

**BOARD OF TRUSTEES REGULAR BOARD MEETING
GUSTINE UNIFIED SCHOOL DISTRICT
1500 MEREDITH AVENUE
GUSTINE, CA 95322
WEDNESDAY, JANUARY 9, 2019
6:00 P.M.**

I. CALL TO ORDER - 6:00 p.m.

A. Roll Call

Mr. Kevin Cordeiro, President
Mrs. Loretta Rose, Clerk
Mr. Kevin Bloom, Board Member
Ms. Pat Rocha, Board Member
Mr. Gary Silva, Board Member

B. Public Comment

The public may comment on any closed session agenda item.

II. CLOSED SESSION

A. Personnel – Public Employee Resignation, Discipline, Dismissal, Release, Employment

B. Conference with Labor Negotiator Bryan Ballenger, Superintendent – GRTA/CSEA (Govt. Code 54954.5 (f) pursuant to Govt. Code 54957.6)

C. Public Employee Performance Evaluation Superintendent – Mid Year

III. RECONVENE TO OPEN SESSION – MEETING WILL BE RECORDED – 7:00 p.m.

A. Pledge of Allegiance

B. Report from Closed Session

C. Revision/Adoption/Ordering of Agenda

D. Disability-Related Modifications

Request for any disability-related modification or accommodation, including auxiliary aids or services in order to participate in the public meeting, may be made by contacting the Gustine Unified School District Office at (209) 854-3784 at least four (4) days prior to the scheduled meeting. Agendas and other writings may also be requested in alternative formats, as outlined in Section 12132 of the Americans With Disabilities Act.

IV. REPORTS AND PRESENTATIONS

A. Student Report

B. Board Reports

C. Superintendent Report

D. Attendance Report

E. Financial Report

V. CONSENT AGENDA

Items under Consent are considered as a group. Only one motion is necessary to approve these items. Consent items are of a routine nature and for which the Superintendent recommends approval. In accordance with the law, the public has a right to comment on any agenda item. At the request of any member of the Board, any item of the Consent Agenda shall be removed and given individual consideration for action as a regular action item on the agenda.

A. Personnel

1. Hernandez, Neslie – Hire Bilingual Aide (Temporary), GHS
2. Ybarra, Heather – Hire TK Teacher (Temporary), GES

B. Minutes

1. December 12, 2018, Regular Meeting

C. Yearly Renewals and Contracts

1. None

D. Donations

1. Denair Lumber - \$50.00 to GHS Boys' Basketball Team
2. Russell Antracoli - \$100.00 to GHS Boys' Basketball Team
3. Patterson Tire Pros - \$100.00 to GHS Boys' Basketball Team
4. John & Joan Massey - \$50.00 to GHS Boys' Basketball Team
5. PFSA - \$100.00 to GHS Boys' Basketball Team
6. Robert Hirsch & David Hirsch - \$100.00 to GHS Boys' Golf Team
7. Cold Storage Commissary, Inc. - \$200.00 to GHS Boys' Golf Team
8. Pizza Factory - \$200.00 to GHS Girls' Soccer Team
9. Gustine Athletic Boosters - \$800 to GHS Athletics

VI. INFORMATION/DISCUSSION

A. None

VII. COMMUNICATION FROM THE PUBLIC

Members of the public may bring before the Board matters that are not listed on the agenda. The Board may refer such a matter to the Superintendent or designee or take it under advisement, but shall not take action at that time. Comments will be accepted during this time concerning any action item on the agenda. The Board will consider all comments prior to taking action on the item as listed on the agenda in the Action Item section. (Gov. Sec. 54954.3) Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item (BP 9323).

VIII. ACTION

A. Warrants

Recommendations:

It is recommended that the Board of Trustees ratify the warrants.

B. 2017/2018 District Audit

Recommendations:

It is recommended that the Board of Trustee approve the 2017/2018 District Audit.

C. Gustine High School 2019 Prom

It is recommended that the Board of Trustees approve the Gustine High School 2019 Prom be held in Hilmar, CA and allow students to drive themselves.

D. National Association of School Psychologists Conference

Recommendations:

It is recommended that the Board of Trustees approve the National Association of School Psychologists Conference.

E. Board Policy Updates December 2018 (First Reading)

Recommendations:

It is recommended that the Board of Trustees waive the reading of Board Policy Update December 2018.

F. Roll Up Doors for Gustine FFA Wood Shop and Floral Cooler Room

Recommendations:

It is recommended that the Board of Trustees approve the purchase of Roll up Doors for Gustine FFA Wood Shop and Floral Cooler Room.

G. Storage Container for Gustine FFA Department

Recommendations:

It is recommended that the Board of Trustees approve the purchase of a Storage Container for GHS Ag Department.

H. International Academy of Science Requisition

Recommendations:

It is recommended that the Board of Trustees approve the purchase of the Acellus STEM Learning System from International Academy of Science.

I. Update and Approve English Learner Master Plan 2018-2019

Recommendations:

It is recommended that the Board of Trustees Update and Approve the English Learner Master Plan 2018-2019.

J. Adopt and Purchase Studies Weekly Social Studies Curriculum for GUSD Grades TK-5

Recommendations:

It is recommended that the Board of Trustees approve the Adoption and Purchase of Studies Weekly Social Studies Curriculum for GUSD Grades TK-5

K. Merced County School Board Association Representative

Recommendations:

It is recommended that the Board of Trustees select a representative to represent Gustine Unified School District at the Merced County School Board Association meetings.

L. District – City Representative

Recommendations:

It is recommended the Board of Trustees select a new representative to represent Gustine Unified School District during these meetings.

IX. ADVANCED PLANNING

- A. Board Workshop/Measure P January 24, 2019 @ 6:00 p.m.
- B. SSDA Board Training in Merced January 26, 2019
- C. Regular Board Mtg. February 13, 2019 @ 7:00 p.m.
- D. Kids Day March 5, 2019
- E. MCSBA Spring Dinner hosted by Livingston Elementary March 25, 2019
- F. Shell Beach Conference April 3-5, 2019
- G. Future Agenda Items

X. ADJOURN TO CLOSED SESSION (If needed)

XI. RECONVENE TO OPEN SESSION

XII. REPORT FROM CLOSED SESSION

XIII. ADJOURNMENT

REPORTS AND PRESENTATIONS

Aubrie Hazan
2018-19 GHS Commissioner of Academics

January 2019 Report

Gustine High School is going to a modified block schedule starting the new semester which will begin January 7.

ASB: ASB is currently getting ready to host winter homecoming for basketball season. ASB is also hosting Winter Formal on January 19 and the theme is "A Night at the Gatsby." ASB members are preparing for second semester activities.

AVID: AVID students recently attended the AVID Education Day at Levi's Stadium during the PAC 12 Championship Football game. Students had the opportunity to listen and learn about careers in sports. Freshman and sophomore students visited UC Davis on December 10. AVID held their first ever gingerbread house competition, which the senior class won. As the new year begins, recruitment for next fall will be starting. 8th grade shadow day will be Tuesday, January 29.

Spanish Club: Spanish Club hosted a Christmas Posada for students in honor of the end of the semester.

Sports: Redzone is hosting Little Reds Night on January 30. The Little Reds package is \$20 and includes: a Little Reds Night t-shirt, spirit items, free game admission, and post game autographs from both Varsity Boys and Girls Basketball teams. Signs ups will be at Pizza Factory on January 9. Cheerleaders are also hosting a cheer clinic and they will be cheering at the game on January 18. The price is \$25 for students in kindergarten-8th grade, sign- ups are January 5 and 11 during the Varsity Boys Basketball games. Practices are January 15 and 17.

Girls & Boys Basketball: Boys and girls have both started their seasons. They are both doing well and they are looking forward to the rest of their season.

Soccer: Soccer has begun their season and are looking forward to playing throughout the rest of the season.

FFA: Gustine FFA collected non-perishable foods and toiletries and created soldier care packages and sent them to Gustine High School Alumni, Jeremiah Laupua. Gustine FFA members rang the Salvation Army Bell during nutrition breaks and lunch; all proceeds went to Salvation Army. Gustine FFA is getting students ready for the Super Saturday Sectional Speaking contest which is Saturday January 26th. January 26 is also the night of the Ag Boosters Dinner Dance. Tickets can be purchased from any Ag Boosters member. Students have turned in applications for MFE and ALA conferences for sophomores and juniors; the conference is held in Modesto on February 8th and 9th. Our January chapter meeting is Wednesday, January 16.



Romero Elementary School
13500 W Luis Ave, Santa Nella, CA 95322
Tel: (209)854-6177 Fax: (209)826-6858
Nicholas Freitas, Principal

Administrative Report to the Gustine Unified School District Board

January 2019

Name: Nicholas Freitas - Principal

School Enrollment: 244

Monthly Highlights:

Many parents attended the monthly coffee with the Principal. Kim Medeiros presented the LCAP to the parents and asked for parent input for 2019-20 LCAP planning. A couple of parents worked with Building Healthy Communities to donate seventy backpacks, water bottles and planners for the students of Romero. Parents were excited that repairs were being made on the fire alarm system.

We had large crowds at the McRomero night at McDonalds in Santa Nella. Romero staff volunteered, serving food to our students and families. The money raised from the event will be put towards the Romero Scholarship fund.

Jaime Nino from Solution Tree was onsite for two days of training with staff. The staff worked with Jaime to create rigorous assessments for the students. In additions, she worked with the staff to address the needs of students who are not passing assessments. Jaime will be returning to Romero to continue working with the teachers in February.

The students and teachers worked hard to put on a wonderful Winter Program for our Romero families. Kindergarten and First grade invited parents to the school to make Gingerbread houses with their child. It was a great family activity.

A big thank you needs to go out to all the community organizations who donated to Romero families for the holidays. The families were very appreciative of the heartfelt donations to them.

Upcoming Events:

January 11 - Principal's Coffee (Nutrition Presentation)



"Home of the Red-Tailed Hawk"

Alma Romo
Principal
aromo@gustineusd.org

Tawnya Coffey
Assistant Principal
tc Coffey@gustineusd.org

Sylvia Castro
School Secretary
scastro@gustineusd.org

Cohinda Corona
Attendance Clerk
ccorona@gustineusd.org

Silvia Martinez
Bilingual Liaison
smartinez@gustineusd.org

Cheryl Lemas
Health Services Aide
clemas@gustineusd.org

Expect Excellence!

Gustine Elementary School
2806 Grove Avenue
Gustine, CA 95322
(209) 854-6496 Office
(209) 854-9165 Fax
<https://ges.gustineusd.org/>



Parent Square



GESLearns

Administrative Report Gustine Unified School District Board Report-January 2019

Name: Alma Romo

School Enrollment: 562

Monthly Highlights:

December was a very cold, busy and short month of school! The month started with Solution Tree PLC trainings on December 3rd and 4th. Grade levels were able to meet with John Yost and myself to further analyze best teaching and learning practices by focusing on data. GES also welcomed Sylvia Castro, our new school secretary. Two of our students represented GES at the County Spelling Bee. Our monthly Coffee with the Principal meeting was held on December 6th in which our parents were able to provide input on the LCAP goals. Our teachers received PBIS training in Student Behavioral Science. We also held our trimester Accelerated Reading award assemblies in which students received their reading medals. During this month, GES experienced the highest number of student absences due to illnesses. The last week before winter break, our school had many activities that included: dress up days, Cookies with Santa, Candy Cane Walk & Canned Food Drive and our annual Winter Program. Student learning continues to be the focus at GES! We hope our staff, students and families are enjoying their winter break and will be ready for all the wonderful learning experiences that 2019 will bring!



GES is the home of the college-bound Hawks!





Gustine Middle School

28075 Sullivan Road
Gustine, CA 95322

Mr. Peter Duenas, Principal
Mrs. Samia Merza, Assistant Principal

Phone: (209) 854-5030
Fax: (209) 854-9592

Administrative Report to the Gustine Unified School District

January 2019

Name: Peter Duenas / Samia Merza **Position:** Principal / Assistant Principal

School Site: Gustine Middle School **Attendance:** 96%

School Enrollment: 6th – 8th (434 Students)

Monthly Highlights:

Gustine Middle School Boys Basketball tournament begins on January 10th – 12th. Games start at 3:30 pm on Thursday and Friday. Saturday games are the championship games. Thursday and Friday games are at the old middle school gym and the championship games will be at the GHS gym.

Gustine Middle School professional development days. January 28th and 29th. Mr. Brig Leane from Solution Tree will be at GMS both days to support teachers and staff on becoming a professional learning community.

As GMS begins the new year of 2019, we look forward to the challenges of increasing our students' knowledge as well as providing them a safe and welcoming environment. It is up to each member of our community and staff to provide our students with the opportunity to be successful. Happy New Year !!!



Gustine High School

Principal – Adam Cano; Assistant Principal – Manuel Bettencourt
Counselors - Melissa Estacio, Horacio Mercado

December 19, 2018



As we move into the 2nd semester with our new modified schedule, I would like to take the time and thank you all for the support you show the high school. We believe this will be a great opportunity to do different things in our classrooms.

Our winter sports seasons are in full swing with basketball and soccer are entering league play. During non-league play both sport teams exhibited great sportsmanship and competitiveness that makes GHS athletics what it is.

FFA will be holding their Annual FFA Dinner/Dance on January 26th at the Al Gomen Center. It's a great opportunity to support our program and have a great dinner with follow community members. GHS Winter formal Dance will be hold on January 19th at the Algomen Center as well.

Again, Gustine High School wishes you all a Happy Holiday Season!

DIRECTOR'S REPORT TO THE GUSTINE UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Name: Russell Hazan

Position: Director of Maintenance and Operations

Date: 1/9/19

MONTHLY REPORT

As 2018 wrapped up the maintenance department was busy with painting projects, repairing and replacing water heaters and our quarterly district wide filter replacement. The holidays give us a chance to get into classrooms during the workday and repair things we are not able to while students are present and do some deep cleaning in rooms where it is needed.

The maintenance department has been working down an employee for the past month and will continue to do so in the coming months. We have been able to make due up until this point and we will be able to keep up with the work orders and projects going forward.

Romero Elementary School:

- Painted kitchen
- Repaired Exterior lighting
- Replaced HVAC filters
- Basic maintenance and work order completion as needed

Gustine Elementary School:

- Replaced HVAC filters
- Repair exterior lighting
- Repair classroom faucets
- Repair water heater in custodial closet
- Basic maintenance and work order completion as needed

Gustine Middle School:

- Repair exhaust fan in restroom
- Replaced HVAC filters
- Cap irrigation lines into construction zone
- Basic maintenance and work order completion as needed

Gustine High School:

- Installed new water heater
- Painted kitchen
- Replaced HVAC filters
- Removed water from track
- Winter sports field prep
- Basic maintenance and work order completion as needed



Gustine Unified School District
Attendance Awareness Campaign
Attendance Summary and Enrollment
2018-2019 Month 4

2018-19 School Year Average Daily Attendance (ADA): Goal is 96.37%

Year:	2018	2018	2018	2018	2018	2018/2019	2019	2019	2019	2019	2019	YTD
Month:	1	2	3	4	5	6	7	8	9	10	11	Rate
Dates:	08/13-09/07	09/10-10/05	10/08-11/02	11/05-11/30	12/03-12/28	12/31-01/25	01/28-02/22	02/25-03/22	03/25-04/19	04/22-05/17	05/20-06/14	
GES	96.35%	96.41%	96.02%	95.86%								96.18%
RES	97.28%	97.31%	96.15%	94.56%								96.47%
GMS	97.30%	96.77%	96.44%	95.91%								96.64%
GHS	96.73%	95.46%	94.99%	95.19%								95.59%
Total												96.16%

2018-19 School Year Enrollment

	9/7/2018	10/5/2018	11/2/2018	11/30/2018	12/28/2018	1/25/2019	2/22/2019	3/22/2019	4/19/2019	5/17/2019	6/14/2019
GES	568	569	566	560							
RES	235	245	247	244							
GMS	437	439	432	433							
GHS	564	565	553	551							
PHS	29	25	25	25							
TOTAL	1833	1843	1823	1813	0	0	0	0	0	0	0

2017-2018 School Year: ADA was 95.37% combined for all sites overall

Year:	2017	2017	2017	2017	2017	2017/2018	2018	2018	2018	2018	2018	YTD
Month:	1	2	3	4	5	6	7	8	9	10	11	Rate
Dates:	08/07-09/01	09/04-09/29	10/02-10/27	10/30-11/24	11/27-12/22	12/25-01/19	01/22-02/16	02/19-03/16	03/19-04/13	04/16-05/11	05/14-06/08	
GES	96.09%	96.85%	95.49%	95.26%	95.06%	95.08%	95.57%	94.81%	95.86%	95.68%	95.79%	95.64%
RES	96.05%	96.22%	94.42%	94.74%	94.84%	96.42%	95.81%	94.89%	95.70%	94.11%	95.21%	95.25%
GMS	96.85%	96.26%	96.05%	96.70%	95.17%	94.14%	95.48%	95.30%	94.26%	95.52%	95.17%	95.63%
GHS	96.38%	95.22%	94.97%	94.17%	94.97%	94.61%	94.50%	94.87%	94.97%	94.10%	96.05%	95.00%
												95.37%

Change: Increase or Decrease in 2018-19 vs. 2017-18

Month:	1	2	3	4	5	6	7	8	9	10	11	YTD
												Average
GES	0.26%	-0.44%	0.53%	0.60%								0.24%
RES	1.23%	1.09%	1.73%	-0.18%								0.97%
GMS	0.45%	0.51%	0.39%	-0.79%								0.14%
GHS	0.35%	0.24%	0.02%	1.02%								0.41%

Note: Monthly %'s are only for Regular Program

Bold and Italic numbers have been revised from last month.

Site with highest attendance of the month

Increased as compared to same month in prior year

Increased as compared to prior year

Comments:

GMS sees the biggest drop when comparing month 4 ADA this is due to a very good month 4 last year.

Our overall district TYD ADA continues to drop due to families leaving during holidays and students out sick.

Total Year to Date ADA: we are under our goal by 0.21%

GM is on to keep the attendance trophy for the 2nd straight month.

December Financial Report

Gustine Unified School District - Monthly Financial Board Report

General Fund Budget Report					Dec 2018 (as of 1/3/19)
<u>Summary by Objects</u>	<u>2018-2019 1st Int Budget</u>	<u>Expended Year To Date</u>	<u>Encumbered</u>	<u>Balance</u>	<u>Percent Remaining</u>
Teacher Salaries	\$ 7,344,608	\$ 3,299,857	\$ 3,731,973	\$ 312,779	4.3%
Pupil Support Salaries	762,382	263,848	295,009	203,525	26.7%
Administration Salaries	1,379,835	517,626	428,496	433,714	31.4%
Total Certificated Salaries	\$ 9,486,825	\$ 4,081,330	\$ 4,455,478	\$ 950,017	10.0%
Instructional Aide Salaries	403,474	180,196	202,354	20,924	5.2%
Classified Support Salaries	1,038,325	477,604	474,927	85,794	8.3%
Classified Supervisor/Admin	411,953	197,260	200,315	14,378	3.5%
Clerical & Technical Salaries	634,952	262,183	253,825	118,945	18.7%
Other Classified Salaries	256,875	81,714	68,775	106,386	41.4%
Total Classified Salaries	\$ 2,745,578	\$ 1,198,956	\$ 1,200,196	\$ 346,426	12.6%
STRS Retirement	1,902,576	645,652	715,541	541,383	28.5%
PERS Retirement	437,806	198,061	214,202	25,543	5.8%
FICA/Medicare	335,940	143,286	151,060	41,594	12.4%
Health Benefits	1,672,426	730,389	843,803	98,234	5.9%
Unemployment Insurance	6,887	2,639	2,827	1,421	20.6%
Workers Compensation	236,659	108,244	115,890	12,524	5.3%
Retiree Benefits	261,845	66,118	0	195,727	74.7%
Total Employee Benefits	\$ 4,854,139	\$ 1,894,390	\$ 2,043,323	\$ 916,427	18.9%
Textbooks and Software Curriculum	102,000	31,953	4,103	65,943	64.7%
Vehicle/Maintenance Supplies	104,500	62,506	39,088	2,907	2.8%
Instructional & Other Materials/Supplies	1,382,784	323,548	199,713	859,523	62.2%
Non-Capitalized Equipment	419,768	145,409	74,198	200,161	47.7%
Total Books and Supplies	\$ 2,009,052	\$ 563,416	\$ 317,102	\$ 1,128,534	56.2%
Travel/Conference and Training	732,380	188,565	157,194	386,621	52.8%
Dues and Memberships	45,247	28,192	464	16,591	36.7%
Insurance	176,500	172,057	0	4,443	2.5%
Utilities and Operation Services	986,576	426,721	17,068	542,787	55.0%
Repairs and Maintenance	292,750	207,583	25,552	59,615	20.4%
Professional Services	405,665	184,760	0	220,905	54.5%
Communications	91,605	78,558	45	13,001	14.2%
Total Other Operating Expense	\$ 2,730,723	\$ 1,286,436	\$ 200,324	\$ 1,243,962	45.6%
Equipment & Other Capital Outlay	541,954	29,288	0	512,667	94.6%
Total Capital Outlay	\$ 812,768	\$ 29,288	\$ -	\$ 783,481	96.4%
Transfers to MCOE	245,268	107,541	0	137,727	56.2%
Debt Payment - Interest & Principal	756,827	111,782	0	645,045	85.2%
Interfund Transfers	301,463	0	0	301,463	100.0%
Total Other Outgo	\$ 1,303,558	\$ 219,323	\$ -	\$ 1,084,235	83.2%
TOTALS	\$ 23,942,643	\$ 9,273,139	\$ 8,216,422	\$ 6,453,081	27.0%
October Month Totals	\$ 22,721,968	\$ 5,882,058	\$ 10,910,751	\$ 5,929,159	
Increase/(Decrease)	\$ 1,220,675	\$ 3,391,081	\$ (2,694,329)	\$ 523,922	

@20.7% in
Dec 2017

General Fund Cash Flow Update & Comparison		Dec 2018 (as of 1/3/19)
Actual Ending Cash Balance:	\$ 6,572,970	
Projected Ending Cash Balance:	4,873,448	
Cash Over Projection	\$ 1,699,522	

Nov-Dec Deposits/ Transfers

APPROVED AND UNAPPROVED TRANSACTIONS

Number	Date	Entered	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	Debit	Credit
LN. Di	Detail	descr				
190004	11/01/2018	11/01/2018	To Cover AP Oct 31	Entered by: HLUN Approved: 11/01/2018 NHAH		
1. 014	SetUp	DueTo01-0000AP92618	11-6391-0-9619.00-0000-0000-000-000-000			2,300.00
2. 014	SetUp	DueFr11-0000AP92618	01-0000-0-9319.00-0000-0000-000-000-000		2,300.00	
			TOTAL AMOUNT		2,300.00*	2,300.00*
690244	11/01/2018	10/31/2018	History/SocStudiesPublishFair	Entered by: PHAY Approved: 11/02/2018 RHAR		
21. 014	Freitas Gustn	HSS Fair 9/19	01-0824-0-5200.00-1110-1000-111-000-104		25.00	
22. 014	Kothenbutel Gustn	HSS Fair9/19	01-0824-0-5200.00-1110-1000-111-000-104		25.00	
23. 014	Leon Gustn	HSS Fair 9/19	01-0824-0-5200.00-1110-1000-111-000-104		25.00	
24. 014	Romo Gustn	HSS Fair 9/19	01-0824-0-5200.00-1110-1000-110-000-104		25.00	
			TOTAL AMOUNT		100.00*	0.00*
690255	11/01/2018	10/31/2018	AD KEYS COH6 YR1 GUST S.MERZA	Entered by: PHAY Approved: 11/02/2018 RHAR		
1. 014	AD KEYS COH6	YR1 S1 S.MERZA	01-0000-0-5200.00-0000-7200-112-000-000		1,250.00	
			TOTAL AMOUNT		1,250.00*	0.00*
990215	11/01/2018	10/29/2018	STRS 19-03 P&I PULLS ID#20841	Entered by: REAT Approved: 11/01/2018 RCAS		
9. 014	STRS 19-03 P&I	PULLS	01-0100-0-9557.00-0000-0000-000-000-000		0.30	
			TOTAL AMOUNT		0.30*	0.00*
19	11/07/2018	11/07/2018	To Cover FD11 11/7/18 AP	Entered by: LAGU Approved: 11/08/2018 NHAH		
1. 014	SetUp	DueTo01-0000for110718AP	11-6391-0-9619.00-0000-0000-000-000-000			4,200.00
2. 014	SetUp	DueFr11-6391for110718AP	01-0000-0-9319.00-0000-0000-000-000-000		4,200.00	
			TOTAL AMOUNT		4,200.00*	4,200.00*
690277	11/07/2018	11/07/2018	LEGAL RETAINER JUL 18-DEC 18	Entered by: KSTE Approved: 11/07/2018 RHAR		
15. 014	LEGAL RETAIN	JUL-DEC18-GUSTINE	01-0000-0-5801.00-0000-7150-112-000-000		6,125.00	
			TOTAL AMOUNT		6,125.00*	0.00*
690278	11/07/2018	11/07/2018	MCSBA CONF 10/12-14/18	Entered by: CCAM Approved: 11/07/2018 DJOH		
23. 014	BBALLENGER		01-0000-0-9330.00-0000-0000-000-000-000		175.00	
24. 014	KCORDEIRO		01-0000-0-9330.00-0000-0000-000-000-000		175.00	
25. 014	PROCHA		01-0000-0-9330.00-0000-0000-000-000-000		175.00	
26. 014	LROSE		01-0000-0-9330.00-0000-0000-000-000-000		175.00	
			TOTAL AMOUNT		700.00*	0.00*
990251	11/08/2018	11/08/2018	CURRENT SECURED JV#19449	Entered by: NHAH Approved: 11/08/2018 MBEN		
20. 014	CURRENT SECURED	JV#19449	01-0000-0-8041.00-0000-0000-000-000-000			302,897.83
			TOTAL AMOUNT		0.00*	302,897.83*
990255	11/08/2018	11/08/2018	18-19 TITLE VI,PART A STU SUPP	Entered by: NHAH Approved: 11/08/2018 MBEN		
14. 014	18-19 TITLE IV,PART A	STU SUPP	01-4127-0-8290.00-0000-0000-000-000-000			14,565.00
			TOTAL AMOUNT		0.00*	14,565.00*
690288	11/09/2018	11/09/2018	CGM DEPOSIT PYMT-GUSD	Entered by: CHAY Approved: 11/09/2018 RHAR		
1. 014	Gustine/GUSD	4/1-5/19	01-0824-0-5865.00-1110-1000-115-000-105		1,309.00	
			TOTAL AMOUNT		1,309.00*	0.00*

APPROVED AND UNAPPROVED TRANSACTIONS

Number	Date	Entered	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	Debit	Credit
LN. Di	Detail descr					
690294	11/09/2018	11/09/2018	2018-19 QTR 1 ITS TECH SRVS	Entered by: KSTE Approved: 11/13/2018 RHAR		
32. 014	Gustine-Dist		01-0000-0-5860.00-0000-7200-112-000-000		780.00	
			TOTAL AMOUNT		780.00*	0.00*
990263	11/19/2018	11/19/2018	17-18 TITLE II, ADULT ED	Entered by: NHAI Approved: 11/20/2018 MBEN		
1. 014	17-18 TITLE II, ADULT ED		11-3905-0-8290.00-0000-0000-000-000-000			2,120.00
2. 014	17-18 TITLE II, ADULT ED		11-3913-0-8290.00-0000-0000-000-000-000			82.00
			TOTAL AMOUNT		0.00*	2,202.00*
990264	11/19/2018	11/19/2018	17-18 TITLE II, ADULT ED	Entered by: NHAI Approved: 11/20/2018 MBEN		
1. 014	17-18 TITLE II, ADULT ED		11-3905-0-8290.00-0000-0000-000-000-000			707.00
2. 014	17-18 TITLE II, ADULT ED		11-3913-0-8290.00-0000-0000-000-000-000			890.00
			TOTAL AMOUNT		0.00*	1,597.00*
990269	11/21/2018	11/21/2018	18-19 1ST QTR RTRND CHKS	Entered by: NHAI Approved: 12/03/2018 MBEN		
2. 014	STP PYMNT-C#110461 NATURE BRID		01-0000-0-5899.00-0000-7200-112-000-000		40.00	
			TOTAL AMOUNT		40.00*	0.00*
190006	11/27/2018	11/27/2018	To Cover AP OCT 27 18	Entered by: HLUN Approved: 11/28/2018 NHAI		
1. 014	SetUp DueTo01-0000AP112718		11-6391-0-9619.00-0000-0000-000-000-000			20,300.00
2. 014	SetUp DueFr11-0000AP112718		01-0000-0-9319.00-0000-0000-000-000-000		20,300.00	
			TOTAL AMOUNT		20,300.00*	20,300.00*
990274	11/27/2018	11/27/2018	2018-2019 NOV APPORTIONMENT	Entered by: NHAI Approved: 12/03/2018 MBEN		
42. 014	STATE AID		01-0000-0-8011.00-0000-0000-000-000-000			1,221,858.00
43. 014	AB 602		01-6500-0-8311.00-5001-0000-000-000-000			36,657.00
44. 014	LCFF TF to MCOE		01-0000-0-7142.00-0000-9200-000-000-000		18,334.00	
45. 014	LCFF TF to MCOE PY		01-0000-0-7142.00-0000-9200-000-000-000		1,068.00	
			TOTAL AMOUNT		19,402.00*	1,258,515.00*
190007	11/29/2018	11/29/2018	To Cover PR Nov 30, 2018	Entered by: HLUN Approved: 11/29/2018 NHAI		
1. 014	SetUpDueTo01-0000forPREpmNov		13-5310-0-9619.00-0000-0000-000-000-000			43,000.00
2. 014	SetUpDueFr13-5310forPREomNov		01-0000-0-9319.00-0000-0000-000-000-000		43,000.00	
			TOTAL AMOUNT		43,000.00*	43,000.00*
990289	11/30/2018	12/05/2018	CUR UNSEC AIRPLANE JV#19733	Entered by: NHAI Approved: 12/06/2018 MBEN		
6. 014	CUR UNSEC AIRPLANE JV#19733		01-0000-0-8042.00-0000-0000-000-000-000			209.12
			TOTAL AMOUNT		0.00*	209.12*
990290	11/30/2018	12/05/2018	CURRENT UNSECURED JV#19730	Entered by: NHAI Approved: 12/06/2018 MBEN		
20. 014	CURRENT UNSECURED JV#19730		01-0000-0-8042.00-0000-0000-000-000-000			4,159.13
			TOTAL AMOUNT		0.00*	4,159.13*
190008	12/01/2018	12/04/2018	To Cover EOM PR Nov	Entered by: HLUN Approved: 12/04/2018 NHAI		
1. 014	SetUp DueTo01-0000PR113018		11-6391-0-9619.00-0000-0000-000-000-000			10,500.00
2. 014	SetUp DueFr11-0000PR113018		01-0000-0-9319.00-0000-0000-000-000-000		10,500.00	
			TOTAL AMOUNT		10,500.00*	10,500.00*

APPROVED AND UNAPPROVED TRANSACTIONS

Number	Date	Entered	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	Debit	Credit
LN. Di	Detail	descr				
690358	12/05/2018	12/06/2018	PBIS TIER 2	Entered by: PHAY Approved: 12/10/2018 RHAR		
3. 014	PBIS Tier 2/P0190363/GUSD T.C		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
4. 014	PBIS Tier 2/P0190363/GUSD K.M		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
5. 014	PBIS Tier 2/P0190363/GUSD L.F		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
6. 014	PBIS Tier 2/P0190363/GUSD N.F		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
7. 014	PBIS Tier 2/P0190363/GUSD D.K		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
8. 014	PBIS Tier 2/P0190363/GUSD G.T		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
9. 014	PBIS Tier 2/P0190363/GUSD C.F		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
10. 014	PBIS Tier 2/P0190363/GUSD J.O		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
11. 014	PBIS Tier 2/P0190363/GUSD LA.R		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
12. 014	PBIS Tier 2/P0190363/GUSD P.D		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
13. 014	PBIS Tier 2/P0190363/GUSD C.K		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
14. 014	PBIS Tier 2/P0190363/GUSD M.M		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
15. 014	PBIS Tier 2/P0190363/GUSD P.G		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
16. 014	PBIS Tier 2/P0190363/GUSD M.F		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
17. 014	PBIS Tier 2/P0190363/GUSD S.M		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
18. 014	PBIS Tier 2/P0190363/GUSD A.C		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
19. 014	PBIS Tier 2/P0190363/GUSD M.B		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
20. 014	PBIS Tier 2/P0190363/GUSD M.E		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
21. 014	PBIS Tier 2/P0190363/GUSD H.M		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
22. 014	PBIS Tier 2/P0190363/GUSD H.B		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
23. 014	PBIS Tier 2/P0190363/GUSD P.N		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
24. 014	PBIS Tier 2/P0190363/GUSD K.F		01-9052-0-5201.00-1110-7410-112-900-000		375.00	
			TOTAL AMOUNT		8,250.00*	0.00*
990291	12/05/2018	12/05/2018	16-17 TITLE III, PART A	Entered by: NHAI Approved: 12/06/2018 MBEN		
1. 014	16-17 TITLE III, PART A		01-4203-0-8290.00-0000-0000-000-000-000			33,101.00
			TOTAL AMOUNT		0.00*	33,101.00*
990292	12/05/2018	12/05/2018	16-17 TITLE III, PART A	Entered by: NHAI Approved: 12/06/2018 MBEN		
2. 014	16-17 TITLE III, PART A		01-4201-0-8290.00-0000-0000-000-000-000			1,686.00
			TOTAL AMOUNT		0.00*	1,686.00*
990294	12/05/2018	12/05/2018	17-18 PERKINS	Entered by: NHAI Approved: 12/06/2018 MBEN		
2. 014	17-18 PERKINS		01-3550-0-8290.00-0000-0000-000-000-000			13,099.73
			TOTAL AMOUNT		0.00*	13,099.73*
190009	12/07/2018	12/07/2018	To Cover AP Dec 06 18	Entered by: HLUN Approved: 12/07/2018 NHAI		
1. 014	SetUp DueTo01-0000AP120618		11-6391-0-9619.00-0000-0000-000-000-000			100.00
2. 014	SetUp DueFr11-0000AP120618		01-0000-0-9319.00-0000-0000-000-000-000		100.00	
			TOTAL AMOUNT		100.00*	100.00*
190010	12/07/2018	12/07/2018	To Cover AP Dec 06	Entered by: HLUN Approved: 12/07/2018 NHAI		
1. 014	SetUpDueTo01-0000forAPDec		13-5310-0-9619.00-0000-0000-000-000-000			6,000.00
2. 014	SetUpDueFr13-5310forAPNDec		01-0000-0-9319.00-0000-0000-000-000-000		6,000.00	
			TOTAL AMOUNT		6,000.00*	6,000.00*

Date last used from: 11/01/2018 To 12/31/2018
Transaction Number from: 0 To 999999
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

Number	Date	Entered	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	Debit	Credit
LN. Di	Detail	descr				
990307	12/12/2018	12/12/2018	PERS NOVEMBER 2018 REFUNDS	Entered by: DSIC Approved: 12/13/2018 RCAS		
10. 014	PERS REF - KING, PATRICIA EE		01-0100-0-9557.00-0000-0000-000-000-000			190.34
11. 014	PERS REF - KING, PATRICIA ER		01-0100-0-9557.00-0000-0000-000-000-000			491.14
			TOTAL AMOUNT		0.00*	681.48*
190011	12/13/2018	12/13/2018	To cover AP Dec 13 18	Entered by: HLUN Approved: 12/13/2018 NHAI		
1. 014	SetUp DueTo01-0000AP121318		11-6391-0-9619.00-0000-0000-000-000-000			1,100.00
2. 014	SetUp DueFr11-0000AP121318		01-0000-0-9319.00-0000-0000-000-000-000		1,100.00	
			TOTAL AMOUNT		1,100.00*	1,100.00*
190012	12/13/2018	12/13/2018	To Cover AP for Dec 13 18	Entered by: HLUN Approved: 12/13/2018 NHAI		
1. 014	SetUp DueTo01-0000AP121318		13-5310-0-9619.00-0000-0000-000-000-000			150,000.00
2. 014	SetUp DueFr11-0000AP121318		01-0000-0-9319.00-0000-0000-000-000-000		150,000.00	
			TOTAL AMOUNT		150,000.00*	150,000.00*
990311	12/13/2018	12/13/2018	18-19 MANDATE BLOCK GRANT	Entered by: NHAI Approved: 12/28/2018 MBEN		
19. 014	18-19 MANDATE BLOCK GRANT		01-0000-0-8550.00-0000-0000-000-000-000			71,095.00
			TOTAL AMOUNT		0.00*	71,095.00*
990317	12/18/2018	12/18/2018	17-18 IMPROV BASIC PROG	Entered by: NHAI Approved: 12/28/2018 MBEN		
12. 014	17-18 IMPROV BASIC PROG		01-3010-0-8290.00-0000-0000-000-000-000			683,893.00
			TOTAL AMOUNT		0.00*	683,893.00*
990321	12/20/2018	12/20/2018	17-18 TITLE III, PART A	Entered by: NHAI Approved: 12/28/2018 MBEN		
5. 014	17-18 TITLE III, PART A		01-4201-0-8290.00-0000-0000-000-000-000			888.00
			TOTAL AMOUNT		0.00*	888.00*
990322	12/20/2018	12/20/2018	CURRENT SECURED JV#19968	Entered by: NHAI Approved: 12/28/2018 MBEN		
20. 014	CURRENT SECURED JV#19968		01-0000-0-8041.00-0000-0000-000-000-000			1,126,814.31
			TOTAL AMOUNT		0.00*	1,126,814.31*
690418	12/21/2018	12/21/2018	IDEA PT B LOCAL FY 17-18 RPT 3	Entered by: JSTU Unapproved		
7. 014	LOCAL ASST 17-18 RPT 3		01-3310-0-8181.00-5001-0000-000-000-000			17,311.00
			TOTAL AMOUNT		0.00*	17,311.00*
990332	12/26/2018	12/26/2018	2018-2019 DEC APPORTIONMENT	Entered by: NHAI Approved: 12/28/2018 MBEN		
42. 014	STATE AID		01-0000-0-8011.00-0000-0000-000-000-000			1,221,858.00
43. 014	AB 602		01-6500-0-8311.00-5001-0000-000-000-000			36,657.00
44. 014	LCFF TF to MCOE		01-0000-0-7142.00-0000-9200-000-000-000		18,334.00	
45. 014	LCFF TF to MCOE PY		01-0000-0-7142.00-0000-9200-000-000-000		1,068.00	
			TOTAL AMOUNT		19,402.00*	1,258,515.00*
990333	12/26/2018	12/26/2018	2018-19 2ND QTR EPA	Entered by: NHAI Approved: 12/28/2018 MBEN		
20. 014	18-19 2ND QTR EPA		01-1400-0-8012.00-0000-0000-000-000-000			680,707.00
			TOTAL AMOUNT		0.00*	680,707.00*

014 Gustine Unified School Dist.
Cash Receipts (TF's)-Nov&Dec

Transfer Transactions

J89502 TF0100 L.00.01 01/03/19 PAGE 5

Date last used from: 11/01/2018 To 12/31/2018
Transaction Number from: 0 To 999999
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

Number	Date	Entered	Description		Debit	Credit
LN. Di	Detail	descr		FD-RESC-Y-OBJT,SO-GOAL-FUNC-SCH-DD1-DD2		
990338	12/31/2018	12/31/2018	2018-19 LOW PERFORM STUDENTS	Entered by: NHAI Unapproved		
19. 014	2018-19	LOW PERFORM STUDENTS	01-7510-0-8590.00-0000-0000-000-000-000			55,329.00
			TOTAL AMOUNT		0.00*	55,329.00*
			DISTRICT TOTAL		294,858.30**	5,764,765.60**
			GRAND TOTAL		294,858.30***	5,764,765.60***

DEPOSIT TRANSACTIONS

Date last used from: 11/01/2018 To 12/31/2018
Transaction Number from: 0 To 999999
Date entered from: 00/00/0000 To 99/99/9999

APPROVED AND UNAPPROVED TRANSACTIONS

NUMBER	DATE	ENTERED	DESCRIPTION	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	AMOUNT	A/R
LN.	DI	DETAIL	DESCR			
190005	12/07/2018	12/07/2018	December Deposit 1	ENTERED BY: HLUN APPROVED: 12/26/2018 NHAH		
1.	14	#10386-Insurance-Jro	01-0000-0-9565.00-0000-7209-112-000-000		1,431.00	N
2.	14	#10387-Insurance-J.Wi	01-0000-0-9565.00-0000-7209-112-000-000		3,570.00	N
3.	14	#10388-Insurance-Kaz	01-0000-0-9565.00-0000-7209-112-000-000		810.00	N
4.	14	#10389-Insurance-Dad	01-0000-0-9565.00-0000-7209-112-000-000		65.44	N
5.	14	#10390-Insurance-L.Hu	01-0000-0-9565.00-0000-7209-112-000-000		950.00	N
6.	14	#10391-Insurance-C.Ol	01-0000-0-9565.00-0000-7209-112-000-000		636.00	N
7.	14	#10392-Insurance-C.Cap	01-0000-0-9565.00-0000-7209-112-000-000		130.80	N
8.	14	#10393-Insurance-M.Ot	01-0000-0-9565.00-0000-7209-112-000-000		1,197.00	N
9.	14	#10394-Insurance-Mhe	01-0000-0-9565.00-0000-7209-112-000-000		67.50	N
10.	14	#10395-Insurance-Cpa	01-0000-0-9565.00-0000-7209-112-000-000		1,541.00	N
11.	14	#10396-Insurance-Dsh	01-0000-0-9565.00-0000-7209-112-000-000		69.60	N
12.	14	#10397-Insurance-Hvi	01-0000-0-9565.00-0000-7209-112-000-000		722.40	N
13.	14	#10398-Insurance-Mro	01-0000-0-9565.00-0000-7209-112-000-000		65.40	N
14.	14	#10399-Insurance-Gmc	01-0000-0-9565.00-0000-7209-112-000-000		135.40	N
15.	14	#10400-Insurance-Ajam	01-0000-0-9565.00-0000-7209-112-000-000		130.80	N
16.	14	#10401-Federal CACFP-Aug&Sep	13-5320-0-8220.00-0000-0000-000-000-000		18,593.53	N
17.	14	#10402-Insurance-Mbo	01-0000-0-9565.00-0000-7209-112-000-000		65.40	N
18.	14	#10403-Insurance-Aav	01-0000-0-9565.00-0000-7209-112-000-000		65.40	N
19.	14	#10404-Adult Ed Grant-	11-6391-0-8590.00-0000-0000-000-000-000		15,637.17	N
20.	14	#10405-Insurance-Cma	01-0000-0-9565.00-0000-7209-112-000-000		135.00	N
21.	14	#10406-DSA Refund-	21-0000-9-6220.00-0000-8500-115-000-331		1,050.00	N
22.	14	#10407-Insurance-Dro	01-0000-0-9565.00-0000-7209-112-000-000		135.00	N
23.	14	#10408-Adult Ed Grant-	11-6391-0-8590.00-0000-0000-000-000-000		15,637.17	N
24.	14	#10409-VoldedRefund-	01-0100-0-9556.00-0000-0000-000-000-000		142.85	N
25.	14	#10410-Credit Refund-	01-8150-0-5620.00-0000-8110-112-000-000		2,015.63	N
26.	14	#10411-VoldDedRefund-	01-0100-0-9556.00-0000-0000-000-000-000		278.57	N
27.	14	#10412-VoldDedRefund-	01-0100-0-9556.00-0000-0000-000-000-000		278.57	N
28.	14	#10413-VoldDedRefund-	01-0100-0-9556.00-0000-0000-000-000-000		142.85	N
29.	14	#10414-State SNP-AugSep	13-5310-0-8520.00-0000-0000-000-000-000		13,255.83	N
30.	14	#10415-Insurance-Kco	01-0000-0-9565.00-0000-7209-112-000-000		1,171.20	N
31.	14	#10416-Federal SNP-AugSep	13-5310-0-8220.00-0000-0000-000-000-000		164,550.07	N
32.	14	#10417-Hotel Reimb-	01-0000-0-5200.00-0000-7200-112-000-000		202.78	N
33.	14	#10418-Cafeteria Deposit-	13-5310-0-8634.00-0000-0000-000-000-000		3,600.00	N
34.	14	#10419-Merced Sun-Star Reimb-	01-0000-0-5844.00-0000-7200-112-000-000		717.07	N
35.	14	#10420-Cafeteria Deposit-	13-5310-0-8634.00-0000-0000-000-000-000		20,000.00	N
TOTAL AMOUNT					269,196.43 *	
DISTRICT TOTAL					269,196.43 **	
GRAND TOTAL					269,196.43 ***	

December Nutrition Services Report



Gustine Unified School District - Monthly Board Report

Nutrition Services Department

Cafeteria Fund Budget Report

Dec 2018 (as of 1/3/19)

Summary by Objects	2018-2019 1st Int Budget	Rec/Exp Year To Date	Encumbered	Balance	Percent Remaining
TOTAL REVENUES	\$ 1,244,930	\$ * 264,714	\$ -	\$ 980,216	* 78.7%
EXPENSES					
Total Classified Salaries	\$ 373,000	\$ 169,180	\$ 169,122	\$ 34,697	9.3%
Total Employee Benefits	\$ 150,665	\$ 61,174	\$ 69,231	\$ 20,260	13.4%
Vehicle/Maintenance Supplies	2,000	577	0	1,423	71.2%
Supplies & Software	64,670	34,954	9,065	20,651	31.9%
Non-Capitalized Equipment	25,000	24,305	0	695	2.8%
Food & Food Supplies	483,000	278,005	2,610	202,385	41.9%
Total Books and Supplies	\$ 574,670	\$ 337,841	\$ 11,675	\$ 225,154	39.2%
Mileage	200	0	0	200	100.0%
Repairs and Maintenance	7,000	5,538	797	665	9.5%
Professional Services	90,000	57,335	0	32,665	36.3%
Other Services, Fees & Operating	34,965	17,801	0	17,164	49.1%
Total Other Operating Expense	\$ 132,165	\$ 80,674	\$ 797	\$ 50,694	38.4%
Total Equipment & Capital Outlay	\$ -	\$ 75,272	\$ -	\$ (75,272) **	0.0%
Total Indirect Costs	\$ 2,557	\$ -	\$ -	\$ 2,557	100.0%
TOTAL EXPENSES	\$ 1,233,057	\$ 724,141	\$ 250,826	\$ 258,090	20.9%
NET PROFIT / (LOSS)	\$ 11,873				

*Revenues are on a reimbursement basis and have only been received through September.

Revenues earned through Nov are \$48k higher than last year.

**Equipment is grant funded and budget will be added at 2nd Interim.

Meals Served by Location		For the month of November 2018			
		Total Meals	Avg Meals/Day	Highest Count	Enrollment & Avg % Eating
Gustine Elementary School					Enrolled 560
	Breakfast	4,663	291	380	52%
	Lunch	6,755	422	443	75%
	Total	11,418	713	823	
	Increase/(Decrease)vs last month*	(3,798) = (24.96)%	22 = 3.18%	79 = 10.62%	(6)
Romero Elementary School					Enrolled 244
	Breakfast	2,303	144	188	59%
	Lunch	3,183	199	208	82%
	Total	5,486	343	396	
	Increase/(Decrease)vs last month*	(1,923) = (25.95)%	6 = 1.78%	37 = 10.31%	(3)
Gustine Middle School					Enrolled 433
	Breakfast	4,194	262	302	61%
	Lunch	4,763	298	336	69%
	Total	8,957	560	638	
	Increase/(Decrease)vs last month*	(3,484) = (28.0)%	(6) = (1.06)%	15 = 2.41%	1
Gustine High & Pioneer School					Enrolled 576
	Breakfast	4,555	285	305	49%
	Lunch	3,627	227	262	39%
	Total	8,182	512	567	
	Increase/(Decrease)vs last month*	(2,738) = (25.07)%	16 = 3.23%	(3) = (0.53)%	(2)
GRAND TOTAL					Enrolled 1813
	Breakfast	15,715	982	1,175	54%
	Lunch	18,328	1,146	1,249	63%
	Total	34,043	2,128	2,424	
	Increase/(Decrease)vs last year*	(11,943) = (25.97)%	38 = 1.82%	128 = 5.57%	(10)

*Current month has 6 days less than last month.

GES is the Nov winner with best changes in Highest Count and Total Meals. GHS had the highest increase in average meals/day. For the month of Oct, GMS was the winner.

CONSENT AGENDA

MINUTES

**MINUTES OF THE REGULAR MEETING GOVERNING BOARD
GUSTINE UNIFIED SCHOOL DISTRICT
DECEMBER 12, 2018**

TIME AND PLACE

The regular meeting of the Gustine Unified School District Board of Education was held on Wednesday, December 12, 2018. The meeting was held in the Board Room, 1500 Meredith Avenue, Gustine, California.

CALL TO ORDER

The meeting was called to order at approximately 6:00 p.m. by Board Mr. Ballenger. The Board went into Closed Session and reconvened to Open Session at approximately 7:04 p.m.

BOARD MEMBERS PRESENT

Mr. Ballenger amended the roll call by removing Mrs. Crickett Brinkman and Mr. Smith and adding Mr. Kevin Bloom and Mr. Gary Silva.

Mr. Kevin Cordeiro, Board President, Mr. Kevin Bloom, Mr. Gary Smith, Ms. Pat Rocha, and Mrs. Loretta Rose.

REPORT FROM CLOSED SESSION

Nothing to report at this time.

APPROVAL OF AGENDA

Mr. Ballenger amended the agenda by adding C. Parent request for fingerprint clearance to closed session.

Ms. Rocha made a motion to approve the agenda as presented, seconded by Mr. Smith. Motion carried, 5-0.

ANNUAL BOARD ORGANIZATION

1. Swearing I of Newly-Elected Board Member – Mr. Ballenger administered the Oath of Office to newly elected Board Member Kevin Bloom and Gary Silva who were elected on November 6, 2018 to serve as Trustees until 2022.

2. Election of Officers:

A. Board President – Mr. Silva nominated Mr. Cordeiro as Board President, seconded by Mr. Bloom. Motion carried 5-0.

B. Board Clerk- Ms. Rocha nominated Mrs. Rose as Board Clerk, seconded by Mr. Cordeiro. Motion carried, 5-0.

3. Appointment of the Superintendent as Secretary to the Board of Education – Ms. Rocha made a motion to appoint the position of Superintendent to serve as Secretary to the Board, seconded by Mrs. Rose. Motion carried 5-0.

4. Establish Calendar of Regular Meeting Dates for 2019 – The Board Meetings will remain on the 2nd Wednesday of each month. Closed Session would start at 6:00 p.m. and Open Session

would start at 7:00 p.m. Mrs. Rose made a motion to approve the Board Meeting Calendar for 2019, seconded by Mr. Silva. Motion carried, 5-0.

CONVENE MEETING OF THE GUSD BOARD OF TRUSTEES FINANCING CORPORATION

The Board convened the meeting of the GUSD Financing Corporation at 7:21 p.m. All Board members were present. There was no communication from the public.

ELECTION OF OFFICERS – Mrs. Rose nominated Ms. Rocha as Chair, seconded by Mr. Silva. Motion carried, 5-0. Ms. Rocha nominated Mr. Silva as Vice Chair, seconded by Mrs. Rose. Motion carried, 5-0. Mrs. Rose nominated Mr. Bryan Ballenger as Secretary, seconded by Mr. Bloom. Motion carried 5-0. The Board appointed Lizett Aguilar, Chief Business Officer as Treasurer.

The slate of officers as approved by the Board for the GUSD Financing Corporation is as follows:

Chair: Pat Rocha

Vice Chair: Gary Silva

Secretary: Bryan Ballenger

Treasurer: Lizett Aguilar

FINANCIAL REPORT – The Board reviewed the Financial Report covering the expenditure of COP funds. The Balance of COP as of December 5, 2018 is \$8,889,477.50. (\$6,504,000.00 principal; \$2,385,477.50 interest).

Ms. Rocha made a motion to adjourn the Financing Corporation meeting, seconded by Mr. Bloom. Motion carried, 5-0. The meeting was adjourned at 7:27 p.m.

The Board took a 10-minute break to congratulate Mr. Bloom and Mr. Silva. Open session resumed at 7:37 pm.

REPORTS AND PRESENTATIONS

A. West Side Health Care Task Force Poster and Essay Contest Winners – Mr. DeMartini announced the winners of the contest. Art contest winners were Abigail Matthew 4th grade at GES and Enrique Alejandro Romo 5th grade at GES. The essay contest grand prize winner was Sariya Medeiros 7th grade at GMS.

B. Student Report - GHS Student Representative Aubrie Hazan was not able to attend the board meeting so Nicole Moitozo read her report to the Board on various ongoing activities at Gustine High School.

C. Board Reports – Ms. Rocha attended the CSBA Conference in San Francisco. She attended many workshops. She took a lot of notes to share with everyone.

Mrs. Rose welcomed the new board members. She also attended the CSBA Conference. She is looking forward to a new year.

Mr. Gary Silva attended the CSBA Conference as well. It was educational. It was a good opportunity for them to get to meet each other and get to know Mr. Ballenger and the other trustees better. He is looking forward to representing Gustine Unified School District.

Mr. Kevin Bloom also attended the conference. It was a good event. He got to know everyone. Thanked everyone for the opportunity to serve on the board. He looking forward to it.

Mr. Kevin Cordeiro thanked Mrs. Brinkman and Mr. Smith for their time as trustees. He feels that the district is moving in the right direction. He welcomed the newly elected board members.

C. Superintendent Report – Mr. Ballenger also attended the conference. He is very thankful that all trustee were able to attend it. On Dec. 3, he attended a Bond Oversight Committee meeting. Discussed transactions on Measure P up to this date. On Dec. 11, he attended a GUSTO meeting, which was held at the district office. Lastly, he presented Mrs. Brinkman with a plaque. He thanked both Mr. Smith and Mrs. Brinkman for their service.

D. Attendance Report – Mr. Luna provided the GUSD Attendance Summary percentages for Month 3 for each site. GMS had the highest percentile for month 3 at 96.44%.

CONSENT AGENDA

Mrs. Rose made a motion to approve the Consent Agenda as presented, seconded by Mr. Silva. Motion carried, 5-0.

INFORMATION

A. Food Service Management Contract Options – Lizett reminded everyone that in October she had a presentation regarding contracting options. She is looking at options in moving forward in how the program is managed. Whether it's contracting with a management company, like it is currently or self-operate the program. After gathering more information, the district plans to move forward with putting out an RFP, which she'll bring to the board around March. The RFP will have multiple options within it to allow them to get those bids. Then she will compare the numbers and bring the board a recommendation. She also plans to bring more information to the board in January to keep them informed about the whole nutrition services department and how it's ran.

B. Measure P Update – Mr. Ballenger brought the board up to date on construction projects that are currently happening. The fire alarm projects at GHS, RES, GMS and GES are on schedule to be completed in 120 days. The multipurpose/gym at GMS is also on target. He meets with them once a week to go over what has been complete and what still needs to be completed. A Measure P workshop is schedule for January 24, 2019 from 6:00 – 9:00 pm.

C. GHS Scheduling – Mr. Cano stated that GHS wants to move to a modified block schedule next semester. They have done this in the past called it opportunity day. It didn't work in their favor. According to the schedule, Mondays would stay the same. All they will be doing is changing Tuesdays and Thursdays by extending the periods. Teachers will still see their students every day. They went through a two-month process to see if this is something they would like to

try to do. The majority of the teachers are in favor of this. The Board of Trustees wished him luck with it.

COMMUNICATION FROM THE PUBLIC

None

ACTION ITEMS

A. Warrants – Ms. Rocha made a motion to approve the warrants as presented, seconded by Mrs. Rose. Motion carried, 5-0.

B. Resolution No. 2018-19-05 Authorization of Signatures for Orders Drawn on Funds

1. Ms. Rocha made a motion to waive the reading of Resolution No. 2018-19-05 Authorization of Signatures for Orders Drawn on Funds, seconded by Mrs. Rose. Motion carried, 5-0.

2. Mrs. Rose made a motion to approve Resolution No. 2018-19-05 Authorization of Signatures for Orders Drawn on Funds, seconded by Mr. Silva. Motion carried, 5-0.

C. Resolution No. 2018-19-06 Designate to Approve and Sign Warrant Register

1. Ms. Rocha made a motion to waive the reading of Resolution No. 2018-19-06 Designate to Approve and Sign Warrant Register, seconded by Mrs. Rose. Motion carried, 5-0.

2. Mr. Bloom made a motion to approve Resolution No. 2018-19-06 Designate to Approve and Sign Warrant Register, seconded by Mr. Silva. Motion carried, 5-0.

D. Gustine High School 2019 Prom – Mrs. Rose would like to see some type of waiver signed releasing the district from liability. Mr. Silva made a motion to table the Gustine High School 2019 Prom, seconded by Mr. Bloom. Motion carried, 5-0. This item will be brought back to the board in January.

E. First Interim Report – Ms. Rocha made a motion to approve the First Interim Report, seconded by Mrs. Rose. Motion carried, 5-0.

F. GHS Ag Department Trailer Purchase from CTE Grant – Ms. Rocha made a motion to approve the GHS Ag Department Trailer Purchase from CTE Grant, seconded by Mrs. Rose. Motion carried, 5-0.

G. Disclosure Statement of Proposed Agreement with GRTA (Public Hearing/Approval)

1. Mr. Cordeiro opened the Public Hearing at 9:00 p.m. There being no comments, the Public Hearing was closed at 9:02 p.m. for the Disclosure Statement of Proposed Agreement with GRTA.

2. Ms. Rocha made a motion to approve the Disclosure Statement of Proposed Agreement with GRTA, seconded by Mr. Silva. Motion carried, 5-0.

H. Ratification of GUSD/GRTA Tentative Agreement for 2018-2019 – Ms. Rocha made a motion to approve the Ratification of GUSD/GRTA Tentative Agreement for 2018-2019, seconded by Mr. Bloom. Motion carried, 5-0.

I. E-Rate Year 2019 - Request for Proposals (RFP) – Mr. Bloom made a motion to approve the E-Rate Year 2019 - Request for Proposals (RFP), seconded by Mrs. Rose. Motion carried, 5-0.

J. Brandman University Supervised Internship Agreement & Supervised Fieldwork Agreement – Ms. Rocha made a motion to approve the Brandman University Supervised Internship Agreement & Supervised Fieldwork Agreement, seconded by Mr. Bloom. Motion carried, 5-0.

K. Resolution No. 2018-19-07 Energy Conservation Services with California Solar 3 Agreement (Public Hearing/Approval)

1. Mr. Cordeiro opened the Public Hearing at 9:09 p.m. There being no comments, the Public Hearing was closed at 9:40 p.m. for Resolution No. 2018-19-07 Energy Conservation Services with California Solar 3 Agreement.

2. Ms. Rocha made a motion to waive the reading of the Resolution No. 2018-19-07 Energy Conservation Services with California Solar 3 Agreement, seconded by Mr. Bloom. Motion carried, 5-0.

Ms. Rocha questioned whether the middle school calculations included the multipurpose room/gym that is currently being built. Mr. Ashu Jain, Senior Manager at ENGIE confirmed that any additional solar panels needed to include the energy usage from the multipurpose/gym would be included as an addendum at no additional cost to the district.

3. Mrs. Rose made a motion to approve Resolution No. 2018-19-07 Energy Conservation Services with California Solar 3 Agreement, seconded by Ms. Rocha. Motion carried, 5-0.

L. Board Policy Updates October 2018 (Second Reading)

1. Ms. Rocha made a motion to waive reading of Board Policy Updates October 2018, seconded by Mr. Bloom. Motion carried, 5-0.

2. Ms. Rocha made a motion to approve the Board Policy Updates October 2018, seconded by Mr. Bloom. Motion carried, 5-0.

ADVANCED PLANNING

A. Regular Board Mtg. January 9, 2019 @ 7:00 p.m.

B. Future Agenda Items

1. Gustine High School 2019 Prom

ADJOURN TO CLOSED SESSION

The Board adjourned to Closed Session at 9:47 p.m.

RECONVENE TO OPEN SESSION

The Board reconvened to Open Session at 10:25 p.m.

REPORT FROM CLOSED SESSION

Regarding the parent request for fingerprint clearance case #AL12-18 the Board unanimously approved it with conditions. The votes were as follows 5-Ayes, 0-Nays, 0-Absentions.

Also in closed session, the Board unanimously approved the resignation agreement of confidential employee #589 effective June 30, 2019. The votes were as follows: 5-Ayes, 0-Nays, 0-Absentions.

ADJOURNMENT

Ms. Rocha made a motion to adjourn the meeting, seconded by Mr. Silva. Motion carried, 5-0. Meeting adjourned at 10:26 p.m.

APPROVED AND ADOPTED

Loretta Rose, Clerk

ACTION ITEMS

— THE EDITOR —

— THE EDITOR —

— THE EDITOR —

— THE EDITOR —

— THE EDITOR —

— THE EDITOR —

— THE EDITOR —

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— THE EDITOR —

— THE EDITOR —

— THE EDITOR —

GUSTINE UNIFIED SCHOOL DISTRICT

Meeting of the Board of Trustees

MEETING DATE:

January 9, 2019

AGENDA ITEM TITLE: Warrants

AGENDA SECTION: Action

PRESENTED BY: Lizett Aguilar, Chief Business Officer

RECOMENDATIONS:

It is recommended that the Board of Trustees ratify the warrants.

SUMMARY:

Monthly warrants are presented to the Board of Trustees to ratify.

FISCAL IMPACT: Total of Warrants

BUDGET CATEGORY: All District Funds

Batch status: A All

From batch: 0024

To batch: 0024

Include Revolving Cash: Y

Include Address: N

Include Object Desc: Y

Include Vendor TIN: N

Include Audit Date and Time in Sort: N

APPROVED FOR PAYMENT

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		
Req Reference	Date	Description	FD-RESC-Y-OBJT.S0-GOAL-FUNC-SCH-DD1-DD2	T9MPS	Liq Amt	Net Amount	
102632/00	ACSA						
	PV-190441	12/11/2018	INV15814	01-0824-0-5201.00-1110-7410-115-000-104	NN	35.00	
				PROFESSIONAL DEVLPMNT TRAINING			
			TOTAL PAYMENT AMOUNT	35.00 *		35.00	
104854/00	CERES WORLD TRAVEL						
190553	PO-190502	12/11/2018	012319AB	1 01-0824-0-5200.00-0000-7200-112-000-205	NY F	1,116.00	1,201.92
				TRAVEL & CONFERENCE			
			TOTAL PAYMENT AMOUNT	1,201.92 *		1,201.92	
104318/00	CIT (AVAYA)						
	PV-190445	12/12/2018	32785252	01-0000-0-5922.00-0000-7200-112-000-000	NN	201.90	
				COMMUNICATION - TELEPHONE SVCS			
			TOTAL PAYMENT AMOUNT	201.90 *		201.90	
103285/00	CITY OF GUSTINE						
	PV-190451	12/12/2018	SR0-1218	01-0000-0-5899.00-0000-8300-112-000-000	NN	3,374.50	
				OTHER SERVICES, FEES, OP EXPS			
			TOTAL PAYMENT AMOUNT	3,374.50 *		3,374.50	
104675/00	COFFEY, TAWNYA						
	PV-190446	12/12/2018	REIMB PBIS	01-0824-0-4300.00-1110-1000-110-000-205	NN	70.51	
				SUPPLIES			
			TOTAL PAYMENT AMOUNT	70.51 *		70.51	
104490/00	COTTA, ROCHELLE						
	PV-190450	12/12/2018	ELAC/DELAC REIMB	01-4203-0-4300.00-1110-1000-115-000-000	NN	79.53	
				SUPPLIES			
			TOTAL PAYMENT AMOUNT	79.53 *		79.53	
103057/00	DEPOT GARAGE, INC.						
190253	PO-190212	12/13/2018	00175455	1 01-0823-0-5650.00-0000-3600-112-000-000	NN P	37.00	37.00
				REPAIRS/MAIN - VEHICLES			
190253	PO-190212	12/13/2018	0017714	1 01-0823-0-5650.00-0000-3600-112-000-000	NN P	37.00	37.00
				REPAIRS/MAIN - VEHICLES			

Venue	Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		
Req	Reference	Date	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	T9MPS	Liq Amt	Net Amount	
TOTAL PAYMENT AMOUNT					74.00 *		74.00	

102063/00 FILIPPINI, LISA

PV-190443	12/11/2018	REIMB LOZANO SMITH SPECIAL	01-0000-0-5201.00-0000-2100-112-000-000	NN	93.00	
		PROFESSIONAL DEVLPMNT TRAINING				
PV-190447	12/12/2018	REIMB ACSA WORKSHOP	01-0000-0-5201.00-0000-2100-112-000-000	NN	21.00	
		PROFESSIONAL DEVLPMNT TRAINING				
TOTAL PAYMENT AMOUNT					114.00 *	114.00

035746/00 GILTON SOLID WASTE

PV-190460	12/13/2018	000260632-00 N-000	12/15/2018	01-0000-0-5550.00-0000-8200-112-000-000	NN	455.86	
				DISPOSAL/GARBAGE REMOVAL			
PV-190460	12/13/2018	002700340-00 NZ-000	12/15/2018	01-0000-0-5550.00-0000-8200-112-000-000	NN	42.43	
				DISPOSAL/GARBAGE REMOVAL			
PV-190460	12/13/2018	002700122-00 N-001	12/15/2018	01-0000-0-5550.00-0000-8200-112-000-000	NN	466.30	
				DISPOSAL/GARBAGE REMOVAL			
PV-190460	12/13/2018	002700122-00 N-002	12/15/2018	01-0000-0-5550.00-0000-8200-112-000-000	NN	1,273.68	
				DISPOSAL/GARBAGE REMOVAL			
TOTAL PAYMENT AMOUNT					2,238.27 *	2,238.27	

105117/00 GNR TRUCK WASH

190605	PO-190558	12/13/2018	40458	1 01-0823-0-5899.00-0000-3600-112-000-000	NN P	50.00	50.00
				OTHER SERVICES, FEES, OP EXPS			
TOTAL PAYMENT AMOUNT					50.00 *	50.00	

036649/00 GOTTSCHALK'S MUSIC CENTER

190262	PO-190240	12/11/2018	607247	1 01-0824-0-5640.00-1154-1000-115-000-205	N P	446.88	446.88
				REPAIRS/MAINT OF EQUIPMENT			
190262	PO-190240	12/11/2018	605386	1 01-0824-0-5640.00-1154-1000-115-000-205	N P	176.97	176.97
				REPAIRS/MAINT OF EQUIPMENT			
TOTAL PAYMENT AMOUNT					623.85 *	623.85	

102532/00 HALL, BRYAN

PV-190449	12/12/2018	REIMB BEAM SHELVES	01-1100-0-4300.00-1110-1000-115-000-000	NN	159.08
			SUPPLIES		
TOTAL PAYMENT AMOUNT					159.08 *
					159.08

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num			
Req Reference	Date	Description	FD-RESC-Y-OBJT.S0-GOAL-FUNC-SCH-DD1-DD2	T9MPS	Liq Amt	Net Amount		
100659/00	HOME DEPOT CREDIT SERVICES							
190309 PO-190291	12/11/2018	6201933	1 01-7010-0-4300.00-1110-1000-310-000-000	NN P	164.77	164.77		
			SUPPLIES					
			TOTAL PAYMENT AMOUNT	164.77 *		164.77		
104808/00	HOUGHTON MIFFLIN HARCOURT							
190195 PO-190180	12/11/2018	710116746	1 01-3010-0-4300.00-1110-1000-115-000-000	NN F	3,592.57	3,592.57		
			SUPPLIES					
			TOTAL PAYMENT AMOUNT	3,592.57 *		3,592.57		
103512/00	IRON MOUNTAIN							
PV-190442	12/11/2018	AHXY698	01-0000-0-5550.00-0000-8200-112-000-000	NN		295.80		
			DISPOSAL/GARBAGE REMOVAL					
			TOTAL PAYMENT AMOUNT	295.80 *		295.80		
104363/00	JOE'S LANDSCAPING & CONCRETE							
PV-190440	12/11/2018	12107	01-0000-0-5802.00-0000-8110-112-000-000	NN		13,650.00		
			MAINTENANCE AGRMTS-NONEQUIP					
			TOTAL PAYMENT AMOUNT	13,650.00 *		13,650.00		
104440/00	KIMBALL MIDWEST							
190234 PO-190201	12/13/2018	6779288	1 01-0823-0-4344.00-0000-3600-112-000-000	NN P	20.86	20.86		
			REPLACEMENT PARTS					
			TOTAL PAYMENT AMOUNT	20.86 *		20.86		
105340/00	LOPEZ, MARISABEL							
PV-190453	12/12/2018	REIMB DMV LICENSE FEES	01-0823-0-5899.00-0000-3600-112-000-000	NN		133.00		
			OTHER SERVICES, FEES, OP EXPS					
PV-190454	12/12/2018	REIMB FINGER PRINTS	01-0823-0-5842.00-0000-3600-112-000-000	NN		20.00		
			FINGERPRINTING					
PV-190455	12/12/2018	REIMB DRIVER PHYSICAL	01-0823-0-5845.00-0000-3600-112-000-000	NN		89.00		
			PHYSICAL EXAMS					
			TOTAL PAYMENT AMOUNT	242.00 *		242.00		

Venue	Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		
Req	Reference	Date	Description	FD-RESC-Y-OBJT.S0-GOAL-FUNC-SCH-DD1-DD2 T9MPS	Liq Amt	Net Amount		
054938/00	MATTOS NEWSPAPERS INC.							
190323	PO-190268	12/13/2018	TR110618016	1 01-0000-0-5899.00-0000-7200-112-000-000 NN P	350.00	350.00		
				OTHER SERVICES, FEES, OP EXPS				
190323	PO-190268	12/13/2018	PI112918119	1 01-0000-0-5899.00-0000-7200-112-000-000 NN P	40.00	40.00		
				OTHER SERVICES, FEES, OP EXPS				
	PV-190463	12/13/2018	70531	01-0000-0-4399.00-0000-7200-112-000-000 NN		37.76		
				MISCELLANEOUS SUPPLIES				
				TOTAL PAYMENT AMOUNT	427.76 *	427.76		
105042/00	MERZA, SAMIA							
	PV-190448	12/12/2018	REIMB FOR THANK YOU DINNER	01-3010-0-4300.00-1110-1000-115-000-000 NN		81.48		
				SUPPLIES				
	PV-190456	12/13/2018	SOLUCIONES PD	01-4203-0-5201.00-1110-1000-115-000-000 NN		52.80		
				PROFESSIONAL DEVLPMNT TRAINING				
				TOTAL PAYMENT AMOUNT	134.28 *	134.28		
064370/00	OFFICE SUPPLY EXPRESS							
190132	PO-190103	12/11/2018	136997	1 01-0000-0-4300.00-0000-7200-112-000-000 NN P	228.99	228.99		
				SUPPLIES				
				TOTAL PAYMENT AMOUNT	228.99 *	228.99		
067097/00	PEACOCK'S MARCHING WORLD							
190365	PO-190335	12/11/2018	107326	1 01-0824-0-4300.00-1110-1000-310-000-205 N F	827.79	907.26		
				SUPPLIES				
				TOTAL PAYMENT AMOUNT	907.26 *	907.26		
104686/00	SAENZ PEST CONTROL INC							
	PV-190459	12/13/2018	6731	01-8150-0-5565.00-0000-8110-112-000-000 NN		215.00		
				PEST CONTROL				
	PV-190459	12/13/2018	6730	01-8150-0-5565.00-0000-8110-112-000-000 NN		175.00		
				PEST CONTROL				
	PV-190459	12/13/2018	6864	01-8150-0-5565.00-0000-8110-112-000-000 NN		185.00		
				PEST CONTROL				
	PV-190459	12/13/2018	6707	01-8150-0-5565.00-0000-8110-112-000-000 NN		185.00		
				PEST CONTROL				
	PV-190459	12/13/2018	6708	01-8150-0-5565.00-0000-8110-112-000-000 NN		185.00		
				PEST CONTROL				
	PV-190459	12/13/2018	6706	01-8150-0-5565.00-0000-8110-112-000-000 NN		80.00		
				PEST CONTROL				

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num			
Req Reference	Date	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS			Liq Amt	Net Amount	
TOTAL PAYMENT AMOUNT				1,025.00 *			1,025.00	

104245/00 SAN JOAQUIN PEST CONTROL

PV-190439	12/11/2018	0300673	01-8150-0-5565.00-0000-8110-112-000-000 NN				100.00	
			PEST CONTROL					
PV-190439	12/11/2018	0300674	01-8150-0-5565.00-0000-8110-112-000-000 NN				100.00	
			PEST CONTROL					
PV-190439	12/11/2018	0300675	01-8150-0-5565.00-0000-8110-112-000-000 NN				100.00	
			PEST CONTROL					
PV-190439	12/11/2018	0300677	01-8150-0-5565.00-0000-8110-112-000-000 NN				250.00	
			PEST CONTROL					
PV 190439	12/11/2018	0300676	01-8150-0-5565.00-0000-8110-112-000-000 NN				100.00	
			PEST CONTROL					
TOTAL PAYMENT AMOUNT				650.00 *			650.00	

105202/00 SCHOOL FIX

PV-190458	12/13/2018	255591	01-1100-0-4300.00-1110-1000-110-000-000 NN				36.60	
			SUPPLIES					
TOTAL PAYMENT AMOUNT				36.60 *			36.60	

105279/00 SHOOB PHOTOGRAPHY

190497 PO-190476	12/12/2018	34398	1 01-1100-0-4300.00-1110-1000-110-000-000 NN F			21.65	21.52	
			SUPPLIES					
TOTAL PAYMENT AMOUNT				21.52 *			21.52	

105321/00 SIMPLY DONUTS

190577 PO-190552	12/11/2018	156769	1 01-0824-0-4300.00-1110-1000-110-000-205 NN P			10.75	10.75	
			SUPPLIES					
190577 PO-190552	12/11/2018	156766	1 01-0824-0-4300.00-1110-1000-110-000-205 NN P			9.00	9.00	
			SUPPLIES					
TOTAL PAYMENT AMOUNT				19.75 *			19.75	

103447/00 SYNCB/AMAZON

190016 PO-190033	12/09/2018	756638767756	1 01-6300-0-4300.00-1110-1000-310-000-000 NN P			13.78	13.78	
			SUPPLIES					
190016 PO-190033	12/09/2018	435977777956	1 01-6300-0-4300.00-1110-1000-310-000-000 NN P			15.99	15.99	
			SUPPLIES					

Venue	Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		
Req	Reference	Date	Description	FD-RESC-Y-OBJT.S0-GOAL-FUNC-SCH-DD1-DD2 T9MPS	Liq Amt	Net Amount		
103447 (CONTINUED)								
190016	PO-190033	12/09/2018	474888533847	1 01-6300-0-4300.00-1110-1000-310-000-000 NN P	99.00	99.00		
				SUPPLIES				
190130	PO-190101	12/09/2018	463994584363	1 01-0000-0-4300.00-0000-7200-112-000-000 NN P	6.99	6.99		
				SUPPLIES				
190130	PO-190101	12/09/2018	574775258969	1 01-0000-0-4300.00-0000-7200-112-000-000 NN P	12.12	12.12		
				SUPPLIES				
190130	PO-190101	12/09/2018	537575886546	1 01-0000-0-4300.00-0000-7200-112-000-000 NN P	9.62	9.62		
				SUPPLIES				
190130	PO-190101	12/09/2018	495433597635	1 01-0000-0-4300.00-0000-7200-112-000-000 NN P	34.40	34.40		
				SUPPLIES				
190130	PO-190101	12/09/2018	575775358969	1 01-0000-0-4300.00-0000-7200-112-000-000 NN P	69.28	69.28		
				SUPPLIES				
190389	PO-190381	12/09/2018	439599689868	1 01-1100-0-4300.00-1801-4200-310-000-000 NN P	422.98	422.98		
				SUPPLIES				
190389	PO-190381	12/09/2018	579863786776	1 01-1100-0-4300.00-1801-4200-310-000-000 NN P	67.10	67.10		
				SUPPLIES				
190389	PO-190381	12/09/2018	787835958846	1 01-1100-0-4300.00-1801-4200-310-000-000 NN P	96.25	96.25		
				SUPPLIES				
190389	PO-190381	12/09/2018	683684849359	1 01-1100-0-4300.00-1801-4200-310-000-000 NN P	39.57	39.57		
				SUPPLIES				
190389	PO-190381	12/09/2018	457888894359	1 01-1100-0-4300.00-1801-4200-310-000-000 NN P	8.56	8.56		
				SUPPLIES				
190430	PO-190430	12/09/2018	457674789494	1 01-6387-0-4300.00-3824-1000-310-000-000 NN P	199.90	199.90		
				SUPPLIES				
190438	PO-190430	12/09/2018	685539354984	1 01-6387-0-4300.00-3824-1000-310-000-000 NN P	600.20	600.20		
				SUPPLIES				
190438	PO-190430	12/09/2018	885488947348	1 01-6387-0-4300.00-3824-1000-310-000-000 NN F	92.72	83.62		
				SUPPLIES				
190460	PO-190433	12/09/2018	443599553796	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P	166.96	166.96		
				SUPPLIES				
190460	PO-190433	12/09/2018	678559997589	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P	233.42	233.42		
				SUPPLIES				
190460	PO-190433	12/09/2018	444545665687	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P	87.66	87.66		
				SUPPLIES				
190460	PO-190433	12/09/2018	587474474544	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P	98.89	98.89		
				SUPPLIES				
190460	PO-190433	12/09/2018	438746447595	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P	204.66	204.66		
				SUPPLIES				
190465	PO-190451	12/09/2018	444979767495	1 01-6387-0-4300.00-3824-1000-310-000-000 NN P	152.54	152.54		
				SUPPLIES				
190509	PO-190471	12/09/2018	646786933486	1 01-0000-0-4300.00-0000-7200-112-000-000 NN F	500.00	347.04		
				SUPPLIES				
TOTAL PAYMENT AMOUNT					3,070.53 *	3,070.53		

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
103776/00	SYNCB/AMAZON							
190371 PO-190348	12/09/2018	464846334796		1 01-0824-0-4300.00-1110-1000-110-000-205 NN P			10.28	10.28
				SUPPLIES				
190371 PO-190348	12/09/2018	533437546769		1 01-0824-0-4300.00-1110-1000-110-000-205 NN P			118.16	118.16
				SUPPLIES				
190371 PO-190348	12/09/2018	434446885586		1 01-0824-0-4300.00-1110-1000-110-000-205 NN P			166.24	166.24
				SUPPLIES				
190372 PO-190374	12/09/2018	436775656548		1 01-1100-0-4300.00-1110-1000-110-000-000 NN P			139.35	139.35
				SUPPLIES				
190372 PO-190374	12/09/2018	796688437766		1 01-1100-0-4300.00-1110-1000-110-000-000 NN P			12.94	12.94
				SUPPLIES				
190372 PO-190374	12/09/2018	437964566453		1 01-1100-0-4300.00-1110-1000-110-000-000 NN P			44.62	44.62
				SUPPLIES				
190372 PO-190374	12/09/2018	465333389449		1 01-1100-0-4300.00-1110-1000-110-000-000 NN P			138.14	138.14
				SUPPLIES				
190372 PO-190374	12/09/2018	968676664968		1 01-1100-0-4300.00-1110-1000-110-000-000 NN P			60.29	60.29
				SUPPLIES				
190372 PO-190374	12/09/2018	887877448758		1 01-1100-0-4300.00-1110-1000-110-000-000 NN P			137.84	137.84
				SUPPLIES				
				TOTAL PAYMENT AMOUNT	827.86 *			827.86
104635/00	SYNCB/AMAZON							
190339 PO-190309	12/09/2018	453445974773		1 01-0824-0-4300.00-1110-1000-110-000-111 NN P			34.88	
				SUPPLIES				
				TOTAL PAYMENT AMOUNT	34.88 *			34.88
104696/00	SYNCB/AMAZON							
190065 PO-190113	12/09/2018	559557347935		1 01-1100-0-4300.00-1110-1000-111-000-000 NN P			60.16	60.16
				SUPPLIES				
190065 PO-190113	12/09/2018	983579955763		1 01-1100-0-4300.00-1110-1000-111-000-000 NN P			45.64	45.64
				SUPPLIES				
190065 PO-190113	12/09/2018	774695863984		1 01-1100-0-4300.00-1110-1000-111-000-000 NN P			109.67	109.67
				SUPPLIES				
190065 PO-190113	12/09/2018	465587959699		1 01-1100-0-4300.00-1110-1000-111-000-000 NN P			21.68	21.68
				SUPPLIES				
190065 PO-190113	12/09/2018	456973843784		1 01-1100-0-4300.00-1110-1000-111-000-000 NN P			16.80	16.80
				SUPPLIES				
190187 PO-190166	12/09/2018	465996589563		1 01-1100-0-4300.00-1110-1000-115-000-000 NN P			123.91	123.91
				SUPPLIES				
190187 PO-190166	12/09/2018	984983836473		1 01-1100-0-4300.00-1110-1000-115-000-000 NN P			172.39	172.39
				SUPPLIES				
190187 PO-190166	12/09/2018	594396593773		1 01-1100-0-4300.00-1110-1000-115-000-000 NN P			53.13	53.13
				SUPPLIES				

Vend. Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS				
104696 (CONTINUED)							
190187 PO-190166	12/09/2018	466895536463	1 01-1100-0-4300.00-1110-1000-115-000-000 NN P			94.77	94.77
			SUPPLIES				
190187 PO-190166	12/09/2018	456748993374	1 01-1100-0-4300.00-1110-1000-115-000-000 NN P			411.64	411.64
			SUPPLIES				
190187 PO-190166	12/09/2018	447887795773	1 01-1100-0-4300.00-1110-1000-115-000-000 NN P			74.88	74.88
			SUPPLIES				
190187 PO-190166	12/09/2018	686883877473	1 01-1100-0-4300.00-1110-1000-115-000-000 NN P			79.89	79.89
			SUPPLIES				
190187 PO-190166	12/09/2018	434386976989	1 01-1100-0-4300.00-1110-1000-115-000-000 NN P			19.38	19.38
			SUPPLIES				
190187 PO-190166	12/09/2018	566346739736	1 01-1100-0-4300.00-1110-1000-115-000-000 NN P			179.77	179.77
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	1,463.71 *			1,463.71
104288/00 TESEI PETROLEUM							
PV-190438	12/11/2018	104236	01-0823-0-4341.00-0000-3600-112-000-000 NN				1,690.79
			GAS, OIL LUBE, ETC				
			TOTAL PAYMENT AMOUNT	1,690.79 *			1,690.79
105000 TROPHY DEPOT INC							
190518 PO-190484	12/11/2018	1830155	1 01-0824-0-4300.00-1110-1000-110-000-205 NN F			353.33	321.28
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	321.28 *			321.28
104323/00 U.S. BANK EQUIPMENT FINANCE							
PV-190437	12/11/2018	371885146	01-0000-0-5620.00-0000-2700-112-000-000 NN				2,293.06
			RENTALS, LEASES OF EQUIPMENT				
PV-190437	12/11/2018	371880139	01-0000-0-5620.00-0000-2700-112-000-000 NN				492.79
			RENTALS, LEASES OF EQUIPMENT				
PV-190457	12/13/2018	371881517	01-0000-0-5620.00-0000-2700-112-000-000 NN				2,090.92
			RENTALS, LEASES OF EQUIPMENT				
PV-190457	12/13/2018	371881517	01-1100-0-5620.00-1110-1000-110-000-000 NN				2,090.92
			RENTALS, LEASES OF EQUIPMENT				
PV-190457	12/13/2018	371881517	01-3010-0-5620.00-1110-1000-111-000-000 NN				2,090.92
			RENTALS, LEASES OF EQUIPMENT				
PV-190457	12/13/2018	371881517	01-1100-0-5620.00-1110-1000-115-000-000 NN				3,136.38
			RENTALS, LEASES OF EQUIPMENT				
PV-190457	12/13/2018	371881517	01-1100-0-5620.00-1110-1000-310-000-000 NN				5,227.32
			RENTALS, LEASES OF EQUIPMENT				

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		
Req Reference	Date	Description	FD-RESC-Y-OBJT.S0-GOAL-FUNC-SCH-DD1-DD2	T9MPS	Liq Amt	Net Amount	
TOTAL PAYMENT AMOUNT				17,422.31 *		17,422.31	
105301/00 WEST AIR GASES & EQUIPMENT							
190449 PO-190414	12/11/2018	10788361	1 01-7010-0-4300.00-1110-1000-310-000-000	NN P	26.41	26.41	
			SUPPLIES				
190449 PO-190414	12/13/2018	01081673-00	1 01-7010-0-4300.00-1110-1000-310-000-000	NN P	374.19	374.19	
			SUPPLIES				
TOTAL PAYMENT AMOUNT				400.60 *		400.60	
TOTAL FUND PAYMENT				54,871.68 **		54,871.68	

MERCED COUNTY OFFICE OF EDUCATION
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/13/18

DISTRICT FUND: 01 - 5070

BATCH# 24

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 54,871.68

01-5070
11-5074
13-5077
14-5072
17-5071
21-5069
25-5075
35-5078
40-5065

CHECK LIST FOR CHECK REGISTERS
(PLEASE CHECKMARK EACH)

- ☒ Verify cash for each fund
- ☒ Ensure deposits have been made at the County Treasurer by 11 a.m.
- ☒ Provide all pages of prelist and Cover Sheet for each fund on prelist (even if zero)
- ☒ Retain original prelist for your records
- ☒ Proper signed authorization for each batch

ALL BATCHES MUST BE RELEASED AND HELD FOR AUDIT

DISTRICT SERVICES USE ONLY

RECEIVED BY DISTRICT SERVICES: _____

AUDIT APPROVED: _____

CASH CHECKED: _____

RELEASED FOR PAYMENT: _____

MERCED COUNTY OFFICE OF EDUCATION
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/13/18

DISTRICT FUND: 11 - 5074

BATCH# 24

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 1,045.46

01-5070
11-5074
13-5077
14-5072
17-5071
21-5069
25-5075
35-5078
40-5065

CHECK LIST FOR CHECK REGISTERS
(PLEASE CHECKMARK EACH)

- ☒ Verify cash for each fund
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- ☒ Proper signed authorization for each batch

ALL BATCHES MUST BE RELEASED AND HELD FOR AUDIT

DISTRICT SERVICES USE ONLY

RECEIVED BY DISTRICT SERVICES: _____

AUDIT APPROVED: _____

CASH CHECKED: _____

RELEASED FOR PAYMENT: _____

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num			
Req Reference	Date	Description				FD-RESC-Y-OBJT.S0-GOAL-FUNC-SCH-DD1-DD2 T9MPS	Liq Amt	Net Amount
<hr/>								
104323/00		U.S. BANK EQUIPMENT FINANCE						
PV-190457	12/13/2018	371881517		11-3926-0-5620.00-0000-2700-312-000-000	NN	RENTALS, LEASES OF EQUIPMENT		522.73
PV-190457	12/13/2018	371881517		11-3905-0-5620.00-0000-2700-312-000-000	NN	RENTALS, LEASES OF EQUIPMENT		522.73
TOTAL PAYMENT AMOUNT							1,045.46 *	1,045.46
TOTAL FUND PAYMENT							1,045.46 **	1,045.46

MERCED COUNTY OFFICE OF EDUCATION
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/13/18

DISTRICT FUND: 13 - 5077

BATCH# 24

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 148,123.37

01-5070
11-5074
13-5077
14-5072
17-5071
21-5069
25-5075
35-5078
40-5065

CHECK LIST FOR CHECK REGISTERS
(PLEASE CHECKMARK EACH)

- ☒ Verify cash for each fund
- ☒ Ensure deposits have been made at the County Treasurer by 11 a.m.
- ☒ Provide all pages of prelist and Cover Sheet for each fund on prelist (even if zero)
- ☒ Retain original prelist for your records
- ☒ Proper signed authorization for each batch

ALL BATCHES MUST BE RELEASED AND HELD FOR AUDIT

DISTRICT SERVICES USE ONLY

RECEIVED BY DISTRICT SERVICES: _____

AUDIT APPROVED: _____

CASH CHECKED: _____

RELEASED FOR PAYMENT: _____

Vendor	Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req	Reference	Date	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	T9MPS			
104773/00			CHARTWELLS DINING SERVICES					
PV-190461	12/13/2018	K29439050		13-5310-0-4700.00-0000-3700-112-000-000	NN		63,896.69	
				FOOD				
PV-190461	12/13/2018	K29439050		13-5310-0-4700.00-0000-3700-112-000-000	NN		-4,215.46	
				FOOD				
PV-190461	12/13/2018	K29439050		13-5310-0-4799.00-0000-3700-112-599-000	NN		2,797.91	
				MISCELLANEOUS FOOD SUPPLIES				
PV-190461	12/13/2018	K29439050		13-5310-0-4300.00-0000-3700-112-000-000	NN		4,069.91	
				SUPPLIES				
PV-190461	12/13/2018	K29439050		13-5310-0-5866.00-0000-3700-112-000-000	NN		10,814.56	
				PROFESSIONAL SERVICES				
PV-190461	12/13/2018	K29439050		13-5310-0-5866.00-0000-3700-112-000-000	NN		3,772.71	
				PROFESSIONAL SERVICES				
PV-190461	12/13/2018	K29439050		13-5310-0-4799.00-0000-3700-112-599-000	NN		-1,955.00	
				MISCELLANEOUS FOOD SUPPLIES				
PV-190461	12/13/2018	K29439050		13-5310-0-8699.00-0000-0000-000-000-000	NN		-193.67	
				ALL OTHER LOCAL REVENUES				
PV-190461	12/13/2018	K29439050		13-5320-0-4700.00-0000-3700-112-000-000	NN		3,275.07	
				FOOD				
PV-190461	12/13/2018	K29439050		13-5320-0-4300.00-0000-3700-112-000-000	NN		420.02	
				SUPPLIES				
PV-190461	12/13/2018	K29439050		13-5320-0-5866.00-0000-3700-112-000-000	NN		1,888.86	
				PROFESSIONAL SERVICES				
PV-190461	12/13/2018	K29439050		13-5320-0-5866.00-0000-3700-112-000-000	NN		629.41	
				PROFESSIONAL SERVICES				
PV-190462	12/13/2018	K29439051		13-5310-0-4700.00-0000-3700-112-000-000	NN		45,239.97	
				FOOD				
PV-190462	12/13/2018	K29439051		13-5310-0-4700.00-0000-3700-112-000-000	NN		-1,212.46	
				FOOD				
PV-190462	12/13/2018	K29439051		13-5310-0-4799.00-0000-3700-112-599-000	NN		846.93	
				MISCELLANEOUS FOOD SUPPLIES				
PV-190462	12/13/2018	K29439051		13-5310-0-4300.00-0000-3700-112-000-000	NN		2,881.57	
				SUPPLIES				
PV-190462	12/13/2018	K29439051		13-5310-0-5866.00-0000-3700-112-000-000	NN		7,656.90	
				PROFESSIONAL SERVICES				
PV-190462	12/13/2018	K29439051		13-5310-0-5899.00-0000-3700-112-000-000	NN		2,671.15	
				OTHER SERVICES, FEES, OP EXPS				
PV-190462	12/13/2018	K29439051		13-5310-0-4799.00-0000-3700-112-599-000	NN		-790.00	
				MISCELLANEOUS FOOD SUPPLIES				
PV-190462	12/13/2018	K29439051		13-5320-0-4700.00-0000-3700-112-000-000	NN		2,605.68	
				FOOD				
PV-190462	12/13/2018	K29439051		13-5320-0-4300.00-0000-3700-112-000-000	NN		334.18	
				SUPPLIES				
PV-190462	12/13/2018	K29439051		13-5320-0-5866.00-0000-3700-112-000-000	NN		1,502.80	
				PROFESSIONAL SERVICES				
PV-190462	12/13/2018	K29439051		13-5320-0-5899.00-0000-3700-112-000-000	NN		500.77	
				OTHER SERVICES, FEES, OP EXPS				

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD-RESC-Y-ORJT.S0-GOAI -FUNC-SCH-DD1-DD2 T9MPS				
TOTAL PAYMENT AMOUNT				147,438.50 *		147,438.50	
103447/00 SYNCB/AMAZON							
190112 PO-190039	12/09/2018	597793458344	1 13-5310-0-4300.00-0000-3700-112-000-000 NN P			189.34	189.34
			SUPPLIES				
190112 PO-190039	12/09/2018	468788956687	1 13-5310-0-4300.00-0000-3700-112-000-000 NN P			49.92	49.92
			SUPPLIES				
190112 PO-190039	12/09/2018	438775773733	1 13-5310-0-4300.00-0000-3700-112-000-000 NN P			179.77	179.77
			SUPPLIES				
190112 PO-190039	12/09/2018	444794886463	1 13-5310-0-4300.00-0000-3700-112-000-000 NN P			136.12	136.12
			SUPPLIES				
190112 PO-190039	12/09/2018	983376635473	1 13-5310-0-4300.00-0000-3700-112-000-000 NN P			129.72	129.72
			SUPPLIES				
TOTAL PAYMENT AMOUNT				684.87 *		684.87	
TOTAL FUND PAYMENT				148,123.37 **		148,123.37	

MERCED COUNTY OFFICE OF EDUCATION
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/13/18

DISTRICT FUND: 21 - 5069

BATCH# 24

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 21,588.49

01-5070
11-5074
13-5077
14-5072
17-5071
21-5069
25-5075
35-5078
40-5065

CHECK LIST FOR CHECK REGISTERS
(PLEASE CHECKMARK EACH)

- ☒ Verify cash for each fund
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- ☒ Proper signed authorization for each batch

ALL BATCHES MUST BE RELEASED AND HELD FOR AUDIT

DISTRICT SERVICES USE ONLY

RECEIVED BY DISTRICT SERVICES: _____

AUDIT APPROVED: _____

CASH CHECKED: _____

RELEASED FOR PAYMENT: _____

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		Liq Amt	Net Amount
Req Reference	Date	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS					
105328/00	B&R ENTERPRISE							
190591	PO-190542	12/12/2018	001672	1	21-0000-9-6290.00-0000-8500-111-000-235 NN P	INSPECTION	390.00	390.00
190591	PO-190542	12/12/2018	001672	2	21-0000-9-6290.00-0000-8500-110-000-132 NN P	INSPECTION	390.00	390.00
190591	PO-190542	12/12/2018	001672	3	21-0000-9-6290.00-0000-8500-115-000-333 NN P	INSPECTION	390.00	390.00
190593	PO-190544	12/12/2018	001671	1	21-0000-9-6290.00-0000-8500-310-000-432 NN P	INSPECTION	1,170.00	1,170.00
TOTAL PAYMENT AMOUNT				2,340.00 *				2,340.00
104863/00	CALIFORNIA DESIGN WEST INC.							
	PV-190452	12/12/2018	191504-20		21-0000-9-6215.00-0000-8500-310-000-437 NN	ARCHITECT/ ENGINEERING FEES		11,350.00
TOTAL PAYMENT AMOUNT				11,350.00 *				11,350.00
105242/00	DERIVI CASTELLANOS ARCHITECTS							
190362	PO-190331	12/11/2018	18.006A-07	1	21-0000-9-5866.00-0000-8500-112-000-000 NN P	PROFESSIONAL SERVICES	15,801.87	15,801.87
190362	PO-190331	12/11/2018	18.006A-04	1	21-0000-9-5866.00-0000-8500-112-000-000 NN P	PROFESSIONAL SERVICES	5,786.62	5,786.62
TOTAL PAYMENT AMOUNT				21,588.49 *				21,588.49
TOTAL FUND PAYMENT				35,278.49 **				35,278.49
TOTAL BATCH PAYMENT				239,319.00 ***			0.00	239,319.00
TOTAL DISTRICT PAYMENT				239,319.00 ****			0.00	239,319.00
TOTAL FOR ALL DISTRICTS:				239,319.00 ****			0.00	239,319.00

Number of checks to be printed: 41, not counting voids due to stub overflows.

Batch status: A All

From batch: 0025

To batch: 0025

Include Revolving Cash: Y

Include Address: N

Include Object Desc: Y

Include Vendor TIN: N

Include Audit Date and Time in Sort: N

MERCED COUNTY OFFICE OF EDUCATION
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/19/18

DISTRICT FUND: 01 - 5070

BATCH# 25

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 33,763.44

01-5070
11-5074
13-5077
14-5072
17-5071
21-5069
25-5075
35-5078
40-5065

CHECK LIST FOR CHECK REGISTERS
(PLEASE CHECKMARK EACH)

- ☒ Verify cash for each fund
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DISTRICT SERVICES USE ONLY

RECEIVED BY DISTRICT SERVICES: _____

AUDIT APPROVED: _____

CASH CHECKED: _____

RELEASED FOR PAYMENT: _____

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
101119/00	ALAMO, CHARLIE							
	PV-190481	12/18/2018 REIMB SUPPLIES		01-0824-0-4300.00-1110-1000-115-000-205 NN				86.93
				SUPPLIES				
		TOTAL PAYMENT AMOUNT			86.93 *			86.93
103972/00	ALHAMBRA							
	PV-190464	12/18/2018 14376936-120918		01-0000-0-4300.00-0000-8200-112-000-000 NN				221.96
				SUPPLIES				
	PV-190464	12/18/2018 14376875-120918		01-0000-0-4300.00-0000-8200-112-000-000 NN				243.46
				SUPPLIES				
	PV-190464	12/18/2018 14376922-120918		01-0000-0-4300.00-0000-8200-112-000-000 NN				315.68
				SUPPLIES				
	PV-190464	12/18/2018 14376999-120918		01-0000-0-4300.00-0000-8200-112-000-000 NN				367.39
				SUPPLIES				
	PV-190464	12/18/2018 14376894-120918		01-0000-0-4300.00-0000-8200-112-000-000 NN				174.43
				SUPPLIES				
	PV-190464	12/18/2018 14376853-120918		01-0000-0-4300.00-0000-8200-112-000-000 NN				259.50
				SUPPLIES				
		TOTAL PAYMENT AMOUNT			1,582.42 *			1,582.42
10	00	AT&T						
	PV-190485	12/19/2018 000012247412		01-0000-0-5912.00-0000-2700-112-000-000 NN				49.35
				COMMUN - INTERNET SVCS/LINES				
		TOTAL PAYMENT AMOUNT			49.35 *			49.35
102988/00	BAFFUNNO, MATT							
	190564 PO-190523	12/18/2018 REIMB CA AG TEACHER ASS	1	01-3550-0-5200.00-1110-1000-310-000-000 NN F			240.00	240.00
				TRAVEL & CONFERENCE				
	190563 PO-190527	12/18/2018 REIMB REGINAL LODGING	1	01-3550-0-5200.00-1110-1000-310-000-000 NN F			1,750.00	1,135.20
				TRAVEL & CONFERENCE				
		TOTAL PAYMENT AMOUNT			1,375.20 *			1,375.20
101107/00	BEEVERS, RHONDA							
	PV-190469	12/18/2018 REIMB FOR ATTENDANCE 12/11/18		01-0824-0-4300.00-0000-3130-115-960-211 NN				11.99
				SUPPLIES				
	PV-190470	12/18/2018 REIMB FOR ATTENDANCE 11/14/18		01-0824-0-4300.00-0000-3130-115-960-211 NN				32.30
				SUPPLIES				
		TOTAL PAYMENT AMOUNT			44.29 *			44.29

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD-RESC-Y-OBJT.S0	GOAL	FUNC-SCH-DD1-DD2 T9MPS		
105316/00	BEST, KAYLA						
190548	PO-190511 12/18/2018	REIMB CLASSROOM SUP 2018	1 01-6300-0-4300.00-1110-1000-310-000-000	NN F		200.00	200.00
		SUPPLIES					
		TOTAL PAYMENT AMOUNT		200.00 *			200.00
105343/00	BLOOM, KEVIN						
PV-190476	12/18/2018	MIL FOR CSBA CONF 11/28-12/1	01-0000-0-5200.00-0000-7110-112-000-000	NN			112.27
		TRAVEL & CONFERENCE					
		TOTAL PAYMENT AMOUNT		112.27 *			112.27
103250/00	CANO, ADAM						
PV-190466	12/18/2018	REIMB PRIN ACADEMY 11/30-12/01	01-0000-0-5200.00-0000-2700-112-000-000	NN			119.53
		TRAVEL & CONFERENCE					
		TOTAL PAYMENT AMOUNT		119.53 *			119.53
104675/00	COFFEY, TAWNYA						
PV-190477	12/18/2018	REIMB COFFE W/PARENTS	01-1100-0-4300.00-1110-1000-110-000-000	NN			16.95
		SUPPLIES					
PV-190478	12/18/2018	REIMB PBIS SPECIAL EVENTS	01-0824-0-4300.00-1110-1000-110-000-210	NN			
		SUPPLIES					
PV-190479	12/18/2018	COFFEE/ SOLUTION TREE MEETING	01-1100-0-4300.00-1110-1000-110-000-000	NN			33.90
		SUPPLIES					
PV-190480	12/18/2018	REIMB ACSA ACADEMY	01-0000-0-5200.00-0000-2700-112-000-000	NN			396.71
		TRAVEL & CONFERENCE					
		TOTAL PAYMENT AMOUNT		454.52 *			454.52
104490/00	COTTA, ROCHELLE						
PV-190474	12/18/2018	REIM ELAC MEETING	01-4203-0-4300.00-1223-2700-115-000-000	NN			17.42
		SUPPLIES					
		TOTAL PAYMENT AMOUNT		17.42 *			17.42
104737/00	EDGES ELECTRICAL GROUP						
190248	PO-190299 12/18/2018	S4532085.001	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P		357.85	357.85
		SUPPLIES					
		TOTAL PAYMENT AMOUNT		357.85 *			357.85

014 Gustine Unified School Dist. J86250
DEC 18 WARRANT REGISTER 3

ACCOUNTS PAYABLE PRELIST
BATCH: 0025 DEC 18 WARRANT REGISTER 3
FUND : 01 GENERAL FUND/COUNTY SSF

APY500 L.00.12 12/19/18 12:23 PAGE 3
<< Held for Audit >>

Venue / Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		
Req Reference	Date	Description		FD-RESC-Y-OBJT.S0-GOAL-FUNC-SCH-DD1-DD2 T9MPS		Liq Amt	Net Amount
<hr/>							
103948/00	GOMEZ, SARA						
PV-190472	12/18/2018	REIMB COSTCO 12/18	01-0000-0-4300.00-0000-7200-112-000-000 NN				26.97
		SUPPLIES					
PV-190473	12/18/2018	MILEAGE COSTCO PURCHASE	01-0000-0-5230.00-0000-7200-112-000-000 NN				23.00
		MILEAGE					
PV-190487	12/19/2018	REIMB DELIVERY PACKETS 12/18	01-0000-0-5230.00-0000-7200-112-000-000 NN				12.00
		MILEAGE					
		TOTAL PAYMENT AMOUNT		61.97 *			61.97
073088/00	GUSTINE SCHOOL DISTRICT						
RC-190010	12/18/2018	PAYROLL	01-0000-0-9556.00-0000-0000-000-000 N				1,101.88
		MISC DISTRICT VOL-DEDS (1)					
		TOTAL PAYMENT AMOUNT		1,101.88 *			1,101.88
103744/00	J & F FERTILIZER						
PV-190486	12/19/2018	8408	01-0823-0-5450.00-0000-3600-112-000-000 NN				9,638.51
		OTHER INSURANCE					
		TOTAL PAYMENT AMOUNT		9,638.51 *			9,638.51
104755/00	JUAREZ, MARISOL						
PV-190468	12/18/2018	MILEAGE NEGOTIATIONS TRAINING	01-0000-0-5230.00-0000-7200-112-000-000 NN				128.62
		MILEAGE					
		TOTAL PAYMENT AMOUNT		128.62 *			128.62
104856/00	LUNA, HUGO						
PV-190489	12/19/2018	MILEAGE 10/10 10/26 11/15	01-0000-0-5230.00-0000-7200-112-000-000 NN				138.64
		MILEAGE					
		TOTAL PAYMENT AMOUNT		138.64 *			138.64
103573/00	MELLO, MELANIE						
PV-190471	12/18/2018	REIMB FOR SOLUTION TREE TRAIN	01-4203-0-5200.00-1110-1000-110-000-000 NN				82.29
		TRAVEL & CONFERENCE					
		TOTAL PAYMENT AMOUNT		82.29 *			82.29

014 Gustine Unified School Dist. J86250
DEC 18 WARRANT REGISTER 3

ACCOUNTS PAYABLE PRELIST
BATCH: 0025 DEC 18 WARRANT REGISTER 3
FUND : 01 GENERAL FUND/COUNTY SSF

APY500 L.00.12 12/19/18 12:23 PAGE 4
<< Held for Audit >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		
Req Reference	Date	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	T9MPS	Liq Amt	Net Amount	
105000/00	MENDOZA, ROSAMARIA						
PV-190467	12/18/2018	REIMB MIL PRIV WAGE TRAINING	01-0000-0-5230.00-0000-7200-112-000-000	NN		105.63	
		MILEAGE					
		TOTAL PAYMENT AMOUNT		105.63 *		105.63	
100734/00	MERCED COUNTY ENVIRONMENTAL						
PV-190475	12/18/2018	IN0093667	01-0000-0-5899.00-0000-2700-310-000-000	NN		585.00	
		OTHER SERVICES, FEES, OP EXPS					
		TOTAL PAYMENT AMOUNT		585.00 *		585.00	
105276/00	MID VALLEY IT						
PV-190483	12/19/2018	2019410	01-0000-0-4300.00-0000-2700-111-000-000	NN		8.65	
		SUPPLIES					
PV-190488	12/19/2018	2019641	01-0000-0-5912.00-0000-2700-112-000-000	NN		10,600.00	
		COMMUN - INTERNET SVCS/LINES					
		TOTAL PAYMENT AMOUNT		10,608.65 *		10,608.65	
103793/00	MODESTO BEE						
190622	PO-190581	12/19/2018 0003999281	1 01-0000-0-5844.00-0000-7200-112-000-000	NN P	248.88	248.88	
		LEGAL ADVERTISING					
		TOTAL PAYMENT AMOUNT		248.88 *		248.88	
063812/00	NUNES AUTO CARE						
190169	PO-190155	12/19/2018 021617	1 01-8150-0-5650.00-0000-8200-112-000-000	NY P	147.18	147.18	
		REPAIRS/MAIN - VEHICLES					
		TOTAL PAYMENT AMOUNT		147.18 *		147.18	
101470/00	P G & E						
PV-190465	12/18/2018	5159195533-4 12/27/2018	01-0000-0-5520.00-0000-8200-112-000-000	NN		4,485.42	
		ELECTRICITY					
		TOTAL PAYMENT AMOUNT		4,485.42 *		4,485.42	

014 Gustine Unified School Dist. J86250
DEC 18 WARRANT REGISTER 3

ACCOUNTS PAYABLE PRELIST
BATCH: 0025 DEC 18 WARRANT REGISTER 3
FUND : 01 GENERAL FUND/COUNTY SSF

APY500 L.00.12 12/19/18 12:23 PAGE 5
<< Held for Audit >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description					
104443/00		SMALL SCHOOL DISTRICTS' ASSN					
190665	PO-190601	12/19/2018 17-01533	1	01-0000-0-5200.00-0000-7110-112-000-000	NN F	1,000.00	1,000.00
		TRAVEL & CONFERENCE					
		TOTAL PAYMENT AMOUNT			1,000.00 *		1,000.00
102511/00		SOUTHWEST SCHOOL & OFFICE					
190073	PO-190019	12/19/2018 PINV0511176	1	01-1100-0-4300.00-1110-1000-115-000-000	NN P	60.59	60.59
		SUPPLIES					
		TOTAL PAYMENT AMOUNT			60.59 *		60.59
104288/00		TESEI PETROLEUM					
PV-190490	12/19/2018 104656		01-7010-0-4300.00-1110-1000-310-000-000	NN			95.17
		SUPPLIES					
PV-190490	12/19/2018 104656		01-0000-0-4341.00-0000-8200-112-000-000	NN			153.37
		GAS, OIL LUBE, ETC					
PV-190490	12/19/2018 104656		01-8150-0-4341.00-0000-8110-112-000-000	NN			272.37
		GAS, OIL LUBE, ETC					
PV-190490	12/19/2018 104656		01-0824-0-4300.00-1110-1000-115-000-000	NN			35.76
		SUPPLIES					
PV-190490	12/19/2018 104656		01-0823-0-4341.00-0000-3600-112-000-000	NN			83.28
		GAS, OIL LUBE, ETC					
		TOTAL PAYMENT AMOUNT			639.95 *		639.95
102278/00		TRAVIS, LISA					
PV-190482	12/19/2018 REIMB AVID SUMMER INST		01-3010-0-5200.00-1110-1000-115-000-000	NN			330.45
		TRAVEL & CONFERENCE					
		TOTAL PAYMENT AMOUNT			330.45 *		330.45
		TOTAL FUND	PAYMENT		33,763.44 **		33,763.44

MERCED COUNTY OFFICE OF EDUCATION
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/19/18

DISTRICT FUND: 13 - 5077

BATCH# 25

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 66.77

01-5070
11-5074
13-5077
14-5072
17-5071
21-5069
25-5075
35-5078
40-5065

CHECK LIST FOR CHECK REGISTERS
(PLEASE CHECKMARK EACH)

- ☒ Verify cash for each fund
- ☒ Ensure deposits have been made at the County Treasurer by 11 a.m.
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ALL BATCHES MUST BE RELEASED AND HELD FOR AUDIT

DISTRICT SERVICES USE ONLY

RECEIVED BY DISTRICT SERVICES: _____

AUDIT APPROVED: _____

CASH CHECKED: _____

RELEASED FOR PAYMENT: _____

014 Gustine Unified School Dist. J86250
DEC 18 WARRANT REGISTER 3

ACCOUNTS PAYABLE PRELIST
BATCH: 0025 DEC 18 WARRANT REGISTER 3
FUND : 13

APY500 L.00.12 12/19/18 12:23 PAGE 6
<< Held for Audit >>
CAFETERIA SPECIAL REVENUE FUND

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS				
104288/00	TESEI PETROLEUM						
PV-190490	12/19/2018	104656	13-5310-0-4341.00-0000-3700-112-000-000 NN				66.77
			GAS, OIL LUBE, ETC				
		TOTAL PAYMENT AMOUNT		66.77 *			66.77
		TOTAL FUND	PAYMENT	66.77 **			66.77

MERCED COUNTY OFFICE OF EDUCATION
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/19/18

DISTRICT FUND: 21 - 5069

BATCH# 25

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 263.00

01-5070
11-5074
13-5077
14-5072
17-5071
21-5069
25-5075
35-5078
40-5065

CHECK LIST FOR CHECK REGISTERS
(PLEASE CHECKMARK EACH)

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- ☒ Proper signed authorization for each batch

ALL BATCHES MUST BE RELEASED AND HELD FOR AUDIT

DISTRICT SERVICES USE ONLY

RECEIVED BY DISTRICT SERVICES: _____

AUDIT APPROVED: _____

CASH CHECKED: _____

RELEASED FOR PAYMENT: _____

014 Gustine Unified School Dist. J86250
DEC 18 WARRANT REGISTER 3

ACCOUNTS PAYABLE PRELIST
BATCH: 0025 DEC 18 WARRANT REGISTER 3 << Held for Audit >>
FUND : 21 BUILDING FUND - BOND PROCEEDS

APY500 L.00.12 12/19/18 12:23 PAGE 7

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		
Req Reference	Date	Description		FD-RESC-Y-OBJT.S0-GOAL-FUNC-SCH-DD1-DD2 T9MPS		Liq Amt	Net Amount
<hr/>							
104946/00		TECHNICON ENGINEERING SERVICES					
190594 PO-190545	12/19/2018	20450	1	21-0000-9-6280.00-0000-8500-115-000-337 NN P		263.00	263.00
		TESTING					
		TOTAL PAYMENT AMOUNT		263.00 *			263.00
		TOTAL FUND PAYMENT		263.00 **			263.00

MERCED COUNTY OFFICE OF EDUCATION
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/19/18

DISTRICT FUND: 25 - 5075

BATCH# 25

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 4,327.08

01-5070
11-5074
13-5077
14-5072
17-5071
21-5069
25-5075
35-5078
40-5065

CHECK LIST FOR CHECK REGISTERS
(PLEASE CHECKMARK EACH)

- ☒ Verify cash for each fund
- ☒ Ensure deposits have been made at the County Treasurer by 11 a.m.
- ☒ Provide all pages of prelist and Cover Sheet for each fund on prelist (even if zero)
- ☒ Retain original prelist for your records
- ☒ Proper signed authorization for each batch

ALL BATCHES MUST BE RELEASED AND HELD FOR AUDIT

DISTRICT SERVICES USE ONLY

RECEIVED BY DISTRICT SERVICES: _____

AUDIT APPROVED: _____

CASH CHECKED: _____

RELEASED FOR PAYMENT: _____

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		
Req Reference	Date	Description		FD-RESC-Y-OBJT.S0-GOAL-FUNC-SCH-DD1-DD2 T9MPS		Liq Amt	Net Amount
077948/00		JACK SCHREDER & ASSOCIATES INC					
PV-190484	12/19/2018	29743		25-0000-0-5866.00-0000-8500-112-000-000 NN			4,327.08
				PROFESSIONAL SERVICES			
			TOTAL PAYMENT AMOUNT	4,327.08 *			4,327.08
			TOTAL FUND	PAYMENT	4,327.08 **		4,327.08
			TOTAL BATCH PAYMENT	38,420.29 ***	0.00		38,420.29
			TOTAL DISTRICT PAYMENT	38,420.29 ****	0.00		38,420.29
			TOTAL FOR ALL DISTRICTS:	38,420.29 *****	0.00		38,420.29

Number of checks to be printed: 30, not counting voids due to stub overflows.

Batch status: A All

From batch: 0026

To batch: 0026

Include Revolving Cash: Y

Include Address: N

Include Object Desc: Y

Include Vendor TIN: N

Include Audit Date and Time in Sort: N

MERCED COUNTY OFFICE OF EDUCATION
CHECK REGISTER BATCH COVER

Gustine

DATE: 1/2/19

DISTRICT FUND: 01 - 5070

BATCH# 26

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 274,064.62

01-5070
11-5074
13-5077
14-5072
17-5071
21-5069
25-5075
35-5078
40-5065

CHECK LIST FOR CHECK REGISTERS
(PLEASE CHECKMARK EACH)

- ☒ Verify cash for each fund
- ☒ Ensure deposits have been made at the County Treasurer by 11 a.m.
- ☒ Provide all pages of prelist and Cover Sheet for each fund on prelist (even if zero)
- ☒ Retain original prelist for your records
- ☒ Proper signed authorization for each batch

ALL BATCHES MUST BE RELEASED AND HELD FOR AUDIT

DISTRICT SERVICES USE ONLY

RECEIVED BY DISTRICT SERVICES: _____

AUDIT APPROVED: _____

CASH CHECKED: _____

RELEASED FOR PAYMENT: _____

014 Gustine Unified School Dist. J88488
JAN 2 WARRANT REGISTER 1

ACCOUNTS PAYABLE PRELIST
BATCH: 0026 JAN 2 WARRANT REGISTER 1
FUND : 01 GENERAL FUND/COUNTY SSF

APY500 L.00.12 01/02/19 09:56 PAGE 1
<< Held for Audit >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD-RESC-Y-OBJT.50-GOAL-FUNC-SCII-DD1-DD2 T9MPS				
104957/00	AERIES SOFTWARE						
190211 PO-190220	01/01/2019	AERIES M. HERNANDEZ	1 01-1100-0-5200.00-1110-1000-110-000-000 NN F			568.31	525.00
			TRAVEL & CONFERENCE				
			TOTAL PAYMENT AMOUNT	525.00 *			525.00
103972/00	ALHAMBRA						
PV-190499	01/01/2019	14403118 122318	01-0000-0-4300.00-0000-8200-112-000-000 NN				360.00
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	360.00 *			360.00
104604/00	BLUELINE RENTAL LLC						
190664 PO-190600	01/01/2019	785647723-002	1 01-8150-0-5620.00-0000-8110-112-000-000 NN P			273.23	273.23
			RENTALS, LEASES OF EQUIPMENT				
190664 PO-190600	01/01/2019	785647794-002	1 01-8150-0-5620.00-0000-8110-112-000-000 NN F			143.13	143.13
			RENTALS, LEASES OF EQUIPMENT				
			TOTAL PAYMENT AMOUNT	416.36 *			416.36
104774/00	BUS WEST						
190606 PO-190559	01/01/2019	RA410002206:01	1 01-0823-0-4344.00-0000-3600-112-000-000 NN P			776.29	776.29
			REPLACEMENT PARTS				
190670 PO-190608	01/01/2019	XA400016131:01	1 01-0823-0-4344.00-0000-3600-112-000-000 NN P			766.94	766.94
			REPLACEMENT PARTS				
190670 PO-190608	01/01/2019	XA410009719:01	1 01-0823-0-4344.00-0000-3600-112-000-000 NN P			89.42	89.42
			REPLACEMENT PARTS				
190670 PO-190608	01/01/2019	RA410001751	1 01-0823-0-4344.00-0000-3600-112-000-000 NN P			3,345.10	3,345.10
			REPLACEMENT PARTS				
			TOTAL PAYMENT AMOUNT	4,977.75 *			4,977.75
104882/00	CALIFORNIA CHAMBER OF COMMERCE						
190489 PO-190446	01/01/2019	S01318834	1 01-0000-0-4399.00-0000-7200-112-000-000 NN F			399.23	388.17
			MISCELLANEOUS SUPPLIES				
			TOTAL PAYMENT AMOUNT	388.17 *			388.17

Vendor	Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		
Req	Reference	Date	Description		FD-RESC-Y-OBJT.S0-GOAL-FUNC-SCH-DD1-DD2	T9MPS	Liq Amt	Net Amount
<hr/>								
105090/00	CAPITAL ONE PUBLIC FUNDING							
	PV-190502	01/01/2019	0004446473		01-0000-0-7438.00-0000-9100-112-000-000	NN		127,000.00
					DEBT SERVICE - INTEREST			
	PV-190502	01/01/2019	0004446473		01-0000-0-7439.00-0000-9100-112-000-000	NN		113,820.00
					OTHER DEBT SERVICE - PRINCIPAL			
	TOTAL PAYMENT AMOUNT						240,820.00 *	240,820.00
<hr/>								
105337/00	CASCWA ATTN: JANET M MCMURRAY							
190647	PO-190593	01/01/2019	04237 FILIPPINI	1	01-0824-0-5200.00-1110-1000-112-000-212	NN P	400.00	400.00
					TRAVEL & CONFERENCE			
190647	PO-190593	01/01/2019	04275 BARCO	1	01-0824-0-5200.00-1110-1000-112-000-212	NN P	400.00	400.00
					TRAVEL & CONFERENCE			
190647	PO-190593	01/01/2019	04277 ROSS	1	01-0824-0-5200.00-1110-1000-112-000-212	NN P	400.00	400.00
					TRAVEL & CONFERENCE			
190647	PO-190593	01/01/2019	04278 AGUILAR	1	01-0824-0-5200.00-1110-1000-112-000-212	NN P	400.00	400.00
					TRAVEL & CONFERENCE			
190647	PO-190593	01/01/2019	04279	1	01-0824-0-5200.00-1110-1000-112-000-212	NN P	400.00	400.00
					TRAVEL & CONFERENCE			
	TOTAL PAYMENT AMOUNT						2,000.00 *	2,000.00
<hr/>								
104000	CERES WORLD TRAVEL							
190633	PO-190595	01/01/2019	012519GES	1	01-0000-0-5200.00-0000-2700-112-000-000	NY F	846.76	846.76
					TRAVEL & CONFERENCE			
190627	PO-190597	01/01/2019	022619WN-GMS	1	01-0824-0-5200.00-1110-1000-115-000-205	NY F	467.21	431.60
					TRAVEL & CONFERENCE			
190618	PO-190599	01/01/2019	101218GES	1	01-0000-0-5200.00-0000-2700-112-000-000	NY F	431.38	431.38
					TRAVEL & CONFERENCE			
	TOTAL PAYMENT AMOUNT						1,709.74 *	1,709.74
<hr/>								
019127/00	COAST HARDWARE							
190193	PO-190170	01/01/2019	405450	1	01-0824-0-4300.00-1110-1000-115-000-201	NN P	20.74	20.74
					SUPPLIES			
190395	PO-190359	01/01/2019	403638	1	01-0823-0-4300.00-0000-3600-112-000-000	NN P	5.40	5.40
					SUPPLIES			
	TOTAL PAYMENT AMOUNT						26.14 *	26.14

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
104412/00	COUCHMAN, CAROL							
	PV-190496	01/01/2019 201810-11		01-0000-0-5866.00-0000-7700-112-000-000 NY				5,320.00
				PROFESSIONAL SERVICES				
		TOTAL PAYMENT AMOUNT		5,320.00 *				5,320.00
102063/00	FILIPPINI, LISA							
	PV-190500	01/01/2019 REIMB REGIST FOR IEP TRAINING		01-0000-0-5201.00-0000-2100-112-000-000 NN				40.00
				PROFESSIONAL DEVLPMNT TRAINING				
	PV-190501	01/01/2019 REIMB ACSA PUPIL SERV MEALS PK		01-0000-0-5201.00-0000-2100-112-000-000 NN				39.07
				PROFESSIONAL DEVLPMNT TRAINING				
		TOTAL PAYMENT AMOUNT		79.07 *				79.07
032475/00	FORD'S FARM SUPPLY							
	190306 PO-190288	01/01/2019 155049		1 01-7010-0-4300.00-1110-1000-310-000-000 NN P			6.55	6.55
				SUPPLIES				
		TOTAL PAYMENT AMOUNT		6.55 *				6.55
104481/00	FRONTLINE TECHNOLOGIES GROUP							
	190571 PO-190514	01/01/2019 TRAINING H. LUNA		1 01-0000-0-5200.00-0000-7200-112-000-000 NN F			695.00	695.00
				TRAVEL & CONFERENCE				
		TOTAL PAYMENT AMOUNT		695.00 *				695.00
105286/00	GNR TRUCK WASH							
	190605 PO-190558	01/01/2019 41443		1 01-0823-0-5899.00-0000-3600-112-000-000 NN P			50.00	50.00
				OTHER SERVICES, FEES, OP EXPS				
		TOTAL PAYMENT AMOUNT		50.00 *				50.00
103744/00	J & F FERTILIZER							
	PV-190492	01/01/2019 8603		01-0823-0-5450.00-0000-3600-112-000-000 NN				300.00
				OTHER INSURANCE				
	PV-190492	01/01/2019 8612		01-0823-0-5450.00-0000-3600-112-000-000 NN				200.00
				OTHER INSURANCE				
	PV-190492	01/01/2019 8610		01-0823-0-5450.00-0000-3600-112-000-000 NN				200.00
				OTHER INSURANCE				
	PV-190492	01/01/2019 8609		01-0823-0-5450.00-0000-3600-112-000-000 NN				200.00
				OTHER INSURANCE				

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num			
Req Reference	Date	Description		FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2	T9MPS	Liq Amt	Net Amount	

103744 (CONTINUED)

PV-190492	01/01/2019	8608		01-0823-0-5450.00-0000-3600-112-000-000	NN		400.00	
				OTHER INSURANCE				
PV-190492	01/01/2019	8607		01-0823-0-5450.00-0000-3600-112-000-000	NN		150.00	
				OTHER INSURANCE				
PV-190492	01/01/2019	8606		01-0823-0-5450.00-0000-3600-112-000-000	NN		200.00	
				OTHER INSURANCE				
PV-190492	01/01/2019	8605		01-0823-0-5450.00-0000-3600-112-000-000	NN		100.00	
				OTHER INSURANCE				
PV-190492	01/01/2019	8604		01-0823-0-5450.00-0000-3600-112-000-000	NN		100.00	
				OTHER INSURANCE				
PV-190492	01/01/2019	8583		01-0823-0-5450.00-0000-3600-112-000-000	NN		100.00	
				OTHER INSURANCE				
PV-190492	01/01/2019	8584		01-0823-0-5450.00-0000-3600-112-000-000	NN		300.00	
				OTHER INSURANCE				
PV-190493	01/01/2019	8597		01-0000-0-5610.00-0000-3600-112-000-000	NN		440.00	
				RENTALS, LEASES OF SITES & BLDG				
				TOTAL PAYMENT AMOUNT		2,690.00 *	2,690.00	

092087/00 NAPA AUTO PARTS

190492	PO-190454	01/01/2019	302964	1	01-0823-0-4344.00-0000-3600-112-000-000	NN P	54.30	54.30
					REPLACEMENT PARTS			
190492	PO-190454	01/01/2019	300447	1	01-0823-0-4344.00-0000-3600-112-000-000	NN P	31.70	31.70
					REPLACEMENT PARTS			
					TOTAL PAYMENT AMOUNT		86.00 *	86.00

100059/00 NASCO

PV-190494	01/01/2019	993341		01-6387-0-4300.00-3824-1000-310-000-000	NN		220.67	
				SUPPLIES				
				TOTAL PAYMENT AMOUNT		220.67 *	220.67	

100978/00 OFFICE DEPOT

190556	PO-190517	01/01/2019	230182683001	1	01-1100-0-4300.00-1110-1000-110-000-000	NN P	466.56	466.56
					SUPPLIES			
190556	PO-190517	01/01/2019	228484989001	1	01-1100-0-4300.00-1110-1000-110-000-000	NN P	177.79	177.79
					SUPPLIES			
					TOTAL PAYMENT AMOUNT		644.35 *	644.35

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD-RESC-Y-OBJT.S0-GOAL	FUNC-SCH-DD1-DD2	T9MPS		
102031/00	OFFICE DEPOT						
190485 PO-190444	01/01/2019	220463435001	2	01-0801-0-4100.00-1110-1000-111-000-000	NN F	148.40	143.30
				APPRVD TEXTBKS/CORE CURRICULA			
		TOTAL PAYMENT AMOUNT		143.30 *			143.30
064370/00	OFFICE SUPPLY EXPRESS						
190132 PO-190103	01/02/2019	137120	1	01-0000-0-4300.00-0000-7200-112-000-000	NN P	220.81	220.81
				SUPPLIES			
		TOTAL PAYMENT AMOUNT		220.81 *			220.81
101470/00	P G & E						
PV-190512	01/02/2019	6065175391-9	01/10/19	01-0000-0-5520.00-0000-8200-112-000-000	NN		14.51
				ELECTRICITY			
PV-190512	01/02/2019	5467178958-1	01/04/19	01-0000-0-5520.00-0000-8200-112-000-000	NN		1,558.45
				ELECTRICITY			
		TOTAL PAYMENT AMOUNT		1,572.96 *			1,572.96
067635/00	PERFECTION LEARNING						
190349 PO-190303	01/01/2019	524	1	01-6300-0-4300.00-1110-1000-310-000-000	N P	336.13	336.13
				SUPPLIES			
190349 PO-190303	01/01/2019	2573	1	01-6300-0-4300.00-1110-1000-310-000-000	N P	16.18	17.67
				SUPPLIES			
		TOTAL PAYMENT AMOUNT		353.80 *			353.80
101343/00	SAN JOAQUIN COUNTY						
190643 PO-190589	01/01/2019	T3 TRAINING	1	01-0824-0-5200.00-1110-1000-112-000-104	NN F	200.00	200.00
				TRAVEL & CONFERENCE			
		TOTAL PAYMENT AMOUNT		200.00 *			200.00
076660/00	SANTA NELLA						
PV-190511	01/02/2019	COM031	01/105/19	01-0000-0-5530.00-0000-8200-112-000-000	NN		455.21
				WATER&/OR SEWAGE			
PV-190511	01/02/2019	COM030-1	01/15/19	01-0000-0-5530.00-0000-8200-112-000-000	NN		815.92
				WATER&/OR SEWAGE			
		TOTAL PAYMENT AMOUNT		1,271.13 *			1,271.13

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num		
Req Reference	Date	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS	Liq Amt	Net Amount		
103496/00	SCHOOL INNOVATIONS &						
PV-190497	01/01/2019	0137511-IN	01-0000-0-5866.00-0000-7200-112-000-000 NN		2,500.00		
			PROFESSIONAL SERVICES				
		TOTAL PAYMENT AMOUNT	2,500.00 *		2,500.00		
101568/00	SCHOOL SERVICES OF CALIFORNIA						
PV-190498	01/01/2019	0118188-IN	01-0000-0-5899.00-0000-7200-112-000-000 NN		275.00		
			OTHER SERVICES, FEES, OP EXPS				
		TOTAL PAYMENT AMOUNT	275.00 *		275.00		
105313/00	SHI						
190582 PO-190554	01/02/2019	BOP239206	1 01-1100-0-4400.00-1110-1000-310-000-000 NY P	112.80	112.80		
			NON-CAPITALIZED EQUIPMENT				
190614 PO-190578	01/01/2019	B09248949	1 01-3010-0-4400.00-1110-1000-310-000-000 NY F	1,711.65	1,711.65		
			NON-CAPITALIZED EQUIPMENT				
		TOTAL PAYMENT AMOUNT	1,824.45 *		1,824.45		
102511/00	SOUTHWEST SCHOOL & OFFICE						
190026 PO-190003	01/01/2019	PINV0438888	1 01-6300-0-4300.00-1110-1000-111-000-000 NN P	1,194.26	1,194.26		
			SUPPLIES				
190026 PO-190003	01/01/2019	PINV0462977	1 01-6300-0-4300.00-1110-1000-111-000-000 NN P	5.52	5.52		
			SUPPLIES				
190026 PO-190003	01/01/2019	PINV0465959	1 01-6300-0-4300.00-1110-1000-111-000-000 NN P	12.08	12.08		
			SUPPLIES				
190026 PO-190003	01/01/2019	PINV0465960	1 01-6300-0-4300.00-1110-1000-111-000-000 NN P	27.91	27.91		
			SUPPLIES				
190026 PO-190003	01/01/2019	PINV0476869	1 01-6300-0-4300.00-1110-1000-111-000-000 NN P	4.06	4.06		
			SUPPLIES				
190026 PO-190003	01/01/2019	PINV0482594	1 01-6300-0-4300.00-1110-1000-111-000-000 NN P	1.39	1.39		
			SUPPLIES				
190026 PO-190003	01/01/2019	PINV0496328	1 01-6300-0-4300.00-1110-1000-111-000-000 NN P	17.02	17.02		
			SUPPLIES				
190073 PO-190019	01/01/2019	PINV0476943	1 01-1100-0-4300.00-1110-1000-115-000-000 NN P	42.00	42.00		
			SUPPLIES				
190073 PO-190019	01/01/2019	PINV0499546	1 01-1100-0-4300.00-1110-1000-115-000-000 NN P	58.71	58.71		
			SUPPLIES				
190073 PO-190019	01/01/2019	PINV0480197	1 01-1100-0-4300.00-1110-1000-115-000-000 NN P	32.69	32.69		
			SUPPLIES				
190073 PO-190019	01/01/2019	PINV0477013	1 01-1100-0-4300.00-1110-1000-115-000-000 NN P	137.61	180.46		
			SUPPLIES				

Vendor/Addr Reg Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount

102511	(CONTINUED)							
PV-190495	01/01/2019	PINV0439650		01-3010-0-4300.00-1110-1003-112-000-000 NN				37.89
				SUPPLIES				
				TOTAL PAYMENT AMOUNT	1,613.99 *			1,613.99
105076/00	STRICTLY TECH							
190502	PO-190463	01/01/2019 22646		1 01-0824-0-4400.00-1110-1000-112-000-111 NN F			298.05	298.05
				NON-CAPITALIZED EQUIPMENT				
				TOTAL PAYMENT AMOUNT	298.05 *			298.05
104288/00	TESEI PETROLEUM							
PV-190491	01/01/2019	104733		01-0823-0-4341.00-0000-3600-112-000-000 NN				2,586.29
				GAS, OIL LUBE, ETC				
				TOTAL PAYMENT AMOUNT	2,586.29 *			2,586.29
098817/00	YANCEY HOME CENTER							
190308	PO-190290	01/01/2019 A2018052167		1 01-7010-0-4300.00-1110-1000-310-000-000 NN P			122.93	122.93
				SUPPLIES				
190308	PO-190290	01/01/2019 A2018052168		1 01-7010-0-4300.00-1110-1000-310-000-000 NN P			3.55	
				SUPPLIES				
190308	PO-190290	01/01/2019 A2018053035		1 01-7010-0-4300.00-1110-1000-310-000-000 NN P			42.00	42.00
				SUPPLIES				
190308	PO-190290	01/01/2019 A2018052935		1 01-7010-0-4300.00-1110-1000-310-000-000 NN P			21.56	21.56
				SUPPLIES				
				TOTAL PAYMENT AMOUNT	190.04 *			190.04
				TOTAL FUND	PAYMENT	274,064.62 **		274,064.62

MERCED COUNTY OFFICE OF EDUCATION
CHECK REGISTER BATCH COVER

Gustine

DATE: 1/2/19

DISTRICT FUND: 11 - 5074

BATCH# 26

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 35.57

01-5070
11-5074
13-5077
14-5072
17-5071
21-5069
25-5075
35-5078
40-5065

CHECK LIST FOR CHECK REGISTERS
(PLEASE CHECKMARK EACH)

- ☒ Verify cash for each fund
- ☒ Ensure deposits have been made at the County Treasurer by 11 a.m.
- ☒ Provide all pages of prelist and Cover Sheet for each fund on prelist (even if zero)
- ☒ Retain original prelist for your records
- ☒ Proper signed authorization for each batch

ALL BATCHES MUST BE RELEASED AND HELD FOR AUDIT

DISTRICT SERVICES USE ONLY

RECEIVED BY DISTRICT SERVICES: _____

AUDIT APPROVED: _____

CASH CHECKED: _____

RELEASED FOR PAYMENT: _____

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS				
105077/00	T-MOBILE						
PV-190510	01/02/2019	958949300 01/13/19	11-0000-0-5912.00-0000-2700-112-000-000 NN				35.57
			COMMUN - INTERNET SVCS/LINES				
		TOTAL PAYMENT AMOUNT		35.57 *			35.57
		TOTAL FUND	PAYMENT	35.57 **			35.57

MERCED COUNTY OFFICE OF EDUCATION
CHECK REGISTER BATCH COVER

Gustine

DATE: 1/2/19

DISTRICT FUND: 21 - 5069

BATCH# 26

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 454,700.71

01-5070
11-5074
13-5077
14-5072
17-5071
21-5069
25-5075
35-5078
40-5065

CHECK LIST FOR CHECK REGISTERS
(PLEASE CHECKMARK EACH)

- ☒ Verify cash for each fund
- ☒ Ensure deposits have been made at the County Treasurer by 11 a.m.
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- ☒ Retain original prelist for your records
- ☒ Proper signed authorization for each batch

ALL BATCHES MUST BE RELEASED AND HELD FOR AUDIT

DISTRICT SERVICES USE ONLY

RECEIVED BY DISTRICT SERVICES: _____

AUDIT APPROVED: _____

CASH CHECKED: _____

RELEASED FOR PAYMENT: _____

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date	Description	FD-RESC-Y-ORJT-SQ-GOAI-FUNC-SCH-DD1-DD2 T9MPS				
104863/00		CALIFORNIA DESIGN WEST INC.					
PV-190503	01/01/2019	191502-25	21-0000-9-6215.00-0000-8500-310-000-432 NN				28,393.92
			ARCHITECT/ ENGINEERING FEES				
PV-190504	01/01/2019	191502-26	21-0000-9-6215.00-0000-8500-310-000-432 NN				2,043.56
			ARCHITECT/ ENGINEERING FEES				
PV-190505	01/01/2019	191601-15	21-0000-9-6215.00-0000-8500-115-000-337 NN				77,506.65
			ARCHITECT/ ENGINEERING FEES				
PV-190506	01/01/2019	191704-19	21-0000-9-6215.00-0000-8500-115-000-333 NN				16,441.35
			ARCHITECT/ ENGINEERING FEES				
PV-190507	01/01/2019	191601-16	21-0000-9-6215.00-0000-8500-115-000-337 NN				4,845.15
			ARCHITECT/ ENGINEERING FEES				
PV-190508	01/01/2019	191706-11	21-0000-9-6215.00-0000-8500-111-000-235 NN				28,909.82
			ARCHITECT/ ENGINEERING FEES				
PV-190509	01/01/2019	191705-11	21-0000-9-6215.00-0000-8500-110-000-132 NN				22,460.07
			ARCHITECT/ ENGINEERING FEES				
		TOTAL PAYMENT AMOUNT	180,600.52 *				180,600.52
		TOTAL FUND PAYMENT	180,600.52 **				180,600.52
		TOTAL BATCH PAYMENT	454,700.71 ***		0.00		454,700.71
		TOTAL DISTRICT PAYMENT	454,700.71 ****		0.00		454,700.71
		TOTAL FOR ALL DISTRICTS:	454,700.71 ****		0.00		454,700.71

Number of checks to be printed: 33, not counting voids due to stub overflows.

GUSTINE UNIFIED SCHOOL DISTRICT

Meeting of the Board of Trustees

MEETING DATE:

January 9, 2019

AGENDA ITEM TITLE: 2017/2018 District Audit

AGENDA SECTION: Action

PRESENTED BY: Lizett Aguilar, Chief Business Officer

RECOMMENDATIONS: Approve the 2017/2018 District Audit

SUMMARY:

In accordance with Assembly Bill 3627, Chapter 1002, as it pertains to Education Code section 41020.3, the Governing Board must review and accept the prior year's Financial Report/Audit, at a public meeting, on or before January 31st.

Michael Ash, Partner with Christy White Associates, our independent auditors, will be present to review the 2017/2018 District Audit.

FISCAL IMPACT: N/A

BUDGET CATEGORY: N/A

GUSTINE UNIFIED SCHOOL DISTRICT

AUDIT REPORT

JUNE 30, 2018

San Diego

Los Angeles

San Francisco
Bay Area

christywhite
A PROFESSIONAL
ACCOUNTANCY CORPORATION
associates

GUSTINE UNIFIED SCHOOL DISTRICT
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JUNE 30, 2018

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Governing Board
Gustine Unified School District
Gustine, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Gustine Unified School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Gustine Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

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*Licensed by the California
State Board of Accountancy*

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 Gustine Unified School District, as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Notes 1 and 10 to the financial statements, in 2018 Gustine Unified School District adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Gustine Unified School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of Federal awards, which is required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2018 on our consideration of Gustine Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Gustine Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Gustine Unified School District's internal control over financial reporting and compliance.

Christy White Associates

San Diego, California
December 14, 2018

GUSTINE UNIFIED SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

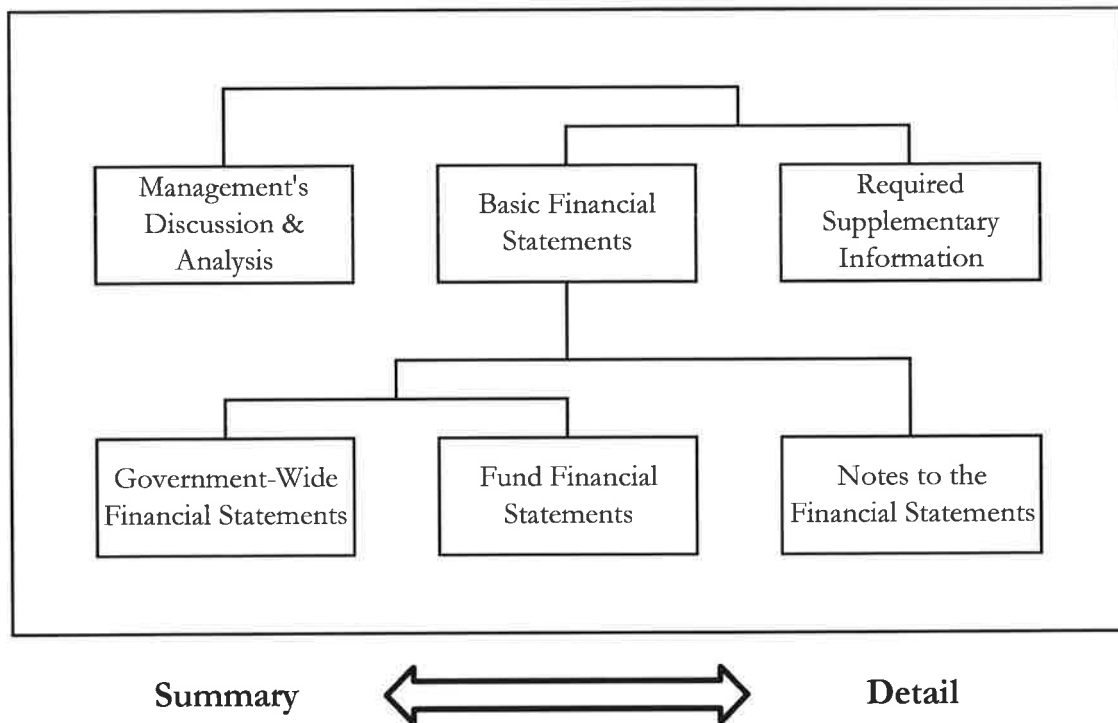
Our discussion and analysis of Gustine Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2018. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position was \$(368,938) at June 30, 2018. This was an increase of \$312,476 from the prior year after restatement.
- Overall revenues were \$23,591,135 which exceeded expenses of \$23,278,659.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section



**GUSTINE UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

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

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

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

Government-Wide Statements

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

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

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

GUSTINE UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was \$(368,938) at June 30, 2018, as reflected in the table below. Of this amount, \$(11,957,596) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2018	2017	Net Change
ASSETS			
Current and other assets	\$ 17,506,628	\$ 13,779,153	\$ 3,727,475
Capital assets	20,942,073	20,580,882	361,191
Total Assets	38,448,701	34,360,035	4,088,666
DEFERRED OUTFLOWS OF RESOURCES	6,119,876	3,591,284	2,528,592
LIABILITIES			
Current liabilities	2,149,417	2,977,944	(828,527)
Long-term liabilities	41,496,077	32,930,857	8,565,220
Total Liabilities	43,645,494	35,908,801	7,736,693
DEFERRED INFLOWS OF RESOURCES	1,292,021	428,695	863,326
NET POSITION			
Net investment in capital assets	8,903,058	9,049,171	(146,113)
Restricted	2,685,600	2,185,220	500,380
Unrestricted	(11,957,596)	(9,620,568)	(2,337,028)
Total Net Position	\$ (368,938)	\$ 1,613,823	\$ (1,982,761)

**GUSTINE UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

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

	Governmental Activities		
	2018	2017	Net Change
REVENUES			
Program revenues			
Charges for services	\$ 104,055	\$ 93,569	\$ 10,486
Operating grants and contributions	3,749,833	4,637,048	(887,215)
General revenues			
Property taxes	4,086,258	3,834,355	251,903
Unrestricted federal and state aid	15,318,574	14,960,950	357,624
Other	332,415	209,052	123,363
Total Revenues	23,591,135	23,734,974	(143,839)
EXPENSES			
Instruction	11,633,460	12,569,540	(936,080)
Instruction-related services	1,946,609	2,102,282	(155,673)
Pupil services	3,022,298	2,764,004	258,294
General administration	2,101,278	1,850,380	250,898
Plant services	2,272,431	2,217,398	55,033
Ancillary services	178,799	191,829	(13,030)
Debt service	731,485	604,597	126,888
Other outgo	494,059	492,493	1,566
Depreciation	898,240	882,708	15,532
Total Expenses	23,278,659	23,675,231	(396,572)
Change in net position	312,476	59,743	252,733
Net Position - Beginning as Restated*	(681,414)	1,554,080	(2,235,494)
Net Position - Ending	\$ (368,938)	\$ 1,613,823	\$ (1,982,761)

** Beginning Net Position was restated for the 2018 year only*

The cost of all our governmental activities this year was \$23,278,659 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$4,086,258 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions, charges for services, and other revenues.

**GUSTINE UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

In the table below, we have presented the net cost of each of the District's functions. Net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2018	2017
Instruction	\$ 9,648,435	\$ 10,031,175
Instruction-related services	1,881,877	1,864,580
Pupil services	1,671,825	1,344,420
General administration	1,692,233	1,648,786
Plant services	2,272,431	1,926,003
Ancillary services	174,064	183,128
Debt service	731,485	604,597
Transfers to other agencies	454,181	459,217
Depreciation	898,240	882,708
Total Expenses	\$ 19,424,771	\$ 18,944,614

FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$16,378,872, which is more than last year's ending fund balance of \$11,959,687. The District's General Fund had \$869,227 more in operating revenues than expenditures for the year ended June 30, 2018. The District's Cafeteria Fund had \$129,638 less in operating revenues than expenditures for the year ended June 30, 2018. The District's Building Fund had \$984,296 less in operating revenues than expenditures for the year ended June 30, 2018 due to bond-related expenditures.

CURRENT YEAR BUDGET 2017-2018

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

**GUSTINE UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2017-2018 the District had invested \$20,942,073 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2018	2017	Net Change
CAPITAL ASSETS			
Land	\$ 1,671,212	\$ 1,671,212	\$ -
Construction in progress	2,014,213	3,931,234	(1,917,021)
Land improvements	2,984,704	2,984,704	-
Buildings & improvements	30,573,026	27,610,113	2,962,913
Furniture & equipment	1,859,479	1,645,940	213,539
Accumulated depreciation	(18,160,561)	(17,262,321)	(898,240)
Total Capital Assets	\$ 20,942,073	\$ 20,580,882	\$ 361,191

Long-Term Debt

At year-end, the District had \$41,496,077 in long-term debt, an increase of 18% from last year's restated balance – as shown in the table below. (More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.)

	Governmental Activities		
	2018	2017	Net Change
LONG-TERM LIABILITIES			
Total general obligation bonds	\$ 14,246,987	\$ 9,799,687	\$ 4,447,300
Total certificates of participation	6,504,000	6,875,000	(371,000)
Capital leases	345,410	398,702	(53,292)
Compensated absences	25,456	89,282	(63,826)
Construction settlement	130,769	261,541	(130,772)
Net OPEB liability*	2,521,976	3,125,991	(604,015)
Net pension liability	18,579,838	15,557,780	3,022,058
Less: current portion of long-term debt	(858,359)	(881,889)	23,530
Total Long-term Liabilities	\$ 41,496,077	\$ 35,226,094	\$ 6,269,983

*Net OPEB liability for 2017 was restated in order to record the District's net OPEB liability in accordance with GASB Statement No. 75 which supersedes GASB Statement No. 45 for the year ended June 30, 2018.

**GUSTINE UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2018**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

The State's economy continues to be strong but a new governor could change the fiscal policy for the funding of public education, within the boundaries of Proposition 98. Past fiscal allocations had included higher than expected funding but on-going funding may not be as strong. The UCLA Anderson Forecast (June 2018) noted that the "era of ultra-low interest rates has passed and the economy is at full employment," which creates difficulty sustaining continued growth at the rate recently experienced. And, according to the California Legislative Analyst's Office, there are concerns about a possible mild recession.

Landmark legislation passed in Year 2013 reformed California school district finance by creating the Local Control Funding Formula (LCFF). The LCFF is designed to provide a flexible funding mechanism that links student achievement to state funding levels. The LCFF provides a per pupil base grant amount, by grade span, that is augmented by supplemental funding for targeted student groups in low income brackets, those that are English language learners and foster youth. The 2018-19 adopted State Budget fully funded the LCFF funding gap two years ahead of schedule.

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

The District participates in state employee pensions plans, PERS and STRS, and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2018. The amount of the liability is material to the financial position of the District. To address the underfunding issues, the pension plans continue to raise employer rates in future years and the increased costs are significant.

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

All of these factors were considered in preparing the District's budget for the 2018-19 fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Chief Business Officer at Gustine Unified School District, 1500 Meredith Avenue, Gustine, California, 95322, or by phone at 209-854-3784.

GUSTINE UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2018

	Governmental Activities
ASSETS	
Cash and investments	\$ 12,505,331
Accounts receivable	5,001,297
Capital assets, not depreciated	3,685,425
Capital assets, net of accumulated depreciation	17,256,648
Total Assets	38,448,701
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	6,119,876
Total Deferred Outflows of Resources	6,119,876
LIABILITIES	
Accrued liabilities	1,014,389
Unearned revenue	276,669
Long-term liabilities, current portion	858,359
Long-term liabilities, non-current portion	41,496,077
Total Liabilities	43,645,494
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	702,161
Deferred inflows related to OPEB	589,860
Total Deferred Inflows of Resources	1,292,021
NET POSITION	
Net investment in capital assets	8,903,058
Restricted:	
Capital projects	675,371
Debt service	831,943
Educational programs	1,144,288
All others	33,998
Unrestricted	(11,957,596)
Total Net Position	\$ (368,938)

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

**GUSTINE UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Function/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Revenues and Changes in Net Position
				Governmental Activities
GOVERNMENTAL ACTIVITIES				
Instruction	\$ 11,633,460	\$ 24,244	\$ 1,960,781	\$ (9,648,435)
Instruction-related services				
Instructional supervision and administration	150,140	-	17,202	(132,938)
Instructional library, media, and technology	66,117	-	-	(66,117)
School site administration	1,730,352	24	47,506	(1,682,822)
Pupil services				
Home-to-school transportation	640,159	-	-	(640,159)
Food services	1,307,068	74,884	1,059,685	(172,499)
All other pupil services	1,075,071	884	215,020	(859,167)
General administration				
Centralized data processing	180,665	-	-	(180,665)
All other general administration	1,920,613	3,738	405,307	(1,511,568)
Plant services	2,272,431	-	-	(2,272,431)
Ancillary services	178,799	-	4,735	(174,064)
Interest on long-term debt	731,485	-	-	(731,485)
Other outgo	494,059	281	39,597	(454,181)
Depreciation (unallocated)	898,240	-	-	(898,240)
Total Governmental Activities	\$ 23,278,659	\$ 104,055	\$ 3,749,833	(19,424,771)
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				3,458,106
Property taxes, levied for debt service				617,243
Property taxes, levied for other specific purposes				10,909
Federal and state aid not restricted for specific purposes				15,318,574
Interest and investment earnings				157,905
Miscellaneous				174,510
Subtotal, General Revenue				19,737,247
CHANGE IN NET POSITION				312,476
Net Position - Beginning, as Restated				(681,414)
Net Position - Ending				\$ (368,938)

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

GUSTINE UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2018

	General Fund	Cafeteria Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 5,772,375	\$ 210,514	\$ 4,714,506	\$ 1,807,936	\$ 12,505,331
Accounts receivable	388,398	245,072	4,365,000	2,827	5,001,297
Due from other funds	304,228	14,238	-	192,764	511,230
Total Assets	\$ 6,465,001	\$ 469,824	\$ 9,079,506	\$ 2,003,527	\$ 18,017,858
LIABILITIES					
Accrued liabilities	\$ 718,499	\$ 97,840	\$ 22,124	\$ 12,624	\$ 851,087
Due to other funds	207,002	303,180	-	1,048	511,230
Unearned revenue	242,063	34,606	-	-	276,669
Total Liabilities	1,167,564	435,626	22,124	13,672	1,638,986
FUND BALANCES					
Nonspendable	5,000	200	-	-	5,200
Restricted	1,047,744	33,998	9,057,382	1,767,160	11,906,284
Committed	-	-	-	222,695	222,695
Assigned	1,648,897	-	-	-	1,648,897
Unassigned	2,595,796	-	-	-	2,595,796
Total Fund Balances	5,297,437	34,198	9,057,382	1,989,855	16,378,872
Total Liabilities and Fund Balances	\$ 6,465,001	\$ 469,824	\$ 9,079,506	\$ 2,003,527	\$ 18,017,858

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

GUSTINE UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT
OF NET POSITION
JUNE 30, 2018

Total Fund Balance - Governmental Funds \$ 16,378,872

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	\$ 39,102,634	
Accumulated depreciation	(18,160,561)	20,942,073

Unmatured interest on long-term debt:

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

(163,302)

Long-term liabilities:

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

Total general obligation bonds	\$ 14,246,987	
Total certificates of participation	6,504,000	
Capital leases	345,410	
Compensated absences	25,456	
Construction settlement	130,769	
Net OPEB liability	2,521,976	
Net pension liability	18,579,838	(42,354,436)

Deferred outflows and inflows of resources relating to pensions:

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

Deferred outflows of resources related to pensions	\$ 6,119,876	
Deferred inflows of resources related to pensions	(702,161)	5,417,715

Deferred outflows and inflows of resources relating to OPEB:

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

Deferred outflows of resources related to OPEB	\$ -	
Deferred inflows of resources related to OPEB	(589,860)	(589,860)

Total Net Position - Governmental Activities		\$ (368,938)
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The accompanying notes are an integral part of these financial statements.

GUSTINE UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Cafeteria Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
LCFF sources	\$ 18,015,362	\$ -	\$ -	\$ 68,021	\$ 18,083,383
Federal sources	1,496,617	1,069,758	-	2,674	2,569,049
Other state sources	2,176,611	71,026	-	96,605	2,344,242
Other local sources	223,017	80,843	73,200	663,956	1,041,016
Total Revenues	21,911,607	1,221,627	73,200	831,256	24,037,690
EXPENDITURES					
Current					
Instruction	11,521,758	-	-	154,475	11,676,233
Instruction-related services					
Instructional supervision and administration	151,219	-	-	-	151,219
Instructional library, media, and technology	59,243	-	-	-	59,243
School site administration	1,695,278	-	-	8,692	1,703,970
Pupil services					
Home-to-school transportation	596,114	-	-	-	596,114
Food services	170,955	1,288,652	-	-	1,459,607
All other pupil services	1,057,798	-	-	-	1,057,798
General administration					
Centralized data processing	180,665	-	-	-	180,665
All other general administration	1,855,430	62,613	-	2,729	1,920,772
Plant services	2,118,034	-	-	80,569	2,198,603
Facilities acquisition and maintenance	-	-	922,496	65,898	988,394
Ancillary services	179,292	-	-	-	179,292
Transfers to other agencies	359,059	-	-	-	359,059
Debt service					
Principal	726,019	-	-	360,000	1,086,019
Interest and other	371,516	-	135,000	495,829	1,002,345
Total Expenditures	21,042,380	1,351,265	1,057,496	1,168,192	24,619,333
Excess (Deficiency) of Revenues					
Over Expenditures	869,227	(129,638)	(984,296)	(336,936)	(581,643)
Other Financing Sources (Uses)					
Transfers in	-	138,671	-	124,676	263,347
Other sources	170,955	-	4,500,000	329,873	5,000,828
Transfers out	(263,347)	-	-	-	(263,347)
Net Financing Sources (Uses)	(92,392)	138,671	4,500,000	454,549	5,000,828
NET CHANGE IN FUND BALANCE	776,835	9,033	3,515,704	117,613	4,419,185
Fund Balance - Beginning	4,520,602	25,165	5,541,678	1,872,242	11,959,687
Fund Balance - Ending	\$ 5,297,437	\$ 34,198	\$ 9,057,382	\$ 1,989,855	\$ 16,378,872

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

**GUSTINE UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Net Change in Fund Balances - Governmental Funds \$ 4,419,185

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

Capital outlay:

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

Expenditures for capital outlay:	\$	1,259,431	
Depreciation expense:		(898,240)	361,191

Debt service:

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

1,086,019

Debt proceeds:

In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

(5,000,828)

Unmatured interest on long-term debt:

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

113,287

Compensated absences:

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

63,826

(continued on the following page)

GUSTINE UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF
ACTIVITIES, continued
FOR THE YEAR ENDED JUNE 30, 2018

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was: 14,155

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made, in the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was: (766,932)

Amortization of debt issuance premium or discount:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is: 22,573

Change in Net Position of Governmental Activities

\$	312,476
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GUSTINE UNIFIED SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2018

	Agency Funds
	Student Body
	Fund
ASSETS	
Cash and investments	\$ 212,118
Total Assets	\$ 212,118
LIABILITIES	
Due to student groups	\$ 212,118
Total Liabilities	\$ 212,118

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

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

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

C. Basis of Presentation

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

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation

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

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

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

Major Governmental Funds

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

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code Section 15146*) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code Section 17462*) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code Section 41003*).

Non-Major Governmental Funds

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

Adult Education Fund: This fund is used to account separately for federal, state, and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Moneys received for programs other than adult education shall not be expended for adult education (*Education Code Sections 52616[b]* and *52501.5[a]*).

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

Special Revenue Funds (continued)

Deferred Maintenance Fund: This fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes (*Education Code Sections 17582–17587*). In addition, whenever the state funds provided pursuant to *Education Code Sections 17584 and 17585* (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the District (*Education Code Sections 17582 and 17583*).

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

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

County School Facilities Fund: This fund is established pursuant to *Education Code Section 17070.43* to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code Section 17070 et seq.*).

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

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

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

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, *continued*
JUNE 30, 2018

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

C. Basis of Presentation (*continued*)

Fiduciary Funds

Trust and Agency Funds: Trust and agency funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

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

D. Basis of Accounting – Measurement Focus

Government-Wide and Fiduciary Financial Statements

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

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Governmental Funds

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

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

Revenues – Exchange and Non-Exchange Transactions

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

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

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

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

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.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Cash and Cash Equivalents

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

Investments

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

Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental type funds.

Capital Assets

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

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

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings	20 to 50 years
Improvements/Infrastructure	5 to 50 years
Equipment	2 to 15 years

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Compensated Absences

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

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

Accrued Liabilities and Long-Term Obligations

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

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2018
Measurement Date	June 30, 2018
Measurement Period	July 1, 2017 to June 30, 2018

Gains and losses related to changes in net OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Premiums and Discounts

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

Deferred Outflows/Deferred Inflows of Resources

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

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

Pensions

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

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Balance

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

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

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

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

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

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

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

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Interfund Activity

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

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

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

I. Property Tax

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

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements

GASB Statement No. 75 – In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This standard's primary objective is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. The Statement is effective for periods beginning after June 15, 2017. The District has implemented GASB Statement No. 75 for the year ended June 30, 2018.

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This standard's primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement is effective for periods beginning after December 15, 2018. The District has not yet determined the impact on the financial statements.

GASB Statement No. 85 – In March 2017, GASB issued Statement No. 85, *Omnibus 2017*. This standard's primary objective is to address practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The statement is effective for periods beginning after June 15, 2017. The District has implemented GASB Statement No. 85 for the year ended June 30, 2018.

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 December 15, 2019. The District has not determined the impact on the financial statements.

GASB Statement No. 88 – In April 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This standard's primary objective is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The statement is effective for periods beginning after June 15, 2018. The District has not determined the impact on the financial statements.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental	Fiduciary
	Activities	Funds
Investment in county treasury	\$ 12,499,863	\$ -
Cash on hand and in banks	-	212,118
Cash with fiscal agent	268	-
Cash in revolving fund	5,200	-
Total cash and investments	\$ 12,505,331	\$ 212,118

B. Policies and Practices

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

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Merced County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District’s investment in the pool is based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 2 – CASH AND INVESTMENTS (continued)

C. General Authorizations

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

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

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$12,499,863 and an amortized book value of \$12,397,553. The average weighted maturity for this pool is 438 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2018, the pooled investments in the County Treasury were not rated.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 2 – CASH AND INVESTMENTS (continued)

F. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2018, the District's bank balance was not exposed to custodial credit risk.

G. Fair Value

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

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

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

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

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

The District's fair value measurements at June 30, 2018 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	<u>\$ 12,397,553</u>
Total fair market value of investments	<u>\$ 12,397,553</u>

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2018 consisted of the following:

	General Fund	Cafeteria Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal Government					
Categorical aid	\$ 291,386	\$ 203,042	\$ -	\$ 2,827	\$ 497,255
State Government					
Apportionment	1,756	-	-	-	1,756
Categorical aid	-	42,030	-	-	42,030
Lottery	79,171	-	-	-	79,171
Local Government					
Other local sources	16,085	-	4,365,000	-	4,381,085
Total	\$ 388,398	\$ 245,072	\$ 4,365,000	\$ 2,827	\$ 5,001,297

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018 was as follows:

	Balance July 01, 2017	Additions	Deletions	Balance June 30, 2018
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 1,671,212	\$ -	\$ -	\$ 1,671,212
Construction in progress	3,931,234	1,014,650	2,931,671	2,014,213
Total Capital Assets not Being Depreciated	5,602,446	1,014,650	2,931,671	3,685,425
Capital assets being depreciated				
Land improvements	2,984,704	-	-	2,984,704
Buildings & improvements	27,610,113	2,962,913	-	30,573,026
Furniture & equipment	1,645,940	213,539	-	1,859,479
Total Capital Assets Being Depreciated	32,240,757	3,176,452	-	35,417,209
Less Accumulated Depreciation				
Land improvements	2,832,975	14,717	-	2,847,692
Buildings & improvements	13,721,112	731,946	-	14,453,058
Furniture & equipment	708,234	151,577	-	859,811
Total Accumulated Depreciation	17,262,321	898,240	-	18,160,561
Governmental Activities				
Capital Assets, net	\$ 20,580,882	\$ 3,292,862	\$ 2,931,671	\$ 20,942,073

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 5 – INTERFUND TRANSACTIONS

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

Individual interfund receivable and payable balances at June 30, 2018 were as follows:

Due To Other Funds	Due From Other Funds			
	General Fund	Cafeteria Fund	Non-Major Governmental Funds	Total
General Fund	\$ -	\$ 14,238	\$ 192,764	\$ 207,002
Cafeteria Fund	303,180	-	-	303,180
Non-Major Governmental Funds	1,048	-	-	1,048
Total Due From Other Funds	\$ 304,228	\$ 14,238	\$ 192,764	\$ 511,230

Due from the General Fund to the Adult Education Fund to cover summer expenses.	\$ 75,158
Due from the General Fund to the Cafeteria Fund for contribution to the fund.	14,238
Due from the General Fund to the Deferred Maintenance Fund for repayment.	68,021
Due from the General Fund to the Special Reserve Fund for Capital Outlay Projects to cover capital outlay costs.	49,585
Due from the Adult Education Fund to the General Fund for repayment.	1,048
Due from the Cafeteria Fund to the General Fund for year-end indirect costs and temporary borrowing.	303,180
Total	\$ 511,230

B. Operating Transfers

Interfund transfers for the year ended June 30, 2018 consisted of the following:

Interfund Transfers Out	Interfund Transfers In		
	Cafeteria Fund	Non-Major Governmental Funds	Total
General Fund	\$ 138,671	\$ 124,676	\$ 263,347
Total Interfund Transfers	\$ 138,671	\$ 124,676	\$ 263,347

Transfer from the General Fund to the Adult Education Fund for contribution to fund.	\$ 75,091
Transfer from the General Fund to the Cafeteria Fund for contribution to fund.	138,671
Transfer from the General Fund to the Special Reserve Fund for Capital Outlay Projects for capital outlay costs.	49,585
Total	\$ 263,347

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2018 consisted of the following:

	General Fund	Cafeteria Fund	Building Fund	Non-Major Governmental Funds	District-Wide	Total Governmental Activities
Payroll	\$ 96,666	\$ 7,115	\$ -	\$ -	\$ -	\$ 103,781
Construction	-	-	22,124	-	-	22,124
Vendors payable	621,833	90,725	-	12,624	-	725,182
Unmatured interest	-	-	-	-	163,302	163,302
Total	\$ 718,499	\$ 97,840	\$ 22,124	\$ 12,624	\$ 163,302	\$ 1,014,389

NOTE 7 – UNEARNED REVENUE

Unearned revenue at June 30, 2018 consisted of the following:

	General Fund	Cafeteria Fund	Total Governmental Activities
Federal sources	\$ 54,290	\$ 34,606	\$ 88,896
State categorical sources	187,773	-	187,773
Total	\$ 242,063	\$ 34,606	\$ 276,669

NOTE 8 – LONG-TERM DEBT

A schedule of changes in long-term debt for the year ended June 30, 2018 consisted of the following:

	Restated Balance July 01, 2017	Additions	Deductions	Balance June 30, 2018	Balance Due In One Year
Governmental Activities					
General obligation bonds	\$ 9,155,000	\$ 4,500,000	\$ 360,000	\$ 13,295,000	\$ 485,000
Unamortized premium	644,687	329,873	22,573	951,987	34,354
Total general obligation bonds	9,799,687	4,829,873	382,573	14,246,987	519,354
Certificates of participation	6,875,000	-	371,000	6,504,000	127,000
Capital leases	398,702	170,955	224,247	345,410	146,619
Compensated absences	89,282	-	63,826	25,456	-
Construction settlement	261,541	-	130,772	130,769	65,386
Net OPEB liability	3,125,991	-	604,015	2,521,976	-
Net pension liability	15,557,780	3,022,058	-	18,579,838	-
Total	\$ 36,107,983	\$ 8,022,886	\$ 1,776,433	\$ 42,354,436	\$ 858,359

- Payments on general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments on certificates of participation, capital lease obligations, and construction settlement are made in the General Fund.
- Payments for compensated absences are made in the General Fund and Cafeteria Fund.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 8 – LONG-TERM DEBT (continued)

A. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2018 amounted to \$25,456. This amount is included as part of long-term liabilities in the government-wide financial statements.

B. General Obligation Bonds

The outstanding general obligation bonds of the District at June 30, 2018 are as follows:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds	
					Outstanding July 01, 2017	Additions	Deductions	Outstanding June 30, 2018	
2015A	4/29/2015	8/1/2044	2.0-5.0%	\$ 4,000,000	\$ 3,655,000	\$ -	\$ 360,000	\$ 3,295,000	
2016B	12/8/2016	8/1/2046	2.0-5.0%	5,500,000	5,500,000	-	-	5,500,000	
2018C	6/5/2018	8/1/2046	2.0-5.0%	4,500,000	-	4,500,000	-	4,500,000	
					\$ 9,155,000	\$ 4,500,000	\$ 360,000	\$ 13,295,000	

On April 29, 2015, the District issued general obligation bonds in the amount of \$4,000,000 with interest rates ranging from 2.00 to 5.00 percent. At June 30, 2018, the principal balance outstanding was \$3,295,000.

Year Ended June 30,	Principal	Interest	Total
2019	\$ 385,000	\$ 122,938	\$ 507,938
2020	-	119,088	119,088
2021	-	119,088	119,088
2022	20,000	118,888	138,888
2023	25,000	118,438	143,438
2024 - 2028	210,000	579,406	789,406
2029 - 2033	405,000	533,013	938,013
2034 - 2038	665,000	440,506	1,105,506
2039 - 2043	1,030,000	272,469	1,302,469
2044 - 2045	555,000	28,375	583,375
Total	\$ 3,295,000	\$ 2,452,209	\$ 5,747,209

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 8 – LONG-TERM DEBT (continued)

B. General Obligation Bonds (continued)

On December 8, 2016, the District issued general obligation bonds in the amount of \$5,500,000 with interest rates ranging from 2.00 to 5.00 percent. At June 30, 2018, the principal balance outstanding was \$5,500,000.

Year Ended June 30,	Principal	Interest	Total
2019	\$ 100,000	\$ 264,138	\$ 364,138
2020	-	263,138	263,138
2021	-	263,138	263,138
2022	-	263,138	263,138
2023	-	263,138	263,138
2024 - 2028	100,000	1,310,488	1,410,488
2029 - 2033	430,000	1,259,006	1,689,006
2034 - 2038	870,000	1,136,781	2,006,781
2039 - 2043	1,495,000	862,738	2,357,738
2044 - 2047	2,505,000	309,356	2,814,356
Total	\$ 5,500,000	\$ 6,195,059	\$ 11,695,059

On June 5, 2018, the District issued general obligation bonds in the amount of \$4,500,000 with interest rates ranging from 2.00 to 5.00 percent. At June 30, 2018, the principal balance outstanding was \$4,500,000.

Year Ended June 30,	Principal	Interest	Total
2019	\$ -	\$ 117,307	\$ 117,307
2020	200,000	188,956	388,956
2021	40,000	185,356	225,356
2022	-	184,756	184,756
2023	-	184,756	184,756
2024 - 2028	215,000	913,594	1,128,594
2029 - 2033	445,000	857,231	1,302,231
2034 - 2038	790,000	755,713	1,545,713
2039 - 2043	1,275,000	553,959	1,828,959
2044 - 2047	1,535,000	161,875	1,696,875
Total	\$ 4,500,000	\$ 4,103,503	\$ 8,603,503

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 8 – LONG-TERM DEBT (continued)

C. Certificates of Participation

On January 12, 2017 the District issued 2017 Refunding Certificates of Participation in the amount of \$6,875,000. Future payments on the 2017 Refunding Certificates of Participation are as follows:

Year Ended June 30,	Principal	Interest	Total
2019	\$ 127,000	\$ 113,820	\$ 240,820
2020	259,000	220,938	479,938
2021	268,000	211,785	479,785
2022	278,000	202,335	480,335
2023	292,000	192,483	484,483
2024 - 2028	1,594,000	802,059	2,396,059
2029 - 2033	1,908,000	499,328	2,407,328
2034 - 2037	1,778,000	142,730	1,920,730
Total	<u>\$ 6,504,000</u>	<u>\$ 2,385,478</u>	<u>\$ 8,889,478</u>

D. Construction Settlement

The District had a legal settlement with a construction company pertaining to a past construction project. The District owed the construction company a total amount of \$653,857. At June 30, 2018, the principal balance outstanding was \$130,769.

Year Ended June 30,	Payment
2019	\$ 65,386
2020	65,383
Total	<u>\$ 130,769</u>

E. Capital Leases

The District has entered into various capital leases for buses and other vehicles. Future minimum lease payments under the capital leases were as follows at June 30, 2018:

Year Ended June 30,	Lease Payment
2019	\$ 155,621
2020	102,824
2021	68,727
2022	36,227
Total minimum lease payments	363,399
Less amount representing interest	(17,989)
Present value of minimum lease payments	<u>\$ 345,410</u>

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 8 – LONG-TERM DEBT (continued)

F. Other Postemployment Benefits

The District's restated beginning net OPEB liability was \$3,125,991 and decreased by \$604,015 during the year ended June 30, 2018. The ending net OPEB liability at June 30, 2018 was \$2,521,976. See Note 10 for additional information regarding the net OPEB liability.

G. Net Pension Liability

The District's beginning net pension liability was \$15,557,780 and increased by \$3,022,058 during the year ended June 30, 2018. The ending net pension liability at June 30, 2018 was \$18,579,838. See Note 11 for additional information regarding the net pension liability.

NOTE 9 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2018:

	General Fund	Cafeteria Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	\$ 5,000	\$ 200	\$ -	\$ -	\$ 5,200
Total non-spendable	5,000	200	-	-	5,200
Restricted					
Educational programs	1,047,744	-	-	96,544	1,144,288
Capital projects	-	-	9,057,382	675,371	9,732,753
Debt service	-	-	-	995,245	995,245
All others	-	33,998	-	-	33,998
Total restricted	1,047,744	33,998	9,057,382	1,767,160	11,906,284
Committed					
Adult education	-	-	-	7,529	7,529
Deferred maintenance	-	-	-	215,166	215,166
Total committed	-	-	-	222,695	222,695
Assigned					
Other assignments	1,648,897	-	-	-	1,648,897
Total assigned	1,648,897	-	-	-	1,648,897
Unassigned					
Reserve for economic uncertainties	2,595,796	-	-	-	2,595,796
Total unassigned	2,595,796	-	-	-	2,595,796
Total	\$ 5,297,437	\$ 34,198	\$ 9,057,382	\$ 1,989,855	\$ 16,378,872

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 3 percent of General Fund expenditures and other financing uses.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description

The Gustine Unified School District's defined benefit OPEB plan, Gustine Unified School District Retiree Benefit Plan (the Plan) is described below. The District participates in the Self-Insured Schools of California (SISC) GASB 45 Trust A, which is an agent multiple-employer OPEB plan administered by SISC. Trust A was established to provide governmental agencies in the state of California a mechanism for pre-funding Other Post- Employment Benefits (OPEB) liabilities. SISC issues a separate Financial Report and Schedules of Change in Fiduciary Net Position by Employer that are prepared in accordance with accounting principles generally accepted in the United States of America. Copies of the Self-Insured Schools of California GASB 45 Trust A financial report may be obtained from the Self-Insured Schools of California – 2000 "K" Street, Bakersfield, CA 93303-1847.

B. OPEB Plan Fiduciary Net Position

The District has contributed to at trust, the Self-Insured Schools of California (SISC) GASB 45 Trust A. During the year ended June 30, 2018, the District elected to remove investment balances in the Retiree Benefit Fund from the fiduciary fund statements as these balances are already included in the trust's financial statements noted above.

C. Benefits Provided

The eligibility requirements and benefits provided by the Plan are described below.

	<u>Certificated including</u>	<u>Classified including</u>
	<u>Management</u>	<u>Management and</u>
		<u>Confidential</u>
Benefit types provided	Medical only	Medical only
Duration of Benefits	To age 65	To age 65
Required Service	15 years	10 years
Minimum Age	58 1/2	60
Dependent Coverage	Yes	Yes
District Contribution %	100% to cap	100% to cap
District Cap	Active cap	Active cap

D. Contributions

The contribution requirements of Plan members and the Gustine Unified School District are established and may be amended by the Gustine Unified School District. Assets are accumulated in the SISC GASB 45 Trust A, which is a trust that meets the criteria in paragraph 4 of GASB Statement 75.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

E. Plan Membership

Membership of the Plan consisted of the following:

	<u>Number of participants</u>
Inactive employees receiving benefits	9
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	161
Total number of participants**	<u>170</u>

*Information not provided

**As of the June 30, 2018 valuation date

F. Net OPEB Liability

The components of the net OPEB liability of the District at June 30, 2018, were as follows:

Total OPEB liability	\$ 2,672,782
Plan fiduciary net position	<u>(150,806)</u>
District's net OPEB liability	<u>\$ 2,521,976</u>

Plan fiduciary net position as a percentage of total OPEB liability	5.64%
--	-------

G. Investments

The Plan discount rate of 4.0% was based on assumed long-term return on plan assets assuming 100% funding through the SISC GASB 45 Trust A using the following asset allocation and assumed rate of return:

<u>Asset Class</u>	<u>Percentage of Portfolio</u>	<u>Assumed Gross Return</u>
US Large Cap	40%	7.7950%
US Mid Cap	20%	7.7950%
Long-Term Corporate Bonds	20%	5.2950%
Long-Term Government Bonds	15%	4.5000%
Intermediate-Term Government Bonds	5%	4.5000%

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

H. Actuarial Assumptions and Other Inputs

The net OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Economic assumptions:

Inflation	2.75%
Salary increases	2.75%
Investment rate of return	4.00%
Healthcare cost trend rates	4.00%

Non-economic assumptions:

Mortality:

Certificated	2009 CalSTRS Mortality Table
Classified	2014 CalPERS Active Mortality for Miscellaneous Employees Table

Retirement rates:

Certificated	2009 CalSTRS Retirement Rates Table
Classified	2009 CalPERS Retirement Rates for School Employees Table*
	2009 CalPERS Retirement Rates for Miscellaneous Employees**
Management*	2009 CalPERS Retirement Rates for School Employees Table*
	2009 CalPERS Retirement Rates for Miscellaneous Employees**

*Hired before 1/1/2013

**Hired after 12/31/2012

The actuarial assumptions used in the June 30, 2018 valuation were based on a review of plan experience during the period 2017 to 2018.

The discount rate was based on historic 24-year real rates of return for each asset class along with an assumed long-term inflation assumption. The expected investment return was offset by investment expenses of 25 basis points. The actuary assumed contributions would be sufficient to fully fund the obligation over a period not to exceed thirty years.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

I. Changes in Net OPEB Liability

	<u>June 30, 2018</u>
Total OPEB Liability	
Service Cost	\$ 173,874
Interest on total OPEB liability	128,594
Difference between expected and actual experience	(620,231)
Benefit payments	(274,740)
Net change in total OPEB liability	(592,503)
Total OPEB liability - beginning	3,265,285
Total OPEB liability - ending (a)	<u>\$ 2,672,782</u>
 Plan fiduciary net position	
Net investment income	\$ 11,657
Administrative expenses	(145)
Net change in plan fiduciary net position	11,512
Plan fiduciary net position - beginning	139,294
Plan fiduciary net position - ending (b)	<u>\$ 150,806</u>
 District's net OPEB liability - ending (a) - (b)	<u>\$ 2,521,976</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 5.6%
 Covered payroll	 \$ 11,046,673
 District's net OPEB liability (asset) as a percentage of covered payroll	 23%

The Gustine Unified School District has invoked Paragraph 244 of GASB Statement 75 for the transition due to cost constraints. Consequently, in order to determine the beginning net OPEB liability, a "roll-back" technique has been used.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

J. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Gustine Unified School District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.0 percent) or one percentage point higher (5.0 percent) than the current discount rate:

	Valuation		
	1% Decrease	Discount Rate	1% Increase
	(3.0%)	(4.0%)	(5.0%)
Net OPEB liability	\$ 2,698,028	\$ 2,521,976	\$ 2,345,993

K. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the net OPEB liability of the Gustine Unified School District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower (3.0 percent) or one percentage point higher (5.0 percent) than the current healthcare cost trend rate:

	Valuation Trend		
	1% Decrease	Rate	1% Increase
	(3.0%)	(4.0%)	(5.0%)
Net OPEB liability	\$ 2,393,147	\$ 2,521,976	\$ 2,604,061

L. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2018, the Gustine Unified School District recognized OPEB expense of \$(14,155). At June 30, 2018, the Gustine Unified School District reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources
Differences between projected and actual earnings on plan investments	\$ 4,870
Changes in assumptions	584,990
	<u>\$ 589,860</u>

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

L. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB (continued)

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

<u>Year Ended June 30,</u>	<u>Deferred Inflows of Resources</u>
2019	\$ 36,459
2020	36,459
2021	36,459
2022	36,459
2023	35,241
Thereafter	408,783
	<u>\$ 589,860</u>

Prior periods of deferred outflows and deferred inflows of resources were not restated due to the fact that prior valuations were not rerun in accordance with Paragraph 244 of GASB Statement 75. It was determined the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified. In the future, gains and losses related to changes in net OPEB liability will be recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS

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

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
STRS Pension	\$ 14,356,200	\$ 4,654,814	\$ 632,741	\$ 1,592,634
PERS Pension	4,223,638	1,465,062	69,420	780,040
Total	\$ 18,579,838	\$ 6,119,876	\$ 702,161	\$ 2,372,674

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

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

Benefits Provided

The CalSTRS defined benefit plan has two benefit formulas:

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

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

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

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 9.205% of their salary for fiscal year 2018, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2018 was 14.43% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$1,227,559 for the year ended June 30, 2018.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$690,657 to CalSTRS.

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

At June 30, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the	
net pension liability	\$ 14,356,200
State's proportionate share of the net	
pension liability associated with the District	8,493,075
Total	<u>\$ 22,849,275</u>

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016 and rolling forward the total pension liability to June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2017, the District's proportion was 0.016 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2016.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

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

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

For the year ended June 30, 2018, the District recognized pension expense of \$1,592,634. In addition, the District recognized pension expense and revenue of \$244,102 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 382,346
Differences between expected and actual experience	53,091	250,395
Changes in assumptions	2,659,654	
Changes in proportion and differences between District contributions and proportionate share of contributions	714,510	-
District contributions subsequent to the measurement date	1,227,559	-
	<u>\$ 4,654,814</u>	<u>\$ 632,741</u>

The \$1,227,559 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2019	\$ 599,751	\$ 373,839
2020	599,751	(184,882)
2021	599,751	21,357
2022	599,752	395,960
2023	517,057	26,467
2024	511,193	-
	<u>\$ 3,427,255</u>	<u>\$ 632,741</u>

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

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

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2010–June 30, 2015.

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

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Global Equity	47%	6.30%
Fixed Income	12%	0.30%
Real Estate	13%	5.20%
Private Equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation Sensitive	4%	3.80%
Cash/Liquidity	2%	-1.00%
	<u>100%</u>	

*20-year geometric average

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

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

Discount Rate

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

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

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

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	\$ 21,079,459	\$ 14,356,200	\$ 8,899,819

Pension Plan Fiduciary Net Position

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

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS)

Plan Description

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

Benefits Provided

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

Contributions

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 6.5% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2018 was 15.531% of annual payroll. Contributions to the plan from the District were \$378,183 for the year ended June 30, 2018.

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

At June 30, 2018, the District reported a liability of \$4,223,638 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016 and rolling forward the total pension liability to June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2017, the District's proportion was 0.018 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2016.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

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

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

For the year ended June 30, 2018, the District recognized pension expense of \$780,040. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 146,109	\$ -
Differences between expected and actual experience	151,316	-
Changes in assumptions	616,929	49,728
Changes in proportion and differences between District contributions and proportionate share of contributions	172,525	19,692
District contributions subsequent to the measurement date	378,183	-
	<u>\$ 1,465,062</u>	<u>\$ 69,420</u>

The \$378,183 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2019	\$ 377,775	\$ 60,092
2020	458,484	9,328
2021	330,629	-
2022	(80,009)	-
	<u>\$ 1,086,879</u>	<u>\$ 69,420</u>

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

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

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Discount Rate	7.15%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS' membership data for all funds. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

The actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the period from 1997 to 2011.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

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

Actuarial Assumptions (continued)

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

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*	Real Return Years 11+**
Global Equity	47.0%	4.90%	5.38%
Fixed Income	19.0%	0.80%	2.27%
Inflation Assets	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.40%	-0.90%
	<u>100.0%</u>		

*An expected inflation of 2.50% used for this period.

**An expected inflation of 3.00% used for this period.

Discount Rate

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

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

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

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension liability	\$ 6,214,326	\$ 4,223,638	\$ 2,572,197

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 11 – PENSION PLANS (continued)

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

Pension Plan Fiduciary Net Position

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

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2018.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2018.

C. Construction Commitments

As of June 30, 2018, the District had commitments with respect to unfinished capital projects of \$8,233,025.

NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District participates in three joint ventures under joint powers authorities (JPAs), the Self-Insured Schools of California (SISC III), the Merced County Schools Insurance Group I (MCSIG I), and the Central Region Schools Insurance Group (CRSIG). The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2018

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

A. Pension Plans

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2018, total deferred outflows related to pensions was \$6,119,876 and total deferred inflows related to pensions was \$702,161.

B. Other Postemployment Benefits

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the District recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2018, total deferred inflows related to other postemployment benefits was \$589,860.

NOTE 15 – RESTATEMENT OF NET POSITION

The beginning net position of Governmental Activities has been restated in order to record the District's net OPEB liability in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The effect on beginning net position is presented as follows:

	Governmental Activities
Net Position - Beginning, as Previously Reported	\$ 1,613,823
Restatement	(2,295,237)
Net Position - Beginning, as Restated	<u>\$ (681,414)</u>

**REQUIRED SUPPLEMENTARY
INFORMATION**

**GUSTINE UNIFIED SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
LCFF sources	\$ 18,028,800	\$ 18,045,368	\$ 18,083,383	\$ 38,015
Federal sources	997,798	1,963,370	1,496,617	(466,753)
Other state sources	1,237,264	1,866,995	2,176,611	309,616
Other local sources	120,883	120,883	223,016	102,133
Total Revenues	20,384,745	21,996,616	21,979,627	(16,989)
EXPENDITURES				
Certificated salaries	8,772,089	8,872,461	8,768,886	103,575
Classified salaries	2,495,843	2,581,429	2,549,516	31,913
Employee benefits	4,530,024	4,566,688	4,273,147	293,541
Books and supplies	927,607	2,044,818	1,061,263	983,555
Services and other operating expenditures	2,246,957	2,989,409	2,780,502	208,907
Capital outlay	16,000	161,000	217,814	(56,814)
Other outgo				
Excluding transfers of indirect costs	1,070,668	1,070,668	1,456,594	(385,926)
Transfers of indirect costs	(42,964)	(42,964)	(65,342)	22,378
Total Expenditures	20,016,224	22,243,509	21,042,380	1,201,129
Excess (Deficiency) of Revenues				
Over Expenditures	368,521	(246,893)	937,247	1,184,140
Other Financing Sources (Uses)				
Other sources	-	-	170,955	170,955
Transfers out	(192,697)	(192,697)	(331,368)	(138,671)
Net Financing Sources (Uses)	(192,697)	(192,697)	(160,413)	32,284
NET CHANGE IN FUND BALANCE				
	175,824	(439,590)	776,834	1,216,424
Fund Balance - Beginning	4,520,602	4,520,602	4,520,602	-
Fund Balance - Ending	\$ 4,696,426	\$ 4,081,012	\$ 5,297,436	\$ 1,216,424

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

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

**GUSTINE UNIFIED SCHOOL DISTRICT
CAFETERIA FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2018**

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
Federal sources	\$ 892,000	\$ 1,008,455	\$ 974,898	\$ (33,557)
Other state sources	67,000	72,600	71,026	(1,574)
Other local sources	65,375	123,875	80,843	(43,032)
Total Revenues	1,024,375	1,204,930	1,126,767	(78,163)
EXPENDITURES				
Classified salaries	342,262	352,500	366,710	(14,210)
Employee benefits	126,549	128,074	127,844	230
Books and supplies	400,874	526,436	589,058	(62,622)
Services and other operating expenditures	110,665	130,165	116,831	13,334
Capital outlay	6,000	25,455	27,547	(2,092)
Other outgo				
Transfers of indirect costs	37,557	37,557	62,613	(25,056)
Total Expenditures	1,023,907	1,200,187	1,290,603	(90,416)
Excess (Deficiency) of Revenues				
Over Expenditures	468	4,743	(163,836)	(168,579)
Other Financing Sources (Uses):				
Transfers in	-	-	138,671	138,671
Net Financing Sources (Uses)	-	-	138,671	138,671
NET CHANGE IN FUND BALANCE				
	468	4,743	(25,165)	(29,908)
Fund Balance - Beginning	25,165	25,165	25,165	-
Fund Balance - Ending	\$ 25,633	\$ 29,908	\$ -	\$ (29,908)

* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance, because estimated commodities for the National School Lunch Program and the audit adjustment are not recorded in this schedule.

GUSTINE UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2018

	<u>June 30, 2018</u>
Total OPEB Liability	
Service Cost	\$ 173,874
Interest on total OPEB liability	128,594
Difference between expected and actual experience	(620,231)
Benefit payments	<u>(274,740)</u>
Net change in total OPEB liability	(592,503)
Total OPEB liability - beginning	3,265,285
Total OPEB liability - ending (a)	<u>\$ 2,672,782</u>
 Plan fiduciary net position	
Net investment income	\$ 11,657
Administrative expenses	<u>(145)</u>
Net change in plan fiduciary net position	11,512
Plan fiduciary net position - beginning	139,294
Plan fiduciary net position - ending (b)	<u>\$ 150,806</u>
 District's net OPEB liability - ending (a) - (b)	<u>\$ 2,521,976</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 5.6%
 Covered payroll	 \$ 11,046,673
 District's net OPEB liability (asset) as a percentage of covered payroll	 23%

See accompanying note to required supplementary information.

GUSTINE UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
- CALSTRS
FOR THE YEAR ENDED JUNE 30, 2018

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.016%	0.015%	0.015%	0.014%
District's proportionate share of the net pension liability	\$ 14,356,200	\$ 12,173,132	\$ 10,083,286	\$ 8,303,471
State's proportionate share of the net pension liability associated with the District	8,493,075	6,930,968	5,332,932	4,817,859
Total	<u>\$ 22,849,275</u>	<u>\$ 19,104,100</u>	<u>\$ 15,416,218</u>	<u>\$ 13,121,330</u>
District's covered payroll	\$ 8,478,732	\$ 7,635,220	\$ 6,874,775	\$ 6,328,848
District's proportionate share of the net pension liability as a percentage of its covered payroll	169.3%	159.4%	146.7%	131.2%
Plan fiduciary net position as a percentage of the total pension liability	69.5%	70.0%	74.0%	76.5%

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

GUSTINE UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
- CALPERS
FOR THE YEAR ENDED JUNE 30, 2018

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.018%	0.017%	0.017%	0.016%
District's proportionate share of the net pension liability	\$ 4,223,638	\$ 3,384,648	\$ 2,565,284	\$ 1,840,690
District's covered payroll	\$ 2,291,313	\$ 2,143,039	\$ 1,840,281	\$ 1,702,071
District's proportionate share of the net pension liability as a percentage of its covered payroll	184.3%	157.9%	139.4%	108.1%
Plan fiduciary net position as a percentage of the total pension liability	71.9%	73.9%	79.4%	83.4%

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

GUSTINE UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2018

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 1,227,559	\$ 1,084,605	\$ 789,133	\$ 634,175
Contributions in relation to the contractually required contribution*	(1,227,559)	(1,084,605)	(789,133)	(634,175)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 8,584,261	\$ 8,478,732	\$ 7,635,220	\$ 6,874,775
Contributions as a percentage of covered payroll	14.30%	12.79%	10.34%	9.22%

*Amounts do not include on-behalf contributions

GUSTINE UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2018

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 378,183	\$ 327,411	\$ 243,876	\$ 224,534
Contributions in relation to the contractually required contribution	(378,183)	(327,411)	(243,876)	(224,534)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 2,462,412	\$ 2,291,313	\$ 2,143,039	\$ 1,840,281
Contributions as a percentage of covered payroll	15.36%	14.29%	11.38%	12.20%

See accompanying note to required supplementary information.

**GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

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

Schedule of Changes in Net OPEB Liability and Related Ratios

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the net OPEB liability, and the components of the net OPEB liability and related ratios, including the OPEB plan's fiduciary net position as a percentage of the total OPEB liability, and net OPEB liability as a percentage of covered-employee payroll.

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

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

Changes in Benefit Terms

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

Changes in Assumptions

The CalSTRS plan rate of investment return assumption was changed from 7.60 percent to 7.10 percent since the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.65 percent to 7.15 percent since the previous valuation.

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued
FOR THE YEAR ENDED JUNE 30, 2018

NOTE 1 – PURPOSE OF SCHEDULES (continued)

Schedule of District Contributions

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

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2018, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Capital outlay	\$ 161,000	\$ 217,814	\$ 56,814
Other outgo			
Excluding transfers of indirect costs	\$ 1,070,668	\$ 1,456,594	\$ 385,926
Cafeteria Special Revenue Fund			
Classified salaries	\$ 352,500	\$ 366,710	\$ 14,210
Books and supplies	\$ 526,436	\$ 589,058	\$ 62,622
Capital outlay	\$ 25,455	\$ 27,547	\$ 2,092
Transfers of indirect costs	\$ 37,557	\$ 62,613	\$ 25,056

**SUPPLEMENTARY
INFORMATION**

**GUSTINE UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-Through Grantor/Program or Cluster	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 1,068,951
Adult Education: Adult Basic Education & ESL	84.002A	14508	2,674
Title II, Part A, Teacher Quality	84.367	14341	50,791
Title III, English Learner Student Program	84.365	14346	48,252
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	246,857
Vocational Programs: Voc & Appl Tech Secondary II C, Sec 131 (Carl Perkins Act)	84.048	14894	24,908
Total U. S. Department of Education			1,442,433
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
School Breakfast Program - Needy	10.553	13526	288,972
National School Lunch Program	10.555	13391	554,983
USDA Commodities	10.555	*	60,662
Meal Supplements	10.555	*	17,989
Subtotal Child Nutrition Cluster			922,606
CACFP Claims - Centers and Family Day Care	10.558	13393	85,406
NSLP Equipment Assistance Grants	10.579	14906	61,745
Total U. S. Department of Agriculture			1,069,757
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
<i>Passed through California Department of Health Services:</i>			
Medi-Cal Administrative Activities	93.778	10060	56,859
Total U. S. Department of Health & Human Services			56,859
Total Federal Expenditures			\$ 2,569,049

* - Pass-Through Entity Identifying Number not available or not applicable

**GUSTINE UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2018**

	Second Period Report <2F1789D8>	Annual Report <CC50E15A>
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	505.20	505.33
Total TK/K through Third	505.20	505.33
Fourth through Sixth		
Regular ADA	396.81	397.07
Total Fourth through Sixth	396.81	397.07
Seventh through Eighth		
Regular ADA	269.98	269.04
Total Seventh through Eighth	269.98	269.04
Ninth through Twelfth		
Regular ADA	577.90	575.25
Total Ninth through Twelfth	577.90	575.25
TOTAL SCHOOL DISTRICT	1,749.89	1,746.69

**GUSTINE UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2018**

Grade Level	Minutes Requirement	2017-18 Actual	Number of Days	Status
		Minutes		
Kindergarten	36,000	49,140	180	Complied
Grade 1	50,400	55,090	180	Complied
Grade 2	50,400	55,090	180	Complied
Grade 3	50,400	55,090	180	Complied
Grade 4	54,000	56,655	180	Complied
Grade 5	54,000	56,655	180	Complied
Grade 6	54,000	57,486	180	Complied
Grade 7	54,000	57,486	180	Complied
Grade 8	54,000	57,486	180	Complied
Grade 9	64,800	66,958	180	Complied
Grade 10	64,800	66,958	180	Complied
Grade 11	64,800	66,958	180	Complied
Grade 12	64,800	66,958	180	Complied

See accompanying note to supplementary information.

**GUSTINE UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018**

	2019 (Budget)		2018		2017		2016	
General Fund - Budgetary Basis**								
Revenues And Other Financing Sources	\$	22,868,399	\$	22,150,582	\$	21,322,771	\$	20,032,459
Expenditures And Other Financing Uses		21,806,629		21,373,748		20,771,454		18,329,770
Net change in Fund Balance	\$	1,061,770	\$	776,834	\$	551,317	\$	1,702,689
Ending Fund Balance	\$	6,359,206	\$	5,297,436	\$	4,520,602	\$	3,969,285
Available Reserves*	\$	3,158,944	\$	2,595,796	\$	2,231,359	\$	2,141,440
Available Reserves As A Percentage Of Outgo		14.49%		12.14%		10.74%		11.68%
Long-term Debt	\$	41,496,077	\$	42,354,436	\$	33,812,746	\$	25,194,872
Average Daily Attendance At P-2		1,769		1,750		1,776		1,778

The General Fund balance has increased by \$1,328,151 over the past two years. The fiscal year 2018-19 budget projects a further increase of \$1,061,770. For a District this size, the State recommends available reserves of at least 3% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in each of the past three years and anticipates incurring an operating surplus during the 2018-19 fiscal year. Total long-term obligations have increased by \$17,159,564 over the past two years.

Average daily attendance has decreased by 28 ADA over the past two years. An increase of 19 ADA is anticipated during the 2018-19 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund.

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

**GUSTINE UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2018**

	General Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Cafeteria Fund	Building Fund
June 30, 2018, annual financial and budget report fund balance	\$ 5,297,436	\$ 1	\$ -	\$ 4,692,382
Adjustments and reclassifications:				
Increase (decrease) in total fund balances:				
Reverse unearned revenue journal entry	-	-	34,198	-
Recording of new bond issuance	-	-	-	4,365,000
Fund balance transfer (GASB 54)	1	(1)	-	-
Net adjustments and reclassifications	1	(1)	34,198	4,365,000
June 30, 2018, audited financial statement fund balance	\$ 5,297,437	\$ -	\$ 34,198	\$ 9,057,382

See accompanying note to supplementary information.

**GUSTINE UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2018**

	Adult Education Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest & Redemption Fund	Non-Major Governmental Funds
ASSETS							
Cash and investments	\$ 31,112	\$ 147,264	\$ 411,113	\$ 806	\$ 222,396	\$ 995,245	\$ 1,807,936
Accounts receivable	2,827	-	-	-	-	-	2,827
Due from other funds	75,158	68,021	-	-	49,585	-	192,764
Total Assets	\$ 109,097	\$ 215,285	\$ 411,113	\$ 806	\$ 271,981	\$ 995,245	\$ 2,003,527
LIABILITIES							
Accrued liabilities	\$ 3,976	\$ 119	\$ 8,529	\$ -	\$ -	\$ -	\$ 12,624
Due to other funds	1,048	-	-	-	-	-	1,048
Total Liabilities	5,024	119	8,529	-	-	-	13,672
FUND BALANCES							
Restricted	96,544	-	402,584	806	271,981	995,245	1,767,160
Committed	7,529	215,166	-	-	-	-	222,695
Total Fund Balances	104,073	215,166	402,584	806	271,981	995,245	1,989,855
Total Liabilities and Fund Balance	\$ 109,097	\$ 215,285	\$ 411,113	\$ 806	\$ 271,981	\$ 995,245	\$ 2,003,527

See accompanying note to supplementary information.

GUSTINE UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

	Adult Education Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest & Redemption Fund	Non-Major Governmental Funds
REVENUES							
LCFF sources	\$ -	\$ 68,021	\$ -	\$ -	\$ -	\$ -	\$ 68,021
Federal sources	2,674	-	-	-	-	-	2,674
Other state sources	96,605	-	-	-	-	-	96,605
Other local sources	2,609	2,398	29,154	15	3,113	626,667	663,956
Total Revenues	101,888	70,419	29,154	15	3,113	626,667	831,256
EXPENDITURES							
Current							
Instruction	154,475	-	-	-	-	-	154,475
Instruction-related services							
School site administration	8,692	-	-	-	-	-	8,692
General administration							
All other general administration	2,729	-	-	-	-	-	2,729
Plant services	-	80,569	-	-	-	-	80,569
Facilities acquisition and maintenance	-	23,192	41,706	1,000	-	-	65,898
Debt service							
Principal	-	-	-	-	-	360,000	360,000
Interest and other	-	-	-	-	-	495,829	495,829
Total Expenditures	165,896	103,761	41,706	1,000	-	855,829	1,168,197
Excess (Deficiency) of Revenues							
Over Expenditures	(64,008)	(33,342)	(12,552)	(985)	3,113	(229,162)	(336,936)
Other Financing Sources (Uses)							
Transfers in	75,091	-	-	-	49,585	-	124,676
Other sources	-	-	-	-	-	329,873	329,873
Net Financing Sources (Uses)	75,091	-	-	-	49,585	329,873	454,549
NET CHANGE IN FUND BALANCE	11,083	(33,342)	(12,552)	(985)	52,698	100,711	117,613
Fund Balance - Beginning	92,990	248,508	415,136	1,791	219,283	894,534	1,872,242
Fund Balance - Ending	\$ 104,073	\$ 215,166	\$ 402,584	\$ 806	\$ 271,981	\$ 995,245	\$ 1,989,855

See accompanying note to supplementary information.

GUSTINE UNIFIED SCHOOL DISTRICT
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2018

The Gustine Unified School District was unified on January 25, 1971, and consists of an area comprising approximately 224 square miles. There were no changes in the boundaries of the District during the current year. The District is operating two elementary schools, one middle school, one high school, one continuation school, and one adult school.

GOVERNING BOARD

Member	Office	Term Expires
Crickett Brinkman	President	2018
Kevin Cordeiro	Clerk	2020
Pat Rocha	Trustee	2020
Loretta Rose	Trustee	2020
Richard Smith	Trustee	2018

DISTRICT ADMINISTRATORS

Bryan Ballenger
Superintendent

Lizett Aguilar
Chief Business Officer

GUSTINE UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2018

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the 10 percent de minimis indirect cost rate.

Schedule of Average Daily Attendance (ADA)

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

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code Sections* 46200 through 46208. During the year ended June 30, 2018, the District participated in the Longer Day incentive funding program. As of June 30, 2018, the District had not yet met its target funding.

Schedule of Financial Trends and Analysis

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

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

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

Combining Statements – Non-Major Funds

These statements provide information on the District's non-major funds.

Local Education Agency Organization Structure

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

**OTHER INDEPENDENT
AUDITORS' REPORTS**



**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**

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

Independent Auditors' Report

Governing Board
Gustine Unified School District
Gustine, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Gustine Unified School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Gustine Unified School District's basic financial statements, and have issued our report thereon dated December 14, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gustine Unified School District's internal control over financial reporting (internal control) to determine the 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 Gustine Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Gustine Unified School District's internal control.

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

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State Board of Accountancy*

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Gustine Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Christy White Associates

San Diego, California
December 14, 2018

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE

Independent Auditors' Report

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

Governing Board
Gustine Unified School District
Gustine, California

Report on Compliance for Each Major Federal Program

We have audited Gustine Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Gustine Unified School District's major federal programs for the year ended June 30, 2018. Gustine Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Gustine Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Gustine Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Gustine Unified School District's compliance.

SAN DIEGO
LOS ANGELES
SAN FRANCISCO/BAY AREA

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348 Olive Street
San Diego, CA 92103

toll-free: 877.220.7229
tel: 619.270.8222
fax: 619.260.9085
www.christywhite.com

*Licensed by the California
State Board of Accountancy*

Opinion on Each Major Federal Program

In our opinion, Gustine Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of Gustine Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Gustine Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Gustine Unified School District's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Christy White Associates

San Diego, California
December 14, 2018

REPORT ON STATE COMPLIANCE

Independent Auditors' Report

Christy White, CPA

Michael D. Ash, CPA

John Whitehouse, CPA

Heather Daud Rubio

Governing Board
Gustine Unified School District
Gustine, California

Report on State Compliance

We have audited Gustine Unified School District's compliance with the types of compliance requirements described in the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Gustine Unified School District's state programs for the fiscal year ended June 30, 2018, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Gustine Unified School District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Gustine Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Gustine Unified School District's compliance with those requirements.

SAN DIEGO

LOS ANGELES

SAN FRANCISCO/BAY AREA

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348 Olive Street
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fax: 619.260.9085
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State Board of Accountancy*

Opinion on State Compliance

In our opinion, Gustine Unified School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2018.

Procedures Performed

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

PROGRAM NAME	PROCEDURES PERFORMED
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes

PROGRAM NAME	PROCEDURES PERFORMED
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes – Classroom Based; for charter schools	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform testing for Independent Study, because the ADA was under the level that requires testing.

Christy White Associates

San Diego, California
December 14, 2018

**SCHEDULE OF FINDINGS
AND QUESTIONED COSTS**

**GUSTINE UNIFIED SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2018**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
<u>84.010</u>	<u>Title I, Part A, Basic Grants</u>	
Dollar threshold used to distinguish between Type A and Type B programs:	\$	<u>750,000</u>
Auditee qualified as low-risk auditee?		<u>Yes</u>

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**GUSTINE UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

FIVE DIGIT CODE

20000

30000

AB 3627 FINDING TYPE

Inventory of Equipment

Internal Control

There were no financial statement findings for the year ended June 30, 2018.

GUSTINE UNIFIED SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018

FIVE DIGIT CODE

50000

AB 3627 FINDING TYPE

Federal Compliance

There were no federal award findings and questioned costs for the year ended June 30, 2018.

**GUSTINE UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

FIVE DIGIT CODE

10000
40000
42000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

There were no state award findings and questioned costs for the year ended June 30, 2018.

**GUSTINE UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

FINDING#2017-001: SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Criteria: School Accountability Report Cards (SARCs), prepared on annual basis for each school site within the District and posted in February, should contain information regarding school facilities conditions, as indicated in the most recently prepared facility inspection tool (FIT) form developed by the Office of Public School Construction and approved by the State Allocation Board, or local evaluation instruments that meet the same criteria, as per Education Code Sections 33126(b)(8) and 17002(d).

Condition: During testing of a representative sample of 2015-16 SARCs posted in 2016-17, the following issue was noted regarding facilities conditions:

At Romero Elementary School, Interior was noted as "Poor" and External was noted as "Fair" on the FIT Form but both were reported as "Good" on the SARC.

Cause: Clerical errors in posting the SARC.

Questioned Costs: Not applicable.

Effect: The SARC for Romero Elementary School was not accurate.

Recommendation: We recommend that the District implement a process to accurately compile information included in the most recently prepared FITs.

District Response: The District will implement a process to ensure the SARC and FIT reports match before the SARC are finalized and posted on the website.

Current Status: Implemented.

GUSTINE UNIFIED SCHOOL DISTRICT**Meeting of the Board of Trustees****MEETING DATE:**

January 9, 2019

AGENDA ITEM TITLE: Gustine High School 2019 Prom**AGENDA SECTION:** Action**PRESENTED BY:** Adam Cano, Principal
Cheri Rowton, Advisor**RECOMMENDATIONS:**

It is recommended that the Board of Trustees approve Gustine High School 2019 Prom to be held in Hilmar, CA and allow students to drive themselves.

SUMMARY:

The Gustine High School Prom Committee would like to discuss the 2019 Prom. The Committee's proposal is to have the Prom in Hilmar, CA and allow the students to drive themselves.

See attached.

FISCAL IMPACT: Undetermined at this time**BUDGET CATEGORY:** GHS ASB Fund



Gustine
UNIFIED
SCHOOL DISTRICT

Romero Elementary • Gustine Elementary • Gustine Middle • Gustine High • Pioneer High

**NON-DISTRICT PROVIDED TRANSPORTATION FIELD TRIP &
EXCURSION USE OF PRIVATE VEHICLE IMMUNITY AND RELEASE**

Parent/Guardian:

The purpose of this form is to ensure that you as a parent/guardian understand and acknowledge that the **Gustine Unified School District** ("District") will not provide transportation for the school field trip or excursion (also referred to as "event") in which your student will be participating in as listed below.

ACKNOWLEDGEMENT: The undersigned hereby acknowledges and understands that the District is **NOT** providing transportation to or from his/her student's participation in the following event offered by the District and that his/her student will be transported by private vehicle:

Date: _____ Event: _____ Location: _____
Private Vehicle Driver: _____

AUTHORIZATION: As parent/legal guardian, I hereby authorize and give permission for my child _____ to drive themselves or to ride as a passenger in a vehicle driven by the above Private Vehicle Driver.

The undersigned acknowledges and understands that any driver transporting themselves and other students is primarily responsible for any injuries or losses resulting from this non-district transportation. The undersigned acknowledges and understands that any driver transporting themselves and other students is not driving on behalf of or as an agent of the District. Further, the undersigned understands that the District has not verified the driving record of the driver or the mechanical condition of the vehicle.

IMMUNITY: As provided for in California Education Code Section 35330, all persons making the field trip or excursion shall be deemed to have waived all claims against the District for injury, accident, illness, or death occurring during or by reason of the field trip or excursion; and all adults taking out-of-state field trips or excursions and all parents or guardians of pupils taking out-of-state field trips or excursions shall sign a statement waiving such claims.

RELEASE: This provision shall not limit, to any extent, the immunity from liability afforded the District under California Education Code Section 35330. I agree, on behalf of myself and my child whose name is set forth on this form, to release, discharge, hold harmless and indemnify the District, its officers, employees and agents from all liability or claims, which may arise out of or in connection with my child's participation in this field trip or excursion.

Parent/Guardian Signature

Date

GUSTINE UNIFIED SCHOOL DISTRICT

Meeting of the Board of Trustees

MEETING DATE:

May 9, 2019

AGENDA ITEM TITLE: National Association of School Psychologists Conference

AGENDA SECTION: Action

PRESENTED BY: Lisa Filippini, Assistant Superintendent of Student Services
Heather Barco, School Psychologist

RECOMMENDATIONS:

It is recommended that the Board of Education approve the registration and travel expenses for the NASP Conference.

SUMMARY:

School Psychologist, Heather Barco, is requesting to attend the National Association of School Psychologists Conference in Atlanta, Georgia. The National Association of School Psychologists (NASP) is a professional association that represents more than 25,000 school psychologists, graduate students, and related professionals throughout the United States and 25 other countries. The world's largest organization of school psychologists, NASP works to advance effective practices to improve students' learning, behavior, and mental health. NASP is committed to providing guidance on topics such as assessment, school safety, grade retention, ADHD, racial and ethnic disproportionality in education, and much more.

FISCAL IMPACT: \$2,179

BUDGET CATEGORY: Special Education

Ship To: Gustine Unified
1500 Merceda
Gustine, CA 95322

Department:	Date: 12/19/18
Ordered By: <i>Philipomi</i>	Vendor Email (for email option only):
Purchase Order Instructions: <input type="checkbox"/> Fax <input type="checkbox"/> Return to site <input type="checkbox"/> Email <input type="checkbox"/> Other _____	
BUDGET CLASSIFICATION:	

ADDRESS: 4340 East West Hwy Suite 402
Bethesda, MD 20814

FAX: 381-657-0275

Qty.	Description	UNIT COST	TOTAL COST
	NASP Convention	\$	
	(National Assoc. of School	479	
	Psychs.		
	Feb 26 - March 1		
	Atlanta Georgia		
	Tax		
	Shipping		
	Total		\$ 479

(APPROVAL:

Example (.01, .02, etc.)

Revised 07/05/2016

GUSTINE UNIFIED SCHOOL DISTRICT
1500 Meredith Ave.
Gustine, CA 95322
Phone: (209) 854-3784
Fax: (209) 854-9164

Ship To:

Gustine Unified
1500 Meredith
Gustine

Department:

Date:

12/19/18

Ordered By:

U. Filippini

Vendor Email (for email option only):

Purchase Order Instructions:

☐ Fax ☐ Return to site ☐ Email ☐ Other

BUDGET CLASSIFICATION:

VENDOR NAME:

Heather Banco

ADDRESS:

PHONE:

FAX:

Qty.	Description	UNIT COST	TOTAL COST
	Meals for conference	5/day	\$200
	NASP - H. Banco		
	Feb 26 - March 1		
	Travel expenses.		
	transportation not to		500
	exceed.		
	Hotel not to exceed.	Tax	1000
		Shipping	
		Total	1700

SCHOOL SITE

JUSTIFICATION:

DISTRICT REQUISITION #:

DISTRICT PURCHASE ORDER #:

For LCAP Purchases ONLY (Required)

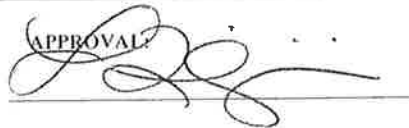
Goal #

Action #

Example (1,2, etc.)

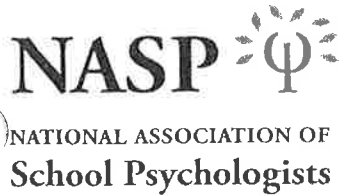
Example (.01, .02, etc.)

APPROVAL:



"Purchase Order Instruction" box must be filled to avoid delay*

Revised 07/05/2016



Deadlines & Fees

Thank you to everyone who entered the giveaway for the \$500 VISA gift card. Congrats to our random winner, Michelle Malvey!

Register Early

Register by Wednesday, January 30, 2019, to save \$30* with the preconvention registration rate.

Your convention registration fee includes:

- 1,200+ peer-reviewed presentations (mini-skills, practitioner conversation sessions, posters, and symposia)
- All featured, field-based, and special sessions
- Keynote address
- Access to the Exhibit Hall

Extra Fee Required

Earn documented CPD or access advanced trainings by adding these selections to your registration:

- Documented Sessions
- NASP Convention Workshops
- Red Cross Training (SE001)
- Session Recording Packages

Mem: Member

Non: Nonmember

Stu: Student Member

Annual Convention Fees

	Mem	Non	Stu
Early Through 11/7/18	\$249	\$459	\$104
Preconvention (From 11/8/18 to 1/30/19)	\$269	\$479	\$114

7.25 Credit Hour Packages	\$165	\$260
3 Hour Legal Regulations Add On	\$70	\$110

*Additional savings will not be applied at checkout. Savings are based on the price difference between early registration, preconvention registration, and full registration rates for regular members and nonmembers. Student members save \$20 with the early registration rate and \$10 with the preconvention registration rate.

**You must register for the convention before registering for these sessions.

National Association of School Psychologists

4340 East West Highway, Suite 402, Bethesda, MD 20814

P: 301-657-0270 | Toll Free: 866-331-NASP | F: 301-657-0275

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NATIONAL ASSOCIATION OF
School Psychologists

Hotel Information

All convention activities will take place at the Hyatt Regency Atlanta and Atlanta Marriott Marquis. Sleeping rooms are available at special rates for registered attendees.

Housing Reservation Deadline: Wednesday, January 30, 2019

	Hyatt Regency Atlanta	Atlanta Marriott Marquis
	265 Peachtree St. NE Atlanta, GA 30303	265 Peachtree Center Ave. Atlanta, GA 30303
Single Occupancy	\$219*	\$219*
Double Occupancy	\$229*	\$229*

**Listed hotel rates are per room per night and do not include applicable taxes.*

For parking information, visit the Travel Information page beginning in January.

Reservation Procedures

You must register for the convention before making your hotel reservations. Make your reservations by Wednesday, January 30, 2019, to guarantee discounted rates. Rooms may sell out before that date.

Online

Mail

NASP Housing Center
Spargo Inc.
11208 Waples Mill Road, Suite 112
Fairfax, VA 22030

Phone

Domestic: 800-811-5947
International: 703-449-6418

Fax

703-631-7258

For mail or fax reservations, use the NASP Housing Request Form (PDF).

Find a roommate for the convention to reduce your housing costs. When you register online, you will have the



NASP 2019 ANNUAL CONVENTION

FEBRUARY 26-MARCH 1, 2019
ATLANTA, GA

NASP
NATIONAL ASSOCIATION OF
SCHOOL PSYCHOLOGISTS

Housing Deadline: Wednesday, January 30, 2019

Note: You Must Have an Active Convention Registration for Your Housing Request Form to be processed!

First Name Last Name Professional Suffix

Company or Institution Convention Registration Confirmation Number (required)

Mailing Address

City State/Province Country Zip+4 Postal Code

Daytime Telephone (Country and City Codes)/Extension Fax (Country and City Codes)

Email Address (required for confirmations)

☐ Attendee ☐ Student Attendee ☐ Session Presenter ☐ Workshop Presenter ☐ Exhibitor

OFFICIAL NASP CONVENTION HOTELS:

Hotel accommodations will be made on a first-come, first-served basis. All hotels are non-smoking. Reservation requests made directly with the hotels will not receive NASP's discounted rates. The tax per night is 16.9% and there is a \$5/night City Tax.

Hotel	Rates
Hyatt Regency Atlanta	\$219 single, \$229 double, double/double, triple and quad
Marriott Marquis Atlanta	\$219 single, \$229 double & double/double, \$239 triple, \$249 quad

Arrival Date: Departure Date:

Share With

Special Requests:

Please list special requests, if any:

NASP cannot guarantee bed type or special requests. Please confirm your request with the hotel upon check in. Some special requests such as a rollaway bed or crib may cost additional money.

ROOM GUARANTEE: Hotel reservations must be guaranteed by a credit card

Credit card listed below will be used for hotel guarantee:

☐ American Express ☐ MasterCard ☐ Visa ☐ Discover

☐ I would like to send a check to guarantee my hotel deposit once I receive my hotel confirmation. Check deposits for hotel room guarantee must be made out to the hotel and mailed directly to the NASP Housing Center. Please be sure to include a copy of your acknowledgement letter for proper application of funds. Please note the hotels reserve the right to cancel your hotel room if they do not receive your check guarantee a minimum of two (2) weeks prior to your arrival date.

I understand that the hotel will charge one night's room and tax deposit to the credit card on file. The hotel will keep this deposit if I cancel my reservation less than seventy-two (72) hours prior to my arrival date, or if I fail to check in on my confirmed arrival date.

Card Number Expiration Date (must be later than 03/2019)

Cardholder's Name as it appears on card (please print)

Cardholder's Signature (Required, authorizing charge)

Date

QUESTIONS? PLEASE CONTACT THE NASP HOUSING CENTER AT 1-800-811-5947

HOUSING FORMS MUST BE RECEIVED BY WEDNESDAY, JANUARY 30, 2019.

We strongly encourage you to submit your housing form early. Housing forms received after January 30, will be processed on a space-available basis and may be subject to higher rates. All reservations will be confirmed within three (3) to five (5) business days of receiving your housing form. If you have not received your housing confirmation within this time, please contact the NASP Housing Center.

CHANGE AND CANCELLATION POLICY

On or before January 30, 2019, you may cancel or make changes to your reservation in writing or online. Written requests should be sent to the NASP Housing Center and will be acknowledged with a confirmation within five (5) business days. To change or cancel your reservation online, you will need your confirmation number and the email address used to make your reservation. Online requests are acknowledged with an immediate email confirmation.

If you need to cancel your reservation(s) and fail to do so at least seventy-two (72) hours prior to your arrival date, or if you fail to check in on your confirmed arrival date, your first night's deposit plus tax will not be refunded.

4 Ways to Make a Reservation:

Internet

www.nasponline.org/convention

Phone

Domestic: 1-800-811-5947
International: 703-449-6418

Mail

NASP Housing Center
SPARGO, Inc.
11208 Waples Mill Road, Suite 112
Fairfax, VA 22030

Fax

703-563-2715



NATIONAL ASSOCIATION OF
School Psychologists

Session List

Symbol Key

Filter by Session Type

Search

Sort by: ☐ Session # ☐ Title ☐ Date (Ascending) ☐ Date (Descending)

WS33: PREPaRE Workshop 1 (3rd Ed): Comprehensive School Safety Planning: Prevention, Mitigation, Protection, and Response PILOT WORKSHOP ✓

Tuesday, February 26, 2019

8:00 AM—4:30 PM

WS01A: School Psychologists and Classroom Management: Consulting With Teachers About Evidence-Based Strategies—Introductory Workshop ✓

Tuesday, February 26, 2019

9:00 AM—12:15 PM

WS02A: Lessons in Threat Assessment I: What You Need to Know—Introductory Workshop ✓

Tuesday, February 26, 2019

9:00 AM—12:15 PM

WS03: Behavioral Interventions for Disobedient, Disruptive, Defiant, and Disturbed Students ✓

Tuesday, February 26, 2019

9:00 AM—12:15 PM

WS04A: Consumer-Oriented and Legally Defensible Psychoeducational Reports—Introductory Workshop ✓

Tuesday, February 26, 2019

9:00 AM—12:15 PM

WS05: Functional Behavioral Assessment: Function-Focused Interventions and Treatment Analyses ✓

DS003: The Why, What and How of Integrating Supports to Advance a Whole Child Approach ✓

Tuesday, February 26, 2019

3:00 PM—4:20 PM

WS08: Addressing Trauma Among Youth in Schools: Cognitive-Behavioral Approaches ✓

Wednesday, February 27, 2019

7:15 AM—10:30 AM

WS09: Comprehensive Diagnostic Assessments for Autism Spectrum Disorders—Introductory Workshop ✓

Wednesday, February 27, 2019

7:15 AM—10:30 AM

WS10A: Tough Kids, Cool Counseling: Top Techniques for Influencing Challenging Students—Introductory Workshop ✓

Wednesday, February 27, 2019

7:15 AM—10:30 AM

WS11: Behavior Curriculum Protocols: An MTSS-B Roadmap for Supporting All Students ✓

Wednesday, February 27, 2019

7:15 AM—10:30 AM

WS32A: Introduction to Neuropsychology for the School Psychologist ✓

Wednesday, February 27, 2019

7:15 AM—12:15 PM

DS004: Crisis Intervention in a Time of Social Media ✓

Wednesday, February 27, 2019

9:00 AM—10:20 AM

FS003: Addressing Opportunity and Achievement Gaps Through an Equity Lens: School Psychologists' Roles

Wednesday, February 27, 2019

9:00 AM—10:20 AM

FS004: A Conversation With Dr. Beverly Daniel Tatum

Wednesday, February 27, 2019

2:30 PM—3:50 PM

WS16: Advanced Workshop on Designing Executive Skill Interventions (✓)

Thursday, February 28, 2019

9:00 AM—12:15 PM

WS17: What Every School Psychologist Needs to Know About the Effects of Media on the Health of Children and Adolescents ✓

Thursday, February 28, 2019

9:00 AM—12:15 PM

WS18A: Brief Solution-Focused Counseling in Schools: Skills and Techniques—Introductory Workshop ✓

Thursday, February 28, 2019

9:00 AM—12:15 PM

WS32B: Advanced Neuropsychology for the School Psychologist ✓

Thursday, February 28, 2019

9:00 AM—12:15 PM

DS006: Bilingual Assessment: Avoiding Common Pitfalls to Implement Best Practices

Thursday, February 28, 2019

10:00 AM—11:20 AM



FS006: Stop And Think: Why Cling to What Does Not Work?

Thursday, February 28, 2019

11:00 AM—11:50 AM

DS007: Self-Care is Best Practice ✓

Thursday, February 28, 2019

1:00 PM—2:20 PM

WS32B: Advanced Neuropsychology for the School Psychologist ✓

Thursday, February 28, 2019

1:30 PM—4:45 PM

WS18B: Brief Solution-Focused Counseling in Schools: Skills and Techniques—Advanced Workshop 2019 ✓

Thursday, February 28, 2019

1:30 PM—4:45 PM

WS19: Legally Defensible Section 504 Practices

Thursday, February 28, 2019

1:30 PM—4:45 PM

DS009: Student Data Privacy and Security in the Digital Age ✓

Friday, March 01, 2019

10:00 AM—11:20 AM

DS010: Demystifying Social Justice and Equitable Practice ✓

Friday, March 01, 2019

12:00 PM—1:20 PM

WS27: The Neuropsychology of Trauma-Sensitive Assessment ✓

Friday, March 01, 2019

12:45 PM—4:00 PM

WS28: Proactively Addressing Emotional Dysregulation: DBT Skills for Adolescents

Friday, March 01, 2019

12:45 PM—4:00 PM



WS29: What Do I Do Now? Suicide Postvention in Schools ✓

Friday, March 01, 2019

12:45 PM—4:00 PM

★ WS30: Keep Calm—Effective Techniques for Helping Anxious Youth ✓

Friday, March 01, 2019

12:45 PM—4:00 PM

WS31: Optimizing Learning Environments for English Language Learners (ELLs) With Special Educational Needs ✓

Friday, March 01, 2019

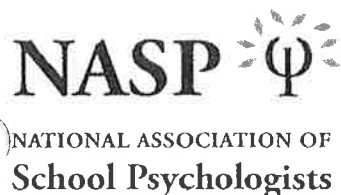
12:45 PM—4:00 PM

National Association of School Psychologists

4340 East West Highway, Suite 402, Bethesda, MD 20814

P: 301-657-0270 | Toll Free: 866-331-NASP | F: 301-657-0275

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Schedule of Events

(Dates/times subject to change)

Tuesday, February 26

- | | |
|----------------------|---------------------------|
| 7:00 a.m.–5:00 p.m. | Registration |
| 8:00–9:00 a.m. | Welcome Orientation |
| 9:00 a.m.–4:30 p.m. | NASP Convention Workshops |
| 10:00 a.m.–5:50 p.m. | Educational Sessions |
| 9:00 p.m.–12:00 a.m. | Welcome Party |

Wednesday, February 27

- | | |
|-----------------------|---------------------------|
| 7:00 a.m.–5:00 p.m. | Registration |
| 7:30–10:30 a.m. | NASP Convention Workshops |
| 8:00–10:30 a.m. | Educational Sessions |
| 11:00 a.m.–12:30 p.m. | General Session |
| 12:30–6:30 p.m. | Exhibit Hall Open |
| 1:00–6:30 p.m. | Poster Presentations |
| 2:30–5:30 p.m. | NASP Convention Workshops |
| 2:30–5:50 p.m. | Educational Sessions |

Thursday, February 28

- | | |
|---------------------|---------------------------|
| 7:00 a.m.–5:00 p.m. | Registration |
| 8:00 a.m.–5:50 p.m. | Educational Sessions |
| 9:00 a.m.–4:30 p.m. | NASP Convention Workshops |
| 9:00 a.m.–5:00 p.m. | Exhibit Hall Open |
| 9:30 a.m.–5:00 p.m. | Poster Presentations |

Friday, March 1

GUSTINE UNIFIED SCHOOL DISTRICT**Meeting of the Board of Trustees****MEETING DATE:**

January 9, 2019

AGENDA ITEM TITLE: Board Policy Updates December 2018 (First Reading)**AGENDA SECTION:** Action**PRESENTED BY:** Bryan Ballenger, Superintendent**RECOMMENDATIONS:**

It is recommended that the Board of Trustees waive the reading of the Board Policy Updates December 2018.

SUMMARY:

The attached CSBA Manual Maintenance Service Checklists listing the policies which need to be updated as of December 2018. Once approved by the Board, CSBA will return a paper for inclusion in the hard-copy manual and will post the updates on GAMUT Online, available from the District's website.

FISCAL IMPACT: None**BUDGET CATEGORY:** None

CSBA MANUAL MAINTENANCE SERVICE CHECKLIST – December 2018

District Name: Gustine Unified School District

Contact Name: Sara Gomez Phone: 209-854-3784 Email: sgomez@gustineusd.org

POLICY	TITLE	OPTIONS/BLANKS	ADOPT DATE
BP 0420	School Plans/Site Councils		
AR 0420	School Plans/Site Councils		
BP 0450	Comprehensive Safety Plan	OPTION 1: <input type="checkbox"/> OPTION 2: <input checked="" type="checkbox"/>	
AR 0450	Comprehensive Safety Plan		
BP 0460	Local Control and Accountability Plan		
AR 0460	Local Control and Accountability Plan		
AR 1220	Citizen Advisory Committees		
AR 3311.1	Uniform Public Construction Cost Accounting Procedures		
AR 3543	Transportation Safety and Emergencies		
AR 4200	Classified Personnel	OPTION 1: <input checked="" type="checkbox"/> OPTION 2: <input type="checkbox"/>	
AR 5113	Absences and Excuses		
AR 5131.41	Use of Seclusion and Restraint	NEW POLICY	
BP 5141.52	Suicide Prevention		
AR 5141.52	Suicide Prevention		
BP 5144	Discipline		
AR 5144	Discipline		
BP 5146	Married/Pregnant/Parenting Students		

CSBA MANUAL MAINTENANCE SERVICE CHECKLIST – December 2018

District Name: Gustine Unified School District

BP 6146.1	High School Graduation Requirements	Fill in Blanks None	
AR 6173.2	Education of Children of Military Families		
BP 6175	Migrant Education Program		
AR 6175	Migrant Education Program		
AR 6183	Home and Hospital Instruction		
BB 9322	Agenda/Meeting Materials		
BB 9324	Minutes and Recordings	Fill in Blanks Clerk of the Board	

POLICY GUIDE SHEET

December 2018

Page 1 of 4

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

BP/AR 0420 - School Plans/Site Councils

(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 716)** which renames the single plan for student achievement as the school plan for student achievement (SPSA), authorizes the use of uniform complaint procedures for complaints alleging noncompliance with requirements related to the establishment of school site councils or the development of the SPSA, and authorizes the use of the SPSA to satisfy the requirement for a school improvement plan when a school is identified for targeted or comprehensive support. Regulation updated to reflect AB 716 which eliminates the authority to use a school advisory committee other than a school site council to develop the SPSA, allows certain small schools to share a school site council, requires a needs assessment to identify school goals, and, if applicable, requires consultation with the school's English learner advisory committee on review of the SPSA.

BP/AR 0450 - Comprehensive Safety Plan

(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 1747)** which requires the California Department of Education (CDE) to post a compliance checklist for developing the comprehensive safety plan and best practices related to reviewing and approving the plan, and requires districts to share their approved comprehensive safety plans with local law enforcement, the fire department, and other first responder entities. Regulation updated to reflect AB 1747, which adds requirements to consult with the fire department and other first responders in developing safety plans and to develop procedures for conducting tactical responses to criminal incidents, including procedures related to individuals with guns on campus and at school-related functions.

BP/AR 0460 - Local Control and Accountability Plan

(BP/AR revised)

Policy and regulation updated to reflect **NEW LAW (AB 2878)** which expands the state priority on parent involvement that must be addressed in the local control and accountability plan (LCAP) to include family engagement. Policy also reflects **NEW LAW (AB 1808)** which requires consultation on plan development with special education local plan administrator(s) and, by July 1, 2019, requires districts to develop a local control funding formula budget overview for parents/guardians in conjunction with the LCAP. Policy reflects **NEW LAW (AB 1840)** which requires the State Board of Education to expand the LCAP template by January 31, 2020 to include specified information. Section on "Technical Assistance/Intervention" updated to reflect AB 1808 which establishes a single statewide system of support for districts and schools, and AB 1840 which provides that a district receiving an emergency apportionment will be deemed to have been referred to the California Collaborative for Educational Excellence. Regulation updated to reflect AB 1840 which requires data in the LCAP to be reported in a manner consistent with the California School Dashboard and requires districts to post their LCAP prominently on the homepage of their web site. Section on "Annual Updates" deleted since the annual updates follow the same process and adhere to the same template as the initial LCAP.

AR 1220 - Citizen Advisory Committees

(AR revised)

Regulation updated to clarify that the parent advisory committee and English learner parent advisory committee established to review and comment on the LCAP are not subject to Brown Act requirements, but must comply with other, less complex procedural requirements. Legal cites for school site councils revised pursuant to **NEW LAW (AB 716)**.

POLICY GUIDE SHEET

December 2018

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AR 3311.1 - Uniform Public Construction Cost Accounting Procedures

(AR revised)

Regulation updated to reflect **NEW LAW (AB 2249)** which revises the threshold amounts that determine the process that may be used to award contracts for public works. Regulation also revised to clarify requirements for informal bid notifications that must be sent to contractors and/or construction journals.

AR 3543 - Transportation Safety and Emergencies

(AR revised)

Regulation updated to reflect **NEW LAW (AB 1798)** which requires that all school buses be equipped with passenger restraint systems by July 1, 2035. Regulation also reflects **NEW LAW (AB 1840)** which delays until March 1, 2019 the requirement that each school bus and student activity bus be equipped with a child safety alert system, and allows for a possible six-month extension for districts with an average daily attendance of 4,000 or less under specified conditions. Regulation adds the conditions under which a student activity bus is exempt from the requirement to install a child safety alert system.

AR 4200 - Classified Personnel

(AR revised)

Regulation updated to reflect **NEW LAW (AB 2160)** which eliminates the exemption of part-time playground positions from the classified service in merit system districts, thereby making those positions part of the classified service. Regulation also reflects **NEW LAW (AB 2261)** which eliminates the exemption from the classified service, in merit system districts, of community representatives employed in advisory or consulting capacities for not more than 90 working days per fiscal year. Paragraph moved to emphasize that employees in either merit or non-merit system districts who are exempted from the classified service must fulfill obligations related to physical examinations, fingerprinting, and tuberculosis tests.

AR 5113 - Absences and Excuses

(AR revised)

Regulation updated to reflect **NEW LAW (AB 2289)** which (1) amends the definition of "immediate family" for the purpose of authorizing certain excused absences, (2) prohibits a district from requiring a physician's note for an absence by a parenting student to care for a sick child, and (3) clarifies that students may be excused from school, under specified conditions, for work in the entertainment or allied industry, participation with a nonprofit performing arts organization in a performance for a public school audience, or other reasons at the discretion of school administrators.

AR 5131.41 - Use of Seclusion and Restraint

(AR added)

New regulation reflects **NEW LAW (AB 2657)** which prohibits seclusion and behavioral restraint of students as a means of discipline, and provides that seclusion and restraint may be used only to control behavior that poses a clear and present danger of serious physical harm to a student or others if that behavior cannot be immediately prevented by a less restrictive response. Regulation specifies the conditions for such use, reporting requirements, and a list of seclusion and behavioral techniques that are always prohibited.

BP/AR 5141.52 - Suicide Prevention

(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 2639)** which requires boards of districts that serve grades 7-12 to review the district's suicide prevention policy at least every five years and update it as necessary. Regulation updated to reflect **NEW LAW (SB 972)** which requires districts that issue student identification cards to print specified suicide prevention hotline numbers on the cards effective July 1, 2019. Regulation also reflects **NEW LAW (AB 1808)** which requires CDE to identify online training programs that districts can use to train students and staff regarding suicide awareness and prevention.

POLICY GUIDE SHEET

December 2018

Page 3 of 4

BP/AR 5144 - Discipline

(BP/AR revised)

Policy updated to reflect **NEW LAW (AB 2657)** which prohibits seclusion and behavioral restraint of students as a means of discipline, and to encourage staff development regarding equitable implementation of discipline. Regulation updated to revise section on "Detention After School" to more directly reflect state regulations and delete a specific timeline for advance notice to parents/guardians of a student's detention.

BP 5146 - Married/Pregnant/Parenting Students

(BP revised)

Policy updated to reflect **NEW LAW (AB 2289)** which requires notification to parents/guardians and to pregnant and parenting students of their rights under the law; authorizes an excused absence for a parenting student to care for a sick child without a physician's note; provides that a pregnant or parenting student is entitled to eight weeks of parental leave, or longer if deemed medically necessary by the student's physician; and authorizes the use of uniform complaint procedures for complaints alleging noncompliance with the law.

BP 6146.1 - High School Graduation Requirements

(BP revised)

Policy updated to reflect **NEW LAW (AB 2121)** which, under certain conditions, exempts from any district-established graduation requirements migrant students and newly arrived immigrant students participating in a newcomer program who transfer schools in grade 11-12. Policy also reflects **NEW LAW (AB 3022)** which authorizes the granting of a diploma to persons who departed California in grade 12 against their will, and adds section on "Honorary Diplomas" including item reflecting **NEW LAW (AB 2109)** which authorizes the board to grant an honorary diploma to a terminally ill student.

AR 6173.2 - Education of Children of Military Families

(AR revised)

Regulation updated to reflect **NEW LAW (AB 2949)** which allows a child of a military family to continue attending the school of origin regardless of any change of residence of the family. Regulation also adds new section on "Transportation" reflecting AB 2949, which authorizes, but does not require, districts to provide transportation to enable a child of a military family to attend the school or district of origin.

BP/AR 6175 - Migrant Education Program

(BP/AR revised)

Policy updated to include priorities for migrant education services, as amended by the federal Every Student Succeeds Act, and provision of services to private school students, formerly in AR. Policy also adds language encouraging the superintendent to annually report to the board regarding the performance of migrant students. Regulation updated to add definition of "migrant student" and add new section on "Summer School" reflecting requirement for any district receiving federal migrant education funding to conduct summer school programs for eligible migrant students. New section on "Applicability of Graduation Requirements" reflects **NEW LAW (AB 2121)** which, under certain conditions, exempts migrant students who transfer between schools in grades 11-12 from district-established graduation requirements.

AR 6183 - Home and Hospital Instruction

(AR revised)

Regulation reorganized and updated to reflect **NEW LAW (AB 2109)** which expands the parental notification to include information regarding student eligibility for individual instruction and the duration of such instruction, requires that individual instruction in a student's home begin within five days of determining a student's eligibility, provides that students receiving individual instruction in a hospital for a partial week are eligible to attend school on days that they are not at the hospital, and provides that the absences of a temporarily disabled student must be excused until the student is able to return to the regular school program.

POLICY GUIDE SHEET

December 2018

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BB 9322 - Agenda/Meeting Materials

(BB revised)

Bylaw updated to reflect requirement effective January 1, 2019 that districts post a direct link on the homepage of their web site to the current board meeting agenda or to the district's agenda management platform. Bylaw also clarifies that the agenda need not provide an opportunity for public comment on any agenda item that has previously been considered at an open meeting of a committee comprised exclusively of board members.

BB 9324 - Minutes and Recordings

(BB revised)

Bylaw updated to reflect **NEW LAW (SB 1036)** which prohibits districts from including in board meeting minutes a student's directory information or a parent/guardian's personal information, as defined, when the student or parent/guardian requests that such information be excluded. Bylaw also includes optional statement that the minutes will summarize topics addressed during the public comment period and need not reflect the names of the individuals who comment.

GUSTINE UNIFIED SCHOOL DISTRICT

Meeting of the Board of Trustees

MEETING DATE:

January 9, 2019

AGENDA ITEM TITLE: Roll Up Doors for Gustine FFA Wood Shop and Floral Cooler Room

AGENDA SECTION: Action

PRESENTED BY: **Matt Baffunno, FFA Advisor**
Russel Hazan, Maintenance Director

RECOMMENDATIONS:

It is recommended that the Board of Education approve the purchase of Roll Up Doors for Gustine FFA Wood Shop and Floral Cooler Room.

SUMMARY:

The Gustine FFA would like to purchase a insulated commercial steel section door for the a wood shop to replace the old broken one. Barton door said that the company that made the old door is no longer in business and will be hard to find that piece to replace it.

We would also like to have Barton install a new roll up door by the floral cooler. This will better serve the floral department with receiving flower shipments and so that the floral students do not have to go into the woodshop to distract the wood shop kids. They would stay on the outside of the building.

FISCAL IMPACT: \$7,204.00

BUDGET CATEGORY: CTE Incentive Grant

EST. 1973

MAIN OFFICE
AND
SHOWROOM
1132 N. CARPENTER RD.
MODESTO, CA. 95351

(209) 571-3857
FAX (209) 571-3859



www.bartondoor.com

LIC. #392730

14325 TUOLUMNE RD.
SONORA, CA. 95370
(209) 832-3867
FAX (209) 832-4808

STOCKTON, CA.
(209) 466-3867

MERCED, CA.
(209) 722-0081

Company Name: GUSTINE UNIFIED SCHOOL DISTRICT

Job Name: GUSTINE HIGH SCHOOL - AG DEPARTMENT

Job Address: 501 NORTH AVE, GUSTINE, CA

Quantity	Description	Each Price	Extended Price
<u>BID FOR OVERHEAD DOORS.</u>			
***PREVAILING WAGE**			
1	HEAVY DUTY SLAT TYPE COILING DOOR. 6'10" X 9'11" COOKSON MODEL ESD-10 ROLLING SERVICE DOOR. BETWEEN JAMB MOUNTED (TOTAL WIDTH X TOTAL HEIGHT), 22 GA. GALV. STEEL FLAT SLATS, CHOICE OF GRAY / TAN / WHITE GALVANEX POLYESTER ENAMEL FINISH, CHAIN OPERATED W/ CHAIN LOCK, SLIDE BOLT LOCKS, FULLY WEATHER-STRIPPED, 50K CYCLE SPRINGS, 20 PSF WINDLOAD, STRUCTURAL STEEL 3-ANGLE GUIDES, & FULLY ENCLOSED 24 GA. STEEL HOOD W/ FASCIA.	\$3,062	\$3,062
1	REMOVE AND HAUL AWAY (OR LEAVE) EXISTING WALL.	\$350	\$350
1	INSULATED COMMERCIAL STEEL SECTIONAL DOOR. 10'2" X 10'7" WAYNE DALTON MODEL C-24 INSULATED COMMERCIAL STEEL SECTIONAL DOOR. W/ 24 GA. GALV. STEEL SECTIONS INSULATED W/ STEEL BACK, PAINTED "WHITE", FULLY WEATHER- STRIPPED, 2" ANGLE MOUNT TRACK, STANDARD LIFT, MANUAL PUSH- UP, & INSIDE LOCK.	\$3,442	\$3,442
1	REMOVE AND HAUL AWAY (OR LEAVE) EXISTING WALL.	\$350	\$350

TOTAL CONTRACT:

\$7,204

Installed, tax included

CONTRACT PRICE: \$7204

Terms of Payment: NET 30 DAYS.

Business Certifications: SMALL BUSINESS CERTIFICATION #0057813 & DIR PW CERT. #1000002776

By:

LANDON BARTON
BARTON OVERHEAD DOOR, INC.

Date: 12/11/18

By: _____

License #: _____

Date: _____

GUSTINE UNIFIED SCHOOL DISTRICT**Meeting of the Board of Trustees****MEETING DATE:**

January 9, 2019

AGENDA ITEM TITLE: Storage Container for Gustine FFA Department**AGENDA SECTION:** Action**PRESENTED BY:** Matt Baffunno, FFA Advisor**Russel Hazan, Maintenance Director****RECOMMENDATIONS:**

It is recommended that the Board of Education approve the purchase of a storage container for the Gustine FFA Department.

SUMMARY:

The Gustine FFA would like to purchase a 20 foot storage container with two roll up doors, painted, and delivered to Gustine, CA. The container will be used for storage for the ag department. The Cost is \$6,253.60

FISCAL IMPACT: \$6,253.60**BUDGET CATEGORY:** CTE Incentive Grant



9193 S. Harlan Rd.
French Camp, CA
www.AZTECCONTAINER.com

December 4, 2018

To: Gustine High School
Email: MBaffunno@gustineusd.org
Ph: 209-587-0395
From: Tahir Rehman
Attn: Matt Baffunno

Below are the prices you requested for purchase:

- 40ft (High Cube) Used Storage Container with cargo doors at one end =\$5,777
- (2) 8ft Wide Roll Up Doors Installed
- Freshly Painted
- Delivered to Gustine, CA

Sub Total =\$5,777

Taxes =\$476.60

Total =\$6,253.60

Please contact me with any questions that you might have at 209-982-5403

Prices quoted are valid for 10 business days and are subject to equipment availability at time of order

Thank You
Tahir

GUSTINE UNIFIED SCHOOL DISTRICT

Meeting of the Board of Trustees

MEETING DATE:

January 9, 2019

AGENDA ITEM TITLE: International Academy of Science Requisition

AGENDA SECTION: Action

PRESENTED BY: Bryan Ballenger, Superintendent

RECOMMENDATIONS:

It is recommended that the Board of Trustees approve the purchase of the Acellus STEM Learning System from International Academy of Science.

SUMMARY:

The Acellus Learning System is a computer based blended learning system designed to improve test scores, comprehensive study and cognitive thinking skills for students grades K-12.

FISCAL IMPACT: \$19,190.00

BUDGET CATEGORY: LCAP

International Academy of Science
26900 E. Pink Hill Rd., Independence, MO 64057 USA
Phone: (816) 229-3800



Year End STEM Matching Grant

Order Confirmation

This grant program was created to help schools implement Acellus STEM-10, an initiative engineered to significantly increase the number of students prepared for high-tech careers right out of high school.

This matching grant funding must be allocated before the end of this calendar year. Funds are available to help schools deploy Acellus STEM-10 Coding Labs, as well as laptop computers. Additional funding is also reserved for districts that are doing districtwide deployments of Acellus. Schools that are accepted into this grant program are able to utilize the full range of Acellus courses, allowing for a wide-scale deployment covering all core areas K-12. Licenses acquired under this special program start January 1st, 2019, and last until June of 2020, giving schools an extra 6 months of usage.

Additional information can be found here: <http://www.science.edu/STEM>

Grant Number: 851789

Approved By: Bryan Ballenger, Superintendent

Approval Date: 12/12/2018

Notice Email(s): bballenger@gustineusd.org,

Shipment Authorization: Shipment authorized upon activation of this Grant.

Senior Acellus Coordinator: Marti Asay (marti_asay@science.edu)

GRANT PREPARED FOR:

Grant Applicant: Bryan Ballenger - Superintendent

School: Gustine Unified School District

District: Gustine Unified School District

Contact: Mr. Bryan Ballenger - Superintendent **Phone:** (209) 854-3784 x10 **Email:** bballenger@gustineusd.org

BILLING ADDRESS:

Bryan Ballenger - Superintendent
Gustine Unified School District
1500 Meredith Ave.
Gustine, CA 95322
USA

Phone: (209) 854-3784 x10
Email: bballenger@gustineusd.org

SHIPPING ADDRESS:

Bryan Ballenger
Gustine Unified School District
1500 Meredith Ave.
Gustine, CA 95322
USA

Phone: (209) 854-3784 x10

QTY	DESCRIPTION	PRICE	EXTENDED PRICE
35	Acellus Student License \$100/student: <ul style="list-style-type: none">Provides access to all Acellus coursesIncludes courses K-12, Special Ed, ESL, STEM, CTE, and AP (College Board Approved)Licenses valid from January 1, 2019 to June 30, 2020More information	\$ 100.00	\$ 3,500.00
5	Acellus Teacher Quick-start Training \$100 (\$50 Covered by Grant): <ul style="list-style-type: none">Quick-start Training for teachers of Acellus classes via video conference webinar	\$ 100.00	\$ 500.00
4	Acellus STEM 10 - Level 1 - Elementary Robotic Lab \$5,400 / 3 student Pod (\$2,700 Covered by Grant) <ul style="list-style-type: none">Each Learning Pod Includes:<ul style="list-style-type: none">3 Acellus Level 1 Educational Robots -- Cellus Bot3 Acellus Electronic Textbooks3 Active Learning StoolsMore Information	\$ 5,400.00	\$ 21,600.00
1	Onsite STEM Setup Assistance and Teacher Training <ul style="list-style-type: none">\$4000/schoolIncludes:<ul style="list-style-type: none">One day of STEM Lab set upOne day of Onsite Teacher Training	\$ 4,000.00	\$ 4,000.00
Sub-Total:		\$	29,600.00
Shipping & Crating:		\$	640.00
Grant Amount:		\$	-11,050.00



INTERNATIONAL ACADEMY OF SCIENCE

Sole Source Provider

April 30, 2018

To whom it may concern:

This letter has been written to confirm that the Acellus Learning System is a sole source product. The Acellus software and equipment are licensed and distributed exclusively by International Academy of Science.

The International Academy of Science maintains all copyright privileges for their products and these products must be purchased or licensed directly from the organization. There are no agents or dealers authorized to represent these products and no division of the International Academy of Science has any right of sub-license to make a similar or competing product.

The Acellus Learning System is a computer based blended learning system designed to improve test scores, comprehensive study and cognitive thinking skills for students grades K-12. Each student program is individualized to meet that student's needs. Acellus uses a proprietary technology called Deficiency Diagnostics to assess the individual learning needs of each student, and then deploys Customized Personal Instruction, another technology proprietary to Acellus, to fill-in holes of understanding and re-teach missing concepts unique to each student.

Acellus Media Servers are part of the Acellus Learning System. The servers are installed at school locations to accelerate the delivery of courseware materials to students. Only Media Servers sold and distributed by the International Academy of Science are compatible with the Acellus Learning System.

Acellus Electronic Textbooks are special devices that have been custom developed to deliver Acellus lessons to students. The Electronic Notebooks have been designed in such a manner that they can only be used for delivery of Acellus instruction and cannot be used as a tablet computer.

The International Academy of Science warrants that no other learning system, items or products are available for license or purchase that would serve the same purpose or function with the same features and there is only one price for the above-named products because of the exclusive distribution and marketing rights.

If you desire additional information, please contact us at 816-229-3800.

Sincerely,

Dr. Maria Sanchez, President

GUSTINE UNIFIED SCHOOL DISTRICT**Meeting of the Board of Trustees****MEETING DATE:**

January 9, 2019

AGENDA ITEM TITLE: Update and Approve English Learner Master Plan 2018-2019**AGENDA SECTION:** Action**PRESENTED BY:** Kim Medeiros, Curriculum & Instruction Coordinator**RECOMMENDATIONS:**

It is recommended that the Board of Trustees Update and Approve the English Learner Master Plan 2018-2019.

SUMMARY:

This comprehensive Master Plan enables the district to provide cohesive programs and services for English Learners. The purpose of developing this guide is to:

- provide a foundation for consistent implementation of the programs and services across the district
- assist and guide teachers, administrators and other staff in implementing an equally rigorous educational program for English Learners
- provide viable program options in curriculum and instruction to guarantee quality programs to meet the educational needs of English Learners and close the achievement gap
- fulfill State and Federal legal requirements for educating English Learners as well as a comprehensive plan that encompasses both short term and long term goals

FISCAL IMPACT: \$0**BUDGET CATEGORY:** n/a

English Learner Master Plan Gustine Unified School District



Master Plan for English Learners

GUSD Governing Board Approved:

District English Language Advisory Committee Reviewed: November 8, 2018

Superintendent: Bryan Ballenger

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Gustine Unified School District Master Plan for English Learners	

Initial Identification, Assessment and Placement

Registration and Home Language Survey (HLS)

At the time of enrollment, California public schools are required to determine the language(s) spoken in the home by each student. In order to gather this information, all parents/legal guardians are required to complete, sign, and date a Home Language Survey (HLS) for each of their school--aged children. As part of the Gustine Unified School District's (GUSD) enrollment procedure, when the parent/legal guardian first enrolls their child they must complete the HLS. If the student is transferring from another district, the GUSD will recognize the initial HLS from the initial US school of enrollment. The initial HLS remains on file for each student in the permanent cumulative record (CUM) folder. This information will assist schools in providing appropriate instruction for all students.

The four questions on the HLS are:

1. Which language did your child learn when he/she first began to talk?
2. Which language does your child most frequently speak at home?
3. Which language do you (the parents or guardians) most frequently use when speaking with your child?
4. Which language is most often spoken by adults in the home? (parents, guardians, grandparents, or any other adults)

Please note: The preschool HLS does not apply as the initial identification of a student.

English Language Proficiency Assessment

State regulations require that all students whose Home Language Survey indicates a language other than English on questions 1, 2, or 3 be assessed in English language proficiency skills within 30 calendar days of initial enrollment. Question 4 does not pertain to the identification of English Learners but is used as a way to gather parent information regarding language for communication from school. The current state approved assessment instrument, English Language Proficiency Assessment for California (ELPAC) is currently administered to determine English language proficiency skills. The ELPAC is a criterion--referenced test that assesses students' English language proficiency in listening, speaking, reading, and writing.

Initial and Kindergarten Registration, Assessment, and Placement

Kindergarten pre--registration begins in February or March of the school year preceding the child's entrance into Kindergarten. However, administration of the ELPAC, may not begin until July 1st. When the parent pre--registers the child, the Home Language Survey is completed. If the HLS indicates a language other than English is spoken, the student will be given the ELPAC at the school site of enrollment. Parents will be notified of the test results and student placement.

Notification of Initial Assessment Results and Program Placement

As part of the testing process, the parent/legal guardian is notified of their child's initial assessment results. The purpose of notification is to explain the English proficiency results, program options, placement, reclassification criteria, and the waiver process for an alternative program option. The results are provided to the child's school and teacher(s) and verified by the site's administrator or designee. The school staff prepares the English Learner Folder by placing the Home Language Survey, Local Scoring Tool if used, Initial Parent Notification Letter and the Testing Log in the folder. The English Learner Folder is then placed in the students' permanent cumulative record file (CUM).

Initial English Learner (EL) Program Placement

Initial EL Program Placement for the student is determined in the following manner:

These performance level descriptors (PLDs), which apply across grades and grade spans, provide a general range of student performance on the Initial English Language Proficiency Assessments of California (ELPAC).

1. For a student in Transitional kindergarten through Grade 12:

- a. **Initial Fluent English Proficient (IFEP)**

Students at this level have **well developed** oral (listening and speaking) and written (reading and writing) skills. They can use English to learn and communicate in meaningful ways that are appropriate to different tasks, purposes, and audiences in a variety of social and academic contexts. They may need occasional linguistic support to engage in familiar social and academic contexts; they may need light support to communicate on less familiar tasks and topics. This test performance level corresponds to the upper range of the "Bridging" proficiency level as described in the 2012 *California English Language Development Standards, Kindergarten Through Grade Twelve* (2012 *ELD Standards*).

- b. If the child is reasonably fluent in English by these criteria, the student will be identified as an Initial Fluent English Proficient (I--FEP) student and be placed in the regular mainstream program

2. If a child is not reasonably fluent in English according to the established criteria, then placement in a Language Mainstream (ELM) Program is indicated. Instruction in the ELM program is all in English. The students receive appropriate integrated and designated English Language Development (ELD) and grade level academic content through Specially Designed Academic Instruction in English (SDAIE).

- a. **Intermediate English Learner**

Students at this level have **somewhat developed to moderately developed** oral (listening and speaking) and written (reading and writing) skills. This level captures a broad range of English learners, from those who can use English only to meet immediate communication needs to those who can, at times, use English to learn and communicate in meaningful ways in a range of topics and content areas. They may need some degree of linguistic support to engage in familiar social and academic contexts (depending on the student, the level of support needed may be moderate, light, or minimal); they may need substantial-to-moderate support to communicate on less familiar tasks and topics. This test performance level corresponds to the entire "Expanding" proficiency level and to the lower range of the "Bridging" proficiency level as described in the 2012 *ELD Standards*.

- b. **Novice English Learner**

Students at this level have **minimally developed** oral (listening and speaking) and written (reading and writing) English skills. They tend to rely on learned words and phrases to communicate meaning at a basic level. They need substantial-to-moderate linguistic support to communicate in familiar social and academic contexts; they need substantial linguistic support to communicate on less familiar tasks and topics. This test performance level corresponds to the "Emerging" proficiency level as described in the 2012 *ELD Standards*.

- c. If the student is initially identified as non--reasonably fluent in English according to the ELPAC assessment, the student is provided daily designated English Language Development (ELD).

3. Parental notification of assessment results and placement options are explained to the parents of English Learners. The benefits of each option are included in the explanation.

4. Parents are informed of their right to apply for a Parent Exemption Waiver and their right to participate in an alternative program.

Program Placement

Gustine Unified School District Master Plan for English Learners

Once the program and placement options have been explained to the parent/legal guardian, an appropriate program is assigned to the student based on the assessment results.

Annual Notification of Assessment Results

English Learners are tested annually with the ELPAC until reclassification. Parents receive an Annual Parent Notification Letter informing them of their child's test results.

Parental Exception Waivers

Parental Exception Waivers are required when a parent selects an alternative program in which the language of instruction is English paired with another language. Parental Exception Waiver forms are available at the District Office. Parents must apply yearly for the waiver. Upon the completion of the waiver, the District English Learner Designee will contact the parent and explain the program in greater detail.

CA Ed. Code, Section 311- Parental Exception Waiver may be granted based on the following three circumstances:

(a) Children who already know English:

a. the child already possesses good English language skills, as measured by standardized tests of English vocabulary comprehension, reading, and writing, in which the child scores at or above the state average for his or her grade level or at or above the 5th grade average, whichever is lower; or

(b) Older children:

a. the child is age 10 years or older, and it is the informed belief of the school principal and educational staff that an alternate course of educational study would be better suited to the child's rapid acquisition of basic English language skills; or

(c) Children with special needs:

a. the child already has been placed for a period of not less than thirty days during that school year in an English language classroom and it is subsequently the informed belief of the school principal and educational staff that the child has such special physical, emotional, psychological, or educational needs that an alternate course of educational study would be better suited to the child's overall educational development. A written description of these special needs must be provided and any such decision is to be made subject to the examination and approval of the local school superintendent, under guidelines established by and subject to the review of the local Board of Education and ultimately the State Board of Education. The existence of such special needs shall not compel issuance of a waiver, and the parents shall be fully informed of their right to refuse to agree to a waiver.

Parents interested in completing the waiver process will meet with the District English Learner Designee per Sections 305, 306, 310, 311 of the California Education Code.

- English only instruction may be waived by parent request; thus, parents can request a waiver into the Alternative Program.
- Each application for a waiver will be considered on individual basis.
- Approval of Parental Exception Waivers occurs unless the District English Learner Designee determines that evidence exists that the alternative programs would not be better suited for the overall educational development of the student.
- The waiver requires an administrator's approval

- All approved and denied waivers will be sent to the District English Learner Designee located in the District Office. The granted or denied waivers will be sent to the Associate Superintendent of Educational Services.
- Any parent who applies for a waiver can request that the State Board of Education review the district's guidelines or procedures.

If parents of 20 or more students at a given school and grade level have been granted waivers, the school must offer an alternative program. If parents of fewer than 20 students at a given school and grade level have been granted waivers, the school of residence must provide the parent with a list of schools in the surrounding area that provide the selected program. The parent has the right to transfer their child to another school to participate in that program. Transportation to another school will not be provided.

Schools must grant Parental Exception Waivers unless the school principal and educational staff (i.e. District English Learner Designee, classroom teacher/s, etc.) has substantial evidence, including formal assessments, that the alternative program requested by the parent would not be in the best interest of the overall educational development of the student. If a waiver is denied, the reasons for doing so must be well documented and provided to the parent in writing. Parents may appeal the school's decision.

Assessing Students with Disabilities

Most students with disabilities are able to participate effectively on the ELPAC. For those students whose disabilities preclude them from participating in one or more domains of the ELPAC, their IEP teams may recommend accommodations, modifications, or an alternate assessment. (See EC Section 56385, CCR 11516.5 through 11516.7)

IEP team members may determine that alternate assessments are appropriate and necessary. The results of alternate assessments and/or the ELPAC are part of current levels of performance in the IEP. The scores or performance levels are a part of the information considered by the team to develop linguistically appropriate goals [EC sections 56341.1(b) and 56345(b)(2)]. Due to the unique nature of individual students' disabilities, the CDE does not make specific recommendations as to which alternate assessment instruments to use. However, the appropriate alternate assessment must be identified annually in a student's IEP. Identified English learners with disabilities must take the ELPAC with any accommodations or modifications specified in their IEPs, or take appropriate alternate assessments as documented in their IEP every year until they are reclassified.

Review of IEP or Section 504 Plans

Some students with disabilities may require test variations, accommodations, and/or modifications, or may take alternate assessments. Test variations are allowed for any student who regularly uses them in the classroom. Prior to testing, accommodations, modifications, and/or alternate assessments must be specified in each student's IEP or Section 504 plan.

Before any test variation is used, the following activities should be considered when preparing or updating the IEP or Section 504 plan:

- Specify in the student's IEP or Section 504 plan if the ELP assessment is specifically addressed and verify that student information is current.

Transfers from Other California Schools

Students who arrive from another California school with records of Home Language Survey (HLS) indicating placement in English Language Development program need not go through the Gustine USD identification

process. Records are recognized and accepted from the previous school. In the event that the initial HLS differs from the survey filled out upon registration the initial information will be used for placement.

Transfers from Out of State

Students entering the district from another state will be give the HLS. Records from previous district must be immediately requested and reviewed upon receipt to ensure proper placement of the student. If the student is classified out of state as an English Learner, then GUSD will honor the student's classification and administer the annual ELPAC assessment within 30 calendar days of initial enrollment. If the student is Initially Fluent English Proficient (IFEP) or Reclassified Fluent English Proficient (RFEP), then GUSD will honor the student's classification and no administration of ELPAC is needed.

Transfer from Other Countries or Private Schools

Students entering from another country or private school will be required to complete the HLS. If the HLS indicates language other than English is spoken for questions 1-3, then the student will be given the ELPAC. Parents will be notified of the test results and student placement.

All relevant assessment, academic progress, and placement information will be entered into the student information system including an entry signifying "year first enrolled in a California school" and "Year the student first enrolled in a U.S. school." Transcripts are reviewed to determine the student's prior placements and academic history. This same procedure applies to students transferring from private school.

II. Instructional Program Design

Gustine Unified School District offers the following program options to English Learners: English Learner Mainstream (ELM). The program is designed to ensure English Learners acquire advanced levels of English Language proficiency. The program contains the following components:

- Well-articulated, standards-based and research-based differentiated English Language Development (ELD) instruction, specially designed for ELs.
- Well-articulated, standards-based differentiated instruction in the core curriculum, featuring primary language support, frontloading of content, and/or Specially Designed Academic Instruction in English (SDAIE).

Instructional Program Design, TK-5

English Language Mainstream (ELM) Program, TK-5

Summary/Definition	Students Served	Program Components
The mainstream program is taught in English and is designed for all English Learners who have reasonable fluency in English. In addition, ELs will continue to be supported through English Language Development (ELD) and SDAIE in English until they are reclassified as Fluent English Proficient (RFEP).	All English Learners	<p>Daily Designated English Language Development at the assessed stage of English acquisition. TK--5: 30+ daily minutes</p> <p>Integrated ELD in reading, writing, math, science, and social science, delivered in English using SDAIE strategies. Use of state-- approved, district--adopted, standards--based materials.</p>

English Language Mainstream (ELM) Program, 6-12

Summary/Definition	Students Served	Program Components
The mainstream program is taught in English and is designed for all EL students. In addition, ELs will continue to be supported through English Language Development (ELD) and SDAIE in English until they are reclassified as Fluent English Proficient (RFEP).	All English Learners	<p>Middle School: ELD is a 1 period course taught by credentialed teachers. ELD receives elective credit.</p> <p>Integrated ELD in reading, writing, math, science, and social science, delivered in English using decreasing SDAIE strategies. Use of state--approved, district--adopted, standards--based materials.</p> <p>High School: ELD I, II, and III are one period classes taught by credentialed teachers. ELD receives English Credit. ESL Reading/Writing Lab is taught by credentialed teachers and receives elective credit.</p>

K--12 Program Flexibility to Meet Student Needs

Dr. Laurie Olson has identified and published research findings on five types of English Learner typologies, their characteristics, and implications. Based on the type of typology of the student, differentiated services will be required such as: SDAIE, Scaffolding, ELD, Primary Language Support and Primary Language Instruction.

Typology	Characteristics	Implications
Newcomer	<ul style="list-style-type: none"> Recent arrival to the United States 0--1 years of English instruction Little/No English proficiency on arrival Close to/Above grade level literacy & academic skills in L1 Some transferable credits Facing cultural transition to U.S. 	<ul style="list-style-type: none"> Newcomer classes in high school Foreign transcript analysis Individualized initial assessment Nonlinguistic representations Language development in all classes
Underschooled	<ul style="list-style-type: none"> Many are from rural and impoverished communities or war devastated region In U.S. for several years or less Little to no English fluency Schooling in native country interrupted, disjointed, inadequate or no schooling at all Little to no literacy in home language 	<ul style="list-style-type: none"> Extended time for English language development Intensive ELD Summer programs, after school when available
Developing	<ul style="list-style-type: none"> In U.S. schools for 2--5 years School in native country usually was good Often highly motivated Developing literacy skills and content knowledge with relative ease Approaching grade level in content area skills Progressing normally through language development stages/levels 	<ul style="list-style-type: none"> Differentiated instruction Translation SDAIE
Long Term English Learner	<ul style="list-style-type: none"> In U.S. 6 years or more 6+ years of English instruction Orally fluent in everyday English Reading/writing below grade level Insufficient literacy in primary language Often struggling academically in courses Do not meet reclassification criteria Stuck at the same level SDAIE Many with habits of non--engagement, learned passivity, and invisibility in school 	<ul style="list-style-type: none"> Individualized instructional plans based on assessment of gaps Content classes focus on academic language development Mix with English Only students Relevant texts and examples Scaffolds (modeling, contextualization, text representation, bridging, metacognition, schema building)

English Language Development (ELD)

Designated and Integrated English Language Development (ELD) are providing services to English learners to ensure that they are acquiring English language proficiency and regain any academic deficits that may have been incurred in other areas of the core curriculum. The district provides additional and appropriate educational services to English learners in transitional kindergarten through grade twelve in all classroom situations. These services are provided to enable English learners to overcome language barriers and must be provided until they have demonstrated English language proficiency comparable to that of the district's average native English speakers and recouped any academic deficits that may have been incurred in other areas of the core curriculum as a result of language barriers. Both integrated and designated ELD are provided to all English learners. Integrated ELD is provided to ELs throughout the school day and across all subjects by all teachers of ELs. The California ELD standards are used along with the Common Core State Standards (CCSS) for ELA/Literacy and other content standards to ensure students strengthen their abilities to use English as they simultaneously learn content through English. Designated ELD is provided by skilled teachers during the regular school day. Teachers use the CA ELD Standards as the focal standards in ways that build into and from content instruction to develop critical language ELs need for content learning in English. Daily minimum time to devote to Designated ELD.

- 30 minutes per day of designated ELD in grades TK-5
- Daily block or period of designated ELD in middle and high school.

Primary Language Support

Primary Language Support is not the same as primary language instruction. It does not include directed lessons, assignments, or assessments in the primary language. It may be provided within the Structured English Immersion by a teacher who is bilingual, a trained paraprofessional, or through the use of support materials in the primary language. This support is a means of increasing access to core curriculum taught in English, and of assisting the student to tap prior knowledge, transfer skills, use cognates, etc. Primary language support is used to motivate students, and also to clarify, direct, support, or explain concepts. Even where daily primary language support cannot be provided by bilingual staff, teachers are encouraged to use various materials and resources to ensure that all primary language support tools are available to students and their families.

Using the primary language, which is a resource in its own right, enhances (rather than detracts from) their learning of English (August and Shanahan 2006; Genesee, and other 2006). ELs can transfer language and literacy skills and abilities (such as phonological awareness, decoding, writing, or comprehension skills) to English. Teachers can do many things to support ELs to develop English through strategic use of primary language resources. For example, during collaborative conversations, ELs can share ideas in their primary language with a peer as they gain proficiency and confidence in learning how to interpret and express the same ideas in English. English Learners who can read in their primary language can read texts in both their primary language and in English, allowing them to read and understand texts above their English reading level. In research activities, ELs may draw evidence from primary or secondary resources in their primary language, summarizing their findings in English. In addition to allowing the use of the primary language in classrooms, teachers can provide brief oral or written translations when appropriate and draw ELs' attention to cognates (words that are the same or similar in spelling and share the same meaning in the primary language and English).

Accessing the Core Curriculum in Content Areas

It is essential that English Learners access a well-articulated, standards-based core curriculum instruction. In the English Language Mainstream (ELM) setting, core instruction in all subjects is taught “overwhelmingly” in English with SDAIE (Specially Designed Academic Instruction in English) strategies and primary language support as needed. Primary language support may be used when appropriate to further motivate, clarify, direct, support, and explain.

SDAIE (Specially Designed Academic Instruction in English)

English Learners access the core curriculum through the use of SDAIE strategies in all content areas.

SDAIE is an approach to teaching grade-level content using English as the medium of instruction with special strategies and techniques geared to help students access the core curriculum. SDAIE is:

- Purposeful, intentional, an explicit contextualized instruction (e.g. non-verbal language, visual support, realia, graphic organizers, oral/verbal amplification)
- Task-based instruction that allows students to work with concepts and the language of those concepts in a variety of ways (e.g. via reframing, where students can act, draw, or map out the concepts, or use poetry, song, chant, letters, interactive notebooks, learning logs, etc.)
- Grade-level content instruction in English designed for English Learners
- Language-sensitive and cultural-sensitive content teaching
- Implementing scaffolds into the learning environment so students are able to access the content
- A pathway through which to teach content in English
- Used to make learning comprehensible

Scaffolding

Scaffolding refers to particular ways in which teachers provide temporary support to students, adjusted to their particular learning needs. The term draws from Vygotsky’s (1978) notion of the zone of proximal development (ZPD), the instructional space that exists between what the learner can do independently and that which is too difficult for the learner to do without strategic support, or scaffolding. Scaffolding is temporary help that is future-oriented. In other words, scaffolding supports students to do something today that they will be able to do independently in the future. As Hammond (2006) has emphasized, scaffolding “does not just spontaneously occur” (271), but is, rather, intentionally designed for a learner’s particular needs, and then systematically and strategically carried out.

The level of scaffolding a student needs depends on a variety of factors, including the nature of the task and the learner’s background knowledge of relevant content, as well as the learner’s proficiency with the language required to engage in and complete the task. Scaffolding does not change the intellectual challenge of the task, but instead allows learners to successfully participate in or complete the task in order to build the knowledge and skills to be able to perform the task independently at some future point. Scaffolding practices are intentionally selected based on the standards-based goals of the lesson, the identified learner needs, and the anticipated challenge of the task.

Text Complexity

Teachers play a crucial role in ensuring that all students engage meaningfully with and learn from challenging text. Strategically designed instruction with appropriate levels of scaffolding, based on students’ needs and appropriate for the text and the task, while always working toward assisting students in achieving independence. Figures 1.0 and 1.1 provide guidance for supporting learners’ engagement with complex text, along with additional considerations that are critical for meeting the needs of linguistically diverse learners, including ELs and standard English Learners.

Figure 1.0 Text Complexity

Strategies	TIER 1 TEACHERS, SUPPORT ALL STUDENTS' UNDERSTANDING OF COMPLEX TEXT BY...	TIER 2 ADDITIONAL, AMPLIFIED, OR DIFFERENTIATED SUPPORT FOR LINGUISTICALLY DIVERSE LEARNERS MAY INCLUDE...	TIER 3 ADDITIONAL, AMPLIFIED, OR DIFFERENTIATED SUPPORT FOR STUDENTS WITH LEARNING DISABILITIES OR STUDENTS EXPERIENCING DIFFICULTIES READING MAY INCLUDE
Background Knowledge	<input type="checkbox"/> Leveraging students' existing background knowledge	<input type="checkbox"/> Drawing on primary language and home culture to make connections with existing background knowledge	<input type="checkbox"/> Providing visual supports and think-- alouds to aid in connecting new content to build background <input type="checkbox"/> engaging activities to activate prior knowledge <input type="checkbox"/> preview introductory materials
Comprehension Strategies	<input type="checkbox"/> Teaching and modeling, through think aloud and explicit reference to strategies--how to make meaning from text using specific reading comprehension strategies (questioning and visualizing) <input type="checkbox"/> provide multiple opportunities employ learned comprehension strategies	<input type="checkbox"/> Emphasizing a clear focus on the goal of reading as meaning making (with fluent decoding an important skill) while ELs are still learning to communicate through English	1. Explicit modeling and discussion of strategies and opportunities for practice with guidance in meaningful contexts 2. Ensuring ample opportunities for success
Vocabulary	<input type="checkbox"/> Explicit teaching vocabulary critical to understanding and developing academic vocabulary over time. <input type="checkbox"/> Explicitly teaching how to use morphological knowledge and context clues to derive the meaning of new words as they are connected.	<input type="checkbox"/> Explicit teaching particular cognates and developing cognate awareness <input type="checkbox"/> Making morphological relationships between language (e.g., word endings for nouns in Sp., -dad, -ión, -ía, -encia) that have the English counterparts (-ty, -tion/-sion, -y, -ence/-ency)	<input type="checkbox"/> Integrating media as context to gain meaning to the content to illustrate, define complex vocabulary (e.g. erosion, tsunami) <input type="checkbox"/> Planning for multiple opportunities to apply key words Building from informal to formal understanding
Text Organization and Grammatical Structures	<input type="checkbox"/> Explicitly teaching and discussing text organization, text features, and other language resources, such as grammatical structures (e.g., complex sentences) and how to analyze them to support comprehension	<input type="checkbox"/> Delving deeper into text organization and grammatical features in texts that are new or challenging and necessary to understand in order to build content knowledge <input type="checkbox"/> drawing attention to grammatical differences between primary language and English (word order)	<input type="checkbox"/> Drawing attention to similarities and differences in text organization, features, and contrast text structures
Discussions	<input type="checkbox"/> Engaging students in peer discussions-- both brief and extended --to promote collaborative sense making of text and opportunities to use newly acquired vocabulary	<input type="checkbox"/> Structuring discussions that promote equitable participation, academic discourse, and the strategic use of new grammatical structures and specific vocabulary	<input type="checkbox"/> Strategically forming groups to best support students experiencing difficulty

Figure 1.1 Text Complexity

Strategies	TIER 1 TEACHERS, SUPPORT ALL STUDENTS' UNDERSTANDING OF COMPLEX TEXT BY...	TIER 2 ADDITIONAL, AMPLIFIED, OR DIFFERENTIATED SUPPORT FOR LINGUISTICALLY DIVERSE LEARNERS MAY INCLUDE...	TIER 3 ADDITIONAL, AMPLIFIED, OR DIFFERENTIATED SUPPORT FOR STUDENTS WITH LEARNING DISABILITIES OR STUDENTS EXPERIENCING DIFFICULTIES READING MAY INCLUDE
Sequencing	<ul style="list-style-type: none"> <input type="checkbox"/> Systematically sequencing texts and tasks so that they build upon one another <input type="checkbox"/> Continuing to model close/analytical reading of complex texts during teacher read--alouds while also ensuring students build proficiency in reading complex texts themselves 	<ul style="list-style-type: none"> <input type="checkbox"/> Focusing on the language demands of texts, particularly those that may be especially difficult for ELs <input type="checkbox"/> Carefully sequencing tasks to build understanding and effective use of the language in them 	<ul style="list-style-type: none"> <input type="checkbox"/> Offering texts at students' readability levels that explain key ideas to build proficiency in reading in preparation for engaging students in more difficult text
Rereading	<ul style="list-style-type: none"> <input type="checkbox"/> Rereading the text or selected passages to look for answers to questions or to clarify points of confusion 	<ul style="list-style-type: none"> <input type="checkbox"/> Reread the text to build understanding of ideas and language incrementally (e.g., beginning with literal comprehension questions on initial readings and moving to inferential and analytical comprehension questions on subsequent reads) <input type="checkbox"/> Repeated exposure to the language over time, focusing on particular language (e.g., different vocabulary) during each reading 	<ul style="list-style-type: none"> <input type="checkbox"/> Strategically chunking and rereading text to maintain engagement to construct and clarify ideas and organize them and to provide opportunities for success
Tools	<ul style="list-style-type: none"> <input type="checkbox"/> Teaching students to develop outlines, charts, diagrams, graphic organizers or other tools to summarize and synthesize content 	<ul style="list-style-type: none"> <input type="checkbox"/> Explicitly modeling how to use the outlines or graphic organizers to analyze/discuss a model text and providing guided practice for students before they use the tools independently <input type="checkbox"/> Using the tools as a scaffold for discussions or writing 	<ul style="list-style-type: none"> <input type="checkbox"/> Offering technology tools to develop outlines, charts, diagrams, or graphic organizers to summarize and synthesize content and providing opportunities to collaboratively (with the teacher and with peers) develop and use tools
Writing	<ul style="list-style-type: none"> <input type="checkbox"/> Teaching students to return to the text as they write in response to the text and providing them with models and feedback 	<ul style="list-style-type: none"> <input type="checkbox"/> Providing opportunities for students to talk about their ideas with a peer before (or after) writing <input type="checkbox"/> Providing written language models (e.g., charts of important words or powerful sentences) <input type="checkbox"/> Providing reference frames (e.g., sentence and text organization frames), as appropriate 	<ul style="list-style-type: none"> <input type="checkbox"/> Using graphic organizers to help students organize their thoughts before writing <input type="checkbox"/> Allowing for students to express ideas with labeled drawings, diagrams, or graphic organizers

III. Reclassification and Monitoring of Student Progress

Reclassification Definition and Purpose

DEFINITION:

An English Learner student who demonstrates English language proficiency comparable to that of average native English speakers and participates equally with average native speakers in the school's regular instructional program is eligible to be Reclassified Fluent English Proficient (RFEP).

PURPOSE:

The purpose of reclassification is to determine that an English Learner has met certain district established criteria and can participate equally with native speakers in the school's regular instructional program. Once students are reclassified they are designated as Reclassified Fluent English Proficient (RFEP) and are no longer considered English Learners.

Criteria for Reclassification

The following criteria are used to determine when an English Learner has developed the English language skills necessary to succeed in an English--only setting and should be reclassified as Reclassified Fluent English Proficient (RFEP).

Grade	1. Proficiency on ELPAC	2. Demonstration of Basic Skills		3. Teacher Evaluation	4. Parent Notification
		Assessment	Required Score		
K-5	Overall "4" on ELPAC with oral and written language scores of at least "3"	i-Ready Reading Diagnostic or i-Ready Growth Monitoring	No more than 1 grade level below on overall reading score	Student will automatically qualify on the teacher evaluation criterion based on performance level marks: 2+ Rubric score in Classroom Grades for English Language Art, Math, SS, and Science	Parent input and notification
6-8	Overall "4" on ELPAC with oral and written language scores of at least "3"	i-Ready Reading Diagnostic or i-Ready Growth Monitoring	No more than 1 grade level below on overall reading score	Students will qualify on the teacher evaluation criterion based on grades: Report card grade of "C" or better in English Language Arts or English Language Development OR "Teacher Evaluation" section completed on Reclassification Form to determine that the student's grade is not due to English Language Proficiency. (NOTE: Incurred deficits in motivation and academic success unrelated to ELP do not preclude a student from reclassification.) Use the SOLOM.	Parent input and notification
9-12	Overall "4" on ELPAC with oral and written language scores of at least "3"	i-Ready Reading Diagnostic or i-Ready Growth Monitoring	No more than 1 grade level below on overall reading score	Students will qualify on the teacher evaluation criterion based on grades: Report card grade of "C" or better in English Language Arts or English Language Development OR "Teacher Evaluation" section completed on Reclassification Form to determine that the student's grade is not due to English Language Proficiency. (NOTE: Incurred deficits in motivation and academic success unrelated to ELP do not preclude a student from reclassification.) Use the SOLOM.	Parent input and notification

Reclassification Procedures The process of student identification for reclassification is a process that is ongoing throughout the year.	
1	The site EL Coordinator generates reports to identify English Learners who have met the language and academic criteria for reclassification based on the ELPAC Assessment.
2	Sites complete a new Reclassification Form and review the information with the teacher, administrator, and parent/guardian. The site EL Coordinator fills in the academic information and indicates whether he/she is in agreement to proceed with the formal reclassification, by signing and dating the form.
3	The site then makes arrangements to notify the parent to review the student's progress and reclassification criteria. During the consultation, the student's progress is discussed as well as the recommendation to reclassify the student.
4	The site administrator and designee (if applicable) must sign, date and indicate whether they agree or disagree with the reclassification.
5	After the reclassification process is complete, the ELD Coordinator will retain the original in the English Learner folder and a copy is mailed to the parent/ legal guardian.
6	Once a student is approved for reclassification, the site ELD Coordinator reviews the documents submitted and changes the student's classification from English Learner to Reclassified Fluent English Proficient (R-FEP) in the Student Information System (SIS), AERIES.
7	The site ELD Coordinator needs to insert the Reclassification Form in the student's EL folder (green) and marks "RFEP" along with the date using an ink pen.
8	The site ELD Coordinator needs to insert the Reclassification Form in the student's EL folder (green) and marks "RFEP" along with the date using an ink pen.
<div> <div>RFEP Follow-Up four Years</div> <div> <p>If a student shows deficiencies at any time, an immediate and appropriate intervention must be applied.</p> <ul style="list-style-type: none"> GPA: 2.0 or above for <u>one</u> semester in the core academic subjects Teacher input and supporting assessment data </div> </div>	

RFEP Follow-Up Monitoring

Students who have been RFEP must be monitored for at least four years after the official reclassification date. During the 4-year span, five monitoring periods are scheduled to review student academic progress, 6 months, 12 months, 24 months, 36 months, and 48 months. After reclassification, site EL Coordinators create a spreadsheet with RFEP dates to complete RFEP Monitoring. If the RFEP student experiences difficulty engaging with academic tasks and texts, schools should rapidly provide appropriate intervention support/s, which may include, but is not limited to, the following:

- Student/teacher/parent conference
- Specialized instruction during the school day, based on multiple assessments
- Extended learning opportunities (e.g., after school tutoring, zero-period classes)

Documentation and evidence of academic progress and monitoring is maintained in the EL folder and stored inside the cumulative record folder. A copy of the RFEP Follow-Up Report is put into the CUM Folder.

Reclassification of English Learners with Disabilities

English Learners with disabilities, including severe cognitive disabilities, are provided the same opportunities to be reclassified as students without disabilities. IEP teams determine appropriate measures of ELP and performance in basic skills and minimum levels of proficiency on these measures that would be equivalent to an English proficient peer with similar disabilities, in accordance with local reclassification policies based on the four criteria in state law (EC Section 313[f]). In accordance with federal and state law, the IEP team address the individual needs of each English Learner with a disability using multiple criteria in concert with the four--reclassification criteria in EC Section 313(f).

Monitoring of English Learner Progress

English Learner progress is monitored annually using formative and summative assessments. The assessments are used to determine students' English language proficiency in English as well as academic performance. ELPAC is administered annually to English Learners to assess progress in acquiring the English language.

High School English Learner Transcript Review

By the end of the first quarter, English Learner transcripts for junior and senior high school students will be reviewed to identify struggling English Learners that may be at risk of not meeting the graduation requirement. Staff at the high school will determine the best intervention service/s for each at risk student. Intervention services may include but are not limited to:

- Credit Recovery
- Summer School enrollment

Cumulative Record Transfer Procedure and English Learner Requirements

District process and procedures have been established to maintain confidentiality and security of the cumulative records during the end of the year transfer. Board Policy (BP) 5125, states all student records shall be updated before they are transferred (5 CCR 438). The custodian of records shall be responsible for the security of student records and shall assure that access is limited to authorize persons (5 CCR 433). For this reason, the assigned administrator, Administrative Assistant or designee MUST be present during the verification and completion of the cumulative folder transfer. It is the responsibility of the releasing site to make certain that all English Learner information and compliance items are included and updated. After the verification of the transfer, any missing information will be the responsibility of the receiving site.

IV. Staffing and Professional Growth

Recruitment and Hiring for Teachers

In an effort to meet the needs of English Learners (ELs) and in compliance with State and Federal regulations, Gustine Unified School District will ensure that all teaching personnel shall hold appropriate certification to provide necessary instructional service to English learners. All teachers who provide ELD and/or SDAIE must be appropriately authorized with a Cross-Cultural Language and Academic Development (CLAD) certificate or the equivalent.

District and Site Training

In order to provide access to the curriculum for all students and develop the language skills of all English Learners, Gustine Unified School District supports ongoing staff development and training for all staff members who work with ELs including classroom teachers, administrators, counselors, and support staff at the district and site level. Training will address:

- ELA/ELD Framework
- Curriculum and Instruction: ELD (designated and integrated), SDAIE, Effective Instructional Strategies, Effective Assessment Practices and Measures of ELs
- Effective strategies to increase the student's English language proficiency or substantially increasing the teacher's subject matter knowledge, teaching knowledge, and teaching skills as demonstrated through classroom observation. (20 U.S.C. § 6825[c][2][C])
- Professional Learning Communities (PLC): Teachers receive training in PLC to ensure that all students have access to the core curriculum
- Adopted Curriculum Training
- Parent Involvement and Engagement
- Cultural Awareness and Sensitivity
- New teachers supported through teacher induction, as part of the Teacher Induction Program (TIPS) that includes an English Language Learner Strand that provides training on English Language Development and English Language Arts standards and articulation.

The goal of the training is to help all staff acquire specific skills needed to work with English Learners in the areas of ELD instruction, comprehensible core content instruction, District curriculum expectations, and cultural proficiency.

Principals and district leaders will monitor the ongoing implementation of the of the trainings to ensure that they have a positive and lasting impact on the teacher's performance in the classroom. (20 U.S.C. § 6825[c][2][D])

V. Family and Community Involvement

Gustine Unified School District believes that parents/guardians are a child's first teacher and are essential partners in the overall educational achievement of their children. Active involvement by the parents/guardians of English Learners is a high priority for the District and is important to high achievement for English Learners.

The district provides the following types of services to support and encourage parent participation:

- Interpretation and translation services are made available during parent/teacher conferences, school advisory committee meetings, meetings regarding school safety, Student Study Team meetings, IEP meetings, suspension and expulsion conferences and hearings, and for all due process actions held at the district level.
- The district has identified approved bilingual staff that provides district wide interpreting and translating support.
- Each site in the district has one district translator/interpreter to assist with parent communication.
- All notices, reports, statements, flyers, and records are sent home to parents in English and/or Spanish.
- As a part of the district's effort to more systematically involve parents in their children's education, the district establishes policies and procedures to maximize their involvement. The sites' English Learner Advisory Committee (ELAC) and the District English Learner Advisory Committee (DELAC) are sources of information to parents.
- Parent meetings are parent friendly; held at convenient meeting times, with childcare, refreshments, and translation services provided.
- The school encourages parent volunteerism by providing opportunities for parents to volunteer and by providing training opportunities for parents on how to effectively participate in school.

English Learner Advisory Committee (ELAC) Requirements

Each school with 21 or more English Learners must establish a functioning ELAC.

Gustine Unified School District (GUSD) recognizes that effective parent engagement and involvement is a critical component to the successful education of their children. As part of the District's effort to systematically involve parents of ELs in the education of their children, the District establishes policies and procedures for the ELACs at the school--site and District level. Parents of ELs have opportunities to be involved in their child's education, collaborate with District staff, evaluate instructional services and provide recommendations.

- Officers are elected by parents/guardians of English Learners
- Members receive materials and training related to carry out their legal responsibilities
- ELAC committee works collaboratively with principals and school staff to discuss topics related to English Learners

Site principals and the site ELD Coordinators meet to review ELAC implementation for each of the sites in order to ensure that all requirements are being fulfilled. Inclusively, all site documentation such as calendar, ELAC dates, agendas, and minutes must be submitted to District Curriculum and Instruction Coordinator. Copies of the documentation are also kept at each of the respective sites.

Implementation of ELAC

The site principal is responsible for establishing the ELAC meeting and providing information to the district office. Elections for ELAC are conducted at each school site in September of each year. Membership composition must reflect the percentage of English Learners.

ELAC Roles and Responsibilities

- EL Department will provide training in the establishment of ELAC to site administrators or other personnel
- The site principal and EL Coordinator assists, plans, and attends meetings
- The site principal works with ELAC chairperson to develop the agenda for the ELAC sessions
- Meetings and dates are determined and publicized
- Copies of ELAC minutes, agenda, and membership attendance must be submitted to the Coordinator of Curriculum and Instruction.
- School Site Council and ELAC should not be combined
- Childcare and refreshments are provided
- ELAC may develop and adopt by-laws and elect officers

District Learner Advisory Committee (DELAC) Requirement

Each California public school district, grades kindergarten through 12, with 51 or more English Learners must form a District--level English Learner Advisory Committee (DELAC) of an existing district--wide advisory committee.

Parents or guardians of English Learners not employed by the district must constitute a majority membership (51% or more) of the committee.

DELAC Responsibilities:

- The DELAC shall advise the district's local governing board (e.g., in person, by letters/reports, or through an administrator) on programs and services for English Learners.
- The DELAC shall be responsible for advising the district's local governing board on the following tasks:
 - Development or revision of a district master plan of education programs and services for English Learners, taking into consideration the Single School Plan for Student Achievement.
 - Conducting a district--wide needs assessment on a school--by--school basis.
 - Establishment of district programs, goals, and objectives for programs and services for English Learners (e.g., parental exception waivers and funding).
 - Development of a plan to ensure compliance with any applicable teacher and instructional aide requirements.
 - Administration of the annual language census (e.g., procedures and forms).
 - Review and comment on the district's reclassification procedures.
 - Review Local Control and Accountability Plan

Other Parent Involvement Resource and Opportunities

English as a Second Language (ESL) Parent Classes--Gustine Adult School

Latino Family Literacy

Latino Family Literacy nights provide meaningful parent education training and workshops that help gain insight on the importance of positive parenting and student achievement.

Bilingual/Community Liaison

Bilingual/Community Liaisons provide support with truancy issues, perform home visits, maintain communication with parents and students, enforce the SARB process, assist the attendance clerks in monitoring student attendance, and reach out to parents/guardians regarding engagement opportunities. The Bilingual/Community Liaisons are available at each of the school sites.

VI. Funding

The EL Program is supported by State and Federal funds, which include Title I, Title II and Title III, as well as LCAP (Local Control and Accountability Plan) monies. District general and LCFF funds are used to fund the purchase of core materials for ELD, teacher and instructional assistant salaries, and all services regularly provided to English only students. The federal and state monies are used to supplement, not supplant, the services and materials that English Learners receive in their core programs. School Site Councils receive full disclosure of any and all District and local site funds allocated to serve English Learners.

Federal Funding-Supplemental Funding

Title I, Part A

All schools within the Gustine Unified School District are identified as School-wide. School-wide programs under Title I, Part A permit a school to use funds to raise achievement for all students and to improve the entire educational program of the school. Schools identified as School-wide can use their Title I funds in a flexible manner, as long as they engage in reform strategies that increase the amount and quality of learning and help provide a high-quality curriculum for all children according to a comprehensive plan to help students meet the state's challenging grade level standards.

Elementary and Secondary Education Act, Title III, Part A, English Learner and Immigrant Student Subgrant Program

Under the Elementary and Secondary Education Act (ESEA), Title III, Part A, the California Department of Education (CDE) provides formula subgrant awards to school districts for English learner (EL) and immigrant students. Title III funds are to be used to provide supplementary programs and services to EL and immigrant students. Gustine Unified School District applies for Title III - EL and Immigrant Funding based on federal criteria.

The term English Learner refers to individuals who:

English learner students are those students for whom there is a report of a primary language other than English on the state-approved Home Language Survey **and** who, on the basis of the state approved oral language (grades kindergarten through grade twelve) assessment procedures and literacy (grades three through twelve only), have been determined to lack the clearly defined English language skills of listening comprehension, speaking, reading, and writing necessary to succeed in the school's regular instructional programs.

The term "immigrant children and youth" refers to individuals who:

- Are aged 3 through 21.
- Were not born in any state. "State" means the 50 states, the District of Columbia, and the Commonwealth of Puerto Rico (Section 3127 of ESEA). Children born to U.S. citizens abroad (e.g., children born on a military base overseas) may be considered immigrants if they meet all the criteria in the definition of immigrant.
- Have not been attending one or more schools in any one or more states for more than 3 full academic years. A full academic year is 10 months of school attendance, kindergarten through 12th grade. If a student has been in different schools in different school districts and even in different states, the number of months that the student has been in school in any one or more states must not add up to a total of more than 3 full academic years.

LCFF State Funding

State funding is through the Local Control Funding Formula (LCFF). LCFF has supplemental and concentration grants which are used to supplement and enhance the EL program.

VII. Evaluation of Programs and Accountability

GUSD is committed to monitoring the implementation of its EL policies, programs, and services, and to evaluate their implementation as well as their effectiveness in order to continuously improve them and to hold itself accountable. EL program monitoring will address the following purposes:

- a. Evaluate to determine if English Learners are attaining English language proficiency at a comparable rate of the average native English speaker in the district and are ELs achieving and sustaining academic achievement equally to their peers who entered the district already proficient in English.(20 U.S.C. §§ 1703[f], 6841[b],[c]; Castaneda v. Pickard [5th Cir. 1981] 648 F.2d 989,1009–1011)
- b. Evaluate the effectiveness of programs and activities that are designed to assist ELs in attaining mastery of English and the content standards
- c. Describe the necessary improvements needed to better the results of Title III funded programs that support ELs and immigrant students.
- d. Decide whether or not to eliminate certain EL activities that are ineffective.

The District will evaluate the following five goals related to English Learner programs and services.

Program Goal	Evaluation Questions
ENSURE STEADY PROGRESS TOWARD AND ATTAINMENT OF ACADEMIC ENGLISH LANGUAGE PROFICIENCY TARGETS AS DETERMINED BY THE CALIFORNIA DASHBOARD	<ul style="list-style-type: none"> • According to the CA Dashboard, do ELs meet the language objectives with regard to EL gains on ELPAC? • What percent of ELs are making steady progress toward fluency on ELPAC for students after 4 years in school? • What percent of ELs are reclassified as fluent English Proficient by the end of 5 years in school?
ENSURE STEADY PROGRESS TOWARD AND ATTAINMENT OF GRADE LEVEL ACADEMIC PROFICIENCY PER EXPECTED TIMEFRAMES	<ul style="list-style-type: none"> • Is the EL/RFEP group meeting state criteria on CAASPP for ELA and Math? • Are increasing percentages of ELs in our district 5 years or longer meeting all criteria required for reclassification? • Are ELs (and RFEPs) in high school making expected progress toward graduation? • Are ELs (and RFEPs) proportionally represented in the following categories? <ul style="list-style-type: none"> • Meeting UC/CSU (A-G) course requirements at high school graduation • Admission to 2 and 4-year college/university • taking and passing AP Assessments in ELA
DECREASE RISKS OF LINGUISTIC AND ACADEMIC FAILURE	<ul style="list-style-type: none"> • Are appropriate interventions being offered to students who fail to meet expected benchmarks of achievement? • Are ELs (and RFEPs) overrepresented in the following categories?: <ul style="list-style-type: none"> • Excessive absences and tardies • Suspensions, expulsions, other discipline • Enrolled in Alternative Programs due to deficiencies • Percent Standard Not Met and Standard Nearly Met on CAASPP • Intensive interventions • Is there an annual decrease in the number of ELs and RFEPs for each of the risk factors defined above?

<p>STRENGTHEN PARENT/GUARDIAN PARTICIPATION AND ENGAGEMENT IN STUDENTS' ACADEMIC DEVELOPMENT</p> <p>The District and site will collect, assess, analyze, and monitor key indicators for parent/legal guardian participation and engagement in students' academic development.</p>	<ul style="list-style-type: none"> • What types of orientation, trainings, and engagement opportunities are parents offered? (parent teacher conferences, classroom volunteers • Are EL/RFEP parents as likely as English Only parents to participate in school activities (parent conferences, classroom volunteer, etc.)?
<p>Instructional Program Evaluation</p>	<p>Are EL programs fully and consistently implemented in ways that meet or exceed requirements of state and federal law? To what extent has the school site aligned its program to the descriptions in the Master Plan for English Learners?</p>

GUSTINE UNIFIED SCHOOL DISTRICT**Meeting of the Board of Trustees****MEETING DATE:**

January 9, 2019

AGENDA ITEM TITLE: Adopt and Purchase Studies Weekly Social Studies Curriculum for GUSD Grades TK-5.

AGENDA SECTION: Action

PRESENTED BY: Kim Medeiros, Curriculum & Instruction Coordinator

RECOMMENDATIONS:

It is recommended that the Board of Trustees approve the Adoption and Purchase of Studies Weekly Social Studies Curriculum for GUSD Grades TK-5.

SUMMARY:

Adoption and purchase of Studies Weekly Social Studies Curriculum as the Gustine Unified School District's adopted social studies materials for grades TK-5 for the 2019-2020 school year and beyond. Studies Weekly provides students with a well-rounded social studies education in an easily accessible format. This program features a weekly newspaper publication and online component. The combination of printed weekly units and web-based primary source media, audio reader and other features creates a high level of Student Engagement. The program also supports English Language Arts instruction by allowing students to write directly on the text and annotate the articles. Studies Weekly is a 7-year student package of print and online access.

FISCAL IMPACT: \$43,428.55

BUDGET CATEGORY: LCFF and Federal Mandate One Time Money

Quote # 16091 - 2**Quote Date:** October 25, 2018**Quote Term:** 7 yr subscription**School Year:** 2018-2019**Regional Manager**

California Territory



DBA American Legacy Publishing

1140 N 1430 W Orem, UT 84057

Phone: 866-311-8734

Fax: 866-531-5589

Quote Created For

KIM MEDEIROS

GUSTINE UNIFIED SCHOOL DIST

1500 MEREDITH AVE

GUSTINE, CA 95322

Quote Details:**Gustine Unified School Dist****School Start Date: 08/01/2019***Primary Publications*

Grade	SKU	Title	Class	Unit Price	Qty	Cost
0	CA0	California Kindergarten Studies Weekly	6	\$45.85	145	\$6,648.25
0	S0	Science Studies Weekly - Footprints	6	\$0.00	145	\$0.00
1	CA1	California First Grade Studies Weekly	6	\$45.85	135	\$6,189.75
1	S1	Science Studies Weekly - Adventure	6	\$0.00	135	\$0.00
2	CA2	California Second Grade Studies Weekly	6	\$45.85	145	\$6,648.25
2	S2	Science Studies Weekly - Trailblazer	6	\$0.00	145	\$0.00
3	CA3	California Community Studies Weekly	6	\$45.85	150	\$6,877.50
3	S3	Science Studies Weekly - Discovery	6	\$0.00	150	\$0.00
4	CA4	California Studies Weekly	6	\$45.85	150	\$6,877.50
4	S4	Science Studies Weekly - Exploration	6	\$0.00	150	\$0.00
5	CA5	California USA Studies Weekly - Ancient America to Westward Expansion	6	\$45.85	150	\$6,877.50
5	S5	Science Studies Weekly - Challenger	6	\$0.00	150	\$0.00

Sub Total: \$40,118.75

Shipping: \$0.00

Total: \$40,118.75**Customer Note:**

Science Studies Weekly is complimentary during the first year. Joy Schaerrer, Regional Manager
joy.schaerrer@studiesweekly.com 713.412.2808

Referral:

Sales Rep

X

Authorized Signature

Date

GUSTINE UNIFIED SCHOOL DISTRICT**Meeting of the Board of Trustees****MEETING DATE:**

January 9, 2019

AGENDA ITEM TITLE: Merced County School Board Association Representative**AGENDA SECTION:** Action**PRESENTED BY:** Bryan Ballenger, Superintendent**RECOMMENDATIONS:**

It is recommended that the Board of Trustees select a representative to represent Gustine Unified School District at the Merced County School Board Association meetings.

SUMMARY:**FISCAL IMPACT:** None**BUDGET CATEGORY:** None

GUSTINE UNIFIED SCHOOL DISTRICT**Meeting of the Board of Trustees****MEETING DATE:**

January 9, 2019

AGENDA ITEM TITLE: District – City Representative**AGENDA SECTION:** Action**PRESENTED BY:** Bryan Ballenger, Superintendent**RECOMMENDATIONS:**

It is recommended that the Board of Trustees select a new representative to represent GUSD during these meetings.

SUMMARY:

Since Mrs. Brinkman's school board term has expired, the Board of Trustees need to select a new board member to attend these meetings.

FISCAL IMPACT: None**BUDGET CATEGORY:** None