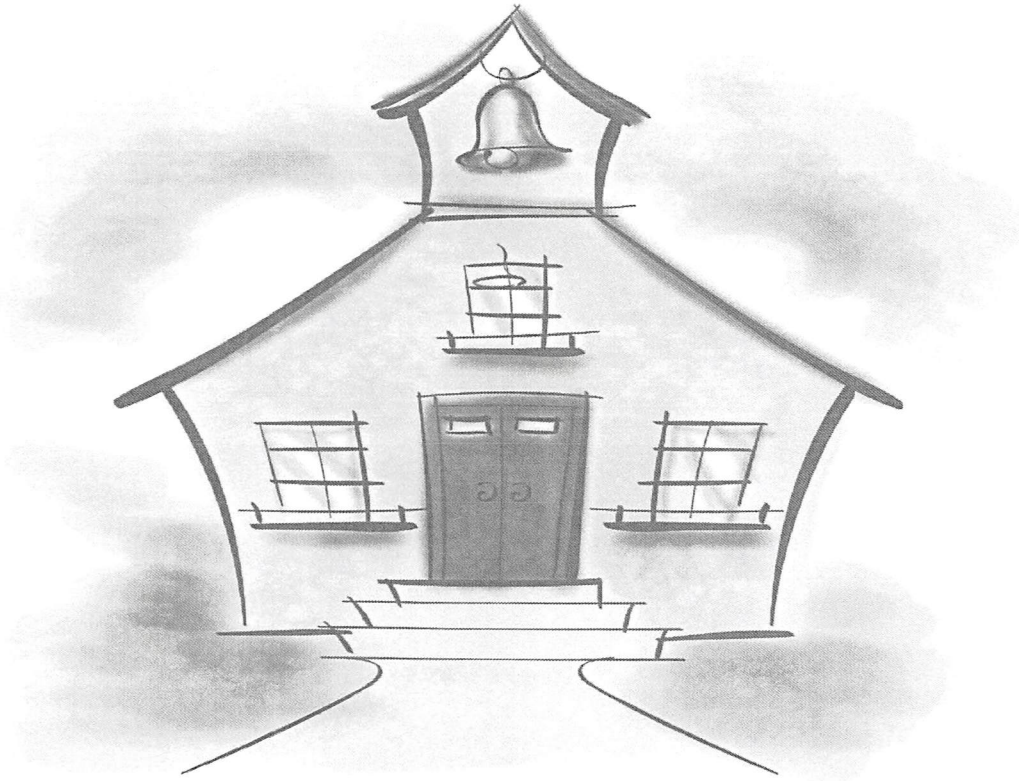
Hydesville Elementary School Class Counts 2020-2021



Ms. Freeman	TK	4	IP 4	DL	IS
Ms. Freeman	K	14	12	2	
Ms. Bartlett	1	22	19	2	1
Mrs. Robledo	2	17	15	2	
Ms. Perez	3	19	16	1	2
Mrs. Sturdevant	4	20	18		2
Mrs. Griffith	5	23	19	3	1
Ms. MacMillan	6	16	15	1	
Mr. Williams	7	17	16		1
Mrs. Carter	8	21	14	7	
Total		173	148	18	7

04/05/2021

Hydesville Elementary School Projected Class Counts 2021-2022



Ms. Freeman	TK	1
Ms. Freeman	K	22
Ms. Bartlett	1	18
Mrs. Robledo	2	24
Ms. Perez	3	18
Mrs. Sturdevant	4	21
Mrs. Griffith	5	23
Ms. MacMillan	6	24
Mr. Williams	7	16
Mrs. Carter	8	17
Total		184

Attachment 3

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 10.2

Date: April 5, 2021

Subject:

CDPH Guidance regarding Commencement/Graduation Ceremonies

Action requested:

None, Information only

Background Information and/or Statement of need:

Newest guidance from the CDPH regarding Commencement/Graduation Ceremonies. As a district we continue to plan for multiple eventualities. Currently, we are planning for an indoor graduation at the Riverlodge, as well as a backup outdoor graduation ceremony.

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal



State of California—Health and Human
Services Agency
**California Department of
Public Health**



March 26, 2021

TO: All Californians

SUBJECT: Guidance for the Prevention of COVID-19 Transmission for Commencement/Graduation Ceremonies

Overview/Introduction

This guidance is intended to provide recommendations to help students, teachers, families, and school administrators celebrate the momentous milestone of graduation while also preventing the spread of COVID-19. School administrators and commencement organizers must identify and monitor the County Risk Level for the county the school is operating in and make required adjustments to their commencement ceremony just as families must adjust their private celebrations. Please note that local health departments can have more restrictive criteria and different closures. Find your county's local information. This guidance will be reassessed on an ongoing basis based on levels of transmission and vaccination in the community and statewide.

NOTE: Commencement ceremonies have a number of operational aspects and service offerings available in other guidance on the Industry Guidance to Reduce Risk website. School and institutions of higher education operators must review this guidance to apply the appropriate protocols to all aspects of their commencement ceremony plans. Such operations may include:

- CDPH K-12 Schools Hub
- Institutes of Higher Education
- Travel Advisory
- Hotels and Lodging (Hotels, Lodging, and Short-Term Rentals guidance)
- Grounds, building maintenance, custodial services (Limited Services guidance)

Across all Tiers: All commencement ceremonies must adhere to the following requirements and modifications:

- All attendees, including school staff, performers, students and families are counted toward any occupancy capacity limit.
- If multiple ceremonies are planned for a single day, schools must allow for at least **two hours** between

ceremonies to prevent mixing across attendees.

- Limit attendee groups to a household unit. People from the same household do not need to be six feet apart.
- Audience seating must be fixed or marked, with readily identifiable signs to indicate by section, row, and seat. Marked seats should clearly define space for individuals with appropriate space per person (no blanket reservations or group areas).

All commencement ceremonies shall adhere to attendance limitations as defined within the current CDPH Outdoor Seated Live Events and Performances Guidance. Outdoor, in-person ceremonies are permissible, consistent with this guidance. If the current county tier the school is operating in does not permit an outdoor, in-person ceremony, see the **Alternatives to Commencement Ceremonies and Celebrations** section below.

Individual Control Measures and Screening

Adhere to CDPH Guidance for Outdoor Seated Live Events and Performances for necessary mitigation measures to protect performers, graduates, and audience members.

- All attendees must wear masks as per CDPH Face Coverings Guidance and maintain distance of at least 6 feet from other attendees at all times, other than with household members such as when they are in their own vehicles.
 - Speakers may remove masks during their remarks as long as they are at least 6 feet away from other attendees. Speakers should keep the time for comments brief to limit the time they are unmasked.
- Attendance must be limited to school staff, graduates, household members, and family members and attendees must abide by travel limitations as indicated within the current CDPH Travel Advisory.
 - Attendees must sign up in advance of the graduation, and only those who have preregistered may attend.
 - Staff or attendants must monitor the number of attendees entering the graduation event and confirm that they had pre-registered.
- Persons who are particularly vulnerable to COVID-19 (e.g., due to age or underlying conditions) should be discouraged from attending.
- Individuals who are sick or in isolation or quarantine must remain at home.

Screening

- All attendees should be screened or self-screen for fever and COVID-19 symptoms before leaving home for the event.
 - Schools must communicate in writing to all graduates, their household members, school personnel, and others who may attend that if they are feeling ill, have symptoms of COVID-19, or have potentially been exposed to someone with confirmed or suspected COVID-19, they should not attend the graduation event.
- Consider the timing of when ceremonies take place. Consider weather conditions, such as sun exposure, heat, and rain. Take appropriate precautions related to weather protection.
- Ensure facilities are accessible to persons with disabilities and provide all necessary accommodations for students with special needs.

- Set expectations, policies, and guidelines in advance, and reiterate them before the event day and at the start of the event to ensure overall health and safety.
- Consult with local public health departments, law enforcement, and legal counsel in planning any drive-in, drive-through, or recorded in-person events.

Entering/Exiting

- Encourage the orderly arrival and exiting of attendees in a manner that encourages social distancing.
 - Graduates must enter and exit 6 feet apart from one another in a single line.
- Social distancing measures include:
 - Signage or pavement/ground markings should be posted to have one-way aisles or otherwise direct attendees to follow certain pathways for entering and exiting from the graduation service to ensure social distancing.
 - If a line forms outside of the graduation, staff should direct those waiting to maintain social distancing.
 - Tape, chalk, or other markings should be laid on the ground outside of the venue in order to maintain social distancing of at least 6 feet.
 - Staff should direct people to help maintain social distancing.
 - Staff should direct successive, row-by-row exiting.

Before, During, and After the Event

- Staff should enforce face covering compliance throughout the event.
- The venue must be cleaned and disinfected prior to and after the event, particularly high touch surfaces (e.g., bathrooms). Consider cleaning high-touch surfaces (e.g., podium) between each speaker. Clean and disinfect shared equipment (e.g., microphones) between different users; consult equipment manufacturers regarding the appropriate method.
- Receptions before or after the graduation must comply with the restrictions within the CDPH Guidance for Gatherings appropriate to the county Blueprint tier in effect at the time.
- Food or drink concessions are only allowed per the tier limits outlined in the CDPH Outdoor Live Events and Performances Guidance. Students and families should be advised in advance regarding the availability of refreshments.
- There must be permanent or added barriers to create at least 12' between space occupied by event attendees and the focal point (e.g., stage/podium). All attendees, including graduates, school administrators, guests or family members, must remain at least 6 feet apart at all times.
 - Attendees who are not part of the same household must be seated at least 6 feet apart. Members of the same household are permitted to sit together and less than 6 feet apart.
 - If there is permanent seating, rows should be blocked off and kept empty to allow for sufficient distancing between rows.
 - Graduates must be seated 6 feet apart.
- Mark 6-foot sections to help attendees understand what 6 feet looks like. This can be done with small flags,

tape, balloons, etc. Indicate that people should stand on or by the markers and remain 6 feet from each other.

- To comply with the 6-foot spacing, handshaking and hugs should not occur.
- Consider limiting the sharing or exchanging of materials (such as throwing graduation caps, "sign-in" practices, programs, gifts, flowers).
- Districts and schools should, if possible, send students diplomas and caps and gowns in advance through the mail or delivery so they can arrive dressed and with their diplomas in hand.
- Graduates may be invited to walk across the stage individually and turn their tassel in lieu of receiving the diploma. Alternatively, diplomas and awards could be distributed if bestowing the awards and diplomas is done in a manner that reduces contact (e.g., placing each diploma and award on a table as the graduate walks by to retrieve it). Or, hand hygiene should be performed before and after touching objects and should be available in the appropriate locations.

Alternatives to Commencement Ceremonies and Celebrations that Exceed Criteria Above

The recommendations below are alternative options for commencement ceremonies and celebrations that involve more people than are permitted by the mandatory capacity caps. All commencement events must comply with state and local public health orders.

- **Virtual, recorded or live-streamed graduation ceremonies**, in which speeches, dedications, student submissions, and other festivities are live streamed to families/friends in their homes.
- **Sharing videos** of graduates' pictures, speeches, graduates' short messages to their classmates, or videos that highlight the graduates' school experiences.
- **Car parades** that are scheduled and planned in accordance with local health department requirements.
- **Drive-in, outdoor ceremonies** with graduates marching but families watching in their cars and listening to the event via local radio.
 - Only students and their household members who are not sick or in isolation or quarantine may arrive in the same vehicle.
 - All audience members must remain in their vehicle during the entire ceremony and refrain from getting out of their vehicle during the ceremony for any reason.
 - These ceremonies can be done at drive-in movie theaters, school parking lots, stadium parking lots, or other large parking lot venues that could be exclusively used for the graduation event. Multiple ceremonies or locations may be needed depending on the class size. Large projected screens and sound equipment may be required.
 - Students and families without vehicles would need alternative accommodations and transportation that complies with social distancing requirements.
- **Use social or local media** to highlight graduates (e.g., newspapers, websites, etc.).
- **Postponement:** This could be challenging because of the evolving nature of COVID-19 and carries the risk that circumstances may be no different later than at the planned time. Postponement would lead to additional disappointment if it occurs more than once. Postponing also increases the chance of conflicting with post-graduation plans.

California Department of Public Health
PO Box, 997377, MS 0500, Sacramento, CA 95899-7377
Department Website (cdph.ca.gov)



Attachment 4

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 10.3

Date: April 5, 2021

Subject:

Update on ERVAA Sports

Action requested:

None, Information only

Background Information and/or Statement of need:

Update on Eel River Valley Athletic Association sports.

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal

Attachment 5

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 11.1

Date: April 5, 2021

Subject:

Consider and Discuss 2019-2020 Annual Audit

Action requested:

Approval of 2019-20 Annual Audit Performed by David L. Moonie & Co. LLP

Background Information and/or Statement of need:

The Board must annually review and approve the Audit.

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

**County of Humboldt
Hydesville, California**

FINANCIAL STATEMENTS

Year Ended June 30, 2020

With

INDEPENDENT AUDITOR'S REPORT

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

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June 30, 2020

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Title Page	
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HYDESVILLE ELEMENTARY SCHOOL DISTRICT

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HYDESVILLE ELEMENTARY SCHOOL DISTRICT

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John R. Goff, CPA
Mark G. Wetzel, CPA
Michael R. Cline, CPA



DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Kenneth X. Stringer, CPA
Aaron S. Weiss, CPA
Matthew J. Hague, CPA

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of Trustees
Hydesville Elementary School District
3050 Johnson Road
Hydesville, California 95547

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 the Hydesville 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

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly,

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS -
CONTINUED

we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, and the schedules of pension liabilities and contributions as 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 combining nonmajor fund financial schedules and other supplementary schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial schedules, the schedule of average daily attendance, the schedule of instructional time, the schedule of financial trends and analysis, and the reconciliation of annual financial and budget report with audited financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS -
CONTINUED

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

The Organization Schedule 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 3, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is 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 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.


CERTIFIED PUBLIC ACCOUNTANTS
Eureka, California
March 3, 2021

**David L. Moonie
& Co., LLP**

Digitally signed by David L.
Moonie & Co., LLP
Date: 2021.03.10 14:32:42
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**HYDESVILLE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

This section of the Hydesville School District's annual financial report represents our discussion and analysis of the District's financial performance during the 2019-20 fiscal year that ended on June 30, 2020. Please read it in conjunction with the Independent Auditor's Report and the District's financial statements. The District's financial statements 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, presented on pages 5 and 6, 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, presented on pages 7 through 10, 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 statements by providing information about activities for which the District acts solely as a trustee or agent for the benefit of those outside the District.

FINANCIAL HIGHLIGHTS

- 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).
- The District's revenues increased by \$52,971 from fiscal year 2018-19 to fiscal year 2019-20. Expenses for 2019-20 increased by \$137,663 from 2018-19.
- Capital assets, net of depreciation decreased by \$59,072.
- Fund balances as of June 30, 2020, had increased by \$81,108 from the prior year.

**HYDESVILLE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 and funds.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements comprise the remaining statements.
 - ❖ Basic services funding is described in the government 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 fund statements.

Notes to the financials, 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 budgetary comparison of the District's General Fund and other major funds is included.

Reporting the District as a Whole

The District as a whole is reported in the Government-wide 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 providing or deteriorating, respectively.
- Additional non-financial 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.

**HYDESVILLE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

THE FINANCIAL REPORT (COTINUED)

Reporting the District as a Whole (Concluded)

Information included in the Statement of Net Position and the Statement of Activities, consists solely of the governmental activities of the District.

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 state apportionments, property taxes, impact aid, and other state and federal aid. Non-basic services, such as child nutrition are also included here, but are financed by a combination of state and federal contract and grants, and local revenues.

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, while other funds have been established to control and manage money for specific purposes.

Governmental Funds:

The major governmental funds of the Hydesville School District is the General Fund. Governmental reporting focuses on how money flows into and out of the funds and the 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 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.

**HYDESVILLE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

GOVERNMENTAL ACTIVITIES

The District's net position increased from (\$568,790) to (\$496,923) at June 30, 2020.

Comparative Statement of Net Position

	Governmental Activities	
	2019	2020
<u>Assets:</u>		
Cash	\$ 289,260	\$ 241,128
Receivables	\$ 54,499	\$ 308,837
Prepaid expenses	\$ 1,545	\$ 2,559
Capital Assets, Net	\$ 1,648,610	\$ 1,589,538
Deferred Outflow of Resources	\$ 483,450	\$ 522,799
Total Assets and Deferred Outflows of Resources	\$ 2,477,364	\$ 2,664,861
<u>Liabilities:</u>		
Payables & Other Liabilities	\$ 8,004	\$ 134,116
Long-term Debt Outstanding	\$ 2,847,717	\$ 2,808,742
Deferred Inflow of Resources	\$ 190,433	\$ 218,926
Total Liabilities and Deferred Inflows of Resources	\$ 3,046,154	\$ 3,161,784
<u>Net Position:</u>		
Net Investment in Capital Assets	\$ 516,881	\$ 459,078
Restricted	\$ 100,913	\$ 94,709
Unrestricted	\$ (1,186,584)	\$ (1,050,710)
Total Net Position	\$ (568,790)	\$ (496,923)

Table includes financial data of combined governmental funds

**HYDESVILLE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

GOVERNMENTAL ACTIVITIES

Total District revenues exceeded total District expenditures by \$71,867 during fiscal year 2019-20.

<u>Comparative Statement of Changes in Net Position</u>		
	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2020</u>
Program Revenues:		
Charges for Services	\$ 28,236	\$ 21,773
Operating Grants and Contributions	\$ 342,819	\$ 273,100
Capital Grants and Contributions	\$ -	\$ -
General Revenues		
Taxes Levied	\$ 556,216	\$ 579,592
Federal and State Aid	\$ 1,132,925	\$ 1,243,906
Interest and Investment Earnings	\$ 6,023	\$ 6,142
Interagency Revenues	\$ -	\$ -
Miscellaneous	\$ 36,473	\$ 29,150
Total Revenues	<u>\$ 2,102,692</u>	<u>\$ 2,153,663</u>
Program Expenses:		
Instruction	\$ 1,349,339	\$ 1,342,550
Instruction-Related Services	\$ 199,192	\$ 181,641
Pupil Services	\$ 207,776	\$ 183,344
General Administration	\$ 148,362	\$ 131,758
Plant Services	\$ 190,316	\$ 155,779
Ancillary Services	\$ 17,932	\$ 15,986
Community Services	\$ 20,922	\$ 21,644
Interest long-term debt/Other Outgo	\$ 49,094	\$ 49,094
Total Expenses	<u>\$ 2,182,933</u>	<u>\$ 2,081,796</u>
Change in Net position	<u>\$ (80,241)</u>	<u>\$ 71,867</u>

Table includes financial data of combined governmental funds

**HYDESVILLE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

GOVERNMENTAL ACTIVITIES

The financial burden placed on the District's General Fund for providing the services listed below was \$1,786,923.

<u>Comparative Statement of Changes in Net Position</u>						
	<u>Total Cost of Services</u>		Percentage Change	<u>Net Cost of Services</u>		Percentage Change
	<u>2019</u>	<u>2020</u>		<u>2019</u>	<u>2020</u>	
Program Expenses:						
Instruction	\$ 1,349,339	\$ 1,342,550	-0.50%	\$ 1,094,076	\$ 1,136,376	3.87%
Instruction-Related Services	\$ 199,192	\$ 181,641	-8.81%	\$ 184,089	\$ 174,267	-5.34%
Pupil Services	\$ 207,776	\$ 183,344	-11.76%	\$ 115,761	\$ 105,356	-8.99%
General Administration	\$ 148,362	\$ 131,758	-11.19%	\$ 143,390	\$ 128,597	-10.32%
Plant Services	\$ 190,316	\$ 155,779	-18.15%	\$ 187,441	\$ 155,779	-16.89%
Ancillary Services	\$ 17,932	\$ 15,986	-10.85%	\$ 17,846	\$ 15,810	-11.41%
Community Services	\$ 20,922	\$ 21,644	3.45%	\$ 20,181	\$ 21,644	7.25%
Interest on Long-Term Debt/Other Outgo	\$ 49,094	\$ 49,094	0.00%	\$ 49,094	\$ 49,094	0.00%
Total Expenses	<u>\$ 2,182,933</u>	<u>\$ 2,081,796</u>	<u>-4.63%</u>	<u>\$ 1,811,878</u>	<u>\$ 1,786,923</u>	<u>-1.38%</u>

Table includes financial data of combined governmental funds

The above table presents the cost of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and State and Federal aid provided for specific programs). The net cost shows the financial burden that was placed on the District's general revenues.

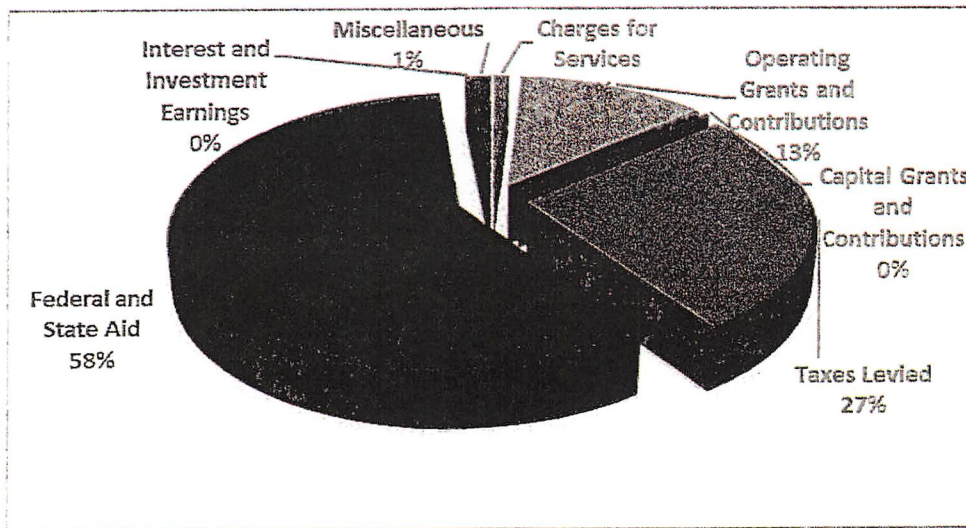
**HYDESVILLE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

GOVERNMENTAL ACTIVITIES (CONTINUED)

Summary of Revenues For Governmental Functions

	<u>FYE 2020 Amount</u>	<u>Percent of Total</u>	<u>Increase/(Decrease) from FYE 2019</u>	<u>Percent Increase/(Decrease)</u>
Program Revenues:				
Charges for Services	\$ 21,773	1.01%	\$ (6,463)	(22.89%)
Operating Grants and Contributions	\$ 273,100	12.68%	\$ (69,719)	(20.34%)
Capital Grants and Contributions	\$ -	-	\$ -	0.00%
General Revenues				
Taxes Levied	\$ 579,592	26.91%	\$ 23,376	4.20%
Federal and State Aid	\$ 1,243,906	57.76%	\$ 110,981	9.80%
Interest and Investment Earnings	\$ 6,142	.29%	\$ 119	1.98%
Interagency Revenues	\$ -	-	\$ -	0.00%
Miscellaneous	\$ 29,150	1.35%	\$ (7,323)	20.08%
Total Revenues	\$ 2,153,663	100%	\$ 50,971	2.42%



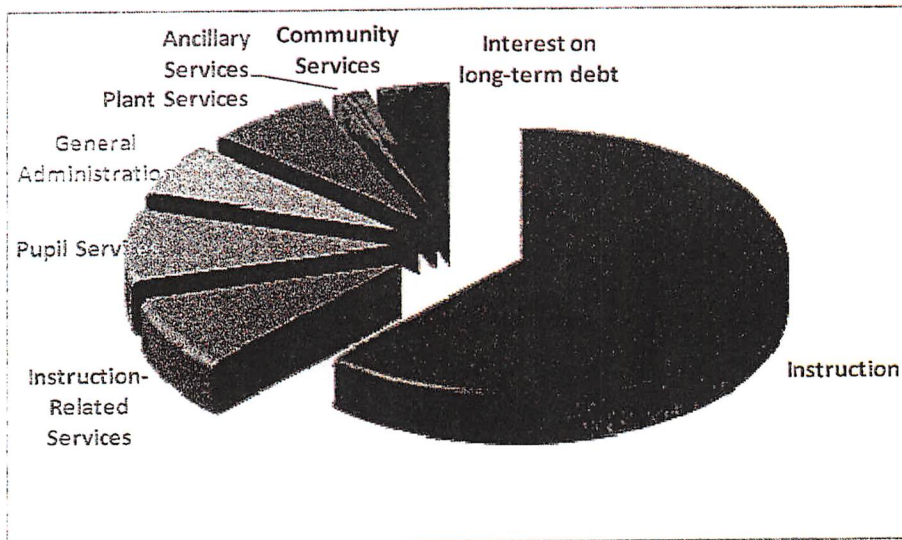
**HYDESVILLE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

GOVERNMENTAL ACTIVITIES (CONTINUED)

Schedule of Expenses for Governmental Functions

	FYE 2020 Amount	Percent of Total	Increase/(Decrease) from FYE 2018	Percent Increase/(Decrease)
Program Expenses:				
Instruction	\$ 1,342,550	64.49%	\$ (6,789)	(0.50%)
Instruction-Related Services	\$ 181,641	8.73%	\$ (17,551)	(8.81%)
Pupil Services	\$ 183,344	8.81%	\$ (24,432)	(11.76%)
General Administration	\$ 131,758	6.33%	\$ (16,604)	(11.19%)
Plant Services	\$ 155,779	7.48%	\$ (34,537)	(18.15%)
Ancillary Services	\$ 15,986	0.77%	\$ (1,946)	(10.85%)
Community Services	\$ 21,644	1.04%	\$ 722	3.45%
Interest on long-term debt	\$ 49,094	2.36%	\$ 0	0.00%
Total Expenses	<u>\$ 2,081,796</u>	<u>100.00%</u>	<u>\$ (101,137)</u>	<u>(4.63%)</u>



**HYDESVILLE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

GOVERNMENTAL ACTIVITIES (CONTINUED)

<u>Comparative Schedule of Capital Assets</u>			
	<u>Governmental Activities</u>		
	<u>2019</u>	<u>2020</u>	
Land	\$ 16,035	\$ 16,035	
Buildings and Improvements	\$ 2,747,609	\$ 2,747,609	
Furniture and Equipment	\$ 180,948	\$ 180,948	
Work in progress	\$ 0	\$ 0	
Subtotals	\$ 2,944,592	\$ 2,944,592	
Less: Accumulated Depreciation	\$ (1,295,982)	\$ (1,355,054)	
Capital Assets, net	<u>\$ 1,648,610</u>	<u>\$ 1,589,538</u>	

Capital assets, net of depreciation, decreased by \$59,072.

The District's General Fund budget and actual amounts for 2019-2020 were as follows:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actuals</u>	<u>Over (Under) Budget</u>
Total Revenues	\$1,841,056	\$2,016,077	\$2,052,794	\$36,717
Total Expenditures	\$1,861,506	\$1,961,744	\$1,944,216	\$17,528
Other Sources (Uses)	\$ (7,741)	\$ (25,191)	\$ (21,916)	\$3,275
Revenues Over (Under) Expenditures And Other Sources (Uses)	\$ (28,191)	\$29,142	\$86,662	\$57,520

**HYDESVILLE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

GOVERNMENTAL ACTIVITIES (CONTINUED)

<u>Comparative Schedule of Outstanding Debt</u>			
	<u>Governmental Activities</u>		
	<u>2019</u>	<u>2020</u>	
Net Pension Liability	\$ 1,709,629	\$ 1,672,133	
General Obligation Bonds	\$ 1,100,000	\$ 1,100,000	
Bond Premiums	\$ 31,729	\$ 30,460	
Compensated Absences	\$ 6,359	\$ 6,149	
	<hr/>	<hr/>	
Totals	<u>\$ 2,847,717</u>	<u>\$ 2,808,742</u>	

<u>Comparative Schedule of Fund Balances</u>			
	<u>Fund Balances</u>	<u>Fund Balances</u>	<u>Increase</u>
	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>(Decrease)</u>
General Fund	\$ 282,638	\$ 369,300	\$ 86,662
Cafeteria Fund	\$ 6,321	\$ 2,559	\$ (3,762)
Capital Facilities	\$ 8,712	\$ 9,939	\$ 1,227
Bond Interest and Redemption Fund	\$ 39,629	\$ 36,610	\$ (3,019)
	<hr/>	<hr/>	<hr/>
Totals	<u>\$ 337,300</u>	<u>\$ 418,408</u>	<u>\$ 81,108</u>

**HYDESVILLE SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

(Prepared by District Management)

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions regarding this report or need additional financial information, contact the District Office, Hydesville School District, 3050 Johnson Road, Hydesville, CA 95547.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION

June 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 241,128
Accounts receivable	308,837
Stores	2,559
Invested in capital assets, net of depreciation	1,589,538
Total assets	<u>2,142,062</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	522,799
Total deferred outflows of resources	<u>522,799</u>
Total assets and deferred outflows of resources	<u>\$ 2,664,861</u>
LIABILITIES	
Accounts payable	\$ 134,116
Long-term liabilities:	
Due within one year	6,149
Due in more than one year	2,802,593
Total liabilities	<u>2,942,858</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	218,926
Total deferred inflows of resources	<u>218,926</u>
NET POSITION	
Net investment in capital assets	459,078
Restricted for:	
Capital projects	9,939
Debt Service	36,610
Educational programs	48,160
Unrestricted	(1,050,710)
Total net position	<u>\$ (496,923)</u>

The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2020

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and changes in Net Assets
			Capital Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 1,342,550	\$ 1,074	\$ 205,100	\$ (1,136,376)
Instruction-related services:				
Instructional library, media and technology	15,998			(15,998)
School site administration	165,643		7,374	(158,269)
Pupil services:				
Home-to-school transportation	35,078			(35,078)
Food services	64,961	20,699	20,967	(23,295)
All other pupil services	83,305		36,322	(46,983)
General administration:				
Data processing	4,190			(4,190)
All other general administration	127,568		3,161	(124,407)
Plant services	155,779			(155,779)
Other outgo				
Ancillary services	15,986		176	(15,810)
Community services	21,644			(21,644)
Interest on long-term debt	49,094			(49,094)
Total governmental activities	<u>\$ 2,081,796</u>	<u>\$ 21,773</u>	<u>\$ 273,100</u>	<u>\$ (1,786,923)</u>
General revenues:				
Taxes and subventions:				
Taxes levied for general purposes				\$ 532,658
Taxes levied for debt service				46,934
Federal and state aid not restricted to specific purposes				1,243,906
Interest and investment earnings				6,142
Miscellaneous				29,150
Total general revenues				<u>1,858,790</u>
Change in net position				71,867
Net position, beginning				<u>(568,790)</u>
Net position, ending				<u>\$ (496,923)</u>

The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS

June 30, 2020

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash in County Treasury	\$ 193,616	\$ 46,512	\$ 240,128
Cash in revolving fund	1,000		1,000
Accounts receivable	308,800	37	308,837
Stores inventory		2,559	2,559
Total assets	<u>503,416</u>	<u>49,108</u>	<u>552,524</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 503,416</u>	<u>\$ 49,108</u>	<u>\$ 552,524</u>
LIABILITIES			
Accounts payable	\$ 134,116		\$ 134,116
Total liabilities	<u>134,116</u>	<u>-</u>	<u>134,116</u>
DEFERRED INFLOWS OF RESOURCES			
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	1,000	\$ 2,559	3,559
Restricted	48,160	46,549	94,709
Assigned	170,622		170,622
Unassigned	149,518		149,518
Total fund balances	<u>369,300</u>	<u>49,108</u>	<u>418,408</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 503,416</u>	<u>\$ 49,108</u>	<u>\$ 552,524</u>

The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

June 30, 2020

Total fund balances - governmental funds balance sheet: \$ 418,408

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

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

Capital assets at historical cost	\$	2,944,592	
Accumulated depreciation		<u>(1,355,054)</u>	
Net			1,589,538

Noncurrent liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including noncurrent liabilities, are reported. Noncurrent liabilities relating to governmental activities consist of:

General obligation bonds payable	\$	(1,100,000)	
Net pension liability		(1,672,133)	
Bond premium		(30,460)	
Compensated absences payable		<u>(6,149)</u>	
Total			(2,808,742)

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, as follows:

Deferred outflows of resources relating to pensions	\$	522,799	
Deferred inflows of resources relating to pensions		<u>(218,926)</u>	
Total			<u>303,873</u>

Total Net Position, Governmental Activities	\$	<u><u>(496,923)</u></u>
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The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

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

For The Year Ended June 30, 2020

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Local control funding formula sources:	\$ 1,701,976		\$ 1,701,976
Federal	89,668	\$ 19,669	109,337
Other state	162,400	1,278	163,678
Other local	98,750	69,289	168,039
Total revenues	<u>2,052,794</u>	<u>90,236</u>	<u>2,143,030</u>
Expenditures:			
Instruction	1,321,209		1,321,209
Instruction-related services	179,947		179,947
Pupil services	112,105	67,344	179,449
Ancillary services	16,063		16,063
Community services	22,270		22,270
General administration	132,881		132,881
Plant services	159,741		159,741
Debt service - interest		50,362	50,362
Total expenditures	<u>1,944,216</u>	<u>117,706</u>	<u>2,061,922</u>
Excess (deficiency) of revenues over (under) expenditures	<u>108,578</u>	<u>(27,470)</u>	<u>81,108</u>
Other financing sources (uses):			
Operating transfers in		21,916	21,916
Operating transfers out	(21,916)		(21,916)
Total other financing sources (uses)	<u>(21,916)</u>	<u>21,916</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	86,662	(5,554)	81,108
Fund balances, July 1, 2019	<u>282,638</u>	<u>54,662</u>	<u>337,300</u>
Fund balances, June 30, 2020	<u>\$ 369,300</u>	<u>\$ 49,108</u>	<u>\$ 418,408</u>

The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2020

Total changes in fund balances, governmental funds: \$ 81,108

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:

Depreciation expense	\$	<u>(59,072)</u>	
Net			(59,072)

Premiums on bond issuance: In governmental funds, premiums on bond issuance are recognized as other sources of revenue in the period they are received. In the government-wide statements, premiums on bond issuance are amortized over the life of the debt. The difference between premiums on bond issuance recognized in the current period and premiums on bond issuance amortized for the period is:

Bond premiums amortized for the period	\$	<u>1,269</u>	1,269
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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:

210

Pensions: In governmental 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:

48,352

Changes In Net Position, Governmental Activities

\$ 71,867

The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

June 30, 2020

	<u>Agency Funds</u>	
	Student Body Fund	Total Fiduciary Funds
	<u> </u>	<u> </u>
ASSETS		
Cash on hand and in banks	\$ 7,807	\$ 7,807
Total assets	<u>7,807</u>	<u>7,807</u>
 DEFERRED OUTFLOWS OF RESOURCES		
Total deferred outflows of resources	<u>-</u>	<u>-</u>
 Total assets and deferred outflows of resources	<u>\$ 7,807</u>	<u>\$ 7,807</u>
 LIABILITIES		
Due to student groups	\$ 7,807	\$ 7,807
Total liabilities	<u>7,807</u>	<u>7,807</u>
 DEFERRED INFLOWS OF RESOURCES		
Total deferred inflows of resources	<u>-</u>	<u>-</u>
 NET POSITION		
Reserved		
Total net position	<u>\$ -</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

1. Summary of Significant Accounting Policies

A. Accounting Policies

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

B. Reporting Entity

The District has no oversight responsibility over any other governmental unit and is not included in any other governmental "reporting entity" as defined in Governmental Accounting Standards Board pronouncements, since the Board of Trustees of the District is elected by the public and has decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. There are no component units included within the reporting entity.

The District participates in two joint ventures under joint powers agreements (JPAs): the North Coast Schools' Insurance Group and the North Coast Schools' Medical Insurance Group. The relationship between the District and the JPAs is such that neither JPA is a component unit of the District for financial reporting purposes.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District and its component units.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the fiduciary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fiduciary funds are reported using the economic resources measurement focus.

D. Basis of Accounting

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

Revenues – Exchange and Non-exchange Transactions:

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

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted;

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must be available before it can be recognized.

Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

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

E. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, non-major, and fiduciary funds as follows:

Major Governmental Funds:

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

Non-major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District had one Non-major Special Revenue Fund for the year ended June 30, 2020: the Cafeteria Fund is used to account for financial resources of the cafeteria program.

Capital Projects Funds are used to account for the acquisition and construction of all major governmental general fixed assets. The District maintains one Non-major Capital Projects Fund: the Capital Facilities Fund is used to account for the proceeds and expenditures of State funds for capital projects.

The Bond Interest and Redemption Fund is used to account for the accumulation of resources for, and the payment of, general noncurrent debt principal, interest, and related costs.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

Fiduciary Funds:

Agency Funds are used to account for assets of others for which the District acts as an agent. The District is the agent for one fiduciary fund. The Student Body Fund is used to account for the activities of student groups.

F. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government 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 the District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget are presented for the General Fund in the financial statements.

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

G. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

1. Deposits and Investments

Cash balances held in banks and in the Revolving Fund are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Humboldt County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at cost which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq.

The Humboldt County Treasury has no investments in derivatives.

The District does not have a specific policy which relates to interest rate risk.

2. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchase method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2020

average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditures when incurred.

3. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated acquisition value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	30
Buildings	50
Building Improvements	25
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

4. Unearned Revenue

Unearned revenue arises when resources are received before the "measurable" and "available" revenue recognition criteria have been satisfied, or when resources are received prior to the incurrence of qualifying expenditures. Certain grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

5. Deferred Inflows and Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until that future period. The items that qualified for reporting in this category are all related to the District's net pension liability and are listed in detail in subsection B of the "Pension Plans" Note in these financial statements.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element,

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2020

deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that future period. The items that qualified for reporting in this category are all related to the District's net pension liability and are listed in detail in subsection B of the "Pension Plans" Note in these financial statements.

The District's deferred inflows and outflows will be taken into the calculation of pension expense and net pension liability in future Statements of Net Position and Statements of Activities using the following amortization periods:

	<u>Amortization Period (Years)</u>
Pension contributions subsequent to measurement date	1
Changes in net pension liability due to the difference between projected and actual earnings on pension plan investments	5
Differences between actual and expected experience - CalPERS	3.9
CalSTRS	7
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	5
Change in actuarial assumptions	3.9

6. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

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

7. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

8. Pensions

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

9. Noncurrent Obligations

In the government-wide financial statements, noncurrent debt and other noncurrent obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, if any, are deferred and amortized over the life of the bonds using the effective-interest method. Bonds payable, if any, are reported net of applicable bond premium or discount. Bond issuance costs, if any, are expensed as incurred. The District's proportionate share of CalSTRS' and CalPERS' net pension liability is reported and adjusted annually based on actuarial computations.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discount is reported as other financing sources/uses.

10. Fund Balance

GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" provides clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

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

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

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

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

Assigned — amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Governing Board may assign amounts for specific purposes.

Unassigned — all other spendable amounts.

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 Governing Board has provided otherwise in its commitment or assignment actions.

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, equal to no less than three percent of General Fund expenditures and other financing uses.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

As of June 30, 2020, fund balances were composed of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Revolving cash	\$ 1,000		\$ 1,000
Inventories		\$ 2,559	2,559
Total Nonspendable	1,000	2,559	3,559
Restricted:			
Lottery Instructional Materials	6,625		6,625
SB 117 Covid-19 LEA Response Funds	2,209		2,209
Classified School Employee Prof. Dev.	614		614
Low-Performing Students Block Grant	29,212		29,212
Other local	9,500		9,500
Capital projects		9,939	9,939
Debt service		36,610	36,610
Total Restricted	48,160	46,549	94,709
Assigned:			
Donations	808		808
Fund Raising	908		908
Garden club	93		93
Yearbooks	350		350
Deferred Maintenance	53,385		53,385
Technology	5,016		5,016
Lottery	24,537		24,537
Instructional Materials	42,031		42,031
Cash contingency	43,494		43,494
Total Assigned	170,622	-	170,622
Unassigned:			
Designated for economic uncertainties	149,518		149,518
Total Unassigned	149,518	-	149,518
Total Fund Balance	\$369,300	\$ 49,108	\$ 418,408

11. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

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.

12. Local Control Funding Formula/Property Taxes

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

The County of Humboldt is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

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

The County Auditor-Controller reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local 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 General Fund, and is known as the State Apportionment.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2020

The District's base LCFF is the amount of general purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

I. New Governmental Accounting Standards Board (GASB) Standard

GASB Statement no. 84 - In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This standard's primary objective is to establish criteria for identifying fiduciary activities and to provide guidance on reporting those activities. The Statement is effective for periods beginning after December 15, 2019. The District has not determined this Statement's impact on the financial statements.

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

2. Cash and Investments

Cash and investments at June 30, 2020 consisted of the following:

Statement of net position and Governmental Funds	
balance sheet:	
Cash in Revolving Fund	\$ 1,000
Pooled Cash in County Treasury	<u>240,128</u>
Sub-total	\$ 241,128
Fiduciary Funds:	
Cash in bank	<u>7,807</u>
Total Cash and Investments	<u><u>\$ 248,935</u></u>

Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized. Cash in banks at June 30, 2020 consisted of the following:

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

	Reported Amount	Bank Balance
Cash in Revolving Fund	\$ 1,000	\$ 1,000
Fiduciary Funds Cash in bank	7,807	14,838
Total	\$ 8,807	\$ 15,838

The bank balance is the balance prior to adjustment for items that had not yet cleared the bank as of June 30, 2020.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Humboldt County Treasury as part of the common investment pool. The County is restricted by 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, banker's acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The three levels of the fair value hierarchy under generally accepted accounting principles are as follows:

Level 1 - inputs are quoted prices in active markets for identical assets or liabilities.

Level 2 - inputs include:

- a) Quoted prices for similar assets or liabilities in active markets;
- b) Quoted prices for identical assets or liabilities in inactive markets;
- c) Inputs other than quoted prices that are observable for the asset or liability;
- d) Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 - inputs are significant unobservable inputs.

As of June 30, 2020, the District held no individual investments. The District's fair value measurements were as follows at June 30, 2020:

Investment Type	Fair Value	Level
Pooled Cash in County Treasury	\$ 240,637	2

The District has not recorded fair value adjustments in the basic financial statements as they were determined to be immaterial to the District.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

Credit Risk - Investments

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

The County Treasurer's investments consist of 37.99 percent federal agencies, 39.93 percent money markets, 3.09 percent municipal bonds, 9.98 percent treasury coupons, 6.50 percent medium term notes, and 2.51 percent certificates of deposit. The S & P credit ratings for these investments include AAA, AA, A+e, and Ae, and non-rated for certificates of deposit and the California State Treasurer's local agency investment fund.

Custodial Credit Risk – Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the District's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits. As of June 30, 2020, none of the District's deposits were exposed to custodial credit risk.

Interest Rate Risk – Investments

Interest rate risk is the measurement of how changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the more sensitive to changes in market interest rates of its fair value. One of the ways the County of Humboldt Treasurer manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so a portion of its portfolio is maturing or coming close to maturity to ensure the cash flow and liquidity of operations. The weighted average maturity of the County of Humboldt Treasurer's investments is 442 days.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
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For The Year Ended June 30, 2020

3. Receivables

Receivables at June 30, 2020 consist of the following:

	General Fund	Other Governmental Funds	Total
Federal Government:			
Federal Programs	\$ 23,635		\$ 23,635
State Government:			
Categorical Aid Programs	2,366		2,366
LCFF	271,876		271,876
Lottery	9,390		9,390
Total State Government	283,632	-	283,632
Local Government:			
Other	390		390
Interest	1,143	\$ 37	1,180
Total Local Government	1,533	37	1,570
Total Receivables	\$ 308,800	\$ 37	\$ 308,837

4. Interfund Transactions

Interfund Receivables/Payables

As of June 30, 2020 there were no interfund receivables or payables.

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. Interfund transfers for fiscal year 2019-2020 were as follows:

Funds	Transfers In	Transfers Out
General fund		\$ 21,916
Cafeteria Fund	\$ 21,916	
Total	\$ 21,916	\$ 21,916

Transfer from the General Fund to the Cafeteria Fund was to cover operating expenditures for the cafeteria program.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
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5. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 16,035			\$ 16,035
Total capital assets not being depreciated	16,035	-	-	16,035
 <i>Capital assets being depreciated:</i>				
Buildings	2,605,338			2,605,338
Improvements	142,271			142,271
Equipment	180,948			180,948
Total capital assets being depreciated	2,928,557	-	-	2,928,557
 Less: accumulated depreciation for:				
Buildings	1,028,002	\$ 46,169		1,074,171
Improvements	133,061	2,301		135,362
Equipment	134,919	10,602		145,521
Total accumulated depreciation	1,295,982	59,072	-	1,355,054
Total capital assets being depreciated, net	1,632,575	(59,072)	-	1,573,503
Governmental activities capital assets, net	\$ 1,648,610	\$ (59,072)	\$ -	\$ 1,589,538

Depreciation was charged to functions as follows:

Instruction	\$ 43,862
Instructional Library, Media and Tech	1,152
School Site Administration	3,456
Home-to-school Transportation	8,385
Food Services	2,217
	\$ 59,072

6. Joint Ventures

The District participates in two joint ventures under joint powers agreements (JPAs): the North Coast Schools' Insurance Group and the North Coast Schools' Medical Insurance Group.

North Coast Schools' Insurance Group (NCSIG) - The NCSIG arranges for and provides workers compensation and property and liability insurance for its members: all of the Humboldt and Del Norte County School Districts and their County Offices of Education. The NCSIG is governed by a commission composed of one representative from each member agency. A nine member executive committee elected by and from the commission controls the operations of

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2020

the NCSIG, including selection of management and approval of operating budgets. The NCSIG is independent of any influence by the member districts beyond their representation on the commission. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the NCSIG.

North Coast Schools' Medical Insurance Group (NCSMIG) - The NCSMIG arranges for and provides medical, dental and vision insurance for its members: Humboldt County Office of Education and all Humboldt County School Districts. The NCSMIG is governed by a board of directors composed of representatives from member districts which have one hundred or more insured lives and one representative for those member districts with less than one hundred insured lives. The Board controls the operations of the NCSMIG including selection of management and approval of operating budgets. NCSMIG is independent of influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in the NCSMIG.

The following is a summary of financial information for NCSIG and NCSMIG at June 30, 2019 (the most recent information available):

	NCSIG	NCSMIG
Total assets	\$ 5,547,532	\$ 7,643,414
Total liabilities	1,187,183	5,420,057
Total net position	\$ 4,360,349	\$ 2,223,357
Total revenues	\$ 7,319,421	\$ 55,589,329
Total expenses	6,949,819	55,079,951
Change in net position	\$ 369,602	\$ 509,378

A copy of the most recent financial statements for NCSIG and NCSMIG can be requested by writing to 901 Myrtle Ave., Eureka, CA 95501.

7. General Obligation Bonds Payable

The District issued general obligation bonds in August 2014 in the amount of \$1,100,000. The bonds are current interest bonds with annual debt service beginning at \$10,000 in 2022 and increasing incrementally each year through 2045 to a final annual debt service of \$1,100,000.

The outstanding general obligation bonded debt of the District as of June 30, 2020 was:

Date of Issue	Interest Rates	Maturity Date	Amount of Original Issue	Outstanding July 1, 2019	Amount Issued Current Year	Redeemed Current Year	Outstanding June 30, 2020
2015	2.25 - 3.00%	2045	\$ 1,100,000	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000
			\$ 1,100,000	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000

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NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

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

Year Ended June 30,	Principal	Interest	Total
2021		\$ 50,363	\$ 50,363
2022	\$ 10,000	50,250	60,250
2023	10,000	50,013	60,013
2024	10,000	49,750	59,750
2025	10,000	49,463	59,463
2026-2030	100,000	239,813	339,813
2031-2035	190,000	213,281	403,281
2036-2040	295,000	158,625	453,625
2041-2045	475,000	63,625	538,625
Totals	<u>\$ 1,100,000</u>	<u>\$ 925,183</u>	<u>\$ 2,025,183</u>

8. Noncurrent Obligations

Noncurrent obligations include debt and other noncurrent obligations. Changes in noncurrent obligations for the period ended June 30, 2020 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<u>Governmental Activities:</u>					
Compensated absences	\$ 6,359		\$ 210	\$ 6,149	\$ 6,149
General obligation bonds	1,100,000			1,100,000	
Bond premium	31,729		1,269	30,460	
Net pension liability	1,709,629		37,496	1,672,133	
Total Governmental Activities	<u>\$ 2,847,717</u>	<u>\$ -</u>	<u>\$ 38,975</u>	<u>\$ 2,808,742</u>	<u>\$ 6,149</u>

The funds typically used to liquidate other noncurrent liabilities are as follows:

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
Bonds payable	Governmental	Bond interest and Redemption
Net pension liability	Governmental	General
Compensated absences	Governmental	General
Bond premium	Governmental	General

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NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2020

9. Operating Leases

The District has entered into operating leases for equipment with terms in excess of one year. These agreements do not contain a purchase option. These agreements contain a termination clause providing for cancellation. It is unlikely that the District will cancel the agreements prior to the expiration date. Future minimum lease payments under these agreements are as follows:

Year Ended June 30	Lease Payments
2021	\$ 11,312
2022	10,370
Totals	<u>\$ 21,682</u>

Total rental expenditures for 2019-2020 were \$14,001. The District will receive no sublease rental revenues nor pay any contingent rentals associated with these leases.

10. Excess of Expenditures Over Appropriations

As of June 30, 2020, expenditures exceeded appropriations in individual major funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditure</u>
<u>Major Funds</u>	
General Fund	
Employee Benefits	\$ 14,601
Other outgo	10,453

11. Pension Plans

A. General Information about the Pension Plans

All qualified employees are covered under cost-sharing multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are eligible to participate in the California State Teachers' Retirement System (CalSTRS), and classified employees are eligible to participate in the California Public Employees' Retirement System (CalPERS).

Public Employees' Retirement System (PERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public

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 For The Year Ended June 30, 2020

employee retirement system defined benefit pension plan administered by CalPERS. All qualified full-time and part-time classified employees of the public school system are eligible to participate in the District's PERS Plan. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Headquarters, 400 Q Street, Sacramento, California 95811.

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

	CalPERS	
	Prior to January 1, 2013	On or After January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits, as a % of eligible compensation	2.00%	2.00%
Required employee contribution rates	7.0%	7.0%
Required employer contribution rates	19.721%	19.721%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. It is the responsibility of the District to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution.

For the year ended June 30, 2020, the CalPERS contributions recognized as part of pension expense for the Plan were as follows:

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NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

Contributions - employer	\$	49,051
Contributions - employee (paid by employer)		-
Total	\$	49,051

State Teachers' Retirement System (STRS)

Plan Description

The District contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. All qualified full-time and part-time public school teachers and certain other employees of the public school system are eligible to participate in the District's STRS Plan. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Headquarters, 100 Waterfront Place, West Sacramento, California 95605.

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

	CalSTRS	
	Prior to January 1, 2013	On or After January 1, 2013
Hire date		
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits, as a % of eligible compensation	2.00%	2.00%
Required employee contribution rates	10.25%	10.205%
Required employer contribution rates	17.10%	17.10%

Contributions

Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2020, the CalSTRS contributions recognized as part of pension expense for the Plan were as follows:

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NOTES TO THE FINANCIAL STATEMENTS
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Contributions - employer	\$	106,647
Contributions - employee (paid by employer)		-
Total	\$	106,647

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2020, the District reported net pension liabilities for its proportionate shares of the net pension liability as follows:

PERS Plan	\$	571,417
STRS Plan		1,100,716
Total	\$	1,672,133

The District's net pension liability for each Plan is measured as its proportionate share of the net pension liability for the Plan as a whole. The net pension liability of each of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined for 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 each pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for each Plan as of June 30, 2019 was as follows:

	CalPERS	CalSTRS
Proportion - June 30, 2018	0.001744%	0.001360%
Proportion - June 30, 2019	0.001961%	0.001219%
Change - Increase (Decrease)	0.000217%	-0.000141%

For the year ended June 30, 2020, the District recognized pension expense of \$236,300. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date - CalPERS	\$ 54,151	
Pension contributions subsequent to measurement date - CalSTRS	135,998	
Differences between actual and expected experience - CalPERS	41,508	
Differences between actual and expected experience - CalSTRS	2,779	\$ 31,017
Changes in assumptions - CalPERS	27,201	
Changes in assumptions - CalSTRS	139,216	
Change in employer's proportion - CalSTRS	61,638	138,501
Change in employer's proportion - CalPERS	60,308	1,708
Net differences between projected and actual earnings on plan investments - CalPERS		5,300
Net differences between projected and actual earnings on plan investments - CalSTRS		42,400
	\$ 522,799	\$ 218,926

\$190,149 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Increase (Decrease) Pension Expense
2021	\$ 106,111
2022	10,126
2023	29,587
2024	13,452
2025	(25,240)
Thereafter	(20,312)
Total	\$ 113,724

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2020

Actuarial Assumptions

For the measurement period ended June 30, 2019 (the measurement date), the total pension liability for each Plan was determined by rolling forward the June 30, 2018 total pension liability. The June 30, 2018 total pension liabilities for each plan were based on the following actuarial assumptions:

Public Employees' Retirement System (PERS)

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-age normal cost method
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies by age and length of service
Investment Rate of Return	7.15% (a)
Asset valuation method	Market value
Mortality Rate Table	Custom (b)
Post Retirement Benefit Increase	2.0% until purchasing power protection allowance floor applies, 2.50% thereafter

(a) - Net of pension plan investment and administrative expenses, including inflation

(b) - The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2020

State Teachers' Retirement System (STRS)

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-age normal cost method
Discount Rate	7.10%
Inflation	2.75%
Payroll Growth	3.50%
Projected Salary Increase	Varies by age and length of service
Investment Rate of Return	7.1% (a)
Asset valuation method	Expected actuarial value of assets plus one-third of the difference between the expected actuarial value of assets and the fair market value of assets.
Mortality	Custom (b)
Post Retirement Benefit Increase	2.0% simple

(a) - Net of investment expenses but gross of administrative expenses.

(b) - 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 our 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.

Discount Rate

State Teachers' Retirement System (STRS)

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 will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

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NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2020

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

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

Asset Class	Assumed Asset Allocation	Long-term (20-Year) Expected Real Rate of Return
Global Equity	47%	4.75%
Fixed Income	12%	1.25%
Real Estate	13%	3.55%
Private Equity	13%	6.25%
Risk Mitigating Strategies	9%	1.75%
Inflation Sensitive	4%	3.25%
Cash / Liquidity	2%	-0.35%
Total	100%	

Public Employees' Retirement System (PERS)

The discount rate used to measure the total pension liability for the Plan 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.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2020

cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class.

Asset Class	Assumed Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u>100.0%</u>		

(a) - An expected inflation rate of 2.0% was used for this period.

(b) - An expected inflation rate of 2.92% was used for this period.

Sensitivity of the 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 for the plans, calculated using the discount rate for the plans, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
 For The Year Ended June 30, 2020

PERS

	Discount Rate less 1% (6.15%)	Current Discount (7.15%)	Discount Rate plus 1% (8.15%)
Plan's net pension liability	\$ 823,660	\$ 571,417	\$ 362,164

STRS

	Discount Rate less 1% (6.1%)	Current Discount (7.1%)	Discount Rate plus 1% (8.1%)
Plan's net pension liability	\$ 1,639,057	\$ 1,100,716	\$ 654,328

Pension Plan Fiduciary Net Position

Detailed information about the pension plans' fiduciary net position is available in the separately issued CalPERS and CalSTRS financial reports available on the CalPERS' and CalSTRS' websites.

C. Payable to the Pension Plan

The District reported no amount payable for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

D. Special Funding Situation

The State of California is legally responsible for making contributions directly to the STRS Pension Plan on behalf of school districts. This is considered a "special funding situation". The following are required disclosures regarding the special funding situation for the STRS Pension Plan:

State of California nonemployer contributing entity's proportionate share of net pension liability associated with the District	\$ 600,514
District's proportionate share of net pension liability	1,100,716
Total of State of California and District Share of the Net Pension Liability	\$ 1,701,230
Revenue recognized in Statement of Activities for support provided by the State of California as a nonemployer contributing entity	\$ 94,415

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended June 30, 2020

12. Risk Management

The District is exposed to various risks of loss related to torts, theft or destruction of assets, errors and omissions, and natural disasters. The District manages these risks of loss through participation in public entity risk pools, as described in the note regarding "Joint Ventures". There have been no significant reductions in insurance coverage from the prior year. For each of the past three years settlements did not exceed insurance coverage.

13. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

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

COVID-19 Impact and Considerations

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting the District from March 2020 and continuing into the Fall of 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days.

The extent to which the COVID-19 pandemic may impact the District will depend on future developments which are uncertain, such as the duration of the outbreak, additional governmental mandates issued to mitigate the spread of the disease, business closures, economic disruptions, and the effectiveness of actions taken to contain and treat the virus. Accordingly, the COVID-19 pandemic may have a negative impact on the District's future operations, the size and duration of which is difficult to predict. The District's management will continue to actively monitor the situation and may take further actions altering operations that the District's management determines are in the best interests of its employees and students, or as required by federal, state, or local authorities.

REQUIRED SUPPLEMENTARY INFORMATION

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL (GAAP)
GENERAL FUND

For The Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual (GAAP Basis)</u>	<u>Variance with Final Budget Positive - (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Local control funding formula sources	\$ 1,576,798	\$ 1,701,704	\$ 1,701,976	\$ 272
Federal revenues	86,817	76,332	89,668	13,336
Other state revenues	106,453	143,901	162,400	18,499
Other local revenues	70,988	94,140	98,750	4,610
Total revenues	<u>1,841,056</u>	<u>2,016,077</u>	<u>2,052,794</u>	<u>36,717</u>
Expenditures:				
Certificated salaries	783,759	805,185	803,329	1,856
Classified salaries	253,458	275,954	268,008	7,946
Employee benefits	444,179	463,487	478,088	(14,601)
Books and supplies	78,951	76,385	61,368	15,017
Services and other operating expenditures	280,358	309,705	291,942	17,763
Other outgo	20,801	31,028	41,481	(10,453)
Total expenditures	<u>1,861,506</u>	<u>1,961,744</u>	<u>1,944,216</u>	<u>17,528</u>
Excess (deficiency) of revenues over (under)expenditures	<u>(20,450)</u>	<u>54,333</u>	<u>108,578</u>	<u>54,245</u>
Other financing sources (uses):				
Operating transfers out	<u>(7,741)</u>	<u>(25,191)</u>	<u>(21,916)</u>	<u>3,275</u>
Total other financing uses	<u>(7,741)</u>	<u>(25,191)</u>	<u>(21,916)</u>	<u>3,275</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	<u>(28,191)</u>	<u>29,142</u>	<u>86,662</u>	<u>57,520</u>
Fund balances, July 1, 2019	<u>282,638</u>	<u>282,638</u>	<u>282,638</u>	<u>-</u>
Fund balances, June 30, 2020	<u>\$ 254,447</u>	<u>\$ 311,780</u>	<u>\$ 369,300</u>	<u>\$ 57,520</u>

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE LAST TEN YEARS *-
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)

For The Year Ended June 30, 2020

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Proportion of the net pension liability	0.001961%	0.001720%	0.001600%	0.001633%	0.001558%	0.001620%
Proportionate share of the net pension liability	\$ 571,417	\$ 459,677	\$ 381,962	\$ 322,600	\$ 230,000	\$ 184,000
Covered-employee payroll	\$ 271,568	\$ 228,166	\$ 203,155	\$ 195,955	\$ 172,464	\$ 170,048
Proportionate share of the net pension liability as percentage of covered-employee payroll	210.4%	201.5%	188.0%	164.6%	133.4%	108.2%
CalPERS State-wide fiduciary net position (in thousands)	\$ 68,156,741	\$ 64,796,136	\$ 60,998,386	\$ 55,912,965	\$ 56,911,066	\$ 56,940,365
CalPERS State-wide total pension liability (in thousands)	\$ 97,300,992	\$ 91,459,284	\$ 84,871,026	\$ 75,663,026	\$ 71,651,164	\$ 68,292,799
Plan fiduciary net position as a percentage of the total pension liability	70.05%	70.85%	71.87%	73.90%	79.43%	83.38%

NOTES TO SCHEDULE:

Benefit changes	None	None	None	None	None	None
Changes in assumptions	None	The inflation rate was changed from 2.75% to 2.5% and payroll growth rate was changed from 3.0% to 2.75%	The discount rate was lowered from 7.65% to 7.15%.	None	The discount rate was changed from 7.50% to 7.65%.	None

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE LAST TEN YEARS * -
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM (STRS)
 For The Year Ended June 30, 2020

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	<u>0.00122%</u>	<u>0.00136%</u>	<u>0.00140%</u>	<u>0.00143%</u>	<u>0.00134%</u>	<u>0.00134%</u>
District's proportionate share of the net pension liability	\$ 1,100,716	\$ 1,249,952	\$ 1,295,019	\$ 1,154,600	\$ 903,000	\$ 783,000
State of California's nonemployer contributing entity's proportionate share of the net pension liability associated with the District	<u>600,514</u>	<u>715,650</u>	<u>766,122</u>	<u>657,000</u>	<u>478,000</u>	<u>473,000</u>
Total District and State of California share of net pension liability	<u>\$ 1,701,230</u>	<u>\$ 1,965,602</u>	<u>\$ 2,061,141</u>	<u>\$ 1,811,600</u>	<u>\$ 1,381,000</u>	<u>\$ 1,256,000</u>
Covered-employee payroll	<u>\$ 666,304</u>	<u>\$ 721,443</u>	<u>\$ 735,505</u>	<u>\$ 711,872</u>	<u>\$ 622,781</u>	<u>\$ 597,175</u>
Proportionate share of the net pension liability as percentage of covered-employee payroll	<u>165.2%</u>	<u>173.3%</u>	<u>176.1%</u>	<u>162.2%</u>	<u>145.0%</u>	<u>131.1%</u>
CalSTRS State-wide fiduciary net position (in thousands)	<u>\$ 238,862,000</u>	<u>\$ 224,869,000</u>	<u>\$ 210,290,000</u>	<u>\$ 189,113,000</u>	<u>\$ 191,882,000</u>	<u>\$ 190,474,016</u>
CalSTRS State-wide total pension liability (in thousands)	<u>\$ 329,178,000</u>	<u>\$ 316,776,000</u>	<u>\$ 302,769,000</u>	<u>\$ 269,994,000</u>	<u>\$ 259,146,000</u>	<u>\$ 248,911,000</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>72.56%</u>	<u>70.99%</u>	<u>69.46%</u>	<u>70.04%</u>	<u>74.04%</u>	<u>76.52%</u>

NOTES TO SCHEDULE:

Benefit changes	None	None	None	None	None	None
Changes in assumptions	None	None	The inflation rate was lowered from 3.0% to 2.75%, the investment rate was lowered from 7.6% to 7.1%, and the payroll growth was lowered from 3.75% to 3.5%.	None	None	None

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR THE LAST TEN YEARS *
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)

For The Year Ended June 30, 2020

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution (actuarially determined)	\$ 49,051	\$ 35,717	\$ 28,290	\$ 23,215	\$ 20,301	\$ 19,457
Contribution in relation to the actuarially determined contribution	49,051	35,717	28,290	23,215	20,301	19,457
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 271,568	\$ 228,166	\$ 203,155	\$ 195,955	\$ 172,464	\$ 170,048
Contributions as a percentage of covered-employee payroll	18.06%	15.65%	13.93%	11.85%	11.77%	11.44%

NOTES TO SCHEDULE:

Actuarial valuation date	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
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Methods and assumptions used to determine contribution rates:

Actuarial funding method	Entry age normal cost
Amortization method	Level percentage of payroll, closed
Discount Rate	7.15%
Inflation	2.50%
Payroll growth	2.75%
Projected Salary Increase	Varies by age and length of service
Investment rate of return	7.15%, net of pension plan investment expense
Asset valuation method	Market value
Mortality	Custom (a)
Post Retirement Benefit Increase	2.0% until purchasing power protection allowance floor applies, 2.50% thereafter

(a) - The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS FOR THE LAST TEN YEARS *
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM (STRS)

For The Year Ended June 30, 2020

	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution (actuarially determined)	\$ 106,647	\$ 104,467	\$ 93,365	\$ 76,335	\$ 54,544	\$ 49,267
Contribution in relation to the actuarially determined contribution	<u>106,647</u>	<u>104,467</u>	<u>93,365</u>	<u>76,335</u>	<u>54,544</u>	<u>49,267</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 666,304	\$ 721,443	\$ 735,505	\$ 711,872	\$ 622,781	\$ 597,175
Contributions as a percentage of covered-employee payroll	16.01%	14.48%	12.69%	10.72%	8.76%	8.25%

NOTES TO SCHEDULE:

Actuarial valuation date	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
--------------------------	-----------	-----------	-----------	-----------	-----------	-----------

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost
Amortization method	Level percentage of payroll, closed
Discount Rate	7.1%
Inflation	2.75%
Payroll Growth	3.5%
Projected Salary Increase	Varies by age and length of service
Investment Rate of Return	7.1%, net of investment expenses but gross of administrative expenses
Asset valuation method	Expected actuarial value of assets plus one-third of the difference between the expected actuarial value of assets and the fair market value of assets.
Mortality	Custom (a)
Post Retirement Benefit Increase	2.0% simple

(a) - 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 our 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.

* - Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in the year ended June 30, 2015. Future years' information will be displayed up to 10 years as information becomes available.

SUPPLEMENTARY INFORMATION

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR FUNDS
 June 30, 2020

	Capital Facilities Fund	Cafeteria Fund	Bond Interest Redemption Fund	Total Other Governmental Funds
ASSETS				
Cash in County Treasury	\$ 9,902		\$ 36,610	\$ 46,512
Accounts receivable	37			37
Stores inventory		\$ 2,559		2,559
Total assets	<u>9,939</u>	<u>2,559</u>	<u>36,610</u>	<u>49,108</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 9,939</u>	<u>\$ 2,559</u>	<u>\$ 36,610</u>	<u>\$ 49,108</u>
LIABILITIES				
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable		\$ 2,559		\$ 2,559
Restricted	\$ 9,939		\$ 36,610	46,549
Total fund balances	<u>9,939</u>	<u>2,559</u>	<u>36,610</u>	<u>49,108</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,939</u>	<u>\$ 2,559</u>	<u>\$ 36,610</u>	<u>\$ 49,108</u>

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR FUNDS

For the Year Ended June 30, 2020

	Capital Facilities Fund	Cafeteria Fund	Bond Interest Redemption Fund	Total Other Governmental Funds
Revenues:				
Federal revenue		\$ 19,669		\$ 19,669
Other state revenue		1,278		1,278
Other local revenue	\$ 1,227	20,719	\$ 47,343	69,289
Total revenues	1,227	41,666	47,343	90,236
Expenditures:				
Classified salaries		24,743		24,743
Employee benefits		21,663		21,663
Books and supplies		19,902		19,902
Services and other operating expenses		1,036		1,036
Debt Service - Interest			50,362	50,362
Total expenditures	-	67,344	50,362	117,706
Excess (deficiency) of revenues over (under) expenditures	1,227	(25,678)	(3,019)	(27,470)
Other financing sources (uses):				
Operating transfers in		21,916		21,916
Total other financing sources (uses)	-	21,916	-	21,916
Net change in fund balance	1,227	(3,762)	(3,019)	(5,554)
Fund balances, July 1, 2019	8,712	6,321	39,629	54,662
Fund balances, June 30, 2020	\$ 9,939	\$ 2,559	\$ 36,610	\$ 49,108

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

ORGANIZATION

June 30, 2020

The Hydesville Elementary School District was established in 1859 and is comprised of an area of approximately nineteen square miles located in Humboldt County. There were no changes in boundaries of the District during the current year. The District currently operates one elementary school, grades kindergarten through eight.

The Board of Trustees for the fiscal year ended June 30, 2020 was composed of the following members, each with a four-year term:

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Thomas Valterria	President	2020
Mandy Marquez	Clerk	2020
David Fisch	Member	2022
Mollie Holmgren	Member	2022
Clint Victorine	Member	2022

ADMINISTRATION

Kevin Trone
District Superintendent/Principal

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE

For The Year Ended June 30, 2020

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary:		
Kindergarten through third	84.67	84.67
Fourth through sixth	65.50	65.50
Seventh and eighth	<u>42.04</u>	<u>42.04</u>
Total	<u><u>192.21</u></u>	<u><u>192.21</u></u>

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.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

For The Year Ended June 30, 2020

<u>Grade Level</u>	<u>Education Code Minutes Requirement</u>	<u>Prior Year Shortfall</u>	<u>Adjusted Minutes Requirement</u>	<u>2019-20 Actual Minutes</u>	<u>Number of Days Traditional Calendar *</u>	<u>Status</u>
Kindergarten	36,000		36,000	49,450	180	Complied
Grade 1	50,400		50,400	53,000	180	Complied
Grade 2	50,400		50,400	53,000	180	Complied
Grade 3	50,400		50,400	53,000	180	Complied
Grade 4	54,000	340	54,340	55,330	180	Complied
Grade 5	54,000	340	54,340	55,330	180	Complied
Grade 6	54,000	340	54,340	55,330	180	Complied
Grade 7	54,000	340	54,340	55,330	180	Complied
Grade 8	54,000	340	54,340	55,330	180	Complied

Districts, including basic aid districts, must maintain their instructional minutes at the requirements pursuant to Education Code Section 46207(a). This schedule is required for all districts, including basic aid districts.

This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Section 46200 through 46208.

The District had a shortfall in instructional minutes in the 2017-2018 school year, and is required to make up this shortfall for the two subsequent years. The 2019-2020 school year is the last year that the District needs to add this shortfall to the actual instructional minutes required to be offered.

* The District did not use a multitrack calendar.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For The Year Ended June 30, 2020

General Fund	For The Year Ended			
	Budget 6/30/2021	6/30/2020	6/30/2019	6/30/2018
Revenues and other financial sources	\$ 1,850,182	\$ 2,052,794	\$ 1,978,148	\$ 1,750,357
Expenditures	1,909,369	1,944,216	1,890,298	1,764,724
Other uses and transfers out	1,378	21,916	38,987	37,171
Total Outgo	1,910,747	1,966,132	1,929,285	1,801,895
Change in Fund Balance	\$ (60,565)	\$ 86,662	\$ 48,863	\$ (51,538)
Ending Fund Balance	\$ 308,735	\$ 369,300	\$ 282,638	\$ 233,775
Available Reserves	\$ 147,380	\$ 149,518	\$ 147,680	\$ 121,200
Designated for Economic Uncertainties	\$ 147,380	\$ 149,518	\$ 147,680	\$ 121,200
Undesignated and Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	7.71%	7.60%	7.65%	6.73%
Total Long-Term Debt	\$ 2,808,742	\$ 2,808,742	\$ 2,847,717	\$ 2,812,074
Average Daily Attendance at P-2	193	192	181	182

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

The General Fund balance has increased \$135,525 over the past two years. The fiscal year 2020-2021 budget projects a decrease of \$60,565 (16.4%). For a district this size, the State recommends available reserves of at least five percent of total expenditures, transfers out, and other uses (total outgo), or \$69,000, whichever is greater.

The District has incurred an operating deficit in one of the last three years, and anticipates incurring an operating deficit during the fiscal year 2020-2021. Long-term debt has decreased over the past two years by \$3,332, mainly due to changes in the District's proportionate share of the State-wide STRS and PERS net pension liability.

Regular average daily attendance has increased by 10 ADA over the past two years. The District anticipates an increase of 1 ADA during the fiscal year 2020-2021.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

For The Year Ended June 30, 2020

<u>Charter Schools Chartered by District</u>	<u>Charter School Number</u>	<u>Included in District Financial Statements, or Separate Report</u>
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There are currently no charter schools under the jurisdiction of the District

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS

For The Year Ended June 30, 2020

	<u>General Fund</u>	<u>Special Reserve Fund</u>
June 30, 2020 Annual Financial and Budget Report Fund Balance	\$ 219,783	\$ 149,517
Adjustments and Reclassifications Increasing and (Decreasing) the Fund Balance - Reclassify Special Reserve Fund	<u>149,517</u>	<u>(149,517)</u>
June 30, 2020 Audited Financial Statements Fund Balance	<u>\$ 369,300</u>	<u>\$ -</u>

John R. Goff, CPA
Mark G. Wetzcl, CPA
Michael R. Cline, CPA



DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Kenneth X. Stringer, CPA
Aaron S. Weiss, CPA
Matthew J. Hague, CPA

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

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

Board of Trustees
Hydesville Elementary School District
3050 Johnson Road
Hydesville, California 95547

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hydesville 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 3, 2021.

Internal Control Over Financial Reporting

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

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

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

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS -
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 statement amounts. 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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as Finding 2020-001.

District's Response to Findings

The District's response to the finding 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 the financial statements, and, accordingly, we express no opinion on the response.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

March 3, 2021

John R. Goff, CPA
Mark G. Wetzel, CPA
Michael R. Cline, CPA



DAVID L. MOONIE & CO., LLP
Certified Public Accountants

Kenneth X. Stringer, CPA
Aaron S. Weiss, CPA
Matthew J. Hague, CPA

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Hydesville Elementary School District
3050 Johnson Road
Hydesville, California 95547

Compliance

We have audited the Hydesville Elementary School District's (the District) compliance with the requirements specified in the *2019-20 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel, that are applicable to the District's educational programs for the year ended June 30, 2020.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance with the applicable compliance requirements referred to above based on our compliance audit.

Our compliance audit was conducted 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*, prescribed in the *California Code of Regulations*, Title 5, Section 19810 and following. The compliance audit included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances. We believe that our compliance audit provides a reasonable basis for our opinion. Our compliance audit does not provide a legal determination of the District's compliance.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

In connection with our compliance audit referred to above, we tested the following compliance requirements:

<u>Description</u>	<u>Procedures Performed</u>
Attendance	Yes
Teacher certification and misassignments	Yes
Kindergarten Continuance	Yes
Independent study	No (See below)
Continuation education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive Program	Not applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not applicable
Middle or Early College High School	Not applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
After school	Not applicable
Before school	Not applicable
General	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Charter Schools:	
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study for Charter Schools	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

We did not perform testing for independent study because the independent study ADA was under the level that requires testing.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE – CONTINUED

Opinion

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the California Education Audit Appeals Panel's *2019-20 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and which is described in the accompanying Schedule of Findings and Questioned Costs as Finding 2020-001. Our opinion on the District's compliance with the requirements specified in the *2019-20 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* is not modified with respect to this matter.

District's Response to Findings

The District's response to the finding 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.

Purpose of this Report

The purpose of this report on state compliance is solely to describe the scope of our testing of the District's state compliance and the results of that testing based on the requirements specified in the *2019-20 Guide For Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

David L. Moovie + Co.

CERTIFIED PUBLIC ACCOUNTANTS

Eureka, California

March 3, 2021

FINDINGS AND QUESTIONED COSTS

HYDESVILLE ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2020

Section I – Financial Statement Findings

None reported.

Section II – Federal Award Findings and Questioned Costs

None reported.

Section III – State Award Findings and Questioned Costs

2020-001: UNDUPLICATED PUPIL COUNTS (CODE 40000)

Criteria

Pursuant to Education Code Section 42238.02(b)(2), the District is required to annually submit its enrolled free and reduced-price meal eligibility, foster youth, and English learner pupil-level records for enrolled pupils to the State Superintendent using the California Longitudinal Pupil Achievement Data System (CALPADS). This information is used to determine the District's unduplicated pupil count. Unduplicated pupil means a pupil enrolled in a school district or a charter school who is either classified as an English learner, eligible for a free or reduced-price meal, or is a foster youth. A pupil is counted only once if they qualify under multiple categories. The unduplicated pupil count is used in the calculation of the District's apportionment from the local control funding formula. The count is documented in CALPADS Forms 1.17 and 1.18.

Condition

During our testing of the unduplicated student counts we noted one student for whom the District could not find documentation of eligibility for free/reduced price meals. Our sample included 100 percent of the total students claimed as free/reduced price meals and English language funding eligible.

Effect

The District's unduplicated student count was overstated by 1 student. Reducing the unduplicated count by 1 results in a reduction in the revenue from the local control funding formula in the amount of \$535. Following is a schedule of the reported and audited counts.

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the Year Ended June 30, 2020

	Unduplicated Pupil Count						
	Increase (Decrease) to Unduplicated Pupil Count Based on Adjustments of:						
	Certified Total Unduplicated Pupil Count	Eligibility For Free/ Reduced Price Meals (FRPM)	Eligibility for English Learner Funding (EL)	Eligibility For Both FRPM and EL	Adjusted Total Unduplicated Pupil Count	Total Enrollment	
		Certified Total Enrollment Count	Adjusted Total Enrollment Count				
District Total	73	(1)		71	198	198	
Schools Tested:							
Hydesville Elementary	73	(1)		72	198	198	

Cause

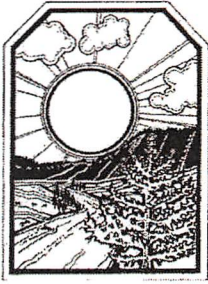
Clerical error.

Recommendation

We recommend that the District ensure that free/reduced meals applications are on hand for all students included in the CALPADS Forms 1.18 and 1.17.

Views of Responsible Officials and Planned Corrective Actions

The District agrees and will adhere to the corrective action plan described in the "District's Corrective Action Plan" section immediately following this section of the audit report.



Hydesville Elementary School District

P.O. Box 551 • Hydesville, California 95547-0551

CORRECTIVE ACTION PLAN

June 30, 2020

FINDING 2020-001: UNDUPLICATED COUNT CODE 40000)

Name of contact person: Kevin Trone, Superintendent

Corrective Action: The District will keep a file of all Free/Reduced lunch applications. In addition, copies of the Direct Certification List and also copies of registrations/housing statuses will be kept as well. CALPADS Forms 1.17 and 1.18 will be cross checked to this record by the secretary, and then the Superintendent to ensure accuracy.

Proposed Completion Date: 12-31-2021

HYDESVILLE ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2020

2019-001: ATTENDANCE REPORTING (CODE 10000)

Condition

During our testing of reported ADA we noted the District inadvertently used the wrong date range when the attendance summary report for the P-2 period was generated, resulting in incorrect amounts entered on the P-2 attendance report. P-2 attendance was understated by 9.14 ADA. For the Annual Attendance Report, the correct date range was used, and no differences were noted on the Annual Report.

Recommendation

We recommend that the District amend the 2018/19 P-2 Report to agree to reduce ADA by 9.14 ADA to agree to the audited balance

Current Status

Implemented.

2019-002: SCHOOL ACCOUNTABILITY REPORT CARD (CODE 72000)

Condition

The conditions for restrooms and safety reported by the District's SARC was not consistent with the Facility Inspection Tool. The SARC reported conditions for those components as "good", when the Facilities Inspection Tool listed them as "fair".

Recommendation

We recommend that the District update the SARC available on the District's web page as soon as possible, and update future SARC's with the most recent information available.

Current Status

Implemented.

Attachment 6

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 11.2

Date: April 5, 2021

Subject:

Consider and Discuss 2019-2020 Audit Finding Corrective Action

Action requested:

Approve the 2019-20 Audit Finding Corrective Actions.

Background Information and/or Statement of need:

While the auditor may comment on the content of the Corrective Action Plan, HCOE has a fiduciary duty to assess and ensure, to the extent possible, that audit exceptions are adequately resolved. As noted in the spreadsheets, HESD developed an acceptable corrective action plan.

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal

2019-2020 AUDIT FINDING CORRECTIVE ACTION

DISTRICT NAME: Hydesville Elementary School District

FINDING CATEGORY: Unduplicated Pupil Counts (Code 40000)
(from audit)

FINDING NUMBER: 1
(from matrix)

AUDIT PAGE NUMBER: 58-59

Describe below specific corrective action used in resolving audit findings:

The District will keep a file of all Free/Reduced lunch applications. In addition, copies of the Direct Certification List and also copies of registrations/housing statuses will be kept as well. CALPADS Forms 1.17 and 1.18 will be cross checked to this record by the Secretary, and then the Superintendent to ensure accuracy.

ATTACH ALL PERTINENT DOCUMENTATION.

Number of pages attached for this finding:

**DISTRICT CERTIFICATION OF CORRECTIVE ACTIONS
2019-2020 AUDIT FINDINGS AND RECOMMENDATIONS**

DISTRICT NAME:

2019-2020 Certification of Corrective Actions is hereby filed by the Governing Board of the school district.

President of the Governing Board

Date of Meeting

2019-2020 Certification of Corrective Action:

As regards to the 2019-2020 audit, the District Superintendent certifies that all corrective action(s) specified in the attached page(s) have been reviewed by the district's Governing Board and assures that corrective procedures have or will be implemented and will be used in the ensuing years.

District Superintendent

Date

Number of corrective actions certified:

SUPPLEMENTAL INFORMATION

Date prepared

Report prepared by:

Telephone Number:

FAX Number:

Humboldt County Office of Education
2019-2020 AUDIT EXCEPTION MATRIX

Hydesville Elementary School District

***CURRENT YEAR RECOMMENDATIONS
(HCOE OVERSIGHT)***

Total Number of Findings: <u> 1 </u> Fiscal Impact of Findings: <u>2020-001</u> \$ <u> (535) </u> _____ \$ _____ _____ \$ _____ _____ \$ _____	Williams Findings: No Finding Number(s): _____ _____ _____
---	---

Rec. No.	Code No.	Current Year Recommendations	Audit Report Page #	Is There A Financial Impact? (Y/N)	Acceptable Plan? (Y/N)	Comments
1	40000	Unduplicated Pupil Counts	58-59	Y	Y	

Attachment 7

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 11.3

Date: April 5, 2021

Subject:

Consider and Discuss Adoption of the 2021-2022 HESD School Year Calendar

Action requested:

Approve the 2021-22 School Calendar as proposed

Background Information and/or Statement of need:

The district must adopt a school calendar annually. The proposed calendar meets all requirements for days and minutes.

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal

Hydesville Elementary School

Proposed 2021-2022 School Calendar

School Month	Mon	Tues	Wed	Thur	Fri	Days Taught	
August 23 To September 17 FIRST MONTH	23 30 6 13	(24) 31 7 14	25 1 8 15	26 2 9 16	[27] [3] [10] [17]	16	8/24/2021 - Staff Duty Day 8/26/2021 - First Day of School 9/6 Labor Day – No School
September 20 To October 15 SECOND MONTH	20 27 4 [11]	21 28 5 12	22 29 6 13	23 30 7 14	[24] [1] [8] [15]	19	10/11 Local Recess
October 18 To November 12 THIRD MONTH	18 25 1 8	19 26 2 9	20 27 3 10*	21 28 4 11	[22] [29] [5] [12]	18	11/10 End 1 st Trimester 11/11 Veteran's Day – No School 11/12 Local Recess - No School 11/13-11/17 Conference Week
November 15 To December 10 FOURTH MONTH	[15] 22 29 6	[16] 21 30 7	[17] 24 1 8	[18] 25 2 9	[19] 26 [3] [10]	15	11/22-26 Thanksgiving Holiday Week
December 13 To January 14 FIFTH MONTH	13 20 27 3 10	14 21 28 4 11	15 22 29 5 12	16 23 30 6 13	[17] 24 31 [7] [14]	15	12/20/2021 – 12/31/2021 Winter Break
January 17 To February 11 SIXTH MONTH	17 24 31 7	18 25 1 8	19 26 2 9	20 27 3 10	[21] [28] [4] [11]	19	1/17 Martin Luther King Day
February 14 To March 11 SEVENTH MONTH	14 21 28 7	15 22 1 8	16 23 2 9	17 24 3 10	[18] 25 [4] [11]*	15	2/21-2/25 Presidents' Holiday Week 3/11 End 2 nd Trimester
March 14 To April 8 EIGHTH MONTH	14 21 28 4	15 22 29 5	[16] 23 30 6	[17] 24 31 7	[18] [25] [1] [8]	20	3/16-3/18 Conferences
April 11 To May 13 NINTH MONTH	11 18 25 2 9	12 19 26 3 10	13 20 27 4 11	14 21 28 5 12	15 [22] [29] [6] [13]	20	4/11-4/15 Spring Break
May 16 To June 17 TENTH MONTH	16 23 30 6 13	17 24 31 7 14	18 25 1 8 15	19 26 2 9 [16]*	[20] [27] [3] [10] 17	23	5/30 Memorial Day – No School 6/16 Last day of School End 3 rd Trimester

1st Trimester: 53 Days
 2nd Trimester: 64 Days
 3rd Trimester: 63 Days
 Total: 180 Days

- Staff Duty Days (1)
- * End of Trimester
- Holiday/Local Recess
- Early Release Day (1:10 p.m.)

Attachment 8

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 11.4

Date: April 5, 2021

Subject:

Discuss Possible Northern Humboldt Business Department Presentation

Action requested:

No action requested. Discussion only.

Background Information and/or Statement of need:

The Superintendent has arranged for our Business services providers to present at the May Governing Board meeting. I am requesting that the Board give suggestions of topics and information that they would like covered in that presentation.

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal

Attachment 9

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 11.5

Date: April 5, 2021

Subject:

Discuss Possible amendments to Covid Facility Use Policy

Action requested:

No Specific Action Requested

Background Information and/or Statement of need:

Early in the 2020-2021 School year, due to COVID concerns, the Board voted to not allow outside entities/organizations to utilize any school district facilities. That policy is in place until the board decides to change their policy.

As Superintendent I would not recommend changing the policy for indoor use at this time. However, I believe that the policy could be amended safely to allow outdoor use. Parties interested in using the facilities would need to provide proof of insurance and follow COVID safety protocols.

Fiscal Information:

None

Contact Person:

Kevin Trone, Superintendent/Principal

Attachment 10

Hydesville Elementary School District
SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION

Agenda Item # 11.6

Date: April 5, 2021

Subject:

Consider and Discuss 2020-21 Sunshine Proposal with HTA

Action requested:

Approve the Sunshine Proposal to begin Bargaining with HTA.

Background Information and/or Statement of need:

HTA Sunshined their bargaining proposal in March. HESD needs to Sunshine their proposal in order to continue the bargaining process.

Fiscal Information:

Unknown

Contact Person:

Kevin Trone, Superintendent/Principal