

**BOARD OF TRUSTEES REGULAR BOARD MEETING  
GUSTINE UNIFIED SCHOOL DISTRICT  
1500 MEREDITH AVENUE  
GUSTINE, CA 95322  
WEDNESDAY, JANUARY 10, 2018  
5:00 P.M. – TIME CHANGE**

**I. CALL TO ORDER - 5:00 p.m.**

**A. Roll Call**

Mrs. Crickett Brinkman, President  
Mr. Kevin Cordeiro, Clerk  
Ms. Pat Rocha, Board Member  
Mrs. Loretta Rose, Board Member  
Mr. Richard Smith, Board Member

**B. Public Comment**

The public may comment on any closed session agenda item.

**C. Study Session - Project Management Consideration**

**II. CLOSED SESSION – 6:00 p.m.**

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

**B. Conference with Labor Negotiator William Barr, Interim Superintendent – GRTA/CSEA (Govt. Code 54954.5 (f) pursuant to Govt. Code 54957.6)**

**C. Conference with Legal Counsel/Consultant (Govt. Code 54956.9)**

1. Special Ed

**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. Hall, Bryan – Hire Tennis Head Coach, GHS
2. Azevedo, Denise – Hire Boys' Golf Head Coach, GHS
3. LaBry, Ronnie – Hire Strength & Conditioning Coach (Spring), GHS
4. Rico-Villanueva, Joaquin – Assign Tennis Volunteer Coach, GHS
5. Marquez, Alice – Hire Yard Duty, RES

**B. Minutes**

1. December 14, 2017, Regular Meeting
2. December 18, 2017, Special Meeting

**C. Yearly Renewals and Contracts**

1. Microsoft Annual License Renewal

**D. Donations**

1. City of Gustine - \$75.00 to GHS Boys' Basketball
2. Pioneer Drug Store #2 - \$100.00 to GHS Boys' Basketball
3. Moore Family - \$100.00 to GHS Boys' Basketball
4. Denair Lumber - \$75.00 to GHS Boys' Basketball
5. 33 Drive Up - \$100.00 to GHS Boys' Basketball
6. Deldon Fertilizer \$100.00 to GHS Boys' Basketball
7. Vedo. Inc. -Subway - \$75.00 to GHS Boys' Basketball
8. Gustine Lions Club - \$300.00 to GHS Boys' Basketball
9. Perry's Pizza - \$100.00 to GHS Boys' Basketball
10. Antracoli, Russell - \$100.00 to GHS Boys' Basketball
11. Pizza Factory - \$100.00 to GHS Boys' Basketball
12. Massey, John and Joan - \$100.00 to GHS Boys' Basketball
13. Verdin Auto Repair - \$100.00 to GHS Boys' Basketball
14. Oliveira, Joe and Cheryl - \$100.00 to GHS Boys' Basketball
15. Mandi's Models - \$100.00 to GHS Boys' Basketball
16. Sam's Café - \$100.00 to GHS Boys' Basketball

**VI. INFORMATION**

- A. New District Website Update

**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. 2016-2017 District Audit**

Recommendations:

1. It is recommended that the Board of Trustees approve the 2016-2017 District Audit.

### **C. Board Policy Updates October 2016 (First Reading)**

Recommendations:

It is recommended that the Board of Education waive the first reading of Board Policy Updates October 2016.

### **D. Adult Ed. Technology Purchase**

Recommendations:

It is recommended that the Board of Trustees approve the Adult Ed Technology Purchase.

### **E. Board Policy AR 4218 (Second Reading)**

Recommendations:

1. It is recommended that the Board of Trustees waive the second reading of Board Policy AR 4218.
2. It is recommended that the Board of Trustees approve the Board Policy AR 4218.

### **F. Stipend \$10,000 for WASC Accreditation Leadership Preparation (\$5,000 each)**

Recommendations:

It is recommended that the Board of Education approve the allocation of \$10,000 Stipend for WASC Accreditation Leadership Preparation (\$5,000 each).

### **G. Purchase of 6 UPS (Uninterrupted Power Supply) Devices**

Recommendations:

It is recommended that the Board of Education approve the Purchase of 6 UPS (Uninterrupted Power Supply) Devices.

## **IX. ADVANCED PLANNING**

- ### **A. Interview Superintendent Candidates – January 13, 2018 @ 8:00 a.m.**

- B. Joint Study Session – GUSD Board of Trustees, GUSD Board Measure P Sub Committee and GUSD Bond Oversight Committee–January 18, 2018 @ 5:00 p.m.
- C. Regular Board Meeting – February 14, 2018 @ 6:00 p.m.

**X. ADJOURN TO CLOSED SESSION (If needed)**

**XI. RECONVENE TO OPEN SESSION**

**XII. REPORT FROM CLOSED SESSION**

**XII. ADJOURNMENT**



# **REPORTS AND PRESENTATIONS**

Aubrie Hazan  
2017-18 Commissioner of Academics

### January 2018 Report

Finals week was December 18th-21st with finals starting on the 19th. Our last day of school was on the 21st and we returned on January 8th. The Science department is hosting the annual Yosemite field trip that 40 students will attend from January 8th-12th.

**ASB:** ASB is planning for second semester activities and is currently preparing for our winter formal which will be January 27th at the Al Gomen Center, the theme is "All Around the World". ASB is also getting ready for Winter Homecoming and preparing to host our annual 8th grade orientation.

**Basketball:** There was a boys tournament at Orestimba December 27th- 29th. League play started January 3rd with home games and both JV and varsity came out with wins. Girls basketball started league play on Tuesday, January 2 in Delhi.

**Soccer:** Girls soccer begins league play on Thursday, January 4 in a home game against Mariposa. Boys begin league play on Friday, January 5 in Mariposa.

**FFA:** Students are getting ready to purchase their May Day Fair livestock. Students showing beef and dairy already have their animals. The swine group is picking out their animals this week. Sheep and goats will be picking out their animals in the next week or two. Super Saturday at Merced College is coming up on January 27th. This is the Merced Mariposa Sectional public speaking contest. Gustine FFA has students competing in Creed, Impromptu, Prepared, and Job Interview contests. February 9th-10th a group of students will be attending the Made for Excellence and Advanced Leadership Academy conferences in Modesto. Students will be developing different leadership skills and will get to interact with the California State Officers and get to meet new people. Students are also preparing for judging season. The Ag Boosters Annual Dinner Dance Fundraiser is being held at the Al Gomen Center on Saturday, January 20. Tickets are currently being sold for \$50 per person.

# GUSTINE ELEMENTARY SCHOOL



*"Home of the Red-Tailed Hawk"*

## **Expect Excellence!**

2806 Grove Avenue • Gustine, CA 95322

(209) 854-6496 • FAX (209) 854-9165

**Lisa Filippini, Principal**

**Tawnya Coffey, Assistant Principal**

### Administrative Report to the Gustine Unified School District

#### Board of Education

**School Enrollment: 561**

**Date:** January 3, 2018

#### MONTHLY HIGHLIGHTS:

We had a wonderful turn out for our Winter Program the Tues., Dec. 19<sup>th</sup>; thank you to those who were able to attend.

Everyone is getting back into the swing of things after break. We still have several students in Mexico hopefully to return soon. GES is gearing up for Playhouse Merced, which will begin auditions the week of January 15<sup>th</sup>.

#### Upcoming Events

- |            |   |
|------------|---|
| January 15 | Holiday   |
| January 16 | Playhouse Merced will begin auditions for this year's play at GES |
| January 26 | Playhouse Merced Play showing (time TBD)                          |
| January 27 | Playhouse Merced Play showing (time TBD)                          |

Happy New Year!



# Gustine High School

501 North Avenue, Gustine, CA 95322

Phone: (209) 854-6414 Fax: (209) 854-1955

Dr. John Petrone, Principal Mr. Adam Cano, Asst. Principal Ms. Mary Lee Hellner, Dir. Student Services

## January GHS Board Report

I hope everyone had a joyous holiday season! As we begin the second half of the school year, GHS is holding steady at a student enrollment of 585 with an additional 25 PHS students. In addition to these numbers we currently expect back all 21 students that were on contract for Christmas Break.

Final exams were conducted at GHS during the week of December 18-21<sup>st</sup>, with semester grades to be posted the night of January 8<sup>th</sup>. Winter sports will resume in earnest on January 8<sup>th</sup> as well, with Girls and Boys basketball and soccer returning to action.

Another seminal event for GHS beginning on January 8<sup>th</sup> is the 4<sup>th</sup> annual Yosemite Nature Bridge Science Trip. As reported to the Board at December's Board meeting the student benefits of this multi-day experiential field science experience are well documented. We again thank NatureBridge for their very generous scholarship award to GHS this year in the amount of \$9,662.40. NatureBridge and their corporate sponsors have awarded GHS scholarships totaling over \$40,000 the last four years!

I would be remiss if I didn't mention we are entering the final semester of Mrs. Mary Lee Hellner's tenure as Director of Student Services prior to her retirement. Mrs. Hellner's prior and ongoing contributions to the GUSD and GHS are too numerous to list fully! Those of us that work with her on a daily basis truly understand and appreciate her knowledge, experience, and amount of work she accomplishes, she will be missed.

I would like to thank the GHS Band under the direction of Mr. Mitchell. The band's "field trip" to the other school sites (just prior to break) was to spread a little musical Christmas cheer, good job!

*"Hope smiles from the threshold of the year to come, Whispering 'it will be happier'..."*

-Alfred Lord Tennyson

Happy New Year!

- Dr. John Petrone





Romero Elementary School, 13500 W. Luis Road, Santa Nella California 95322

Phone: 209-854-6177 Fax: 209-826-6858

Terry L. Souza, Principal

Romero Elementary Board Report:

Happy New Year and best wishes for 2018!

Here is what is happening at Romero Elementary School:

December ended with lots of activities here at Romero. Romero Elementary School and Playhouse Merced presented Hercules, The Fourth Grade Hero. The children had lots of fun learning about the acting world and many are looking forward to next year. In December, parents came to celebrate the holidays with a wide sing along. What a positive way to kick off the holidays. Romero's Cafeteria staff won the "Food Services" award for serving the most amount of food. Congratulations to all!

In January Romero Teachers will begin discussing how Romero will implement PBIS. Romero's PBIS team have attended trainings from August to December. We will be discussing the levels of behaviors, consequences and positive rewards.

Romero Teachers will also continue to look at data to improve instruction and support for all students. In our state Dashboard, it shows that our English Language Learners and Students with Disabilities are struggling. As a team, we will discuss changes in instruction and intervention support. Currently at Romero, we have a Tier 1 and a Tier 3 intervention. Romero will continue to be flexible in instruction and in intervention to support the needs of students. Romero will continue to work collaboratively and focus instruction on building Academic Vocabulary and small group classroom intervention along with building a solid MTSS intervention model. Romero's I Ready Data shows that students are making progress towards the district's Smart Goal. Teachers are working diligently at monitoring student growth.

Romero will be creating an EL (English Language) Task Force to focus on our current data from the state (Dashboard) and create a plan for restructuring instruction and support for ELLs.

Romero continues to communicate with parents and community to work together to make Romero the place where everyone wants to be!

We will be holding more Instructional Rounds in 2018 at Romero. It is a great opportunity to learn from our peers.

Thank you

Terry

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

Name: Russell Hazan

Position: Director of Maintenance and Operation

Date: 1/10/18

## MONTHLY REPORT

This month the maintenance department focused on servicing all HVAC units throughout the district. We also repaired some plumbing issues in the Gustine Elementary kitchen and installed a new stove.

Over the break, we got various projects accomplished. Marisol, Rosa, and Sara in the district office took the initiative and painted the hall way and two of the offices in the DO. The custodians completed their winter deep cleaning, and the GES cafeteria floor was completely stripped and waxed.

### **Romero Elementary School:**

- Ground squirrel abatement
- Gopher abatement
- Health inspection repairs
- Cleaned all HVAC units
- Irrigation repair
- Replace fluorescent light tubes
- Basic maintenance and work order completion as needed

### **Gustine Elementary School:**

- Cleaned all HVAC units
- Replace Fluorescent light tubes
- Installed new stove
- Replace all faucets in the kitchen
- Stripped and waxed cafeteria floor
- Basic maintenance and work order completion as needed

### **Gustine Middle School:**

- Upgraded to LED Lighting in the old GMS Gym
- Cleaned all HVAC units
- Repaired HVAC unit on cafeteria
- Plumbing repair
- Basic maintenance and work order completion as needed

### **Gustine High School**

- Winter sports field prep
- Repair roof leak in room 35
- Health inspection repairs
- Replace fluorescent light tubes
- Upgrade exterior lighting
- Basic maintenance and work order completion as needed



# Gustine Unified School District Attendance Awareness Campaign Attendance Summary and Enrollment 2017-2018 Month 4

## 2017-18 School Year Average Daily Attendance (ADA): Goal is 96%

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								
GES	96.09%	96.85%	95.49%	95.26%								95.97%
RES	96.05%	96.22%	94.42%	94.43%								95.33%
GMS	96.85%	96.26%	96.05%	96.70%								96.43%
GHS	96.38%	95.22%	94.97%	94.17%								95.27%
												95.76%

## 2017-18 School Year Enrollment

	9/1/2017	9/29/2017	10/27/2017	11/24/2017							
GES	556	555	553	545							
RES	252	255	253	240							
GMS	435	432	431	428							
GHS	592	593	592	581							
PHS	21	23	23	25							
TOTAL	1856	1858	1852	1819							

## 2016-2017 School Year: P-2 ADA was 94.69% for the Regular Program and 94.01% Overall

Year:	2016	2016	2016	2016	2016	2016/2017	2017	2017	2017	2017	2017	YTD
Month:	1	2	3	4	5	6	7	8	9	10	11	Rate
Dates:	8/8-9/2	9/5-9/30	10/3-10/28	10/31-11/25	11/28-12/23	12/26-1/20	1/23-2/17	2/20-3/17	3/20-4/14	4/17-5/12	05/15-06/02	
GES	95.87%	95.48%	95.51%	94.91%	94.56%	92.07%	93.14%	94.96%	94.83%	95.52%	93.78%	94.67%
RES	95.45%	96.93%	95.09%	95.19%	95.09%	91.49%	92.36%	94.36%	94.45%	93.70%	94.74%	94.44%
GMS	97.26%	96.03%	94.70%	95.02%	94.26%	91.80%	92.47%	95.32%	94.97%	94.47%	94.12%	94.72%
GHS	96.57%	95.72%	95.35%	95.33%	95.24%	91.67%	92.92%	94.90%	94.91%	94.03%	95.37%	94.82%
												94.69%

## Change: Increase or Decrease in 2017-18 vs. 2016-17

Month:	1	2	3	4	5	6	7	8	9	10	11	YTD
												Average
GES	0.22%	1.37%	-0.02%	0.35%								
RES	0.60%	-0.71%	-0.67%	-0.76%								
GMS	-0.41%	0.23%	1.35%	1.68%								
GHS	-0.19%	-0.50%	-0.38%	-1.16%								

Note: Monthly %'s are only for Regular Program

***Bold and Italics 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:

0.24% away from our District goal of 96% ADA

District enrollment declined by 33

GES & MS have higher enrollment for month 4 as compared to a year ago.



# December Financial Report

# Gustine Unified School District - Monthly Financial Board Report

<b>General Fund Budget Report</b>						<b>Dec 2017</b> (as of 1/4/18)
<u>Summary by Objects</u>	<u>2017-2018</u> <u>1st Int Budget</u>	<u>Expended</u> <u>Year To Date</u>	<u>Encumbered</u>	<u>Balance</u>	<u>Percent</u> <u>Remaining</u>	
Teacher Salaries	\$ 6,949,689	\$ 3,182,418	\$ 3,554,451	\$ 212,819	3.1%	
Pupil Support Salaries	542,900	156,259	160,557	226,083	41.6%	
Administration Salaries	1,379,872	734,712	641,618	3,541	0.3%	
<b>Total Certificated Salaries</b>	<b>\$ 8,872,461</b>	<b>\$ 4,073,390</b>	<b>\$ 4,356,627</b>	<b>\$ 442,444</b>	<b>5.0%</b>	
Instructional Aide Salaries	409,395	160,477	192,981	55,937	13.7%	
Classified Support Salaries	1,019,400	483,211	473,084	63,106	6.2%	
Classified Supervisor/Admin	381,126	176,722	189,781	14,623	3.8%	
Clerical & Technical Salaries	543,250	259,185	259,906	24,159	4.4%	
Other Classified Salaries	228,258	87,330	68,828	72,099	31.6%	
<b>Total Classified Salaries</b>	<b>\$ 2,581,429</b>	<b>\$ 1,166,924</b>	<b>\$ 1,184,580</b>	<b>\$ 229,924</b>	<b>8.9%</b>	
STRS Retirement	1,680,019	556,999	618,509	504,512	30.0%	
PERS Retirement	367,022	160,278	173,156	33,588	9.2%	
FICA/Medicare	324,261	139,007	146,995	38,260	11.8%	
Health Benefits	1,690,295	731,463	810,962	147,870	8.7%	
Unemployment Insurance	9,575	2,619	2,736	4,220	44.1%	
Workers Compensation	233,670	107,428	112,160	14,083	6.0%	
Retiree Benefits	261,845	58,284	0	203,561	77.7%	
<b>Total Employee Benefits</b>	<b>\$ 4,566,688</b>	<b>\$ 1,756,078</b>	<b>\$ 1,864,516</b>	<b>\$ 946,094</b>	<b>20.7%</b>	
Textbooks and Software Curriculum	354,941	54,953	9,927	290,061	81.7%	
Vehicle/Maintenance Supplies	84,500	46,317	26,959	11,223	13.3%	
Instructional & Other Materials/Suppli	1,418,520	316,856	195,744	905,920	63.9%	
Non-Capitalized Equipment	214,708	120,813	6,900	86,995	40.5%	
<b>Total Books and Supplies</b>	<b>\$ 2,072,668</b>	<b>\$ 538,939</b>	<b>\$ 239,530</b>	<b>\$ 1,294,199</b>	<b>62.4%</b>	
Travel/Conference and Training	529,894	180,629	53,524	295,741	55.8%	
Dues and Memberships	45,247	25,812	0	19,435	43.0%	
Insurance	138,000	131,757	0	6,243	4.5%	
Utilities and Operation Services	1,027,195	491,329	30,518	505,347	49.2%	
Repairs and Maintenance	297,185	188,904	63,156	45,125	15.2%	
Professional Services	831,933	477,254	0	354,678	42.6%	
Communications	92,105	26,385	659	65,061	70.6%	
<b>Total Other Operating Expense</b>	<b>\$ 2,961,559</b>	<b>\$ 1,522,070</b>	<b>\$ 147,857</b>	<b>\$ 1,291,631</b>	<b>43.6%</b>	
Equipment & Other Capital Outlay	161,000	46,859	778	113,363	70.4%	
<b>Total Capital Outlay</b>	<b>\$ 161,000</b>	<b>\$ 46,859</b>	<b>\$ 778</b>	<b>\$ 113,363</b>	<b>70.4%</b>	
Transfers to MCOE	245,268	222,898	0	22,370	9.1%	
Debt Payment - Interest & Principal	825,400	671,607	0	153,793	18.6%	
Interfund Transfers	149,733	0	0	149,733	100.0%	
<b>Total Other Outgo</b>	<b>\$ 1,220,401</b>	<b>\$ 894,506</b>	<b>\$ -</b>	<b>\$ 325,895</b>	<b>26.7%</b>	
<b>TOTALS</b>	<b>\$ 22,436,206</b>	<b>\$ 9,998,766</b>	<b>\$ 7,793,889</b>	<b>\$ 4,643,550</b>	<b>20.7%</b>	@ 24.9% in Dec 2016

<b>General Fund Cash Flow Update &amp; Comparison</b>		<b>Dec 2017</b> (as of 1/4/18)
Actual Ending Cash Balance:	\$ 4,866,244	
Projected Ending Cash Balance:	2,726,093	
Cash Over Projection	\$ 2,140,151	

# November & December 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				
980224	11/03/2017	11/03/2017	STRS 18-03 P&I PULLS	Entered by: REAT Approved: 11/03/2017 RCAS		
6. 014	STRS 18-03 P&I PULLS		01-0100-0-9557.00-0000-0000-000-000-000	0.03		
			TOTAL AMOUNT	0.03*		0.00*
680347	11/06/2017	11/14/2017	MCSBA 2017 CONF.	Entered by: PHAY Approved: 11/17/2017 RHAR		
13. 014	MCSBA Rose Rocha BrinkmanCorde		01-0000-0-5200.00-0000-7110-112-000-000	700.00		
			TOTAL AMOUNT	700.00*		0.00*
980234	11/06/2017	11/06/2017	CURRENT SECURED	Entered by: KNOR Approved: 11/13/2017 CBEL		
20. 014	CURRENT SECURED 103117		01-0000-0-8041.00-0000-0000-000-000-000			300,801.31
			TOTAL AMOUNT	0.00*		300,801.31*
180004	11/09/2017	11/09/2017	Clear 2016-17YE Due To/Fr	Entered by: LAGU Approved: 11/09/2017 KNOR		
1. 014	Due Fr 01-6230 BondFundXfers		21-0000-0-9310.00-0000-0000-000-000-000			81,487.61
2. 014	Due To 21-0000 BondFundXfers		01-6230-0-9610.00-0000-0000-000-000-000	81,487.61		
			TOTAL AMOUNT	81,487.61*		81,487.61*
980246	11/14/2017	11/14/2017	STALE DATED CHECKS	Entered by: KNOR Approved: 11/22/2017 CBEL		
16. 014	S/D CK#0227485 WURTH LOUIS CO		01-0000-0-8699.00-0000-0000-000-000-000			2,600.00
			TOTAL AMOUNT	0.00*		2,600.00*
980257	11/27/2017	11/27/2017	17-18 MANDATE BLOCK GRANT	Entered by: KNOR Approved: 12/05/2017 RCAS		
19. 014	17-18 MANDATE BLOCK GRANT		01-0000-0-8550.00-0000-0000-000-000-000			70,483.00
			TOTAL AMOUNT	0.00*		70,483.00*
980258	11/28/2017	11/28/2017	17-18 NOV APPORTIONMENT	Entered by: KNOR Approved: 11/30/2017 RCAS		
42. 014	STATE AID		01-0000-0-8011.00-0000-0000-000-000-000			1,118,723.00
43. 014	AB 602		01-6500-0-8311.00-5001-0000-000-000-000			41,585.00
44. 014	LCFF TF to MCOE		01-0000-0-7142.00-0000-9200-000-000-000	14,470.00		
45. 014	LCFF TF to MCOE PY		01-0000-0-7142.00-0000-9200-000-000-000	1,068.00		
			TOTAL AMOUNT	15,538.00*		1,160,308.00*
980266	11/30/2017	11/30/2017	15-16 ENG LANG ACQUI	Entered by: KNOR Approved: 11/30/2017 RCAS		
2. 014	15-16 ENG LANG ACQUI		01-4203-0-8290.00-0000-0000-000-000-000			34,982.00
			TOTAL AMOUNT	0.00*		34,982.00*
680412	12/01/2017	12/04/2017	ITS 17/18 QTR-1 WAN CNNECT/SPRT	Entered by: DMCM Approved: 12/04/2017 CNEL		
4. 014	WAN SRVS-GUSTINE		01-0000-0-5860.00-0000-7200-112-000-000	620.09		
			TOTAL AMOUNT	620.09*		0.00*
680413	12/01/2017	12/04/2017	ITS 17/18 QTR-2 WAN CNNECT/SPRT	Entered by: DMCM Approved: 12/04/2017 CNEL		
4. 014	WAN SRVS-GUSTINE		01-0000-0-5860.00-0000-7200-112-000-000	620.09		
			TOTAL AMOUNT	620.09*		0.00*
980269	12/01/2017	12/01/2017	STRS 18-04 P&I PULLS	Entered by: REAT Approved: 12/01/2017 RCAS		
7. 014	STRS 18-04 P&I PULLS		01-0100-0-9557.00-0000-0000-000-000-000	3.97		
			TOTAL AMOUNT	3.97*		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				
980277	12/04/2017	12/04/2017	CUR UNSEC AIRPLANE 112517	Entered by: KNOR Approved: 12/05/2017 RCAS		
6. 014	CUR UNSEC AIRPLANE 112517	01-0000-0-8042.00-0000-0000-000-000			45.91	
		TOTAL AMOUNT			45.91*	0.00*
980278	12/04/2017	12/04/2017	CURRENT UNSECURED 112517	Entered by: KNOR Approved: 12/05/2017 RCAS		
20. 014	CURRENT UNSECURED 112517	01-0000-0-8042.00-0000-0000-000-000				4,413.39
		TOTAL AMOUNT			0.00*	4,413.39*
680421	12/05/2017	12/05/2017	NGSS BOOKS K-5 GUSTINE	Entered by: PHAY Approved: 12/08/2017 RHAR		
1. 014	GUST PO#180637 NGSS BOOKS	01-0824-0-4300.00-1110-1000-112-000-116			1,163.69	
		TOTAL AMOUNT			1,163.69*	0.00*
680422	12/05/2017	12/05/2017	GUST TRANS#112917-3 PATCH/MAZE	Entered by: PHAY Approved: 12/08/2017 RHAR		
2. 014	GUST TRANS#112917-3 PATCH/MAZE	01-0823-0-8699.00-0000-3600-000-000-000				308.25
		TOTAL AMOUNT			0.00*	308.25*
680425	12/05/2017	12/05/2017	17/18 ANNL FNCL SYSTM - DIST	Entered by: DMCM Approved: 12/06/2017 CNEL		
8. 014	Fnc1 Systm Sprt-GUSTINE	01-0000-0-5860.00-0000-7200-112-000-000			7,393.65	
		TOTAL AMOUNT			7,393.65*	0.00*
180005	12/06/2017	12/06/2017	To Cover AP DEC 06 17	Entered by: HLUN Approved: 12/06/2017 KNOR		
1. 014	SetUp DueTo01-0000forAP120617	13-5310-0-9619.00-0000-0000-000-000-000				110,000.00
2. 014	SetUp DueFr13-5310forAP120617	01-0000-0-9319.00-0000-0000-000-000-000			110,000.00	
		TOTAL AMOUNT			110,000.00*	110,000.00*
980289	12/07/2017	12/07/2017	CUR SEC HOPTR 17-18	Entered by: KNOR Approved: 12/14/2017 RCAS		
20. 014	CUR SEC HOPTR 17-18	01-0000-0-8021.00-0000-0000-000-000-000				2,061.74
		TOTAL AMOUNT			0.00*	2,061.74*
980290	12/07/2017	12/07/2017	PR SEC HOPTR 17-18	Entered by: KNOR Approved: 12/14/2017 RCAS		
20. 014	PR SEC HOPTR 17-18	01-0000-0-8021.00-0000-0000-000-000-000			179.78	
		TOTAL AMOUNT			179.78*	0.00*
980291	12/07/2017	12/07/2017	PR SUPP HOPTR 17-18	Entered by: KNOR Approved: 12/14/2017 RCAS		
20. 014	PR SUPP HOPTR 17-18	01-0000-0-8021.00-0000-0000-000-000-000				410.30
		TOTAL AMOUNT			0.00*	410.30*
180006	12/08/2017	12/13/2017	TF 9610 9310 1st Interim	Entered by: HLUN Approved: 12/13/2017 KNOR		
1. 014	XferTo9310ForClearing	01-0000-0-9610.00-0000-0000-000-000-000			162,097.59	
2. 014	XferFrm9610ForClearing	13-5310-0-9310.00-0000-0000-000-000-000				162,097.59
3. 014	XferToRES0800Clearing	11-0000-0-9610.00-0000-0000-000-000-000				25,200.00
4. 014	XferToRES0000Clearing	11-0800-0-9610.00-0000-0000-000-000-000			25,200.00	
5. 014	XferTo9310ForClearing	13-5310-0-9610.00-0000-0000-000-000-000			310,001.00	
6. 014	XferTo9310ForClearing	13-5320-0-9610.00-0000-0000-000-000-000			2,680.00	
7. 014	XferFrm9610ForClearing	01-0000-0-9310.00-0000-0000-000-000-000				312,681.00
8. 014	XferTo9310ForClearing	17-0000-0-9610.00-0000-0000-000-000-000			250.27	
9. 014	XferFrm9610ForClearing	40-0317-0-9310.00-0000-0000-000-000-000				250.27
10. 014	SetUp DueTofor1stInterim	13-5310-0-9619.00-0000-0000-000-000-000				150,000.00
11. 014	SetUp DueFrmfor1stInterim	01-0000-0-9319.00-0000-0000-000-000-000			150,000.00	

CONTINUED

Date last used from: 11/01/2017 To 12/31/2017  
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				
180006	CONTINUED					
				TOTAL AMOUNT	650,228.86*	650,228.86*
680445	12/08/2017	12/08/2017	QSS PAYROLL TRNG 11/1/17	Entered by: DMCM Approved: 12/14/2017 CNEL		
	4. 014	QSS TRNG - GUSTINE (1)	01-0000-0-5200.00-0000-7200-112-000-000		25.00	
				TOTAL AMOUNT	25.00*	0.00*
680446	12/08/2017	12/08/2017	2017-18 QTR1 ITS TECH SRVS	Entered by: DMCM Approved: 12/14/2017 CNEL		
	22. 014	ITS TECH SRVS - GUSTINE	01-0000-0-5860.00-0000-7200-112-000-000		1,066.00	
				TOTAL AMOUNT	1,066.00*	0.00*
980296	12/08/2017	12/08/2017	17-18 AG CAREER TECH ED	Entered by: KNOR Approved: 12/14/2017 RCAS		
	3. 014	17-18 AG CAREER TECH ED	01-7010-0-8590.00-0000-0000-000-000-000			20,936.00
				TOTAL AMOUNT	0.00*	20,936.00*
980301	12/12/2017	12/12/2017	16-17 TITLE I, PART A	Entered by: KNOR Approved: 12/14/2017 RCAS		
	11. 014	16-17 TITLE I, PART A	01-3010-0-8290.00-0000-0000-000-000-000			429,642.00
				TOTAL AMOUNT	0.00*	429,642.00*
680454	12/13/2017	12/13/2017	SPED facilities contracts-50%	Entered by: JSTU Approved: 12/15/2017 CNEL		
	22. 014	MCOE SpEd Fclty Cntrct 50%	01-0000-0-8650.00-0000-0000-000-000-000			2,691.00
				TOTAL AMOUNT	0.00*	2,691.00*
980302	12/13/2017	12/13/2017	16-17 TCHR & PRNCPL TRNG	Entered by: KNOR Approved: 12/14/2017 RCAS		
	9. 014	16-17 TCHR & PRNCPL TRNG	01-4035-0-8290.00-0000-0000-000-000-000			28,754.00
				TOTAL AMOUNT	0.00*	28,754.00*
980304	12/13/2017	12/13/2017	16-17 ENG LANG ACQUI	Entered by: KNOR Approved: 12/14/2017 RCAS		
	6. 014	16-17 ENG LANG ACQUI	01-4203-0-8290.00-0000-0000-000-000-000			20,296.00
				TOTAL AMOUNT	0.00*	20,296.00*
980307	12/13/2017	12/15/2017	STALE DATED CHECKS	Entered by: KNOR Approved: 12/15/2017 RCAS		
	20. 014	S/D CK#0239800 R. MENDOZA	01-0000-0-9569.00-0000-0000-000-000-000			10.00
				TOTAL AMOUNT	0.00*	10.00*
680460	12/15/2017	12/19/2017	TIP Payment 1	Entered by: KSTE Approved: 12/19/2017 RHAR		
	7. 014	Gust Pymt1 TIP	01-0826-0-5860.00-0000-7430-112-000-107		6,000.00	
				TOTAL AMOUNT	6,000.00*	0.00*
980308	12/15/2017	12/15/2017	17-18 MANDATE CLAIMS	Entered by: KNOR Approved: 12/15/2017 RCAS		
	19. 014	17-18 MANDATE CLAIMS	01-0000-0-8550.00-0000-0000-000-000-000			87,235.00
				TOTAL AMOUNT	0.00*	87,235.00*
980310	12/15/2017	12/15/2017	CURRENT SECURED 120817	Entered by: KNOR Approved: 12/15/2017 RCAS		
	20. 014	CURRENTSECURED 120817	01-0000-0-8041.00-0000-0000-000-000-000			1,107,207.08
				TOTAL AMOUNT	0.00*	1,107,207.08*
680469	12/21/2017	12/21/2017	FY 2016-17 SELPA Transpo	Entered by: KWEI Approved: 12/27/2017 RHAR		
	5. 014	SELPA Transpo FY16/17	01-6500-0-7142.00-5001-9200-000-000-000		130,388.31	
				TOTAL AMOUNT	130,388.31*	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				
980315	12/22/2017	12/22/2017	CURRENT SECURED 121317	Entered by: KNOR Approved: 12/27/2017 CBEL		
20. 014	CURRENT SECURED	121317	01-0000-0-8041.00-0000-0000-000-000-000			216,762.72
			TOTAL AMOUNT	0.00*		216,762.72*
980318	12/27/2017	12/27/2017	17-18 2ND QTR EPA	Entered by: KNOR Approved: 01/02/2018 CBEL		
19. 014	17-18 2ND QTR EPA		01-1400-0-8012.00-0000-0000-000-000-000			578,181.00
			TOTAL AMOUNT	0.00*		578,181.00*
980323	12/29/2017	12/29/2017	17-18 DEC APPORTIONMENT	Entered by: NHAJ Approved: 12/29/2017 CBEL		
42. 014	STATE AID		01-0000-0-8011.00-0000-0000-000-000-000			1,118,723.00
43. 014	AB 602		01-6500-0-8311.00-5001-0000-000-000-000			41,585.00
44. 014	LCFF TF to MCOE		01-0000-0-7142.00-0000-9200-000-000-000	14,470.00		
45. 014	LCFF TF to MCOE PY		01-0000-0-7142.00-0000-9200-000-000-000	1,068.00		
			TOTAL AMOUNT	15,538.00*		1,160,308.00*
980324	12/29/2017	01/02/2018	17-18 TITLE I, PART A	Entered by: KNOR Approved: 01/02/2018 CBEL		
15. 014	17-18 TITLE I, PART A		01-3010-0-8290.00-0000-0000-000-000-000			92,454.00
			TOTAL AMOUNT	0.00*		92,454.00*
980326	12/29/2017	01/02/2018	2ND QTR INTEREST 1.071073%	Entered by: KNOR Approved: 01/02/2018 CBEL		
79. 014	1.071073% 2NDQTR INTEREST 5070		01-0000-0-8660.00-0000-0000-000-000-000			9,640.73
80. 014	1.071073% 2NDQTR INTEREST 5074		11-0000-0-8660.00-0000-0000-000-000-000			398.06
81. 014	1.071073% 2NDQTR INTEREST 5077		13-5310-0-8660.00-0000-0000-000-000-000			134.43
82. 014	1.071073% 2NDQTR INTEREST 5072		14-0000-0-8660.00-0000-0000-000-000-000			423.84
83. 014	1.071073% 2NDQTR INTEREST 5071		17-0000-0-8660.00-0000-0000-000-000-000			0.54
84. 014	1.071073% 2NDQTR INTEREST 5069		21-0000-0-8660.00-0000-0000-000-000-000			14,094.46
85. 014	1.071073% 2NDQTR INTEREST 5075		25-0000-0-8660.00-0000-0000-000-000-000			1,127.16
86. 014	1.071073% 2NDQTR INTEREST 5078		35-0000-0-8660.00-0000-0000-000-000-000			2.65
87. 014	1.071073% 2NDQTR INTEREST 5065		40-9450-0-8660.00-0000-0000-000-000-000			593.22
			TOTAL AMOUNT	0.00*		26,415.09*
980327	12/29/2017	01/02/2018	DEVELOPER FEES DEC 2017	Entered by: KNOR Approved: 01/02/2018 CBEL		
24. 014	DEVL FEES BP2017-1090		25-0000-0-8681.00-0000-0000-000-000-000			358.56
			TOTAL AMOUNT	0.00*		358.56*
			DISTRICT TOTAL	1,020,998.99**		6,189,334.91**
			GRAND TOTAL	1,020,998.99***		6,189,334.91***

DEPOSIT TRANSACTIONS

Date last used from: 11/01/2017 To 12/31/2017  
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			
180005	11/14/2017	11/14/2017	DC#180005	ENTERED BY: HLUN APPROVED: 11/17/2017 KNOR		
1.	14	#9947-Meal Reimb Fed-Aug	13-5310-0-8220.00-0000-0000-000-000-000		65,150.82	N
2.	14	#9948-Meal Reimb CACFP-	13-5320-0-8220.00-0000-0000-000-000-000		7,742.15	N
3.	14	#9949-Insurance-C.Parreira	01-0000-0-9565.00-0000-7209-112-000-000		1,471.00	N
4.	14	#9950-Insurance-C.Olivera	01-0000-0-9565.00-0000-7209-112-000-000		636.00	N
5.	14	#9951-Insurance-K. Streifel	01-0000-0-9565.00-0000-7209-112-000-000		1,020.00	N
6.	14	#9952-Insurance-J.Goudy	01-0000-0-9565.00-0000-7209-112-000-000		368.29	N
7.	14	#9953-Insurance-H.Vitorino	01-0000-0-9565.00-0000-7209-112-000-000		453.00	N
8.	14	#9954-NL Village Rent-	01-0000-0-8650.00-0000-0000-000-000-000		118.75	N
9.	14	#9955-Insurance-K.Streifef	01-0000-0-9565.00-0000-7209-112-000-000		1,076.00	N
10.	14	#9956-Insurance-J.Roff	01-0000-0-9565.00-0000-7209-112-000-000		1,374.80	N
11.	14	#9957-Refund-Conf-	01-0000-0-5200.00-0000-7110-112-000-000		480.20	N
12.	14	#9958-Transp-GHS-Delhi	01-0823-0-8699.00-0000-3600-000-000-000		212.56	N
13.	14	#9959-Transp-NCLUSD-Cheer	01-0823-0-8699.00-0000-3600-000-000-000		951.00	N
14.	14	#9960-Damaged Books GHS-	01-0000-0-8699.00-0000-0000-000-000-000		7.99	N
15.	14	#9961-Damf Books GHS CASH-	01-0000-0-8699.00-0000-0000-000-000-000		29.00	N
16.	14	#9963-GMS Gym rent-	01-0000-0-8650.00-0000-0000-000-000-000		160.00	N
17.	14	#9964-Insurance-D.Ross	01-0000-0-9565.00-0000-7209-112-000-000		44.00	N
18.	14	#9965-Insurance-D.Adriano	01-0000-0-9565.00-0000-7209-112-000-000		65.40	N
19.	14	#9966-Insurance-J&Aamerai	01-0000-0-9565.00-0000-7209-112-000-000		130.80	N
20.	14	#9962-MAA Program Reimb-	01-0000-0-8699.00-0000-0000-000-000-000		13,639.40	N
TOTAL AMOUNT					95,131.16 *	
180006	12/15/2017	12/15/2017	December Deposit 1	ENTERED BY: HLUN APPROVED: 12/21/2017 KNOR		
1.	14	#9967-Insurance-A.Simmons	01-0000-0-9565.00-0000-7209-112-000-000		65.40	N
2.	14	#9968-Insurance-D.Shaw	01-0000-0-9565.00-0000-7209-112-000-000		65.40	N
3.	14	#9969-Insurance-A.Avila	01-0000-0-9565.00-0000-7209-112-000-000		65.40	N
4.	14	#9970-Insurance-K.Borba	01-0000-0-9565.00-0000-7209-112-000-000		65.40	N
5.	14	#9971-Insurance-C.Martin	01-0000-0-9565.00-0000-7209-112-000-000		68.40	N
6.	14	#9972-Insurance-K.Borba	01-0000-0-9565.00-0000-7209-112-000-000		1.62	N
7.	14	#9973-Insurance-C.Parreira	01-0000-0-9565.00-0000-7209-112-000-000		1,471.00	N
8.	14	#9974-Insurance-F.Hamasaki	01-0000-0-9565.00-0000-7209-112-000-000		453.00	N
9.	14	#9975-Insurance-L.Hughes	01-0000-0-9565.00-0000-7209-112-000-000		1,354.00	N
10.	14	#9976-ACSA Fee Reimb-	01-0000-0-5300.00-0000-7200-112-000-000		1,040.00	N
11.	14	#9977-OLM Rent-	01-0000-0-8650.00-0000-0000-000-000-000		120.00	N
12.	14	#9979-Insurance-F.Rocha	01-0000-0-9565.00-0000-7209-112-000-000		557.50	N
13.	14	#9980-MealReimb St-sept	13-5310-0-8520.00-0000-0000-000-000-000		7,262.74	N
14.	14	#9981-Insurance-D.Ross	01-0000-0-9565.00-0000-7209-112-000-000		651.50	N
15.	14	#9982-Avaya Credit-	01-0000-0-5922.00-0000-7200-112-000-000		5.00	N
16.	14	#9983-Adult Ed Grant MC-	11-6391-0-8590.00-0000-0000-000-000-000		15,021.33	N
17.	14	#9984-L Mod Savings Credit-	21-0000-8-6200.00-0000-8500-310-000-438		1,000.00	N
18.	14	#9985-College Board Rebate-	01-1100-0-4312.00-1200-3160-310-000-000		250.00	N
19.	14	#9986-Damaged Books GHS-	01-0000-0-8699.00-0000-0000-000-000-000		80.00	N
20.	14	#9987-Meal Reimb Fed-	13-5310-0-8220.00-0000-0000-000-000-000		90,059.01	N
21.	14	#9990-Meal Reimb CACFP-	13-5320-0-8220.00-0000-0000-000-000-000		9,282.96	N
22.	14	#9989-Insurance-K.Cordeiro	01-0000-0-9565.00-0000-7209-112-000-000		1,171.20	N
23.	14	#9992-Meal Reimb Fed-	13-5310-0-8220.00-0000-0000-000-000-000		227.91	N
24.	14	#9991-MealReimb St-	13-5310-0-8520.00-0000-0000-000-000-000		16.85	N
25.	14	#9992-Insurance-P.Bettencourt	01-0000-0-9565.00-0000-7209-112-000-000		77.80	N

CONTINUED



014 Gustine Unified School Dist.  
Cash Deposits-Nov&Dec

DEPOSIT TRANSACTIONS

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Date last used from: 11/01/2017 To 12/31/2017  
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			
180006	CONTINUED					
	26.	14	#9993-Insurance-C.Caporgno	01-0000-0-9565.00-0000-7209-112-000-000	130.80	N
	27.	14	#9994-Insurance-J.Roff	01-0000-0-9565.00-0000-7209-112-000-000	1,374.80	N
	28.	14	#9995-OLM Rent-	01-0000-0-8650.00-0000-0000-000-000-000	80.00	N
	29.	14	#9996-Insurance-K.Streifel	01-0000-0-9565.00-0000-7209-112-000-000	1,076.00	N
	30.	14	#9997-Adult Ed Grant MC-	11-6391-0-8590.00-0000-0000-000-000-000	67,884.35	N
	31.	14	#9998-Transp-Gallo Grnt RE	01-0823-0-8699.00-0000-3600-000-000-000	200.00	N
				TOTAL AMOUNT	201,179.37	*
180007	12/21/2017	12/21/2017	December Deposit#2	ENTERED BY: HLUN APPROVED: 12/27/2017	KNOR	
	1.	14	#10025-Cafeteria Deposit-	13-5310-0-8634.00-0000-0000-000-000-000	16,200.00	N
				TOTAL AMOUNT	16,200.00	*
				DISTRICT TOTAL	312,510.53	**
				GRAND TOTAL	312,510.53	***

# December Food Services Report

# Gustine Unified School District - Monthly Board Report

## Food Services Department

### Cafeteria Fund Budget Report

Dec 2017 (as of 1/4/18)

Summary by Objects	2017-2018 1st Int Budget	Rec/Exp Year To Date	Encumbered	Balance	Percent Remaining
<b>TOTAL REVENUES</b>	\$ 1,204,930	\$ * 240,456	\$ -	\$ 964,474	* 80.0%
<b>EXPENSES</b>					
<b>Total Classified Salaries</b>	\$ 352,500	\$ 167,235	\$ 171,593	\$ 13,672	3.9%
<b>Total Employee Benefits</b>	\$ 128,074	\$ 59,044	\$ 65,738	\$ 3,292	2.6%
Vehicle/Maintenance Supplies	1,000	741	0	259	25.9%
Supplies & Software	58,836	30,809	12,631	15,397	26.2%
Non-Capitalized Equipment	11,600	11,575	0	25	0.2%
Food & Food Supplies	455,000	258,596	0	196,404	43.2%
<b>Total Books and Supplies</b>	\$ 526,436	\$ 301,721	\$ 12,631	\$ 212,085	40.3%
Mileage	200	0	0	200	100.0%
Repairs and Maintenance	5,000	1,244	3,755	0	0.0%
Professional Services	93,000	33,962	0	59,038	63.5%
Other Services, Fees & Operating	31,965	17,048	0	14,917	46.7%
<b>Total Other Operating Expense</b>	\$ 130,165	\$ 52,255	\$ 3,755	\$ 74,155	57.0%
<b>Total Equipment &amp; Capital Outlay</b>	\$ 25,455	\$ 20,772	\$ -	\$ 4,683	0.0%
<b>Total Indirect Costs</b>	\$ 37,557	\$ -	\$ -	\$ 37,557	100.0%
<b>TOTAL EXPENSES</b>	\$ 1,200,187	\$ 601,026	\$ 253,717	\$ 345,444	28.8%
<b>NET PROFIT / (LOSS)</b>	\$ 4,743				

\*Revenues are on a reimbursement basis and only revenue through September is received.  
YTD Revenues earned through December are \$48,317 higher than last year.

Meals Served by Location	For the month of November			
	Total Meals	Avg Meals/Day	Highest Count	Enrollment & Avg % Eating
<b>Gustine Elementary School</b>	10,429	652	705	549
<i>Breakfast</i>	4,147	259	296	47%
<i>Lunch</i>	6,282	393	409	72%
<b>Romero Elementary School</b>	4,911	307	329	238
<i>Breakfast</i>	1,989	124	139	52%
<i>Lunch</i>	2,922	183	190	77%
<b>Gustine Middle School</b>	7,407	463	503	430
<i>Breakfast</i>	3,490	218	234	51%
<i>Lunch</i>	3,917	245	269	57%
<b>Gustine High &amp; Pioneer School</b>	7,156	447	522	610
<i>Breakfast</i>	4,099	256	298	42%
<i>Lunch</i>	3,057	191	224	31%
<b>GRAND TOTAL</b>	29,903	1,869	2,059	1827
<i>Breakfast</i>	13,725	857	967	47%
<i>Lunch</i>	16,178	1,012	1,092	55%

Romero Elementary had the highest increase in total meals and average meals per day as compared to the prior month.

# CONSENT AGENDA

# MINUTES

**MINUTES OF THE REGULAR MEETING GOVERNING BOARD  
GUSTINE UNIFIED SCHOOL DISTRICT  
DECEMBER 14, 2017**

**TIME AND PLACE**

The regular meeting of the Gustine Unified School District Board of Education was held on Thursday, December 14, 2017. 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 President Crickett Brinkman. The Board went into Closed Session and reconvened to Open Session at approximately 7:04 p.m.

**BOARD MEMBERS PRESENT**

Mrs. Crickett Brinkman, Board President, Mrs. Loretta Rose, Ms. Pat Rocha, Richard Smith and Mr. Kevin Cordeiro.

**REPORT FROM CLOSED SESSION**

1. Regarding Student Discipline Case #2017-8-07, the Board unanimously voted to uphold the recommendation of the Administrative Hearing Panel.
2. Regarding Student Discipline Case #2017-18-08, the Board unanimously voted to not uphold the recommendation of the Administrative Hearing Panel. Student will be expelled the rest of the current semester plus one semester.

**APPROVAL OF AGENDA**

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 – Board President, Mrs. Crickett Brinkman administered the Oath of Office to newly elected Board Member Richard Smith who was elected on November 7, 2017 to serve as Trustee until 2018.

The Board took a 10-minute break to congratulate Mr. Smith. Open session resumed at 7:23 pm.

2. Election of Officers:

- A. Board President – Mr. Cordeiro nominated Mrs. Brinkman as Board President, seconded by Mr. Smith. Motion carried 3-1PR-1Abstain CB.
- B. Board Clerk- Mrs. Brinkman nominated Mr. Cordeiro as Board Clerk, seconded by Mr. Smith. The Board unanimously elected Mr. Cordeiro to serve as Board Clerk for 2018 in a vote of 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. Brinkman. Motion carried 5-0.

4. Establish Calendar of Regular Meeting Dates for 2018 – The Board Meetings will remain on the 2<sup>nd</sup> Wednesdays of each month. Closed Session would start at 6:00 p.m. and Open Session would start at 7:00 p.m. Mr. Cordeiro made a motion to approve the Board Meeting Calendar for 2018, seconded by Mrs. Rose. Motion carried, 5-0.

### **CONVENE MEETING OF THE GUSD BOARD OF TRUSTEES FINANCING CORPORATON**

The Board convened the meeting of the GUSD Financing Corporation at 7:35 p.m. All Board members were present. There was no communication from the public.

ELECTION OF OFFICERS – Mrs. Brinkman nominated Mrs. Rose as Chair, seconded by Mr. Cordeiro. Motion carried, 5-0. Mrs. Brinkman nominated Ms. Rocha as Vice Chair, seconded by Mr. Cordeiro. Motion carried, 5-0. Ms. Rocha nominated Mr. Smith as Secretary, seconded by Mrs. Brinkman. 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: Loretta Rose

Vice Chair: Pat Rocha

Secretary: Richard Smith

Treasurer: Lizett Aguilar

FINANCIAL REPORT – The Board reviewed the Financial Report covering the expenditure of COP funds. The Balance of COP as of December 8, 2017 is \$9,372,697.50. (\$6,753,000.00 principal; \$2,619,679.50 interest).

The meeting was adjourned at 7:48 p.m.

### **REPORTS AND PRESENTATIONS**

A. Student Report - GHS Student Representative Aubrie Hazan gave her report to the Board on various ongoing activities at Gustine High School.

B. Board Reports – Ms. Rocha attended the CSBA Conference in San Diego. There were some exciting things that she learned and would like to see the District look into them. One is the red solo cups clips and the other one is a tiny robot that speaks. The workshops were very informative. She congratulated Nico Marsigli for his American FFA Degree.

Mr. Smith reminded everyone about the fires and for everyone to keep those people in our thoughts and prayers.

Mrs. Rose also attended the CSBA Conference. It was very well put together. She gathered information from a company named Titan regarding school safety. Reminded everyone about the MCSBA Conference which is scheduled for October 12-14, 2018.



Mr. Cordeiro welcomed Mr. Smith. He attended the conference as well. It was brought to his attention regarding the bomb threat that it was not handled well. We weren't prepared for it. There are companies who prepare schools for emergencies. It would be money well spent. He also attended the Dual Language Meeting. He was impressed by it.

Mrs. Brinkman also attended the CSBA Conference. She loves it. There is a lot of good information. Since the Governance Handbook hasn't been updated in a while, she would like the board members to look it over and give input.

C. Superintendent Report - Dr. Barr is more than happy to conduct the annual workshop with the Board. He mentioned that the Transportation Department will be having a school bus at Christmas in the Park. He also agreed with Mr. Cordeiro regarding the District's emergency preparedness. He said we are certainly behind the eight ball and having an incident gives us a glaring view of how ill prepared we are. He would like to ask the Board's concurrence at the January meeting to be sure to place the need for emergency provisions at every school very high on the priority with the bond money. He thanked the Board for supporting delaying the joint workshop meeting to January. He is tentatively scheduling it for January 17. Red and white are our school colors except for RES. The uniforms will be mostly those colors but may be accented with black or grey. He also meet with the individuals who are proponents of the Dual Immersion Program.

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 96.05%.

### **CONSENT AGENDA**

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

### **INFORMATION**

None

### **COMMUNICATION FROM THE PUBLIC**

Mr. Rene Moran spoke about Dual Language Program. He would like the Board to consider the DLA Program. He mentioned that the District is losing students to neighboring schools who have this program. He grew up in Gustine and would like for his kids to stay in Gustine schools.

Ms. Julie Aguiniga also wanted to express her desire to incorporate the Dual Language Program to the Gustine District, specifically the elementary schools. Her son is currently attends a dual language program in Newman. She wants him to be as much bilingual as possible because every job now ask if you are bilingual. Hearing information from a representative who is currently involved with the dual language program in Livingston District makes her a believer in this program. Multiple families send their children to Newman or Hilmar Districts for this program. Having this enrichment opens up so many doors for these students future.

Andre Bloom stated that he is one of those families who send their kids to Hilmar for this program. They are 5-year veterans of this program. Both his children are completely fluent. It's

an excellent program and there are many schools around that would love to the District start this program. He can't speak highly enough for this program.

Mr. Jose Moran also is advocating for the Dual Language Program. His kids also grew up with this program. He is highly recommending for the Board to look into this.

Dr. Barr reminding them that this is a process. He let them know that a good place to begin is to address this in the LCAP for it to show that parents are very interested in getting the Dual Language Program started in the district.

### **ACTION ITEMS**

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

B. Ratification of Contract for Dark Fiber Services with Zayo Group, LLC – Ms. Rocha made a motion to approve Ratification of Contract for Dark Fiber Services with Zayo Group, LLC, seconded by Mrs. Rose. Motion carried, 5-0. Ms. Wagner from MCOE congratulated the district for being the first ever E-Rate approval for Dark Fiber in Merced County, receiving \$475,000.00 in E-Rate Funds.

C. Resolution #2017-18-05 Authorization of Signatures for Orders Drawn on Funds – Ms. Rocha made a motion to waive the reading of Resolution #2017-18-05 Authorization of Signatures for Orders Drawn of Funds, seconded by Mrs. Rose. Motion carried, 5-0.

Mrs. Rose made a motion to approve Resolution #2017-18-05 Authorization of Signatures for Orders Drawn of Funds, seconded by Mr. Cordeiro. Motion carried, 5-0.

D. Requisition to Holt of California for Bus Repairs – Mrs. Rose made a motion to approve Requisition to Holt of California for Bus Repairs, seconded by Mr. Cordeiro. Motion carried, 5-0.

E. GHS Ag Department Livestock Trailer Purchase from CRAECP Grant – Mrs. Rose made a motion to approve GHS Ag Department Livestock Trailer Purchase from CRAECP Grant, seconded by Ms. Rose. Motion carried, 5-0.

F. GHS 2018 NatureBridge Yosemite Science Field Trip – Mrs. Rose made a motion to approve GHS 2018 NatureBridge Yosemite Science Field Trip, seconded by Ms. Rocha. Motion carried, 5-0.

G. Board Policy Updates September 2016 (Second Reading) – Mrs. Rose made a motion to waive the second reading of Board Policy Updates September 2016, seconded by Ms. Rocha. Motion carried, 5-0.

Mrs. Rose made a motion to approve Board Policy Updates September 2016, seconded by Mr. Smith. Motion carried, 5-0.

H. Surplus Vehicle 1992 Ford Pick-Up – Mr. Cordeiro made a motion to approve Surplus Vehicle 1992 Ford Pick-Up, seconded by Mr. Smith. Motion carried 5-0.

I. First Interim Report – Ms. Rocha made a motion to approve the First Interim Report, seconded by Mr. Cordeiro. Motion carried 5-0.

J. Board Policy Update AR 4218 (First Reading) – Mr. Cordeiro made a motion to waive the first reading of Board Policy Update AR 4218, seconded by Mrs. Rose. Motion carried 5-0.

K. Cal Poly San Luis Obispo Agreement – Ms. Rocha made a motion to approve the Cal Poly San Luis Obispo Agreement, seconded by Mrs. Rose. Motion carried 5-0.

#### **ADVANCED PLANNING**

A. Special Board Meeting – Closed Session – December 18, 2018 @ 6:00 p.m.

B. Interview Superintendent Candidates – January 6, 2018

C. Regular Board Meeting – January 10, 2018 @ 6:00 p.m.

D. Board Workshop with Measure P and Bond Oversight Committee–Tentatively scheduled for January 17, 2018 @ 6 p.m.

#### **ADJOURN TO CLOSED SESSION**

The Board adjourned to Closed Session at 9:52 p.m.

#### **RECONVENE TO OPEN SESSION**

The Board reconvened to Open Session at 11:27 p.m.

#### **REPORT FROM CLOSED SESSION**

Nothing to report.

#### **ADJOURNMENT**

Mrs. Rocha made a motion to adjourn the meeting, seconded by Mrs. Rose. Motion carried, 5-0. Meeting adjourned at 11:28 p.m.

#### **APPROVED AND ADOPTED**

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Kevin Cordeiro, Clerk

**MINUTES OF THE SPECIAL MEETING GOVERNING BOARD  
GUSTINE UNIFIED SCHOOL DISTRICT  
DECEMBER 18, 2017**

**TIME AND PLACE**

The regular meeting of the Gustine Unified School District Board of Education was held on Monday, December 18, 2017. 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 President Crickett Brinkman. The Board went into Closed Session and reconvened to Open Session at approximately 8:38 p.m.

**BOARD MEMBERS PRESENT**

Mrs. Crickett Brinkman, Board President, Mrs. Loretta Rose, Ms. Pat Rocha, Richard Smith and Mr. Kevin Cordeiro.

**REPORT FROM CLOSED SESSION**

Nothing to Report

**COMMUNICATION FROM THE PUBLIC**

None

**ADVANCED PLANNING**

- A. Interview Superintendent Candidates – January 13, 2018 @ 8:00 a.m.
- B. Regular Board Meeting – January 10, 2018 @ 6:00 p.m.
- C. Joint Board Workshop with Measure P and Bond & Oversight Committee–January 17, 2018 @ 6 p.m.

**ADJOURNMENT**

Mrs. Rose made a motion to adjourn the meeting, seconded by Ms. Rocha. Motion carried, 5-0. Meeting adjourned at 8:40 p.m.

**APPROVED AND ADOPTED**

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Kevin Cordeiro, Clerk



# YEARLY CONTRACT RENEWALS



McHenry Ave.  
Modesto, CA 95354  
t. 209.521.0055 f. 888.499.1959

## QUOTE

Number DPQQ11982-02  
Date Jan 4, 2018

### Prepared For

Gustine Unified School District  
1500 Meredith Ave  
Gustine, CA 95322

### Ship To

Gustine Unified School District  
1500 Meredith Ave  
Gustine, CA 95322

### Payment Terms

NET10

### Quote Valid Through

2/2/2018

Qty	Description	Unit Price	Ext. Price
Microsoft OVS-ES Annual Payment - Through 10/31/2018			
Microsoft Agreement Number V7941920			
115	Microsoft Education Desktop - License and Software Assurance - 1 License - Academic - Microsoft Open Value Subscription 1 Year	\$56.30	\$6,474.50
1	Microsoft Exchange Server Standard - License and Software Assurance - Academic - Microsoft Open Value Subscription - 1 Year	\$65.83	\$65.83
2	Microsoft SQL Server Standard Core Edition - License & Software Assurance - 2 Core - Academic - Microsoft Open Value Subscription - 1 Year	\$327.70	\$655.40
1	Microsoft System Center Datacenter 2 Processors Academic - Microsoft Open Value Subscription - 1 Year	\$223.70	\$223.70
2	Microsoft Windows Server Datacenter Edition - License & Software Assurance - 2 Processor - Academic - Microsoft Open Value Subscription - 1 Year	\$324.58	\$649.16
		SubTotal	\$8,068.59
		Tax	\$0.00
		Shipping	\$0.00
		<b>Total</b>	<b>\$8,068.59</b>

# INFORMATION ITEMS



*Gustine*  
UNIFIED  
SCHOOL DISTRICT

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

January 4, 2018

Launching of New Website - Going Live

In August, we decided to move forward with a web design change from web hosting company NeverBoring to Edlio. Our district staff worked closely with the Edlio team to find the right design. Next, we had extensive communication to customize and add features. In early December, Edlio provided our technology department with the information to be able to go live with our website. On December 19<sup>th</sup> our web masters and school administrators were invited to attend a training on how to navigate and update our new sites. We have a web master meeting scheduled for January 17<sup>th</sup> to finalize our updates; We plan to go live the following day, on January 18<sup>th</sup>. We will gradually begin to utilize Edlio's features shortly after the launch such as teacher pages, calendar synchronization, news updates, and department home pages. Thank you for your patience throughout the design and programing process.

Hugo Luna

Business Manager



# ACTION ITEMS

# GUSTINE UNIFIED SCHOOL DISTRICT

Meeting of the Board of Trustees

**MEETING DATE:**

January 10, 2018

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**AGENDA ITEM TITLE:** Warrants

**AGENDA SECTION:** Action

**PRESENTED BY:** Dr. William Barr, Interim Superintendent

**RECOMENDATIONS:**

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

**SUMMARY:**

Monthly warrants are presented to the Board to ratify.

**FISCAL IMPACT:** Total of Warrants

**BUDGET CATEGORY:** All District Funds

Batch status: A All

From batch: 0028

To batch: 0028

Include Revolving Cash: Y

Include Address: N

Include Object Desc: Y

Include Vendor TIN: Y

Include Audit Date and Time in Sort: N

MERCED COUNTY OFFICE OF EDUCATION  
CHECK REGISTER BATCH COVER

**Gustine**

DATE: 12/5/2017

DISTRICT FUND: 01 - 5070

BATCH# 28

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 135287.21

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: \_\_\_\_\_

Venue	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			
103602/00	AIRGAS								
180338	PO-180334	12/01/2017	9949134634	1	01-7010-0-4300.00-1110-1000-310-000-000	NN P		74.94	74.94
					SUPPLIES				
180338	PO-180334	12/01/2017	9069532630	1	01-7010-0-4300.00-1110-1000-310-000-000	NN P		10.48	10.48
					SUPPLIES				
180338	PO-180334	12/01/2017	9068838202	1	01-7010-0-4300.00-1110-1000-310-000-000	NN P		211.87	211.87
					SUPPLIES				
180338	PO-180334	12/01/2017	9068500054	1	01-7010-0-4300.00-1110-1000-310-000-000	NN P		21.11	21.11
					SUPPLIES				
180338	PO-180334	12/01/2017	9948384400	1	01-7010-0-4300.00-1110-1000-310-000-000	NN P		72.75	72.75
					SUPPLIES				
180338	PO-180334	12/01/2017	9947002027	1	01-7010-0-4300.00-1110-1000-310-000-000	NN P		97.06	97.06
					SUPPLIES				
				TOTAL PAYMENT AMOUNT			488.21 *		488.21

102382/00 AMERIPRIDE UNIFORM SERVICES

PV-180507	12/05/2017	1501928283	01-8150-0-5560.00-0000-8110-112-000-000	NN		143.90
			LAUNDRY/DRY CLEANING			
PV-180507	12/05/2017	1501941559	01-8150-0-5560.00-0000-8110-112-000-000	NN		80.30
			LAUNDRY/DRY CLEANING			
PV-180507	12/05/2017	1501941560	01-8150-0-5560.00-0000-8110-112-000-000	NN		11.46
			LAUNDRY/DRY CLEANING			
PV-180507	12/05/2017	1501961065	01-8150-0-5560.00-0000-8110-112-000-000	NN		11.46
			LAUNDRY/DRY CLEANING			
PV-180507	12/05/2017	1501970988	01-8150-0-5560.00-0000-8110-112-000-000	NN		11.46
			LAUNDRY/DRY CLEANING			
PV-180507	12/05/2017	1501961067	01-8150-0-5560.00-0000-8110-112-000-000	NN		106.59
			LAUNDRY/DRY CLEANING			
PV-180507	12/05/2017	1501941562	01-8150-0-5560.00-0000-8110-112-000-000	NN		17.94
			LAUNDRY/DRY CLEANING			
PV-180507	12/05/2017	1501951175	01-8150-0-5560.00-0000-8110-112-000-000	NN		11.45
			LAUNDRY/DRY CLEANING			
PV-180507	12/05/2017	1501961068	01-8150-0-5560.00-0000-8110-112-000-000	NN		17.94
			LAUNDRY/DRY CLEANING			
PV-180507	12/05/2017	1501990811	01-8150-0-5560.00-0000-8110-112-000-000	NN		11.45
			LAUNDRY/DRY CLEANING			
PV-180507	12/05/2017	1501990807	01-8150-0-5560.00-0000-8110-112-000-000	NN		11.45
			LAUNDRY/DRY CLEANING			
				TOTAL PAYMENT AMOUNT		435.40 *

Venue	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				
104020/00	AT&T							
	PV-180476	12/01/2017	000010530075	01-0000-0-5922.00-0000-2700-112-000-000 NN			809.16	
				COMMUNICATION - TELEPHONE SVCS				
	PV-180477	12/01/2017	000010530074	01-0000-0-5922.00-0000-2700-112-000-000 NN			87.51	
				COMMUNICATION - TELEPHONE SVCS				
				TOTAL PAYMENT AMOUNT	896.67 *		896.67	
104604/00	BLUELINE RENTAL LLC							
180461	PO-180438	12/04/2017	4540013	1 01-8150-0-5620.00-0000-8110-112-000-000 NN F			2,181.92	2,015.63
				RENTALS, LEASES OF EQUIPMENT				
				TOTAL PAYMENT AMOUNT	2,015.63 *			2,015.63
101656/00	BONANDER TRUCK							
180596	PO-180559	12/05/2017	765094	1 01-0823-0-4344.00-0000-3600-112-000-000 NN P			68.05	68.05
				REPLACEMENT PARTS				
				TOTAL PAYMENT AMOUNT	68.05 *			68.05
103066/00	CADA & CASL							
180727	PO-180711	12/05/2017	CADA REGISTRATION 2017	1 01-0824-0-5200.00-1110-1000-115-000-210 NN F			1,750.00	1,750.00
				TRAVEL & CONFERENCE				
				TOTAL PAYMENT AMOUNT	1,750.00 *			1,750.00
105178/00	CALIFORNIA ASSOCIATION							
180606	PO-180584	12/01/2017	PDS201931	1 01-0824-0-5200.00-1110-1000-310-000-104 NN F			1,575.00	1,575.00
				TRAVEL & CONFERENCE				
				TOTAL PAYMENT AMOUNT	1,575.00 *			1,575.00
105200/00	CALIFORNIA HIGHWAY PATROL							
180747	PO-180698	12/05/2017	ACCIDENT REPORT	1 01-0823-0-5899.00-0000-3600-112-000-000 NN F			10.00	10.00
				OTHER SERVICES, FEES, OP EXPS				
				TOTAL PAYMENT AMOUNT	10.00 *			10.00

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					
102425/00	CDW GOVERNMENT	INC						
180662 PO-180647	12/04/2017	KVW9925	1 01-0824-0-4400.00-1110-1000-115-000-111 NN F			1,271.78	1,171.78	
			NON-CAPITALIZED EQUIPMENT					
			TOTAL PAYMENT AMOUNT	1,171.78 *			1,171.78	
104773/00	CHARTWELLS DINING SERVICES							
PV-180505	12/05/2017	PAYROLL REQUEST	01-0000-0-9556.00-0000-0000-000-000-000 NN				1,900.00	
			MISC DISTRICT VOL-DEDS (1)					
			TOTAL PAYMENT AMOUNT	1,900.00 *			1,900.00	
100295/00	CHEVRON AND TEXACO							
PV-180491	12/04/2017	51890886	01-7010-0-4300.00-1110-1000-310-000-000 NN				29.06	
			SUPPLIES					
			TOTAL PAYMENT AMOUNT	29.06 *			29.06	
019127/00	COAST HARDWARE	000000000						
180541 PO-180476	12/05/2017	362262	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			41.03	41.03	
			SUPPLIES					
180541 PO-180476	12/05/2017	368517	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			75.71	75.71	
			SUPPLIES					
180541 PO-180476	12/05/2017	368533	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			5.81	5.81	
			SUPPLIES					
180541 PO-180476	12/05/2017	368534	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			45.40	45.40	
			SUPPLIES					
180541 PO-180476	12/05/2017	368613	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			14.06	14.06	
			SUPPLIES					
180541 PO-180476	12/05/2017	368630	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			11.53	11.53	
			SUPPLIES					
180541 PO-180476	12/05/2017	368835	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			97.61	97.61	
			SUPPLIES					
180541 PO-180476	12/05/2017	368852	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			19.98	19.98	
			SUPPLIES					
180541 PO-180476	12/05/2017	368858	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			5.94	5.94	
			SUPPLIES					
180541 PO-180476	12/05/2017	368928	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			40.14	40.14	
			SUPPLIES					
180541 PO-180476	12/05/2017	368987	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			10.80	10.80	
			SUPPLIES					
180541 PO-180476	12/05/2017	368999	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			8.65	8.65	
			SUPPLIES					



Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS								
019127 (CONTINUED)								
180541 PO-180476	12/05/2017	369014		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			143.73	143.73
				SUPPLIES				
180541 PO-180476	12/05/2017	369027		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			43.45	43.45
				SUPPLIES				
180541 PO-180476	12/05/2017	369046		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			25.95	25.95
				SUPPLIES				
180541 PO-180476	12/05/2017	369050		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			47.59	47.59
				SUPPLIES				
180541 PO-180476	12/05/2017	369110		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			61.64	61.64
				SUPPLIES				
180541 PO-180476	12/05/2017	369172		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			8.90	8.90
				SUPPLIES				
180541 PO-180476	12/05/2017	369196		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			14.05	14.05
				SUPPLIES				
180541 PO-180476	12/05/2017	369219		1 01-8150-0-4300.00-0000-8110-112-000-000 NN M			-42.73	-42.73
				SUPPLIES				
180541 PO-180476	12/05/2017	369487		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			11.36	11.36
				SUPPLIES				
180541 PO-180476	12/05/2017	369631		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			19.64	19.64
				SUPPLIES				
180541 PO-180476	12/05/2017	369727		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			37.86	37.86
				SUPPLIES				
180541 PO-180476	12/05/2017	369933		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			84.41	84.41
				SUPPLIES				
180541 PO-180476	12/05/2017	369980		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			60.15	60.15
				SUPPLIES				
180541 PO-180476	12/05/2017	369981		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			9.73	9.73
				SUPPLIES				
180541 PO-180476	12/05/2017	370150		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			33.07	33.07
				SUPPLIES				
180541 PO-180476	12/05/2017	370178		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			17.30	17.30
				SUPPLIES				
180541 PO-180476	12/05/2017	370196		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			39.70	39.70
				SUPPLIES				
180541 PO-180476	12/05/2017	370217		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			41.12	41.12
				SUPPLIES				
180541 PO-180476	12/05/2017	370289		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			13.61	13.61
				SUPPLIES				
180541 PO-180476	12/05/2017	370293		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			23.02	23.02
				SUPPLIES				
180541 PO-180476	12/05/2017	370345		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			27.04	27.04
				SUPPLIES				
TOTAL PAYMENT AMOUNT						1,097.25 *		1,097.25



014 Gustine Unified School Dist. J26500  
NOVEMBER17 WARRANT REGISTER1

ACCOUNTS PAYABLE PRELIST  
BATCH: 0028 DECEMBER17 WARRANT REGISTER1 << Open >>  
FUND : 01 GENERAL FUND/COUNTY SSF

APY500 L.00.12 12/05/17 17:39 PAGE 5

Venue	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			
104420/00			CRIVELLI'S SHIRTS AND MORE					
180735	PO-180713	12/05/2017	9575	1 01-0000-0-4300.00-0000-7200-112-000-000	NN F		538.13	538.13
			SUPPLIES					
			TOTAL PAYMENT AMOUNT		538.13 *			538.13
102148/00			D & S MARKETING SYSTEMS INC					
180607	PO-180583	12/01/2017	A89887	1 01-0801-0-4100.00-1110-1000-310-000-000	NN F		577.47	537.52
			APPRVD TEXTBKS/CORE CURRICULA					
			TOTAL PAYMENT AMOUNT		537.52 *			537.52
105203/00			DEPARTMENT OF INDUSTRIAL					
	PV-180494	12/05/2017	S 1505725 SA	01-8150-0-5899.00-0000-8110-112-000-000	NN			506.00
			OTHER SERVICES, FEES, OP EXPS					
			TOTAL PAYMENT AMOUNT		506.00 *			506.00
103515/00			EDD					
	PV-180506	12/05/2017	L1635016864	01-0000-0-5899.00-0000-7200-112-000-000	NN			9,747.03
			OTHER SERVICES, FEES, OP EXPS					
			TOTAL PAYMENT AMOUNT		9,747.03 *			9,747.03
105151/00			ENCINAS, HELEN L					
	PV-180499	12/05/2017	PAYROLL REQUEST	01-0000-0-9556.00-0000-0000-000-000-000	NN			110.68
			MISC DISTRICT VOL-DEDS (1)					
			TOTAL PAYMENT AMOUNT		110.68 *			110.68
103762/00			ESTACIO, MELISSA					
180764	PO-180715	12/04/2017	PBIS TRAINING 11/14	1 01-0824-0-5200.00-1110-1000-310-000-104	NN F		32.64	32.64
			TRAVEL & CONFERENCE					
			TOTAL PAYMENT AMOUNT		32.64 *			32.64
105117/00			FITNESS FINDERS					
180419	PO-180397	12/04/2017	245682	1 01-1100-0-4300.00-1110-1000-110-000-000	NN F		248.92	229.95
			SUPPLIES					
			TOTAL PAYMENT AMOUNT		229.95 *			229.95

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			
101083/00	FONTES, EMILY							
180118 PO-180097	12/04/2017	STAN OFFICE OF ED	1	01-0824-0-5200.00-1110-1000-111-000-000	NN F		33.48	33.48
				TRAVEL & CONFERENCE				
PV-180487	12/04/2017	STAN COUNTY OFFICE OF ED		01-0824-0-5200.00-1110-1000-111-000-000	NN			12.53
				TRAVEL & CONFERENCE				
		TOTAL PAYMENT AMOUNT			46.01 *			46.01
032475/00	FORD'S FARM SUPPLY	770483584						
180334 PO-180332	12/04/2017	149572	1	01-7010-0-4300.00-1110-1000-310-000-000	NN P		10.39	10.39
				SUPPLIES				
		TOTAL PAYMENT AMOUNT			10.39 *			10.39
104510/00	FRED PRYOR SEMINARS							
180682 PO-180632	12/04/2017	20-026675076	1	01-0824-0-5200.00-0000-2700-115-000-210	NN F		214.34	198.00
				TRAVEL & CONFERENCE				
		TOTAL PAYMENT AMOUNT			198.00 *			198.00
105023/00	GONZALEZ MENDOZA, CLAUDIA							
PV-180501	12/05/2017	PAYROLL REQUEST		01-0000-0-9556.00-0000-0000-000-000-000	NN			290.03
				MISC DISTRICT VOL-DEDS (1)				
		TOTAL PAYMENT AMOUNT			290.03 *			290.03
036582/00	GOPHER SPORT	000000000						
180574 PO-180544	12/04/2017	9393555	1	01-1100-0-4300.00-1110-1000-110-000-000	NN F		2,320.00	2,325.81
				SUPPLIES				
		TOTAL PAYMENT AMOUNT			2,325.81 *			2,325.81
102132/00	GRAINGER							
180543 PO-180475	12/04/2017	9631984607	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P		282.77	282.77
				SUPPLIES				
		TOTAL PAYMENT AMOUNT			282.77 *			282.77

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	
105192/00	HOPE KING TEACHING RESOURCE IN		462191307					
180699	PO-180703	12/05/2017	694677214	1	01-0824-0-5200.00-1110-1000-110-000-104	NY F	389.70	360.00
					TRAVEL & CONFERENCE			
				TOTAL PAYMENT AMOUNT	360.00 *			360.00
104808/00	HOUGHTON MIFFLIN HARCOURT							
180526	PO-180496	12/01/2017	953467995	1	01-3010-0-4300.00-1110-1000-110-000-000	NN F	157.86	157.53
					SUPPLIES			
				TOTAL PAYMENT AMOUNT	157.53 *			157.53
105129/00	INDUSTRIAL PLUMBING SUPPLY LLC		721618094					
180743	PO-180714	12/05/2017	65869	1	01-8150-0-4300.00-0000-8110-112-000-000	NY P	2,621.29	2,621.29
					SUPPLIES			
				TOTAL PAYMENT AMOUNT	2,621.29 *			2,621.29
105031/00	JOHNSON, RACHAEL							
180600	PO-180595	12/04/2017	MCOE TRAINING	1	01-0000-0-5200.00-1110-1000-111-000-000	NN P	46.97	46.97
					TRAVEL & CONFERENCE			
	PV-180500	12/05/2017	PAYROLL REQUEST		01-0000-0-9556.00-0000-0000-000-000-000	NN		97.16
					MISC DISTRICT VOL-DEDS (1)			
				TOTAL PAYMENT AMOUNT	144.13 *			144.13
102553/00	LAKESHORE LEARNING MATERIALS							
180677	PO-180670	12/04/2017	3302511117	1	01-6300-0-4300.00-1110-1000-110-000-000	NN P	241.21	241.21
					SUPPLIES			
				TOTAL PAYMENT AMOUNT	241.21 *			241.21
101299/00	LEON, THERESA							
180673	PO-180640	12/04/2017	AERIES REIMBURSEMENT	1	01-1100-0-5200.00-1110-1000-111-000-000	NN F	29.77	29.77
					TRAVEL & CONFERENCE			
	PV-180493	12/04/2017	AEREIS CONFERENCE REIMB		01-0824-0-5200.00-1110-1000-111-000-104	NN		21.00
					TRAVEL & CONFERENCE			
				TOTAL PAYMENT AMOUNT	50.77 *			50.77

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
104129/00	MCGRAW-HILL SCHOOL EDUCATION						
180078 PO-180062	12/04/2017	98249730001	1 01-3010-0-4300.00-1110-1000-111-000-000 NN F			3,772.01	3,787.36
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	3,787.36 *			3,787.36
102224/00	MEDEIROS, KIMBERLEY						
PV-180492	12/04/2017	SOLUCIONES CONFERENCE 11/14-17	01-0824-0-5201.00-0000-7410-112-000-104 NN				165.57
			PROFESSIONAL DEVLPMNT TRAINING				
			TOTAL PAYMENT AMOUNT	165.57 *			165.57
105204/00	MERRITT, SCOTT						
PV-180502	12/05/2017	PAYROLL REQUEST	01-0000-0-9556.00-0000-0000-000-000-000 NN				3,873.98
			MISC DISTRICT VOL-DEDS (1)				
			TOTAL PAYMENT AMOUNT	3,873.98 *			3,873.98
092087/00	NAPA AUTO PARTS	770001024					
180422 PO-180386	12/05/2017	287554	1 01-0823-0-4344.00-0000-3600-112-000-000 NN P			50.36	50.36
			REPLACEMENT PARTS				
			TOTAL PAYMENT AMOUNT	50.36 *			50.36
101470/00	P G & E						
PV-180483	12/04/2017	7032494767-3 12/11/17	01-0000-0-5520.00-0000-8200-112-000-000 NN				114.94
			ELECTRICITY				
PV-180484	12/04/2017	5467178958-1 12/04/2017	01-0000-0-5520.00-0000-8200-112-000-000 NN				1,359.32
			ELECTRICITY				
PV-180488	12/04/2017	GAS	01-0000-0-5520.00-0000-8200-112-000-000 NN				717.71
			ELECTRICITY				
PV-180488	12/04/2017	ELECTRIC	01-0000-0-5520.00-0000-8200-112-000-000 NN				17,591.61
			ELECTRICITY				
			TOTAL PAYMENT AMOUNT	19,783.58 *			19,783.58
105193/00	PEAP						
180703 PO-180682	12/04/2017	330676-1	1 01-0824-0-4300.00-1110-1000-110-000-205 NN F			278.20	257.00
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	257.00 *			257.00

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	
105055/00	PIONEER RESEARCH		860632264					
180507	PO-180498	12/04/2017	249848	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	773.88	773.88	
				SUPPLIES				
180507	PO-180498	12/04/2017	249846	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	773.88	773.88	
				SUPPLIES				
180507	PO-180498	12/04/2017	249845	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	773.88	773.88	
				SUPPLIES				
				TOTAL PAYMENT AMOUNT	2,321.64 *		2,321.64	
104260/00	PITNEY BOWES							
	PV-180479	12/01/2017	ACCT:8000-9090-0990-5147 12/14	01-0000-0-5620.00-0000-7200-112-000-000	NN		1,020.99	
				RENTALS, LEASES OF EQUIPMENT				
				TOTAL PAYMENT AMOUNT	1,020.99 *		1,020.99	
105100/00	PRUDENTIAL OVERALL SUPPLY							
180285	PO-180246	12/04/2017	80532839	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	190.29	190.29	
				SUPPLIES				
180285	PO-180246	12/04/2017	80532840	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	98.25	98.25	
				SUPPLIES				
180285	PO-180246	12/04/2017	80532841	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	111.75	111.75	
				SUPPLIES				
180285	PO-180246	12/04/2017	80533958	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	48.37	48.37	
				SUPPLIES				
180285	PO-180246	12/04/2017	80535382	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	158.25	158.25	
				SUPPLIES				
180285	PO-180246	12/04/2017	80535383	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	214.93	214.93	
				SUPPLIES				
180285	PO-180246	12/04/2017	80535384	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	98.25	98.25	
				SUPPLIES				
180285	PO-180246	12/04/2017	80535385	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	111.75	111.75	
				SUPPLIES				
180285	PO-180246	12/04/2017	80536203	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	48.37	48.37	
				SUPPLIES				
180285	PO-180246	12/04/2017	80537312	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	158.25	158.25	
				SUPPLIES				
180285	PO-180246	12/04/2017	80538419	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	49.77	49.77	
				SUPPLIES				
180285	PO-180246	12/04/2017	80544435	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	98.25	98.25	
				SUPPLIES				
180285	PO-180246	12/04/2017	80544434	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	234.33	234.33	
				SUPPLIES				
180285	PO-180246	12/04/2017	80543317	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	49.77	49.77	
				SUPPLIES				

Vend./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				1,670.58 *			1,670.58
105201/00	PRYOR LEARNING SOLUTIONS						
180751 PO-180702	12/05/2017	032226310-17311	1	01-0000-0-5300.00-0000-7200-112-000-000	NN F	299.00	299.00
				DUES & MEMBERSHIPS			
TOTAL PAYMENT AMOUNT				299.00 *			299.00
076660/00	SANTA NELLA		000000000				
PV-180478	12/01/2017	COM030-1 10/15-11/15/2017	01-0000-0-5530.00-0000-8200-112-000-000	NN		716.67	
				WATER&/OR SEWAGE			
TOTAL PAYMENT AMOUNT				716.67 *			716.67
105045/00	SANTOS FORD						
180458 PO-180422	12/04/2017	FORD PICKUP GHS FFA	1	01-6387-0-6400.00-3824-1000-310-000-000	NN F	42,584.01	42,584.01
				EQUIPMENT			
TOTAL PAYMENT AMOUNT				42,584.01 *			42,584.01
105000/00	SCHOOL LIFE						
180486 PO-180459	12/04/2017	200005297	1	01-0824-0-4300.00-1110-1000-110-000-205	NN F	844.77	844.79
				SUPPLIES			
TOTAL PAYMENT AMOUNT				844.79 *			844.79
104642/00	SEIM, JULIA L						
180531 PO-180482	12/05/2017	WORKSHOP DESIGN BRIDGES	1	01-3010-0-5200.00-1110-1000-111-000-000	NN F	9.95	9.74
				TRAVEL & CONFERENCE			
180594 PO-180591	12/05/2017	WORKSHOP GUIDED READING	1	01-3010-0-5200.00-1110-1000-111-000-000	NN F	145.74	99.72
				TRAVEL & CONFERENCE			
PV-180495	12/05/2017	WORKSHOP GUIDED READING 11/6	01-3010-0-5200.00-1110-1000-111-000-000	NN		108.98	
				TRAVEL & CONFERENCE			
TOTAL PAYMENT AMOUNT				218.44 *			218.44
105128/00	SOTO, ARACELI						
180512 PO-180492	12/04/2017	REIMB CLASS SUPPLIES	1	01-6300-0-4300.00-1110-1000-310-000-000	NN F	75.00	76.37
				SUPPLIES			
TOTAL PAYMENT AMOUNT				76.37 *			76.37



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		
104806/00	SOUTHERN COMPUTER WAREHOUSE							
180604	PO-180594	12/05/2017	IN-000461382	1 01-1100-0-4400.00-1110-1000-111-000-000	NN P	11,155.16	11,155.16	
				NON-CAPITALIZED EQUIPMENT				
180604	PO-180594	12/05/2017	IN-000461288	1 01-1100-0-4400.00-1110-1000-111-000-000	NN P	300.00	300.00	
				NON-CAPITALIZED EQUIPMENT				
180604	PO-180594	12/05/2017	IN-00462789	1 01-1100-0-4400.00-1110-1000-111-000-000	NN P	1,433.40	1,433.40	
				NON-CAPITALIZED EQUIPMENT				
180635	PO-180604	12/04/2017	IN-000463702	1 01-0000-0-4400.00-1110-1000-111-000-000	NN F	507.39	549.25	
				NON-CAPITALIZED EQUIPMENT				
				TOTAL PAYMENT AMOUNT			13,437.81 *	13,437.81
105012/00	SPEECH LANGUAGE & EDUCATIONAL		954482700					
	PV-180485	12/04/2017	10123	01-6500-0-5866.00-5770-3150-112-000-000	NN		7,379.80	
				PROFESSIONAL SERVICES				
	PV-180486	12/04/2017	TPC: AC AND REFRIGERATION TRAI	01-8150-0-5200.00-0000-8110-112-000-000	NN		24.00	
				TRAVEL & CONFERENCE				
				TOTAL PAYMENT AMOUNT			7,403.80 *	7,403.80
100968/00	STANISLAUS COUNTY							
180396	PO-180304	12/01/2017	180869	1 01-0824-0-5200.00-1110-1000-110-000-104	NN P	100.00	100.00	
				TRAVEL & CONFERENCE				
180396	PO-180372	12/01/2017	180862	1 01-0824-0-5200.00-1110-1000-110-000-104	NN P	250.00	250.00	
				TRAVEL & CONFERENCE				
				TOTAL PAYMENT AMOUNT			350.00 *	350.00
085487/00	SUPREME SCHOOL		000000000					
180619	PO-180571	12/04/2017	74913	1 01-0000-0-4300.00-0000-2700-310-000-000	NN F	59.91	59.91	
				SUPPLIES				
				TOTAL PAYMENT AMOUNT			59.91 *	59.91
103270/00	TALLMAN, GAIL							
180502	PO-180502	12/04/2017	PBIS 10/4/2017	1 01-0824-0-5200.00-1110-1000-111-000-104	NN F	49.08	46.97	
				TRAVEL & CONFERENCE				
180701	PO-180659	12/04/2017	PBIS TRAINING	1 01-0824-0-5201.00-0000-7410-112-000-210	NN F	49.54	49.54	
				PROFESSIONAL DEVLPMNT TRAINING				
				TOTAL PAYMENT AMOUNT			96.51 *	96.51

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
104288/00	TESEI PETROLEUM							
PV-180496	12/05/2017	84620		01-0823-0-4341.00-0000-3600-112-000-000 NN				1,137.12
				GAS, OIL LUBE, ETC				
PV-180497	12/05/2017	84327		01-7010-0-4300.00-1110-1000-310-000-000 NN				116.43
				SUPPLIES				
PV-180497	12/05/2017	84327		01-0000-0-4341.00-0000-8200-112-000-000 NN				30.66
				GAS, OIL LUBE, ETC				
PV-180497	12/05/2017	84327		01-8150-0-4341.00-0000-8110-112-000-000 NN				238.57
				GAS, OIL LUBE, ETC				
PV-180497	12/05/2017	84327		01-0824-0-4300.00-1110-1000-115-000-000 NN				47.46
				SUPPLIES				
				TOTAL PAYMENT AMOUNT	1,570.24 *			1,570.24
104836/00	TWO WAY DIRECT							
180668 PO-180649	12/04/2017	36920		1 01-0824-0-4300.00-1110-1000-115-000-207 NN F			775.80	779.40
				SUPPLIES				
				TOTAL PAYMENT AMOUNT	779.40 *			779.40
104503/00	VERIZON WIRELESS							
PV-180481	12/01/2017	9796660174		01-0000-0-5922.00-0000-2700-112-000-000 NN				356.70
				COMMUNICATION - TELEPHONE SVCS				
PV-180482	12/01/2017	9796660175		01-0000-0-5912.00-0000-7110-112-000-000 NN				325.76
				COMMUN - INTERNET SVCS/LINES				
				TOTAL PAYMENT AMOUNT	682.46 *			682.46
102209/00	VIA ADVENTURES INC							
180761 PO-180712	12/05/2017	516-884-5410		1 01-0824-0-5805.00-1275-1050-310-000-105 NN F			1,996.82	1,844.64
				ADMISSION TIX COST/FIELD TRIPS				
				TOTAL PAYMENT AMOUNT	1,844.64 *			1,844.64
096011/00	WESTSIDE WELDING		770009647					
180739 PO-180706	12/05/2017	10216		1 01-0000-0-5866.00-0000-7200-310-000-000 NY F			60.00	60.00
				PROFESSIONAL SERVICES				
				TOTAL PAYMENT AMOUNT	60.00 *			60.00



014 Gustine Unified School Dist. J26500  
NOVEMBER17 WARRANT REGISTER1

ACCOUNTS PAYABLE PRELIST  
BATCH: 0028 DECEMBER17 WARRANT REGISTER1 << Open >>  
FUND : 01 GENERAL FUND/COUNTY SSF

APY500 L.00.12 12/05/17 17:39 PAGE 13

Vend. / 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
102471/00		WORTHINGTON DIRECT					
	PV-180480 12/01/2017 10537524			01-1100-0-4300.00-1110-1000-110-000-000 NN			1,465.16
				SUPPLIES			
		TOTAL PAYMENT AMOUNT		1,465.16 *			1,465.16
		TOTAL FUND	PAYMENT	135,287.21 **			135,287.21

MERCED COUNTY OFFICE OF EDUCATION  
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/5/2017

DISTRICT FUND: 11 - 5074

BATCH# 28

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 55.66

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.SO-GOAL-FUNC-SCH-DD1-DD2	T9MPS	Liq Amt	Net Amount	
<hr/>									
105077/00	T-MOBILE								
	PV-180490	12/04/2017	95849300		11-0000-0-5912.00-0000-2700-112-000-000	NN		55.66	
					COMMUN - INTERNET SVCS/LINES				
				TOTAL PAYMENT AMOUNT		55.66 *		55.66	
				TOTAL FUND	PAYMENT	55.66 **		55.66	

MERCED COUNTY OFFICE OF EDUCATION  
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/5/2017

DISTRICT FUND: 13 - 5077

BATCH# 28

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 126678.61

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

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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.S0-GOAL-FUNC-SCH-DD1-DD2 T9MPS				
104773/00			CHARTWELLS DINING SERVICES					
	PV-180503	12/05/2017	K29439038	13-5310-0-4700.00-0000-3700-112-000-000 NN FOOD				54,347.49
	PV-180503	12/05/2017	K29439038	13-5310-0-4700.00-0000-3700-112-000-000 NN FOOD				-8,659.73
	PV-180503	12/05/2017	K29439038	13-5310-0-4799.00-0000-3700-112-599-000 NN MISCELLANEOUS FOOD SUPPLIES				2,723.64
	PV-180503	12/05/2017	K29439038	13-5310-0-4300.00-0000-3700-112-000-000 NN SUPPLIES				3,461.67
	PV-180503	12/05/2017	K29439038	13-5310-0-5866.00-0000-3700-112-000-000 NN PROFESSIONAL SERVICES				9,198.35
	PV-180503	12/05/2017	K29439038	13-5310-0-5899.00-0000-3700-112-000-000 NN OTHER SERVICES, FEES, OP EXPS				3,208.89
	PV-180503	12/05/2017	K29439038	13-5320-0-4700.00-0000-3700-112-000-000 NN FOOD				2,553.05
	PV-180503	12/05/2017	K29439038	13-5320-0-4300.00-0000-3700-112-000-000 NN SUPPLIES				327.43
	PV-180503	12/05/2017	K29439038	13-5320-0-5866.00-0000-3700-112-000-000 NN PROFESSIONAL SERVICES				1,472.45
	PV-180503	12/05/2017	K29439038	13-5320-0-5899.00-0000-3700-112-000-000 NN OTHER SERVICES, FEES, OP EXPS				490.65
	PV-180504	12/05/2017	K29439039	13-5320-0-4700.00-0000-3700-112-000-000 NN FOOD				40,689.01
	PV-180504	12/05/2017	K29439039	13-5320-0-4700.00-0000-3700-112-000-000 NN FOOD				-172.63
	PV-180504	12/05/2017	K29439039	13-5310-0-4799.00-0000-3700-112-599-000 NN MISCELLANEOUS FOOD SUPPLIES				1,610.78
	PV-180504	12/05/2017	K29439039	13-5310-0-4300.00-0000-3700-112-000-000 NN SUPPLIES				2,591.69
	PV-180504	12/05/2017	K29439039	13-5320-0-5866.00-0000-3700-112-000-000 NN PROFESSIONAL SERVICES				6,886.64
	PV-180504	12/05/2017	K29439039	13-5320-0-5899.00-0000-3700-112-000-000 NN OTHER SERVICES, FEES, OP EXPS				2,402.44
	PV-180504	12/05/2017	K29439039	13-5320-0-4700.00-0000-3700-112-000-000 NN FOOD				1,837.14
	PV-180504	12/05/2017	K29439039	13-5320-0-4300.00-0000-3700-112-000-000 NN SUPPLIES				235.61
	PV-180504	12/05/2017	K29439039	13-5320-0-5866.00-0000-3700-112-000-000 NN PROFESSIONAL SERVICES				1,059.56
	PV-180504	12/05/2017	K29439039	13-5320-0-5899.00-0000-3700-112-000-000 NN OTHER SERVICES, FEES, OP EXPS				353.07
			TOTAL PAYMENT AMOUNT	126,617.20 *				126,617.20

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
104288/00			TESEI PETROLEUM						
	PV-180497	12/05/2017	84327		13-5310-0-4341.00-0000-3700-112-000-000 NN				61.41
					GAS, OIL LUBE, ETC				
			TOTAL PAYMENT AMOUNT		61.41 *				61.41
			TOTAL FUND		PAYMENT		126,678.61 **		126,678.61

MERCED COUNTY OFFICE OF EDUCATION  
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/5/2017

DISTRICT FUND: 21 - 5069

BATCH# 28

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 982.00

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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**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. J26500  
NOVEMBER17 WARRANT REGISTER1

ACCOUNTS PAYABLE PRELIST APY500 L.00.12 12/05/17 17:39 PAGE 17  
BATCH: 0028 DECEMBER17 WARRANT REGISTER1 << Open >>  
FUND : 21 BUILDING FUND - BOND PROCEEDS

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
104873/00	CURTIS D. POLLOCK						
PV-180498	12/05/2017	2017-08		21-0000-7-5866.00-0000-8500-112-000-000 NY			982.00
				PROFESSIONAL SERVICES			
			TOTAL PAYMENT AMOUNT	982.00 *			982.00
			TOTAL FUND	PAYMENT	982.00 **		982.00
			TOTAL BATCH PAYMENT	263,003.48 ***	0.00		263,003.48
			TOTAL DISTRICT PAYMENT	263,003.48 ****	0.00		263,003.48
			TOTAL FOR ALL DISTRICTS:	263,003.48 ****	0.00		263,003.48

Number of checks to be printed: 61, not counting voids due to stub overflows.



Batch status: A All

From batch: 0029

To batch: 0029

Include Revolving Cash: Y

Include Address: N

Include Object Desc: Y

Include Vendor TIN: Y

Include Audit Date and Time in Sort: N

MERCED COUNTY OFFICE OF EDUCATION  
WARRANT REGISTER BATCH COVER

Gustine

DATE: 12/6/17

DISTRICT FUND: 01 - 5070

BATCH# 29

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 10,658.20

01-5070

11-5074

13-5077

14-5072

17-5071

21-5066

25-5075

35-5078

40-5065

CHECK LIST FOR WARRANT REGISTERS  
(PLEASE CHECKMARK EACH)

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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: \_\_\_\_\_

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	
104733/00		NATURE BRIDGE						
180778 PO-180717	12/06/2017	1801-000221	1	01-0824-0-5805.00-1275-1050-310-000-105	NN F	8,758.20	8,758.20	
				ADMISSION TIX COST/FIELD TRIPS				
		TOTAL PAYMENT AMOUNT		8,758.20 *			8,758.20	
104261/00		NOCETI, MELODY L						
PV-180508	12/06/2017	PAYROLL REQUEST		01-0000-0-9556.00-0000-0000-000-000-000	NN		1,900.00	
				MISC DISTRICT VOL-DEDS (1)				
		TOTAL PAYMENT AMOUNT		1,900.00 *			1,900.00	
		TOTAL FUND	PAYMENT	10,658.20 **			10,658.20	
		TOTAL BATCH PAYMENT		10,658.20 ***	0.00		10,658.20	
		TOTAL DISTRICT PAYMENT		10,658.20 ****	0.00		10,658.20	
		TOTAL FOR ALL DISTRICTS:		10,658.20 ****	0.00		10,658.20	

Number of checks to be printed: 2, not counting voids due to stub overflows.

Batch status: A All

From batch: 0030

To batch: 0030

Include Revolving Cash: Y

Include Address: N

Include Object Desc: Y

Include Vendor TIN: Y

Include Audit Date and Time in Sort: N

**MERCED COUNTY OFFICE OF EDUCATION  
CHECK REGISTER BATCH COVER**

**Gustine**

DATE: 12/13/2017

DISTRICT FUND: 01 - 5070

BATCH# 30

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 755,690.66

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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- ☒ 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: \_\_\_\_\_

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-180525	12/12/2017	058397	01-0000-0-5300.00-0000-2700-110-000-000	NN	93.75	
				DUES & MEMBERSHIPS			
				TOTAL PAYMENT AMOUNT	93.75 *	93.75	
103351/00	AFLAC						
	PV-180546	12/13/2017	987030	01-0100-0-9556.00-0000-0000-000-000-000	NN	2,042.70	
				MISC DISTRICT VOL-DEDS (1)			
				TOTAL PAYMENT AMOUNT	2,042.70 *	2,042.70	
104160/00	AGUILAR, MYRA LIZETT						
	PV-180533	12/13/2017	CASBO FALL CONFERENCE	01-0000-0-5200.00-0000-7200-112-000-000	NN	12.25	
				TRAVEL & CONFERENCE			
				TOTAL PAYMENT AMOUNT	12.25 *	12.25	
103972/00	ALHAMBRA						
	PV-180527	12/12/2017	14403118 112617	01-0000-0-4300.00-0000-8200-112-000-000	NN	256.60	
				SUPPLIES			
				TOTAL PAYMENT AMOUNT	256.60 *	256.60	
104020/00	AT&T						
	PV-180521	12/12/2017	000010569813	01-0000-0-5922.00-0000-7200-112-000-000	NN	38.35	
				COMMUNICATION - TELEPHONE SVCS			
				TOTAL PAYMENT AMOUNT	38.35 *	38.35	
102988/00	BAFFUNNO, MATT						
180650	PO-180621	12/13/2017	CATA REGIONAL CENTRAL REIM	1 01-3550-0-5200.00-1110-1000-310-000-000	NN P	558.88	558.88
				TRAVEL & CONFERENCE			
180670	PO-180658	12/13/2017	MERCED/MARIPOSA SEC CATA	1 01-3550-0-5200.00-1110-1000-310-000-000	NN F	90.00	90.00
				TRAVEL & CONFERENCE			
				TOTAL PAYMENT AMOUNT	648.88 *	648.88	

Vendor/Addr Reg Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
101107/00	BEEVERS, RHONDA							
180712	PO-180689	12/13/2017 SOLUTIONES TRAINING	1	01-4203-0-5200.00-1223-1000-115-000-000 NN F			184.00	137.03
		TRAVEL & CONFERENCE						
		TOTAL PAYMENT AMOUNT			137.03 *			137.03
104979/00	BROOKS, HEATHER							
	PV-180534	12/13/2017 PBIS @ MCOE		01-0824-0-5200.00-1110-1000-310-000-000 NN				65.48
		TRAVEL & CONFERENCE						
		TOTAL PAYMENT AMOUNT			65.48 *			65.48
103393/00	CALIFORNIA INTERSCHOLASTIC							
180738	PO-180709	12/13/2017 2167	1	01-1100-0-5300.00-1801-4200-310-000-000 NN F			427.05	427.05
		DUES & MEMBERSHIPS						
		TOTAL PAYMENT AMOUNT			427.05 *			427.05
103250/00	CANO, ADAM							
180626	PO-180629	12/13/2017 WASC TRAINING	1	01-0824-0-5200.00-1110-1000-310-000-104 NN F			148.00	112.35
		TRAVEL & CONFERENCE						
		TOTAL PAYMENT AMOUNT			112.35 *			112.35
105090/00	CAPITAL ONE PUBLIC FUNDING							
	PV-180536	12/13/2017 0003579804		01-0000-0-7438.00-0000-9100-112-000-000 NN				118,177.50
		DEBT SERVICE - INTEREST						
	PV-180536	12/13/2017 0003579804		01-0000-0-7439.00-0000-9100-112-000-000 NN				122,000.00
		OTHER DEBT SERVICE - PRINCIPAL						
		TOTAL PAYMENT AMOUNT			240,177.50 *			240,177.50
104182/00	CAUGHEY, DAWN							
	PV-180531	12/13/2017 PBIS TRAINING		01-0824-0-5201.00-0000-7410-112-000-210 NN				51.36
		PROFESSIONAL DEVLPMNT TRAINING						
		TOTAL PAYMENT AMOUNT			51.36 *			51.36



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					
016633/00	CENTRAL SANITARY SUPPLY CO	000000000						
180744 PO-180710	12/12/2017	843975	1 01-8150-0-4300.00-0000-8110-112-000-000 NN F			4,155.56	3,822.27	
			SUPPLIES					
			TOTAL PAYMENT AMOUNT	3,822.27 *			3,822.27	
104318/00	CIT							
PV-180528	12/12/2017	31179151	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-180526	12/12/2017	SRO-1117	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	
105041/00	COHINDA CORONA							
180705 PO-180677	12/13/2017	PBIS	1 01-1100-0-4300.00-1110-1000-110-000-000 NN P			33.49	33.49	
			SUPPLIES					
			TOTAL PAYMENT AMOUNT	33.49 *			33.49	
104420/00	CRIVELLI'S SHIRTS AND MORE							
180717 PO-180686	12/12/2017	18919	1 01-0824-0-4300.00-1110-1000-110-000-205 NN P			876.48	876.48	
			SUPPLIES					
			TOTAL PAYMENT AMOUNT	876.48 *			876.48	
102063/00	FILIPPINI, LISA							
180547 PO-180535	12/13/2017	SOLUCIONES CONFERENCE	1 01-4203-0-5200.00-1110-1000-110-000-000 NN F			400.00	216.53	
			TRAVEL & CONFERENCE					
			TOTAL PAYMENT AMOUNT	216.53 *			216.53	
035746/00	GILTON SOLID WASTE	000000000						
PV-180518	12/12/2017	002700340-00 NZ-000	01-0000-0-5550.00-0000-8200-112-000-000 NN				36.49	
			DISPOSAL/GARBAGE REMOVAL					
PV-180518	12/12/2017	002700087-00 N-000	01-0000-0-5550.00-0000-8200-112-000-000 NN				773.98	
			DISPOSAL/GARBAGE REMOVAL					



Vendor / Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
FD-RESC-Y-OBJT.SO-GOAL-FUNC-SCH-DD1-DD2 T9MPS								
035746 (CONTINUED)								
PV-180518	12/12/2017	002700122-00 N-001		01-0000-0-5550.00-0000-8200-112-000-000 NN				382.66
				DISPOSAL/GARBAGE REMOVAL				
PV-180518	12/12/2017	002700122-00 N-002		01-0000-0-5550.00-0000-8200-112-000-000 NN				1,045.23
				DISPOSAL/GARBAGE REMOVAL				
PV-180518	12/12/2017	002700122-00 N-003		01-0000-0-5550.00-0000-8200-112-000-000 NN				1,218.46
				DISPOSAL/GARBAGE REMOVAL				
PV-180518	12/12/2017	000260632-00 N-000		01-0000-0-5550.00-0000-8200-112-000-000 NN				455.86
				DISPOSAL/GARBAGE REMOVAL				
TOTAL PAYMENT AMOUNT							3,912.68 *	3,912.68
102132/00 GRAINGER								
180543 PO-180475	12/11/2017	9638766551		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			121.40	121.40
				SUPPLIES				
180543 PO-180475	12/11/2017	9555302299		1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			227.36	227.36
				SUPPLIES				
TOTAL PAYMENT AMOUNT							348.76 *	348.76
104852/00 GROVER TREE SERVICE								
180543 PO-180688	12/12/2017	0257869		1 01-8150-0-5899.00-0000-8110-112-000-000 NN F			801.05	740.00
				OTHER SERVICES, FEES, OP EXPS				
TOTAL PAYMENT AMOUNT							740.00 *	740.00
105079/00 GUSTINE FFA AG BOOSTERS								
PV-180529	12/13/2017	INSURANCE REIMB		01-0000-0-5400.00-0000-7200-112-000-000 NN				700.00
				INSURANCE				
TOTAL PAYMENT AMOUNT							700.00 *	700.00
037780/00 GUSTINE, CITY OF 0000000000								
PV-180520	12/12/2017	014-21880-001		01-0000-0-5530.00-0000-8200-112-000-000 NN				1,411.44
				WATER&/OR SEWAGE				
PV-180520	12/12/2017	009-13500-001		01-0000-0-5530.00-0000-8200-112-000-000 NN				1,401.44
				WATER&/OR SEWAGE				
PV-180520	12/12/2017	009-13510-002		01-0000-0-5530.00-0000-8200-112-000-000 NN				1,133.22
				WATER&/OR SEWAGE				
PV-180520	12/12/2017	009-13650-001		01-0000-0-5530.00-0000-8200-112-000-000 NN				1,133.22
				WATER&/OR SEWAGE				
PV-180520	12/12/2017	009-13700-001		01-0000-0-5530.00-0000-8200-112-000-000 NN				24.73
				WATER&/OR SEWAGE				

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		

037780 (CONTINUED)

PV-180520	12/12/2017	009-13170-001		01-0000-0-5530.00-0000-8200-112-000-000 NN		1,418.76
				WATER&/OR SEWAGE		
PV-180520	12/12/2017	004-06760-001		01-0000-0-5530.00-0000-8200-112-000-000 NN		78.32
				WATER&/OR SEWAGE		
TOTAL PAYMENT AMOUNT					6,601.13 *	6,601.13

104501/00 HICKMAN, DENISE

180105	PO-180088	12/13/2017	CLASSROOM SUPPLIES	1 01-0824-0-4300.00-1110-1000-310-000-000 NN P	125.00	125.00
				SUPPLIES		
180514	PO-180494	12/13/2017	CLASSROOM SUPPLIES	1 01-6300-0-4300.00-1110-1000-310-000-000 NN F	75.00	75.00
				SUPPLIES		
TOTAL PAYMENT AMOUNT					200.00 *	200.00

104890/00 HOLT AG SOLUTIONS

180752	PO-180708	12/12/2017	P07109	1 01-8150-0-6400.00-0000-8110-112-000-000 NN P	721.94	721.94
				EQUIPMENT		
TOTAL PAYMENT AMOUNT					721.94 *	721.94

104587/00 IC REFRIGERATION

180542	PO-180477	12/12/2017	0074530-IN	1 01-8150-0-5640.00-0000-8110-112-000-000 NN P	163.00	163.00
				REPAIRS/MAINT OF EQUIPMENT		
TOTAL PAYMENT AMOUNT					163.00 *	163.00

104694/00 INTERSTATE TRUCK CENTER

201569439

180216	PO-180192	12/12/2017	02S46639	1 01-0823-0-4344.00-0000-3600-112-000-000 NY P	338.00	338.00
				REPLACEMENT PARTS		
TOTAL PAYMENT AMOUNT					338.00 *	338.00

103512/00 IRON MOUNTAIN

PV-180519	12/12/2017	PLZ5285		01-0000-0-5550.00-0000-8200-112-000-000 NN		279.19
				DISPOSAL/GARBAGE REMOVAL		
TOTAL PAYMENT AMOUNT					279.19 *	279.19

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				
103744/00	J & F FERTILIZER						
PV-180509	12/11/2017	7733	01-0823-0-5640.00-0000-3600-112-000-000 NN			440.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180509	12/11/2017	7744	01-0823-0-5640.00-0000-3600-112-000-000 NN			190.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180509	12/11/2017	7915	01-0823-0-5640.00-0000-3600-112-000-000 NN			95.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180509	12/11/2017	7914	01-0823-0-5640.00-0000-3600-112-000-000 NN			95.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180509	12/11/2017	7913	01-0823-0-5640.00-0000-3600-112-000-000 NN			95.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180509	12/11/2017	7911	01-0823-0-5640.00-0000-3600-112-000-000 NN			142.50	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180509	12/11/2017	7909	01-0823-0-5640.00-0000-3600-112-000-000 NN			95.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180509	12/11/2017	7908	01-0823-0-5640.00-0000-3600-112-000-000 NN			190.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180509	12/11/2017	7910	01-0823-0-5640.00-0000-3600-112-000-000 NN			193.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180509	12/11/2017	7901	01-0823-0-5640.00-0000-3600-112-000-000 NN			880.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180509	12/11/2017	7912	01-0823-0-5640.00-0000-3600-112-000-000 NN			95.00	
			REPAIRS/MAINT OF EQUIPMENT				
			TOTAL PAYMENT AMOUNT	2,510.50 *		2,510.50	
105113/00	JOHNSON, KAYLA						
180421	PO-180395	12/13/2017	REIMB TRAINING BEST STRAT	1 01-0824-0-5200.00-1110-1000-110-000-104 NN F		147.44	131.97
			TRAVEL & CONFERENCE				
			TOTAL PAYMENT AMOUNT	131.97 *		131.97	
105031/00	JOHNSON, RACHAEL						
PV-180532	12/13/2017	SOLUTION TREE REIMB	01-4203-0-5200.00-1110-1000-111-000-000 NN			350.42	
			TRAVEL & CONFERENCE				
			TOTAL PAYMENT AMOUNT	350.42 *		350.42	
104357/00	JS WEST PROPANE GAS						
180688	PO-180633	12/13/2017	547094	1 01-7010-0-4300.00-1110-1000-310-000-000 NN F		1,500.00	1,153.74
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	1,153.74 *		1,153.74	

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			
102061/00	LOUCKS, MARGARET							
180501	PO-180503	12/12/2017	CONFERENCE SMALL GROUP	1	01-3010-0-5200.00-1110-1000-111-000-000	NN F	157.80	79.67
			TRAVEL & CONFERENCE					
			TOTAL PAYMENT AMOUNT		79.67 *			79.67
104856/00	LUNA, HUGO							
	PV-180511	12/12/2017	AERIES CONFERENCE QSS WORKSHOP	01-0000-0-5200.00-0000-7200-112-000-000	NN			228.64
			TRAVEL & CONFERENCE					
			TOTAL PAYMENT AMOUNT		228.64 *			228.64
104986/00	MENDOZA-AHUMADA, SANDY							
	PV-180523	12/12/2017	TRANSPORTATION MONTH OF NOV	01-0823-0-5230.00-0000-3600-112-000-000	NN			333.84
			MILEAGE					
	PV-180524	12/12/2017	TRANSPORTATION MONTH OF SEPT	01-0823-0-5230.00-0000-3600-112-000-000	NN			513.60
			MILEAGE					
			TOTAL PAYMENT AMOUNT		847.44 *			847.44
102061/00	MERCED SUN STAR							
180693	PO-180634	12/13/2017	AD337542 10/30-11/26/17	1	01-0000-0-5844.00-0000-7200-112-000-000	NN F	248.88	151.91
			LEGAL ADVERTISING					
			TOTAL PAYMENT AMOUNT		151.91 *			151.91
105121/00	MUTUAL OF OMAHA							
	PV-180547	12/13/2017	000683258126	01-0100-0-9556.00-0000-0000-000-000-000	NN			21.10
			MISC DISTRICT VOL-DEDS (1)					
	PV-180548	12/13/2017	1083002-10001	01-0100-0-9556.00-0000-0000-000-000-000	NN			2,518.95
			MISC DISTRICT VOL-DEDS (1)					
			TOTAL PAYMENT AMOUNT		2,540.05 *			2,540.05
064370/00	OFFICE SUPPLY EXPRESS		770446496					
180213	PO-180189	12/11/2017	129221	1	01-0000-0-4300.00-0000-7200-112-000-000	NN P	93.04	93.04
			SUPPLIES					
180213	PO-180189	12/11/2017	128842	1	01-0000-0-4300.00-0000-7200-112-000-000	NN P	24.33	24.33
			SUPPLIES					
			TOTAL PAYMENT AMOUNT		117.37 *			117.37

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				
103099/00	ORTH, DINA						
180573 PO-180547	12/13/2017	REIMB IMPLEMENTING WRINTING	1 01-3010-0-5200.00-1110-1000-110-000-000 NN F			14.95	14.02
		TRAVEL & CONFERENCE					
		TOTAL PAYMENT AMOUNT		14.02 *			14.02
101470/00	P G & E						
PV-180517	12/12/2017	5200862197-2	01-0000-0-5510.00-0000-8200-112-000-000 NN				98.96
		HEATING BUTANE, OIL					
		TOTAL PAYMENT AMOUNT		98.96 *			98.96
103434/00	PEARSON EDUCATION						
PV-180535	12/13/2017	4025251918	01-0801-0-4100.00-1110-1000-310-000-000 NN				3,870.45
		APPRVD TEXTBKS/CORE CURRICULA					
		TOTAL PAYMENT AMOUNT		3,870.45 *			3,870.45
101278/00	PSAT/NMSQT						
PV-180510	12/12/2017	PSAT TESTING FEES	01-0824-0-4312.00-0000-3160-310-000-000 NN				320.00
		TESTS					
		TOTAL PAYMENT AMOUNT		320.00 *			320.00
102818/00	SHERATON GRAND HOTEL						
180749 PO-180700	12/13/2017	SHERATON RESERV#122299024	1 01-0000-0-5200.00-0000-7200-112-000-000 NN F			1,783.28	1,783.28
		TRAVEL & CONFERENCE					
		TOTAL PAYMENT AMOUNT		1,783.28 *			1,783.28
080530/00	SISC III DENTAL	0000000000					
PV-180538	12/13/2017	DENTAL	01-0000-0-3402.00-0000-7110-112-000-000 NN				220.30
		HEALTH & WELFARE CLASSIFIED					
PV-180538	12/13/2017	DENTAL	01-0100-0-9554.00-0000-0000-000-000-000 NN				12,419.10
		INSURANCE					
PV-180538	12/13/2017	DENTAL	01-0000-0-9565.00-0000-7209-112-000-000 NN				742.00
		RETIREE INSURANCE LIAB/HOLDG					
PV-180538	12/13/2017	DENTAL	01-0000-0-3702.00-0000-7209-112-000-000 NN				106.00
		OPEB, ALLOCATED CLASSIFIED					
PV-180538	12/13/2017	DENTAL	01-0000-0-9565.00-0000-7209-112-000-000 NN				1,199.00
		RETIREE INSURANCE LIAB/HOLDG					

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		
080530 (CONTINUED)							
PV-180542	12/13/2017	DENTAL		01-0000-0-3402.00-0000-7110-112-000-000 NN			25.90
				HEALTH & WELFARE CLASSIFIED			
PV-180542	12/13/2017	DENTAL		01-0100-0-9554.00-0000-0000-000-000-000 NN			12,808.60
				INSURANCE			
PV-180542	12/13/2017	DENTAL		01-0000-0-3701.00-0000-7209-112-000-000 NN			742.00
				OPEB, ALLOCATED CERTIFICATED			
PV-180542	12/13/2017	DENTAL		01-0000-0-9565.00-0000-7209-112-000-000 NN			106.00
				RETIREE INSURANCE LIAB/HOLDG			
PV-180542	12/13/2017	DENTAL		01-0000-0-9565.00-0000-7209-112-000-000 NN			1,199.00
				RETIREE INSURANCE LIAB/HOLDG			
TOTAL PAYMENT AMOUNT						29,567.90 *	29,567.90

080531/00 SISC III HEALTH 000000000

PV-180537	12/13/2017	MEDICAL DECEMBER 2017		01-0000-0-3402.00-0000-7110-112-000-000 NN			3,129.00
				HEALTH & WELFARE CLASSIFIED			
PV-180537	12/13/2017	MEDICAL DECEMBER 2017		01-0100-0-9554.00-0000-0000-000-000-000 NN			180,307.00
				INSURANCE			
PV-180537	12/13/2017	MEDICAL DECEMBER 2017		01-0000-0-3701.00-0000-7209-112-000-000 NN			4,908.60
				OPEB, ALLOCATED CERTIFICATED			
PV-180537	12/13/2017	MEDICAL DECEMBER 2017		01-0000-0-9565.00-0000-7209-112-000-000 NN			2,589.40
				RETIREE INSURANCE LIAB/HOLDG			
PV-180537	12/13/2017	MEDICAL DECEMBER 2017		01-0000-0-9565.00-0000-7209-112-000-000 NN			9,512.60
				RETIREE INSURANCE LIAB/HOLDG			
PV-180537	12/13/2017	MEDICAL DECEMBER 2017		01-0000-0-9565.00-0000-7209-112-000-000 NN			8,689.40
				RETIREE INSURANCE LIAB/HOLDG			
PV-180540	12/13/2017	INTEREST		01-0100-0-9554.00-0000-0000-000-000-000 NN			1,177.60
				INSURANCE			
PV-180541	12/13/2017	MEDICAL		01-0000-0-3402.00-0000-7110-112-000-000 NN			799.00
				HEALTH & WELFARE CLASSIFIED			
PV-180541	12/13/2017	MEDICAL		01-0100-0-9554.00-0000-0000-000-000-000 NN			180,868.00
				INSURANCE			
PV-180541	12/13/2017	MEDICAL		01-0000-0-3701.00-0000-7209-112-000-000 NN			4,908.60
				OPEB, ALLOCATED CERTIFICATED			
PV-180541	12/13/2017	MEDICAL		01-0000-0-9565.00-0000-7209-112-000-000 NN			2,589.40
				RETIREE INSURANCE LIAB/HOLDG			
PV-180541	12/13/2017	MEDICAL		01-0000-0-3702.00-0000-7209-112-000-000 NN			9,665.60
				OPEB, ALLOCATED CLASSIFIED			
PV-180541	12/13/2017	MEDICAL		01-0000-0-9565.00-0000-7209-112-000-000 NN			8,689.40
				RETIREE INSURANCE LIAB/HOLDG			
PV-180544	12/13/2017	INTEREST		01-0100-0-9554.00-0000-0000-000-000-000 NN			0.72
				INSURANCE			
TOTAL PAYMENT AMOUNT						417,834.32 *	417,834.32



Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
080532/00	SISC III VISION		000000000					
PV-180539	12/13/2017	VISION		01-0000-0-3402.00-0000-7110-112-000-000 NN				50.00
				HEALTH & WELFARE CLASSIFIED				
PV-180539	12/13/2017	VISION		01-0000-0-9565.00-0000-7209-112-000-000 NN				2,943.20
				RETIREE INSURANCE LIAB/HOLDG				
PV-180539	12/13/2017	VISION		01-0000-0-3701.00-0000-7209-112-000-000 NN				161.20
				OPEB, ALLOCATED CERTIFICATED				
PV-180539	12/13/2017	VISION		01-0000-0-3702.00-0000-7209-112-000-000 NN				24.80
				OPEB, ALLOCATED CLASSIFIED				
PV-180539	12/13/2017	VISION		01-0000-0-9565.00-0000-7209-112-000-000 NN				248.00
				RETIREE INSURANCE LIAB/HOLDG				
PV-180543	12/13/2017	VISION		01-0000-0-3402.00-0000-7110-112-000-000 NN				10.00
				HEALTH & WELFARE CLASSIFIED				
PV-180543	12/13/2017	VISION		01-0100-0-9554.00-0000-0000-000-000-000 NN				3,037.90
				INSURANCE				
PV-180543	12/13/2017	VISION		01-0000-0-3701.00-0000-7209-112-000-000 NN				161.20
				OPEB, ALLOCATED CERTIFICATED				
PV-180543	12/13/2017	VISION		01-0000-0-3702.00-0000-7209-112-000-000 NN				24.80
				OPEB, ALLOCATED CLASSIFIED				
PV-180543	12/13/2017	VISION		01-0000-0-9565.00-0000-7209-112-000-000 NN				248.00
				RETIREE INSURANCE LIAB/HOLDG				
				TOTAL PAYMENT AMOUNT		6,909.10 *		6,909.10
103805/00	STANDARD INSURANCE COMPANY							
PV-180545	12/13/2017 CT 501236 12/01/207			01-0100-0-9555.00-0000-0000-000-000-000 NN				2,021.16
				125 DEP CARE & MED REIMBURSE				
				TOTAL PAYMENT AMOUNT		2,021.16 *		2,021.16
105077/00	T-MOBILE							
PV-180530	12/13/2017 960400362			01-0000-0-5912.00-0000-7200-310-000-000 NN				102.00
				COMMUN - INTERNET SVCS/LINES				
				TOTAL PAYMENT AMOUNT		102.00 *		102.00
104323/00	U.S. BANK EQUIPMENT FINANCE							
PV-180512	12/12/2017 344881131			01-0000-0-5620.00-0000-2700-112-000-000 NN				911.43
				RENTALS, LEASES OF EQUIPMENT				
PV-180512	12/12/2017 344881131			01-1100-0-5620.00-1110-1000-110-000-000 NN				911.43
				RENTALS, LEASES OF EQUIPMENT				
PV-180512	12/12/2017 344881131			01-3010-0-5620.00-1110-1000-111-000-000 NN				911.43
				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	

104323 (CONTINUED)

PV-180512	12/12/2017	344881131	01-1100-0-5620.00-1110-1000-115-000-000	NN		1,367.15	
			RENTALS, LEASES OF EQUIPMENT				
PV-180512	12/12/2017	344881131	01-1100-0-5620.00-1110-1000-310-000-000	NN		2,278.57	
			RENTALS, LEASES OF EQUIPMENT				
PV-180515	12/12/2017	344884465	01-0000-0-5620.00-0000-2700-112-000-000	NN		1,159.04	
			RENTALS, LEASES OF EQUIPMENT				
PV-180516	12/12/2017	344880745	01-0000-0-5620.00-0000-2700-112-000-000	NN		235.51	
			RENTALS, LEASES OF EQUIPMENT				
TOTAL PAYMENT AMOUNT					7,774.56 *	7,774.56	

098817/00 YANCEY HOME CENTER 000000000

180133	PO-180111	12/12/2017	A2017041886	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	39.89	39.89
					SUPPLIES			
180133	PO-180111	12/12/2017	A2017041896	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	8.15	8.15
					SUPPLIES			
180133	PO-180111	12/12/2017	A2017042095	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	8.59	8.59
					SUPPLIES			
180133	PO-180111	12/12/2017	A2017042301	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	16.46	16.46
					SUPPLIES			
180133	PO-180111	12/12/2017	R2017024962	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	14.20	14.20
					SUPPLIES			
180133	PO-180111	12/12/2017	A2017043031	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	69.49	69.49
					SUPPLIES			
180133	PO-180111	12/12/2017	A2017043146	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	38.82	38.82
					SUPPLIES			
180133	PO-180111	12/12/2017	R2017015035	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	110.80	110.80
					SUPPLIES			
180133	PO-180111	12/12/2017	A2017043482	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	48.48	48.48
					SUPPLIES			
180133	PO-180111	12/12/2017	A2017044287	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	23.50	23.50
					SUPPLIES			
180133	PO-180111	12/12/2017	A2017044979	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	44.14	44.14
					SUPPLIES			
180133	PO-180111	12/12/2017	A2017047234	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	27.29	27.29
					SUPPLIES			
180133	PO-180111	12/12/2017	A2017047359	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	79.28	79.28
					SUPPLIES			
180133	PO-180111	12/12/2017	A2017050388	1	01-8150-0-4300.00-0000-8110-112-000-000	NN P	40.94	40.94
					SUPPLIES			
TOTAL PAYMENT AMOUNT					570.03 *	570.03		



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
104319/00		YARD MASTERS INC.					
	PV-180522 12/12/2017 8331		01-8150-0-5630.00-0000-8110-112-000-000 NN				10,120.00
			REPAIRS/MAINT - BUILDING				
		TOTAL PAYMENT AMOUNT	10,120.00 *				10,120.00
		TOTAL FUND PAYMENT	755,690.66 **				755,690.66

**MERCED COUNTY OFFICE OF EDUCATION  
CHECK REGISTER BATCH COVER**

**Gustine**

DATE: 12/13/2017

DISTRICT FUND: 11 - 5074

BATCH# 30

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 455.72

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
<hr/>							
104323/00	U.S. BANK EQUIPMENT FINANCE						
PV-180512	12/12/2017	344881131		11-3926-0-5620.00-0000-2700-312-000-000 NN	RENTALS, LEASES OF EQUIPMENT		227.86
PV-180512	12/12/2017	344881131		11-3905-0-5620.00-0000-2700-312-000-000 NN	RENTALS, LEASES OF EQUIPMENT		227.86
			TOTAL PAYMENT AMOUNT	455.72 *			455.72
			TOTAL FUND PAYMENT	455.72 **			455.72

**MERCED COUNTY OFFICE OF EDUCATION  
CHECK REGISTER BATCH COVER**

**Gustine**

DATE: 12/13/2017

DISTRICT FUND: 25 - 5075

BATCH# 30

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 2,895.31

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	680119963					
PV-180514	12/12/2017	28946	25-0000-0-5866.00-0000-8500-112-000-000 NN				2,591.56
			PROFESSIONAL SERVICES				
			TOTAL PAYMENT AMOUNT	2,591.56 *			2,591.56
105096/00	SCHOOL SITE SOLUTIONS						
PV-180513	12/12/2017	2017174	25-0000-0-5866.00-0000-8500-112-000-000 NN				303.75
			PROFESSIONAL SERVICES				
			TOTAL PAYMENT AMOUNT	303.75 *			303.75
			TOTAL FUND	PAYMENT	2,895.31 **		2,895.31
			TOTAL BATCH PAYMENT		759,041.69 ***	0.00	759,041.69
			TOTAL DISTRICT PAYMENT		759,041.69 ****	0.00	759,041.69
			TOTAL FOR ALL DISTRICTS:		759,041.69 ****	0.00	759,041.69

Number of checks to be printed: 54, not counting voids due to stub overflows.

Batch status: A All

From batch: 0031

To batch: 0031

Include Revolving Cash: Y

Include Address: N

Include Object Desc: Y

Include Vendor TIN: Y

Include Audit Date and Time in Sort: N

MERCED COUNTY OFFICE OF EDUCATION  
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/20/2017

DISTRICT FUND: 01 - 5070

BATCH# 31

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 101638.58

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.SO-GOAL-FUNC-SCH-DD1-DD2	T9MPS	Liq Amt	Net Amount	
104957/00	AERIES SOFTWARE						
180387 PO-180349	12/18/2017	CONF-16138	1 01-1100-0-5200.00-0000-7410-111-000-000	NN F	525.00	525.00	
			TRAVEL & CONFERENCE				
180404 PO-180354	12/18/2017	CONF-15614	1 01-0000-0-5200.00-0000-7200-112-000-000	NN F	1,200.00	1,250.00	
			TRAVEL & CONFERENCE				
180734 PO-180695	12/18/2017	CUSTOM-0121	1 01-0000-0-5866.00-0000-7200-112-000-000	NN F	2,500.00	2,500.00	
			PROFESSIONAL SERVICES				
			TOTAL PAYMENT AMOUNT	4,275.00 *		4,275.00	
103351/00	AFLAC						
	PV-180551	12/18/2017 416181	01-0100-0-9556.00-0000-0000-000-000-000	NN		2,042.70	
			MISC DISTRICT VOL-DEDS (1)				
			TOTAL PAYMENT AMOUNT	2,042.70 *		2,042.70	
006217/00	ATKINSON ANDELSON LOYA	953378600					
	PV-180560	12/18/2017 532575	01-0000-0-5801.00-0000-7100-112-000-000	NY		72.19	
			LEGAL FEES				
	PV-180560	12/18/2017 532575	01-0000-0-5801.00-0000-7100-112-000-000	NY		721.88	
			LEGAL FEES				
	PV-180560	12/18/2017 532575	01-0000-0-5801.00-0000-7100-112-000-000	NY		3,118.50	
			LEGAL FEES				
	PV-180560	12/18/2017 532575	01-0000-0-5801.00-0000-7100-112-000-000	NY		1,443.75	
			LEGAL FEES				
			TOTAL PAYMENT AMOUNT	5,356.32 *		5,356.32	
103066/00	CADA & CASL						
180784 PO-180718	12/18/2017	GES CADA REGISTRATION	1 01-0824-0-5300.00-1110-1000-110-000-205	NN F	310.00	310.00	
			DUES & MEMBERSHIPS				
			TOTAL PAYMENT AMOUNT	310.00 *		310.00	
101397/00	CALIFORNIA FFA ASSOCIATION						
180787 PO-180740	12/19/2017	2017-18 AG EDU PACKETS	1 01-7010-0-4300.00-1110-1000-310-000-000	YN F	2,346.00	2,346.00	
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	2,346.00 *		2,346.00	
			TOTAL USE TAX AMOUNT	193.54			



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	
102441/00	CDW-G						
180740	PO-180704 12/19/2017	KZF4105	1 01-0824-0-4400.00-1110-1000-115-000-111	NN F	35,609.84	35,609.84	
			NON-CAPITALIZED EQUIPMENT				
			TOTAL PAYMENT AMOUNT	35,609.84 *		35,609.84	
016633/00	CENTRAL SANITARY SUPPLY CO	000000000					
180601	PO-180628 12/19/2017	845918	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	86.95	86.95	
			SUPPLIES				
180601	PO-180628 12/19/2017	845896	1 01-8150-0-4300.00-0000-8110-112-000-000	NN P	467.93	467.93	
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	554.88 *		554.88	
009515/00	CHANNING L. BETE CO. INC	000000000					
180533	PO-180487 12/19/2017	53421975	1 01-0824-0-4300.00-1110-1000-110-000-301	NN F	194.85	149.38	
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	149.38 *		149.38	
105148/00	COMPLETE BUSINESS SYTEMS INTER						
180418	PO-180398 12/18/2017	142369	1 01-0824-0-4300.00-1110-1000-110-000-111	NN F	488.62	488.69	
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	488.69 *		488.69	
105148/00	CONTRERAS, MARY T						
180658	PO-180642 12/18/2017	REIMB PBIS	1 01-3010-0-5200.00-1110-1000-115-000-000	NN P	33.17	33.17	
			TRAVEL & CONFERENCE				
			TOTAL PAYMENT AMOUNT	33.17 *		33.17	
104130/00	DEMSEY FILLIGER & ASSOCIATES	141841288					
	PV-180553 12/18/2017	REPORT 12/11/2017	01-0000-0-5866.00-0000-7200-112-000-000	NY		750.00	
			PROFESSIONAL SERVICES				
			TOTAL PAYMENT AMOUNT	750.00 *		750.00	

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					
104445/00		EDMENTUM						
180775 PO-180722	12/19/2017	INV061702-3	1 01-3010-0-4300.00-1110-1000-311-000-000 YN F			2,859.37	2,859.38	
			SUPPLIES					
180774 PO-180741	12/19/2017	INV061702-3	1 01-6300-0-5810.00-1110-1000-310-000-000 YN F			2,859.38	2,859.38	
			SOFTWARE LICENSE					
			TOTAL PAYMENT AMOUNT	5,718.76 *				5,718.76
			TOTAL USE TAX AMOUNT	471.80				
104045/00		ELIZALDE, ANDREA N						
180731 PO-180680	12/19/2017	SOLUCIONES TRAINING	1 01-4203-0-5200.00-1110-1000-110-000-000 NN F			184.00	132.54	
			TRAVEL & CONFERENCE					
			TOTAL PAYMENT AMOUNT	132.54 *				132.54
103084/00		FILIPPINI, CATHY						
180690 PO-180655	12/19/2017	SOLUCIONES TRAINING	1 01-4203-0-5200.00-1110-1000-110-000-000 NN F			199.18	116.05	
			TRAVEL & CONFERENCE					
			TOTAL PAYMENT AMOUNT	116.05 *				116.05
101000/00		FRANCO, MARIANA						
180659 PO-180644	12/18/2017	PBIS TRAINING	1 01-3010-0-5200.00-1110-1000-115-000-000 NN F			33.17	33.28	
			TRAVEL & CONFERENCE					
			TOTAL PAYMENT AMOUNT	33.28 *				33.28
103948/00		GOMEZ, SARA						
PV-180559	12/18/2017	DELIVERING BOARD PACKETS	01-0000-0-5230.00-0000-7200-112-000-000 NN				7.22	
			MILEAGE					
			TOTAL PAYMENT AMOUNT	7.22 *				7.22
102132/00		GRAINGER						
180543 PO-180475	12/19/2017	9643999692	1 01-8150-0-4300.00-0000-8110-112-000-000 NN P			209.25	209.25	
			SUPPLIES					
			TOTAL PAYMENT AMOUNT	209.25 *				209.25

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	
100772/00		GUSTINE ELEMENTARY SCHOOL						
	PV-180554	12/18/2017	LIABILITY INSURANCE	01-0000-0-5400.00-0000-7200-112-000-000	NN		250.00	
			INSURANCE					
			TOTAL PAYMENT AMOUNT		250.00 *		250.00	
037830/00		GUSTINE HIGH SCHOOL	0000000000					
180792	PO-180743	12/19/2017	LUNCH FOR TEACHERS	12/2/2017	1 01-0824-0-4300.00-0000-7410-112-000-000	N F	1,100.00	1,100.00
			SUPPLIES					
			TOTAL PAYMENT AMOUNT		1,100.00 *		1,100.00	
073088/00		GUSTINE SCHOOL DISTRICT	0000000000					
	RC-180009	12/19/2017	GES FIELD TRIP	01-0824-0-5805.00-1110-1000-110-000-000	N		788.50	
			ADMISSION TIX COST/FIELD TRIPS					
			TOTAL PAYMENT AMOUNT		788.50 *		788.50	
105192/00		HOPE KING TEACHING RESOURCE IN	462191307					
180602	PO-180671	12/19/2017	694677214	1 01-0824-0-5200.00-1110-1000-110-000-104	NY F	389.70	360.00	
			TRAVEL & CONFERENCE					
			TOTAL PAYMENT AMOUNT		360.00 *		360.00	
102151/00		HOUGHTON MIFFLIN HARCOURT						
180192	PO-180148	12/18/2017	710077148	1 01-3010-0-4300.00-1110-1000-111-000-000	YN F	1,376.94	1,272.00	
			SUPPLIES					
			TOTAL PAYMENT AMOUNT		1,272.00 *		1,272.00	
			TOTAL USE TAX AMOUNT		104.94			
104808/00		HOUGHTON MIFFLIN HARCOURT						
180018	PO-180014	12/19/2017	710062911	1 01-3010-0-4300.00-1110-1000-115-000-000	YN F	4,200.00	4,200.00	
			SUPPLIES					
			TOTAL PAYMENT AMOUNT		4,200.00 *		4,200.00	
			TOTAL USE TAX AMOUNT		346.50			

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	
104587/00	IC REFRIGERATION						
180542	PO-180477	12/18/2017	0074496-IN	1	01-8150-0-5640.00-0000-8110-112-000-000 NN P	926.65	926.65
					REPAIRS/MAINT OF EQUIPMENT		
180542	PO-180477	12/18/2017	0074493-IN	1	01-8150-0-5640.00-0000-8110-112-000-000 NN P	1,269.10	1,269.10
					REPAIRS/MAINT OF EQUIPMENT		
					TOTAL PAYMENT AMOUNT	2,195.75 *	2,195.75

104383/00	J & F FERTILIZER	770240546					
PV-180562	12/19/2017	7920	01-0823-0-5640.00-0000-3600-112-000-000 NY			525.50	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180562	12/19/2017	7921	01-0823-0-5640.00-0000-3600-112-000-000 NY			95.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180562	12/19/2017	7922	01-0823-0-5640.00-0000-3600-112-000-000 NY			237.50	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180562	12/19/2017	7923	01-0823-0-5640.00-0000-3600-112-000-000 NY			95.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180562	12/19/2017	7919	01-0823-0-5640.00-0000-3600-112-000-000 NY			95.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180562	12/19/2017	7918	01-0823-0-5640.00-0000-3600-112-000-000 NY			208.00	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180562	12/19/2017	7937	01-0823-0-5640.00-0000-3600-112-000-000 NY			522.50	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180562	12/19/2017	7936	01-0823-0-5640.00-0000-3600-112-000-000 NY			237.50	
			REPAIRS/MAINT OF EQUIPMENT				
PV-180562	12/19/2017	7935	01-0823-0-5640.00-0000-3600-112-000-000 NY			237.50	
			REPAIRS/MAINT OF EQUIPMENT				
			TOTAL PAYMENT AMOUNT		2,253.50 *		2,253.50

104872/00	LAUPUA, SOLOMONA						
PV-180552	12/18/2017	PAYROLL CORRECTIONS	01-0000-0-9556.00-0000-0000-000-000-000 NN			7.15	
			MISC DISTRICT VOL-DEDS (1)				
			TOTAL PAYMENT AMOUNT		7.15 *		7.15

105180/00	M MIG CONSTRUCTION	261783806					
180785	PO-180734	12/18/2017	2855	1	01-6387-0-4300.00-3824-1000-310-000-000 YY F	4,810.00	4,810.00
					SUPPLIES		
180786	PO-180735	12/18/2017	2854	1	01-6387-0-4300.00-3824-1000-310-000-000 YY F	3,850.00	3,850.00
					SUPPLIES		
					TOTAL PAYMENT AMOUNT	8,660.00 *	8,660.00
					TOTAL USE TAX AMOUNT	714.44	

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		
105050/00	MADRIGAL, MARIO						
180678	PO-180631	12/18/2017	PBIS TRAINING	1	01-3010-0-5200.00-1110-1000-115-000-000 NN F	33.17	33.28
			TRAVEL & CONFERENCE				
			TOTAL PAYMENT AMOUNT	33.28 *			33.28
054938/00	MATTOS NEWSPAPERS INC.	000000000					
180726	PO-180672	12/19/2017	TR1107170325	1	01-0000-0-5899.00-0000-7200-112-000-000 NN P	350.00	350.00
			OTHER SERVICES, FEES, OP EXPS				
180726	PO-180672	12/19/2017	PI11617036	1	01-0000-0-5899.00-0000-7200-112-000-000 NN P	75.00	75.00
			OTHER SERVICES, FEES, OP EXPS				
			TOTAL PAYMENT AMOUNT	425.00 *			425.00
104406/00	MENTORING MINDS						
180681	PO-180692	12/19/2017	221089	1	01-6300-0-4300.00-1110-1000-110-000-000 NN F	88.52	88.14
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	88.14 *			88.14
104115/00	NAPA AUTO						
180351	PO-180331	12/18/2017	288079	1	01-7010-0-4300.00-1110-1000-310-000-000 NN P	15.63	15.63
			SUPPLIES				
180687	PO-180657	12/18/2017	288079	1	01-7010-0-4300.00-1110-1000-310-000-000 NN F	145.00	145.00
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	160.63 *			160.63
092087/00	NAPA AUTO PARTS	770001024					
180130	PO-180114	12/18/2017	288690	1	01-8150-0-4300.00-0000-8110-112-000-000 NN P	0.59	0.59
			SUPPLIES				
180130	PO-180114	12/18/2017	288672	1	01-8150-0-4300.00-0000-8110-112-000-000 NN P	309.64	309.64
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	310.23 *			310.23
100059/00	NASCO						
180759	PO-180707	12/18/2017	1721910	1	01-7010-0-4300.00-1110-1000-310-000-000 NN P	57.07	57.07
			SUPPLIES				
			TOTAL PAYMENT AMOUNT	57.07 *			57.07

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
064370/00	OFFICE SUPPLY EXPRESS		770446496					
180213 PO-180189	12/19/2017	129192		1 01-0000-0-4300.00-0000-7200-112-000-000	NN P		28.90	28.90
				SUPPLIES				
				TOTAL PAYMENT AMOUNT		28.90 *		28.90
101470/00	P G & E							
PV-180556	12/18/2017	ACCT NO:5159195533-4 12/08/17		01-0000-0-5510.00-0000-8200-112-000-000	NN		4,765.38	4,765.38
				HEATING BUTANE, OIL				
				TOTAL PAYMENT AMOUNT		4,765.38 *		4,765.38
102421/00	POGRESS PUBLICATIONS							
180079 PO-180063	12/19/2017	5996742		1 01-0824-0-4300.00-1110-1000-110-000-301	NN F		779.40	709.25
				SUPPLIES				
				TOTAL PAYMENT AMOUNT		709.25 *		709.25
105197/00	PRINCIPAL FINANCIAL GROUP							
PV-180549	12/18/2017	1083002-10001 12/01-12/31/2017		01-0100-0-9556.00-0000-0000-000-000	NN		2,518.95	2,518.95
				MISC DISTRICT VOL-DEDS (1)				
				TOTAL PAYMENT AMOUNT		2,518.95 *		2,518.95
105100/00	PRUDENTIAL OVERALL SUPPLY							
180285 PO-180246	12/18/2017	80546659		1 01-8150-0-4300.00-0000-8110-112-000-000	NN P		158.25	158.25
				SUPPLIES				
180285 PO-180246	12/18/2017	80546660		1 01-8150-0-4300.00-0000-8110-112-000-000	NN P		234.33	234.33
				SUPPLIES				
180285 PO-180246	12/18/2017	80546662		1 01-8150-0-4300.00-0000-8110-112-000-000	NN P		98.25	98.25
				SUPPLIES				
180285 PO-180246	12/18/2017	80546664		1 01-8150-0-4300.00-0000-8110-112-000-000	NN P		111.75	111.75
				SUPPLIES				
180285 PO-180246	12/18/2017	80539527		1 01-8150-0-4300.00-0000-8110-112-000-000	NN P		98.25	98.25
				SUPPLIES				
				TOTAL PAYMENT AMOUNT		700.83 *		700.83



Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
101122/00	RAY MORGAN COMPANY							
180497	PO-180509 12/18/2017 1814800		1	01-0824-0-4400.00-0000-2700-115-000-305 NN F			1,239.46	1,239.46
		NON-CAPITALIZED EQUIPMENT						
		TOTAL PAYMENT AMOUNT			1,239.46 *			1,239.46
100157/00	ROCHA, PAT							
	PV-180558 12/18/2017 CSBA CONFERENCE REIMB			01-0000-0-5200.00-0000-7110-112-000-000 NN				172.05
		TRAVEL & CONFERENCE						
		TOTAL PAYMENT AMOUNT			172.05 *			172.05
103897/00	ROMERO ELEMENTARY							
	PV-180555 12/18/2017 LIABILITY INSURANCE			01-0000-0-5400.00-0000-7200-112-000-000 NN				450.00
		INSURANCE						
		TOTAL PAYMENT AMOUNT			450.00 *			450.00
104686/00	SAENZ PEST CONTROL							
	PV-180557 12/18/2017 4410			01-8150-0-5565.00-0000-8110-112-000-000 NN				170.00
		PEST CONTROL						
	PV-180557 12/18/2017 4411			01-8150-0-5565.00-0000-8110-112-000-000 NN				210.00
		PEST CONTROL						
	PV-180561 12/18/2017 4359			01-8150-0-5565.00-0000-8110-112-000-000 NN				180.00
		PEST CONTROL						
	PV-180561 12/18/2017 0495			01-8150-0-5565.00-0000-8110-112-000-000 NN				180.00
		PEST CONTROL						
	PV-180561 12/18/2017 4369			01-8150-0-5565.00-0000-8110-112-000-000 NN				180.00
		PEST CONTROL						
	PV-180561 12/18/2017 0499			01-8150-0-5565.00-0000-8110-112-000-000 NN				75.00
		PEST CONTROL						
		TOTAL PAYMENT AMOUNT			995.00 *			995.00
104245/00	SAN JOAQUIN PEST CONTROL							
180291	PO-180247 12/18/2017 XA410000656:01		1	01-8150-0-5565.00-0000-8110-112-000-000 NN P			42.97	42.97
		PEST CONTROL						
180291	PO-180247 12/18/2017 XA400001636:01		1	01-8150-0-5565.00-0000-8110-112-000-000 NN F			159.16	113.00
		PEST CONTROL						
		TOTAL PAYMENT AMOUNT			155.97 *			155.97

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
103496/00	SCHOOL INNOVATIONS &							
	PV-180566 12/19/2017	0136801-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
103946/00	SISC FLEX							
	PV-180550 12/18/2017	DECEMBER 2017		01-0100-0-9555.00-0000-0000-000-000-000 NN				776.67
				125 DEP CARE & MED REIMBURSE				
				TOTAL PAYMENT AMOUNT	776.67 *			776.67
105076/00	STRICTLY TECH							
180660 PO-180646 12/19/2017	15457			1 01-0824-0-4400.00-1110-1000-115-000-205 NN F		4,987.15		4,987.15
				NON-CAPITALIZED EQUIPMENT				
				TOTAL PAYMENT AMOUNT	4,987.15 *			4,987.15
104288/00	TESEI PETROLEUM							
	PV-180564 12/19/2017	85123		01-0000-0-4341.00-0000-8200-112-000-000 NN				161.02
				GAS, OIL LUBE, ETC				
	PV-180565 12/19/2017	85037		01-7010-0-4300.00-1110-1000-310-000-000 NN				49.97
				SUPPLIES				
	PV-180565 12/19/2017	85037		01-0000-0-4341.00-0000-8200-112-000-000 NN				273.29
				GAS, OIL LUBE, ETC				
	PV-180565 12/19/2017	85037		01-8150-0-4341.00-0000-8110-112-000-000 NN				161.74
				GAS, OIL LUBE, ETC				
	PV-180565 12/19/2017	85037		01-0824-0-4300.00-1110-1000-110-000-000 NN				29.84
				SUPPLIES				
	PV-180565 12/19/2017	85037		01-0824-0-4300.00-1110-1000-110-000-000 NN				49.07
				SUPPLIES				
	PV-180565 12/19/2017	85037		01-0824-0-4300.00-1110-1000-110-000-000 NN				63.53
				SUPPLIES				
				TOTAL PAYMENT AMOUNT	788.46 *			788.46
105198/00	TEXAS LIFE INSURANCE COMPANY							
	PV-180563 12/19/2017	SM0DLK20171214001 12/15/2017		01-0100-0-9556.00-0000-0000-000-000-000 NN				548.65
				MISC DISTRICT VOL-DEDS (1)				
				TOTAL PAYMENT AMOUNT	548.65 *			548.65



014 Gustine Unified School Dist. J31507  
DECEMBER 17 WARRANT REGISTER4

ACCOUNTS PAYABLE PRELIST APY500 L.00.12 12/20/17 10:46 PAGE 10  
BATCH: 0031 DECEMBER 17 WARRANT REGISTER4 << Open >>  
FUND : 01 GENERAL FUND/COUNTY SSF

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
098817/00	YANCEY HOME CENTER	000000000					
180332 PO-180336	12/18/2017	A20170464459	1 01-7010-0-4300.00-1110-1000-310-000-000	NN P		7.53	7.53
			SUPPLIES				
			TOTAL PAYMENT AMOUNT		7.53 *		7.53
			TOTAL FUND PAYMENT		101,638.58 **		101,638.58
			TOTAL USE TAX AMOUNT		1,831.22		

MERCED COUNTY OFFICE OF EDUCATION  
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/20/2017

DISTRICT FUND: 13 - 5077

BATCH# 31

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 521.79

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. J31507  
DECEMBER 17 WARRANT REGISTER4

ACCOUNTS PAYABLE PRELIST APY500 L.00.12 12/20/17 10:46 PAGE 11  
BATCH: 0031 DECEMBER 17 WARRANT REGISTER4 << Open >>  
FUND : 13 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				
016633/00	CENTRAL SANITARY SUPPLY CO	000000000						
180306 PO-180279	12/18/2017	842134	1 13-5310-0-4300.00-0000-3700-112-000-000	NN P		481.09	481.09	
			SUPPLIES					
			TOTAL PAYMENT AMOUNT	481.09 *			481.09	
066508/00	PARREIRA'S AUTO REPAIR	770272131						
180630 PO-180585	12/18/2017	40034	1 13-5320-0-4300.00-0000-3700-112-000-000	NY P		40.70	40.70	
			SUPPLIES					
			TOTAL PAYMENT AMOUNT	40.70 *			40.70	
			TOTAL FUND	PAYMENT	521.79 **		521.79	

MERCED COUNTY OFFICE OF EDUCATION  
CHECK REGISTER BATCH COVER

Gustine

DATE: 12/20/2017

DISTRICT FUND: 25 - 5075

BATCH# 31

DISTRICT NAME: 14 - GUSTINE UNIFIED SCHOOL DISTRICT

TOTAL AMOUNT OF REGISTER: \$ 721.88

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 Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
006217/00	ATKINSON ANDELSON LOYA		953378600					
PV-180560	12/18/2017	532575		25-0000-0-5801.00-0000-8500-112-000-000 NY				433.13
				LEGAL FEES				
PV-180560	12/18/2017	532575		25-0000-0-5801.00-0000-8500-112-000-000 NY				288.75
				LEGAL FEES				
				TOTAL PAYMENT AMOUNT	721.88	*		721.88
				TOTAL FUND PAYMENT	721.88	**		721.88
				TOTAL BATCH PAYMENT	102,882.25	***	0.00	102,882.25
				TOTAL USE TAX AMOUNT	1,831.22			
				TOTAL DISTRICT PAYMENT	102,882.25	****	0.00	102,882.25
				TOTAL USE TAX AMOUNT	1,831.22			
				TOTAL FOR ALL DISTRICTS:	102,882.25	****	0.00	102,882.25
				TOTAL USE TAX AMOUNT	1,831.22			

Number of checks to be printed: 52, not counting voids due to stub overflows.

# **GUSTINE UNIFIED SCHOOL DISTRICT**

**Meeting of the Board of Trustees**

**MEETING DATE:**

January 10, 2018

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**AGENDA ITEM TITLE:** 2016/2017 District Audit

**AGENDA SECTION:** Action

**PRESENTED BY:** Lizett Aguilar, Chief Business Officer

**RECOMMENDATIONS:** Approve the 2016/2017 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 31<sup>st</sup>.

Michael Ash, Partner with Christy White Associates, our independent auditors, will be present to review the 2016/2017 District Audit.

**FISCAL IMPACT:** N/A

**BUDGET CATEGORY:** N/A

# GUSTINE UNIFIED SCHOOL DISTRICT

## AUDIT REPORT

JUNE 30, 2017

San Diego

Los Angeles

San Francisco  
Bay Area

christywhite  
A PROFESSIONAL  
ACCOUNTANCY CORPORATION *associates*



**GUSTINE UNIFIED SCHOOL DISTRICT  
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FOR THE YEAR ENDED JUNE 30, 2017**

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## **FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

Governing Board  
Gustine Unified School District  
Gustine, California

Christy White, CPA

Michael Ash, CPA

Heather Rubio

### 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, 2017, 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.

SAN DIEGO  
LOS ANGELES  
SAN FRANCISCO/BAY AREA

Corporate Office:  
348 Olive Street  
San Diego, CA 92103

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tel: 619.270.8222  
fax: 619.260.9085  
www.christywhite.com

*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, 2017, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Matters*

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in net OPEB liability, schedule of District contributions – OPEB, schedule of investment returns – OPEB, schedule of funding progress for OPEB benefits, 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, 2017 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 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, 2017

# **GUSTINE UNIFIED SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS**

## **INTRODUCTION**

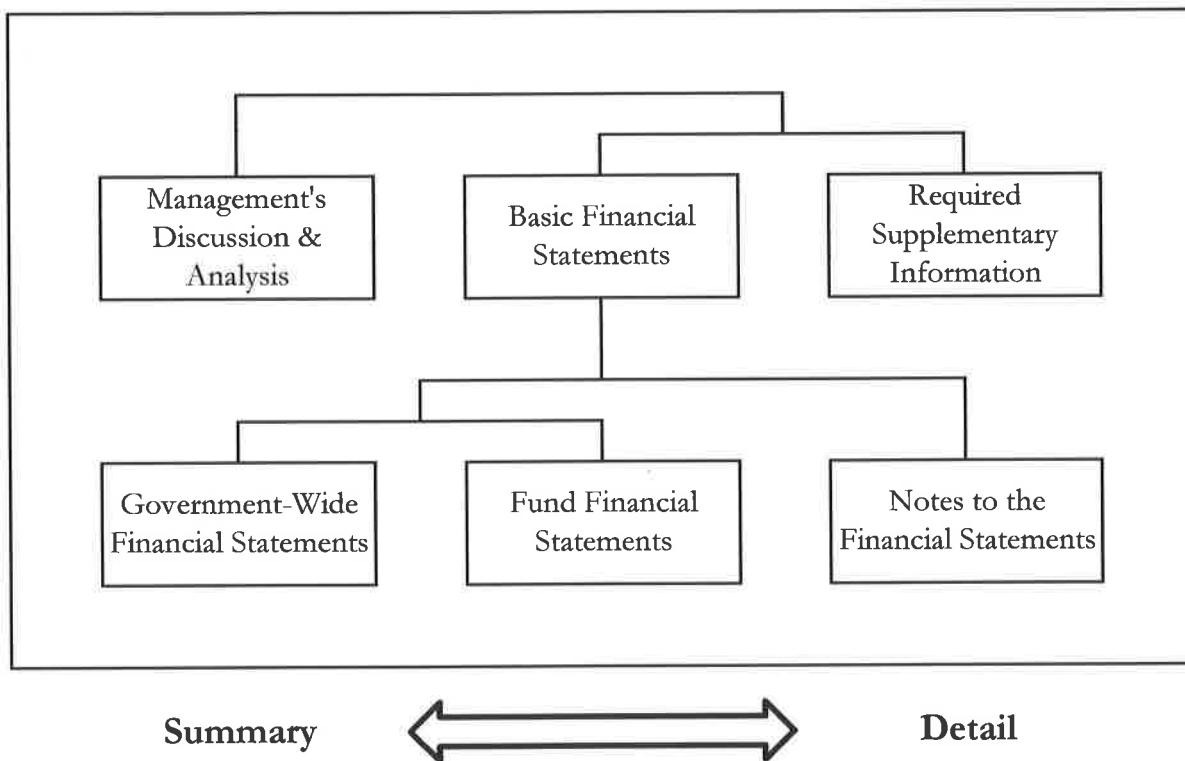
Our discussion and analysis of Gustine Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2017. It should be read in conjunction with the District's financial statements, which follow this section.

## **FINANCIAL HIGHLIGHTS**

- The District's total net position was \$1,613,823 at June 30, 2017. This was an increase of \$59,743 from the prior year's net position.
- Overall revenues were \$23,734,974 which exceeded expenses of \$23,675,231.

## **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, 2017**

---

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, 2017**

---

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

**Net Position**

The District's net position was \$1,613,823 at June 30, 2017, as reflected in the table below. Of this amount, (\$9,620,568) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	<b>Governmental Activities</b>		
	<b>2017</b>	<b>2016</b>	<b>Net Change</b>
<b>ASSETS</b>			
Current and other assets	\$ 13,779,153	\$ 9,477,002	\$ 4,302,151
Capital assets	20,580,882	17,978,140	2,602,742
<b>Total Assets</b>	<b>34,360,035</b>	<b>27,455,142</b>	<b>6,904,893</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>3,591,284</b>	<b>1,816,196</b>	<b>1,775,088</b>
<b>LIABILITIES</b>			
Current liabilities	2,977,944	2,011,035	966,909
Long-term liabilities	32,930,857	24,470,320	8,460,537
<b>Total Liabilities</b>	<b>35,908,801</b>	<b>26,481,355</b>	<b>9,427,446</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>428,695</b>	<b>1,235,903</b>	<b>(807,208)</b>
<b>NET POSITION</b>			
Net investment in capital assets	9,049,171	9,773,435	(724,264)
Restricted	2,185,220	1,450,407	734,813
Unrestricted	(9,620,568)	(9,669,762)	49,194
<b>Total Net Position</b>	<b>\$ 1,613,823</b>	<b>\$ 1,554,080</b>	<b>\$ 59,743</b>

**GUSTINE UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2017**

**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		
	2017	2016	Net Change
<b>REVENUES</b>			
Program revenues			
Charges for services	\$ 93,569	\$ 97,256	\$ (3,687)
Operating grants and contributions	4,637,048	3,351,335	1,285,713
General revenues			
Property taxes	3,834,355	3,354,180	480,175
Unrestricted federal and state aid	14,960,950	14,623,025	337,925
Other	209,052	222,487	(13,435)
<b>Total Revenues</b>	<b>23,734,974</b>	<b>21,648,283</b>	<b>2,086,691</b>
<b>EXPENSES</b>			
Instruction	12,569,540	10,367,704	2,201,836
Instruction-related services	2,102,282	1,574,802	527,480
Pupil services	2,764,004	2,455,363	308,641
General administration	1,850,380	1,981,004	(130,624)
Plant services	2,217,398	1,915,046	302,352
Ancillary services	191,829	196,432	(4,603)
Debt service	604,597	467,192	137,405
Other Outgo	492,493	270,829	221,664
Depreciation	882,708	880,119	2,589
<b>Total Expenses</b>	<b>23,675,231</b>	<b>20,108,491</b>	<b>3,566,740</b>
<b>Change in net position</b>	<b>59,743</b>	<b>1,539,792</b>	<b>(1,480,049)</b>
<b>Net Position - Beginning</b>	<b>1,554,080</b>	<b>14,288</b>	<b>1,539,792</b>
<b>Net Position - Ending</b>	<b>\$ 1,613,823</b>	<b>\$ 1,554,080</b>	<b>\$ 59,743</b>

The cost of all our governmental activities this year was \$23,675,231 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$3,834,355 because 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, 2017**

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**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.

	<b>Net Cost of Services</b>	
	<b>2017</b>	<b>2016</b>
Instruction	\$ 10,031,175	\$ 8,665,323
Instruction-related services	1,864,580	1,472,905
Pupil services	1,344,420	1,136,748
General administration	1,648,786	1,710,740
Plant services	1,926,003	1,907,784
Ancillary services	183,128	192,390
Debt service	604,597	467,192
Transfers to other agencies	459,217	226,699
Depreciation	882,708	880,119
<b>Total Expenses</b>	<b>\$ 18,944,614</b>	<b>\$ 16,659,900</b>

**GUSTINE UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2017**

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**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 \$11,959,687, which is more than last year's ending fund balance of \$8,373,269. The District's General Fund had \$449,652 more in operating revenues than expenditures for the year ended June 30, 2017. The District's Cafeteria Fund had \$145,004 less in operating revenues than expenditures for the year ended June 30, 2017. The District's Building Fund had \$3,109,705 less in operating revenues than expenditures for the year ended June 30, 2017 due to bond-related expenditures.

**CURRENT YEAR BUDGET 2016-17**

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a monthly 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.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2016-17, the District had invested \$20,580,882 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2017	2016	Net Change
<b>CAPITAL ASSETS</b>			
Land	\$ 1,671,212	\$ 1,671,212	\$ -
Construction in progress	3,931,234	755,737	3,175,497
Land improvements	2,984,704	2,984,704	-
Buildings & improvements	27,610,113	27,610,113	-
Furniture & equipment	1,645,940	1,335,987	309,953
Accumulated depreciation	(17,262,321)	(16,379,613)	(882,708)
<b>Total Capital Assets</b>	<b>\$ 20,580,882</b>	<b>\$ 17,978,140</b>	<b>\$ 2,602,742</b>

**GUSTINE UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2017**

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**CAPITAL ASSET AND DEBT ADMINISTRATION (continued)**

**Long-Term Debt**

At year-end, the District had \$32,930,857 in long-term debt, an increase of \$8,460,537 from last year – as shown in the table below. (More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.)

	<b>Governmental Activities</b>		
	<b>2017</b>	<b>2016</b>	<b>Net Change</b>
<b>LONG-TERM LIABILITIES</b>			
Total general obligation bonds	\$ 9,799,687	\$ 4,138,903	\$ 5,660,784
Total certificates of participation	6,875,000	6,975,000	(100,000)
Capital leases	398,702	242,185	156,517
Compensated absences	89,282	68,152	21,130
Construction settlement	261,541	326,927	(65,386)
Net OPEB obligation	830,754	795,135	35,619
Net pension liability	15,557,780	12,648,570	2,909,210
Less: current portion of long-term debt	(881,889)	(724,552)	(157,337)
<b>Total Long-term Liabilities</b>	<b>\$ 32,930,857</b>	<b>\$ 24,470,320</b>	<b>\$ 8,460,537</b>

**GUSTINE UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2017**

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**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.

Landmark legislation passed in Year 2013 reformed California school district finance by creating the Local Control Funding Formula (LCFF). The District continues to analyze the impact of the LCFF on funding for our program offerings and services. 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 State anticipates all school districts to reach the statewide targeted base funding levels by 2020-21 but the annual amount funded to meet the target is uncertain.

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.

State revenues are estimated to increase modestly in 2017-18 but there is uncertainty about the State's long-term economic growth. According to the Legislative Analyst's Office, there are concerns about a possible mild recession. In addition, purchasing power has not been restored to pre-2007/08 levels for most school districts as added funding is going to pay for increases in CalPERS and CalSTRS rates increases and rising health care costs.

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, 2017. 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 2017-18 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, 2017**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 12,946,912
Accounts receivable	691,339
Inventory	39,455
Prepaid expenses	101,447
Capital assets, not depreciated	5,602,446
Capital assets, net of accumulated depreciation	14,978,436
<b>Total Assets</b>	<b>34,360,035</b>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	3,591,284
<b>Total Deferred Outflows of Resources</b>	<b>3,591,284</b>
 <b>LIABILITIES</b>	
Accrued liabilities	1,881,546
Unearned revenue	214,509
Long-term liabilities, current portion	881,889
Long-term liabilities, non-current portion	32,930,857
<b>Total Liabilities</b>	<b>35,908,801</b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	428,695
<b>Total Deferred Inflows of Resources</b>	<b>428,695</b>
 <b>NET POSITION</b>	
Net investment in capital assets	9,049,171
Restricted:	
Capital projects	636,210
Debt service	617,945
Educational programs	905,900
All others	25,165
Unrestricted	(9,620,568)
<b>Total Net Position</b>	<b>\$ 1,613,823</b>

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

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2017**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction	\$ 12,569,540	\$ 31,473	\$ 2,506,892	\$ (10,031,175)
Instruction-related services				
Instructional supervision and administration	113,346	8	31,542	(81,796)
Instructional library, media, and technology	59,929	-	-	(59,929)
School site administration	1,929,007	286	205,866	(1,722,855)
Pupil services				
Home-to-school transportation	510,881	-	-	(510,881)
Food services	1,185,146	57,796	974,348	(153,002)
All other pupil services	1,067,977	795	386,645	(680,537)
General administration				
Centralized data processing	174,538	-	-	(174,538)
All other general administration	1,675,842	2,999	198,595	(1,474,248)
Plant services	2,217,398	-	291,395	(1,926,003)
Ancillary services	191,829	-	8,701	(183,128)
Interest on long-term debt	604,597	-	-	(604,597)
Other Outgo	492,493	212	33,064	(459,217)
Depreciation (unallocated)	882,708	-	-	(882,708)
<b>Total Governmental Activities</b>	<b>\$ 23,675,231</b>	<b>\$ 93,569</b>	<b>\$ 4,637,048</b>	<b>(18,944,614)</b>
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				3,214,331
Property taxes, levied for debt service				611,861
Property taxes, levied for other specific purposes				8,163
Federal and state aid not restricted for specific purposes				14,960,950
Interest and investment earnings				106,576
Miscellaneous				102,476
<b>Subtotal, General Revenue</b>				<b>19,004,357</b>
<b>CHANGE IN NET POSITION</b>				<b>59,743</b>
<b>Net Position - Beginning</b>				<b>1,554,080</b>
<b>Net Position - Ending</b>				<b>\$ 1,613,823</b>

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

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
**BALANCE SHEET**  
**JUNE 30, 2017**

	General Fund	Cafeteria Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 5,508,588	\$ 3,507	\$ 5,558,984	\$ 1,875,833	\$ 12,946,912
Accounts receivable	426,943	241,428	19,725	3,243	691,339
Due from other funds	312,681	162,098	81,488	250	556,517
Stores inventory	-	39,455	-	-	39,455
Prepaid expenditures	101,447	-	-	-	101,447
<b>Total Assets</b>	<b>\$ 6,349,659</b>	<b>\$ 446,488</b>	<b>\$ 5,660,197</b>	<b>\$ 1,879,326</b>	<b>\$ 14,335,670</b>
<b>LIABILITIES</b>					
Accrued liabilities	\$ 1,387,811	\$ 91,543	\$ 118,519	\$ 7,084	\$ 1,604,957
Due to other funds	243,836	312,681	-	-	556,517
Unearned revenue	197,410	17,099	-	-	214,509
<b>Total Liabilities</b>	<b>1,829,057</b>	<b>421,323</b>	<b>118,519</b>	<b>7,084</b>	<b>2,375,983</b>
<b>FUND BALANCES</b>					
Nonspendable	106,447	39,655	-	-	146,102
Restricted	823,571	25,165	5,541,678	1,613,073	8,003,487
Committed	-	-	-	259,169	259,169
Assigned	1,359,225	-	-	-	1,359,225
Unassigned	2,231,359	(39,655)	-	-	2,191,704
<b>Total Fund Balances</b>	<b>4,520,602</b>	<b>25,165</b>	<b>5,541,678</b>	<b>1,872,242</b>	<b>11,959,687</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,349,659</b>	<b>\$ 446,488</b>	<b>\$ 5,660,197</b>	<b>\$ 1,879,326</b>	<b>\$ 14,335,670</b>

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, 2017**

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**Total Fund Balance - Governmental Funds** \$ 11,959,687

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	\$ 37,843,203	
Accumulated depreciation	(17,262,321)	20,580,882

**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:

(276,589)

**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	\$ 9,799,687	
Total certificates of participation	6,875,000	
Capital leases	398,702	
Compensated absences	89,282	
Construction settlement	261,541	
Net OPEB obligation	830,754	
Net pension liability	15,557,780	(33,812,746)

**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	\$ 3,591,284	
Deferred inflows of resources related to pensions	(428,695)	3,162,589

**Total Net Position - Governmental Activities** \$ 1,613,823

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	General Fund	Cafeteria Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
LCFF sources	\$ 17,363,792	\$ -	\$ -	\$ 68,021	\$ 17,431,813
Federal sources	997,648	952,660	-	3,090	1,953,398
Other state sources	2,554,580	63,930	-	155,530	2,774,040
Other local sources	183,927	61,941	52,155	630,454	928,477
<b>Total Revenues</b>	<b>21,099,947</b>	<b>1,078,531</b>	<b>52,155</b>	<b>857,095</b>	<b>23,087,728</b>
<b>EXPENDITURES</b>					
Current					
Instruction	11,848,506	-	-	148,577	11,997,083
Instruction-related services					
Instructional supervision and administration	105,611	-	-	-	105,611
Instructional library, media, and technology	57,390	-	-	-	57,390
School site administration	1,794,955	-	-	5,537	1,800,492
Pupil services					
Home-to-school transportation	650,036	-	-	-	650,036
Food services	-	1,170,254	-	-	1,170,254
All other pupil services	1,008,358	-	-	-	1,008,358
General administration					
Centralized data processing	174,538	-	-	-	174,538
All other general administration	1,578,765	53,281	-	-	1,632,046
Plant services	2,049,224	-	-	22,040	2,071,264
Facilities acquisition and maintenance	128,282	-	3,033,003	135,622	3,296,907
Ancillary services	185,995	-	-	-	185,995
Transfers to other agencies	248,636	-	-	-	248,636
Debt service					
Principal	406,954	-	-	345,000	751,954
Interest and other	413,045	-	128,857	225,640	767,542
<b>Total Expenditures</b>	<b>20,650,295</b>	<b>1,223,535</b>	<b>3,161,860</b>	<b>882,416</b>	<b>25,918,106</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over Expenditures</b>	<b>449,652</b>	<b>(145,004)</b>	<b>(3,109,705)</b>	<b>(25,321)</b>	<b>(2,830,378)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	162,098	-	124,676	286,774
Other sources	7,158,085	-	5,500,000	528,357	13,186,442
Transfers out	(286,774)	-	-	-	(286,774)
Other uses	(6,769,646)	-	-	-	(6,769,646)
<b>Net Financing Sources (Uses)</b>	<b>101,665</b>	<b>162,098</b>	<b>5,500,000</b>	<b>653,033</b>	<b>6,416,796</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>551,317</b>	<b>17,094</b>	<b>2,390,295</b>	<b>627,712</b>	<b>3,586,418</b>
<b>Fund Balance - Beginning</b>	<b>3,969,285</b>	<b>8,071</b>	<b>3,151,383</b>	<b>1,244,530</b>	<b>8,373,269</b>
<b>Fund Balance - Ending</b>	<b>\$ 4,520,602</b>	<b>\$ 25,165</b>	<b>\$ 5,541,678</b>	<b>\$ 1,872,242</b>	<b>\$ 11,959,687</b>

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, 2017**

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**Net Change in Fund Balances - Governmental Funds** \$ 3,586,418

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:	\$ 3,485,450	
Depreciation expense:	(882,708)	2,602,742

**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:

7,511,954

**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:

(13,186,442)

**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:

(93,839)

**(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, 2017**

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Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was: (21,130)

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (35,619)

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: (326,914)

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**

<b>\$</b>	<b>59,743</b>
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**GUSTINE UNIFIED SCHOOL DISTRICT**  
**FIDUCIARY FUNDS**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2017**

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	<b>Trust Funds</b>	<b>Agency Funds</b>
	<b>Retiree Benefit</b>	<b>Student Body</b>
	<b>Fund</b>	<b>Fund</b>
<b>ASSETS</b>		
Cash and investments	\$ 139,294	\$ 183,317
<b>Total Assets</b>	<b>139,294</b>	<b>\$ 183,317</b>
<b>LIABILITIES</b>		
Due to student groups	-	183,317
<b>Total Liabilities</b>	<b>-</b>	<b>\$ 183,317</b>
<b>NET POSITION</b>		
Restricted for postemployment benefits other than pensions	139,294	
<b>Total Net Position</b>	<b>\$ 139,294</b>	

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



**GUSTINE UNIFIED SCHOOL DISTRICT  
FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2017**

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	<u>Trust Funds</u> <u>Retiree Benefit</u> <u>Fund</u>
<b>ADDITIONS</b>	
Contributions	\$ 323,502
Investment earnings	13,107
<b>Total Additions</b>	<u>336,609</u>
<b>DEDUCTIONS</b>	
Benefits payments	261,657
Administrative expense	114
<b>Total Deductions</b>	<u>261,771</u>
<b>CHANGE IN NET POSITION</b>	74,838
<b>Net Position - Beginning, as restated</b>	<u>64,456</u>
<b>Net Position - Ending</b>	<u>\$ 139,294</u>

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

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

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**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, 2017

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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]*).

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.

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.

**Retiree Benefit Fund:** The Retiree Benefit Fund is a trust fund used to record the District's irrevocable OPEB trust held with Self-Insured Schools of California (SISC) GASB 45 Trust A.

**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.

**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, 2017

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

**Cash and Cash Equivalents**

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

**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.

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.

**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.



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, 2017**

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**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, 2017

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements

**GASB Statement No. 74** – In June 2015, GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. This standard's primary objective is to improve the usefulness of information about postemployment benefits other than pensions for making decisions and assessing accountability. The Statement is effective for periods beginning after June 15, 2016. The District has implemented GASB Statement No. 74 for the year ended June 30, 2017.

**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 not yet determined the impact on the financial statements.

**GASB Statement No. 80** – In January 2016, GASB issued Statement No. 80, *Blending Requirements for Certain Component Units – an Amendment of GASB Statement No. 14*. This standard's primary objective is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The Statement is effective for periods beginning after June 15, 2016. The District has implemented GASB Statement No. 80 for the year ended June 30, 2017.

**GASB Statement No. 82** – In March 2016, GASB issued Statement No. 82, *Pension Issues – an Amendment of GASB Statements No. 67, No. 68, and No. 73*. This standard's primary objective is to address issues regarding the presentation of payroll-related measures in required supplementary information, the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The majority of this Statement is effective for periods beginning after June 15, 2016. The District has implemented GASB Statement No. 82 for the year ended June 30, 2017.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**NOTE 2 – CASH AND INVESTMENTS**

**A. Summary of Cash and Investments**

	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>
Investment in county treasury	\$ 12,941,444	\$ -
Cash on hand and in banks	-	183,317
Cash with fiscal agent	268	139,294
Cash in revolving fund	5,200	-
<b>Total cash and investments</b>	<b>\$ 12,946,912</b>	<b>\$ 322,611</b>

**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, 2017**

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**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 \$12,927,520 and an amortized book value of \$12,941,444. The average weighted maturity for this pool is 527 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, 2017, the pooled investments in the County Treasury were not rated.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**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, 2017, 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 and the OPEB Trust 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, 2017 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	\$ 12,927,520
Cash with fiscal agent - OPEB trust	139,294
<b>Total fair market value of investments</b>	<u><u>\$ 13,066,814</u></u>

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2017 consisted of the following:

	General Fund	Cafeteria Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal Government					
Categorical aid	\$ 154,205	\$ 191,553	\$ -	\$ 3,243	\$ 349,001
State Government					
Categorical aid	82,633	49,875	-	-	132,508
Lottery	170,328	-	-	-	170,328
Local Government					
Other local sources	19,777	-	19,725	-	39,502
<b>Total</b>	<b>\$ 426,943</b>	<b>\$ 241,428</b>	<b>\$ 19,725</b>	<b>\$ 3,243</b>	<b>\$ 691,339</b>

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2017 was as follows:

	Balance July 01, 2016	Additions	Deletions	Balance June 30, 2017
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 1,671,212	\$ -	\$ -	\$ 1,671,212
Construction in progress	755,737	3,175,497	-	3,931,234
Total Capital Assets not Being Depreciated	2,426,949	3,175,497	-	5,602,446
Capital assets being depreciated				
Land improvements	2,984,704	-	-	2,984,704
Buildings & improvements	27,610,113	-	-	27,610,113
Furniture & equipment	1,335,987	309,953	-	1,645,940
Total Capital Assets Being Depreciated	31,930,804	309,953	-	32,240,757
Less Accumulated Depreciation				
Land improvements	2,800,185	32,790	-	2,832,975
Buildings & improvements	12,989,160	731,952	-	13,721,112
Furniture & equipment	590,268	117,966	-	708,234
Total Accumulated Depreciation	16,379,613	882,708	-	17,262,321
<b>Governmental Activities</b>				
<b>Capital Assets, net</b>	<b>\$ 17,978,140</b>	<b>\$ 2,602,742</b>	<b>\$ -</b>	<b>\$ 20,580,882</b>

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

**NOTE 5 – INTERFUND TRANSACTIONS**

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

Individual interfund receivable and payable balances at June 30, 2017 were as follows:

Due To Other Funds	Due From Other Funds					Total
	General Fund	Cafeteria Fund	Building Fund	Non-Major Governmental Funds		
General Fund	\$ -	\$ 162,098	\$ 81,488	\$ 250	\$	243,836
Cafeteria Fund	312,681	-	-	-		312,681
<b>Total Due From Other Funds</b>	<b>\$ 312,681</b>	<b>\$ 162,098</b>	<b>\$ 81,488</b>	<b>\$ 250</b>	<b>\$</b>	<b>556,517</b>

Due from the Cafeteria Fund to the General Fund for year-end indirect costs and temporary interfund borrowing.	\$	312,681
Due from the General Fund to the Cafeteria Fund for contribution to the fund.		162,098
Due from the General Fund to the Building Fund for transfer of eligible costs to energy funds per approved plan.		81,488
Due from the General Fund to the Special Reserve Fund for Capital Outlay Projects for year-end transfer of interest.		250
<b>Total</b>	<b>\$</b>	<b>556,517</b>

**B. Operating Transfers**

Interfund transfers for the year ended June 30, 2017 consisted of the following:

Interfund Transfers Out	Interfund Transfers In			Total
	Cafeteria Fund	Non-Major Governmental Funds		
General Fund	\$ 162,098	\$ 124,676	\$	286,774
<b>Total Interfund Transfers</b>	<b>\$ 162,098</b>	<b>\$ 124,676</b>	<b>\$</b>	<b>286,774</b>

Transfer from the General Fund to the Cafeteria Fund for contribution to the fund.	\$	162,098
Transfer from the General Fund to the Adult Education Fund for contribution to the fund.		75,091
Transfer from the General Fund to the Special Reserve Fund for Capital Outlay Projects for capital projects.		49,585
<b>Total</b>	<b>\$</b>	<b>286,774</b>



**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

**NOTE 6 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2017 consisted of the following:

	General Fund	Cafeteria Fund	Building Fund	Non-Major Governmental Funds	District-Wide	Total Governmental Activities
Payroll	\$ 116,239	\$ -	\$ -	\$ -	\$ -	\$ 116,239
Construction	-	-	118,519	4,251	-	122,770
Vendors payable	1,271,572	91,543	-	2,833	-	1,365,948
Unmatured interest	-	-	-	-	276,589	276,589
<b>Total</b>	<b>\$ 1,387,811</b>	<b>\$ 91,543</b>	<b>\$ 118,519</b>	<b>\$ 7,084</b>	<b>\$ 276,589</b>	<b>\$ 1,881,546</b>

**NOTE 7 – UNEARNED REVENUE**

Unearned revenue at June 30, 2017 consisted of the following:

	General Fund	Cafeteria Fund	Total Governmental Activities
Federal sources	\$ 4,421	\$ 17,099	\$ 21,520
State categorical sources	192,989	-	192,989
<b>Total</b>	<b>\$ 197,410</b>	<b>\$ 17,099</b>	<b>\$ 214,509</b>

**NOTE 8 – LONG-TERM DEBT**

A schedule of changes in long-term debt for the year ended June 30, 2017 consisted of the following:

	Balance July 01, 2016	Additions	Deductions	Balance June 30, 2017	Balance Due In One Year
<b>Governmental Activities</b>					
General obligation bonds	\$ 4,000,000	\$ 5,500,000	\$ 345,000	\$ 9,155,000	\$ 360,000
Unamortized premium	138,903	528,357	22,573	644,687	22,573
Total general obligation bonds	4,138,903	6,028,357	367,573	9,799,687	382,573
Certificates of participation	6,975,000	6,875,000	6,975,000	6,875,000	244,000
Capital leases	242,185	283,085	126,568	398,702	189,930
Compensated absences	68,152	21,130	-	89,282	-
Construction settlement	326,927	-	65,386	261,541	65,386
Net OPEB obligation	795,135	35,619	-	830,754	-
Net pension liability	12,648,570	2,909,210	-	15,557,780	-
<b>Total</b>	<b>\$ 25,194,872</b>	<b>\$ 16,152,401</b>	<b>\$ 7,534,527</b>	<b>\$ 33,812,746</b>	<b>\$ 881,889</b>

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 typically made in the General Fund and Cafeteria Fund.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**NOTE 8 – LONG-TERM DEBT (continued)**

**A. Compensated Absences**

Total unpaid employee compensated absences as of June 30, 2017 amounted to \$89,282. 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, 2017 are as follows:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds Outstanding June 30, 2017
					Outstanding July 01, 2016	Additions	Deductions	
2015A	4/29/2015	8/1/2044	2.0-5.0%	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 345,000	\$ 3,655,000
2016B	12/8/2016	8/1/2046	2.0-5.0%	5,500,000	-	5,500,000	-	5,500,000
					\$ 4,000,000	\$ 5,500,000	\$ 345,000	\$ 9,155,000

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, 2017, the principal balance outstanding was \$3,655,000.

Year Ended June 30,	Principal	Interest	Total
2018	\$ 360,000	\$ 130,388	\$ 490,388
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 - 2027	180,000	584,569	764,569
2028 - 2032	360,000	545,363	905,363
2033 - 2037	605,000	463,619	1,068,619
2038 - 2042	945,000	316,406	1,261,406
2043 - 2045	800,000	62,250	862,250
Total	\$ 3,655,000	\$ 2,582,597	\$ 6,237,597

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**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, 2017, the principal balance outstanding was \$5,500,000.

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2018	\$ -	\$ 265,138	\$ 265,138
2019	100,000	264,138	364,138
2020	-	263,138	263,138
2021	-	263,138	263,138
2022	-	263,138	263,138
2023 - 2027	55,000	1,313,588	1,368,588
2028 - 2032	360,000	1,274,413	1,634,413
2033 - 2037	770,000	1,168,875	1,938,875
2038 - 2042	1,350,000	934,313	2,284,313
2043 - 2047	2,865,000	450,319	3,315,319
Total	\$ 5,500,000	\$ 6,460,198	\$ 11,960,198

**C. Certificates of Participation**

On January 12, 2017 the District issued 2017 Refunding Certificates of Participation in the amount of \$6,875,000. The net proceeds received for the bonds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the 2007 Certificates of Participation that were refunded. As a result, the refunded certificates are considered to be defeased, and the related liability has been removed from the District's financial statements. The refunding resulted in a net savings to the District of \$628,269 and present value of savings of \$396,220. As of June 30, 2017, all of the defeased debt has been redeemed. Future payments on the 2017 certificates are as follows:

<b>Year Ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2018	\$ 244,000	\$ 238,490	\$ 482,490
2019	254,000	229,863	483,863
2020	259,000	220,938	479,938
2021	268,000	211,785	479,785
2022	278,000	202,335	480,335
2023 - 2027	1,547,000	856,624	2,403,624
2028 - 2032	1,838,000	564,270	2,402,270
2033 - 2037	2,187,000	215,705	2,402,705
Total	\$ 6,875,000	\$ 2,740,010	\$ 9,615,010

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**NOTE 8 – LONG-TERM DEBT (continued)**

**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, 2017, the principal balance outstanding was \$261,541.

<u>Year Ended June 30,</u>	<u>Payment</u>
2018	\$ 65,386
2019	65,386
2020	65,386
2021	65,383
Total	<u>\$ 261,541</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, 2017:

<u>Year Ended June 30,</u>	<u>Lease Payment</u>
2018	\$ 198,840
2019	119,394
2020	66,597
2021	32,500
Total minimum lease payments	<u>417,331</u>
Less amount representing interest	<u>(18,629)</u>
Present value of minimum lease payments	<u>\$ 398,702</u>

**F. Net Pension Liability**

The District's beginning net pension liability was \$12,648,570 and increased by \$2,909,210 during the year ended June 30, 2017. The ending net pension liability at June 30, 2017 was \$15,557,780. See Note 11 for additional information regarding the net pension liability.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

**NOTE 9 – FUND BALANCES**

Fund balances were composed of the following elements at June 30, 2017:

	General Fund	Cafeteria Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	\$ 5,000	\$ 200	\$ -	\$ -	\$ 5,200
Stores inventory	-	39,455	-	-	39,455
Prepaid expenditures	101,447	-	-	-	101,447
Total non-spendable	106,447	39,655	-	-	146,102
Restricted					
Educational programs	823,571	-	-	82,329	905,900
Capital projects	-	-	5,541,678	636,210	6,177,888
Debt service	-	-	-	894,534	894,534
All others	-	25,165	-	-	25,165
Total restricted	823,571	25,165	5,541,678	1,613,073	8,003,487
Committed					
Adult education	-	-	-	10,661	10,661
Deferred maintenance	-	-	-	248,508	248,508
Total committed	-	-	-	259,169	259,169
Assigned					
Other assignments	1,359,225	-	-	-	1,359,225
Total assigned	1,359,225	-	-	-	1,359,225
Unassigned					
Reserve for economic uncertainties	2,231,359	-	-	-	2,231,359
Remaining unassigned	-	(39,655)	-	-	(39,655)
Total unassigned	2,231,359	(39,655)	-	-	2,191,704
Total	\$ 4,520,602	\$ 25,165	\$ 5,541,678	\$ 1,872,242	\$ 11,959,687

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, 2017

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NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description and Contribution Information

The District provides medical and dental benefits to eligible retirees and their spouses through a single-employer defined benefit healthcare plan (the Plan).

Membership of the plan consisted of the following:

Retirees and beneficiaries receiving benefits	24
Active plan members	133
Total*	<u>157</u>
Number of participating employers	1

\*As of July 1, 2015 actuarial study

*Benefits provided* Certificated and Certificated Management employees may retire with District-paid healthcare benefits after the later of age 58½ and 15 years of full-time service. District contributions are limited to the cost of medical, prescription drug, and behavioral health coverage as provided to active employees through SISC. The maximum cost to the District for the 2015-16 school year is \$1,098.17/month. District-paid benefits end at age 65.

Classified and Management/Confidential employees may retire with District-paid healthcare benefits after the later of age 60 and 10 years of service, the last five of which must have been full-time. Full-time service for this purpose is defined as an eight-hour workday if hired on or after July 1, 2006, and a seven-hour workday if hired before July 1, 2006. District contributions are limited to the cost of medical, prescription drug, and behavioral health coverage as provided to active employees through SISC. The maximum cost to the District for the 2015-16 school year is \$1,098.17/month. District-paid benefits end at age 65.

Board Members may remain on the District plans after their term of service has ended by self-paying the required premiums.

*Contributions* The District currently finances benefits on a pay-as-you-go basis, that is benefits are payable when due.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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

**B. Investments**

*Investment policy.* The District's policy regarding the allocation of the plan's invested assets is established and may be amended by District management. The District has adopted a Trust Agreement with Self-Insured Schools of California (SISC) GASB 45 Trust A. The portfolio is consistent of a balance approach and blend of fixed income securities and equities. Plan assets are managed on a total return basis. The asset allocation target for this objective as of June 30, 2017, are listed below:

Strategic Asset Allocation Ranges			
	Cash	Fixed Income	Equity
Stated Target	0%	40%	60%

*Rate of return.* For the year ended June 30, 2017 the annual money-weighted rate of return on investments, net of investment expense, was 11.63 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts invested.

**C. Net OPEB Liability of the District**

The components of the net OPEB liability of the District at June 30, 2017, were as follows:

Total OPEB liability	\$ 3,265,285
Plan fiduciary net position	(139,294)
<b>District's net OPEB liability</b>	<b>\$ 3,125,991</b>

Plan fiduciary net position as a percentage of total OPEB liability	4.27%
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*Actuarial assumptions.* The total OPEB liability was determined by an actuarial valuation as of July 1, 2015, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.00 percent
Investment rate of return	4.00 percent, net of OPEB plan investment expense
Healthcare cost trend rate	8.00 percent for 2015, 7.00 percent for 2016, 6.00 percent for 2017, 5.00 percent for 2019 and later

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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

**C. Net OPEB Liability of the District (continued)**

*Actuarial assumptions* (continued). Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection. Actuarial assumptions used in the July 1, 2015 valuation were based on a review of plan experience during the period July 1, 2012 to June 30, 2015.

*Discount rate.* The discount rate used to measure the total OPEB liability was 4.0 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

*Sensitivity of the net OPEB liability to changes in the discount rate.* The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.00 percent) or 1-percentage-point higher (5.00 percent) than the current discount rate:

	<b>Valuation</b>		
	<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
	<b>(3.0%)</b>	<b>(4.0%)</b>	<b>(5.0%)</b>
Net OPEB liability (asset)	\$ 3,361,401	\$ 3,125,991	\$ 2,901,024

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.* The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (7.00 percent decreasing to 4.00 percent) or 1-percentage-point higher (9.00 percent decreasing to 6.00 percent) than the current healthcare cost trend rates:

	<b>1% Decrease</b>	<b>Valuation Trend</b>	<b>1% Increase</b>
	<b>(7.0%</b>	<b>Rate (8.0%</b>	<b>(9.0%</b>
	<b>decreasing to</b>	<b>decreasing to</b>	<b>decreasing to</b>
	<b>4.0%)</b>	<b>5.0%)</b>	<b>6.0%)</b>
Net OPEB liability (asset)	\$ 2,735,236	\$ 3,125,991	\$ 3,587,111



**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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

**D. Annual OPEB Cost and Net OPEB Obligation**

The District's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the District's net OPEB obligation to the Plan:

Annual required contribution	\$	332,209
Interest on net OPEB obligation		31,805
Adjustment to annual required contribution		(45,983)
Annual OPEB cost (expense)		<u>318,031</u>
Contributions made		<u>(282,412)</u>
Increase (decrease) in net OPEB obligation		35,619
Net OPEB obligation, beginning of the year		<u>795,135</u>
Net OPEB obligation, end of the year	\$	<u>830,754</u>

The annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for the year ended June 30, 2017 and the preceding two years were as follows:

<b>Year Ended June 30,</b>		<b>Annual OPEB Cost</b>	<b>Percentage Contributed</b>		<b>Net OPEB Obligation</b>
2017	\$	318,031	89%	\$	830,754
2016	\$	316,951	119%	\$	795,135
2015	\$	360,681	93%	\$	855,771

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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

**E. Funded Status and Funding Progress**

The funded status of the plan as of the most recent actuarial evaluation consists of the following:

Actuarial Valuation Date	Actuarial Valuation of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2015	\$ -	\$ 2,783,616	\$ 2,783,616	0%	\$ 9,778,259	28%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**F. Actuarial Methods and Assumptions**

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Additional information as of the latest actuarial valuation follows:

Valuation Date	7/1/2015
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level-percentage of payroll
Remaining Amortization Period	29 years
Actuarial Assumptions:	
Investment rate of return	4.0%
Discount rate	4.0%
Health care trend rate	5.0%-8.0%

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**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	\$ 12,173,132	\$ 2,501,030	\$ 296,950	\$ 1,265,228
PERS Pension	3,384,648	1,090,254	131,745	473,702
<b>Total</b>	<b>\$ 15,557,780</b>	<b>\$ 3,591,284</b>	<b>\$ 428,695</b>	<b>\$ 1,738,930</b>

**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:

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 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS

***CalSTRS 2% at 60***

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 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.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**NOTE 11 – PENSION PLANS (continued)**

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

**Benefits provided (continued)**

***CalSTRS 2% at 62***

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 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.

**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 2017, 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 2017 was 12.58% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$1,084,605 for the year ended June 30, 2017.

**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 \$589,399 to CalSTRS.

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

At June 30, 2017, 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	\$	12,173,132
State's proportionate share of the net pension liability associated with the District		6,930,968
Total	\$	<u>19,104,100</u>

The net pension liability was measured as of June 30, 2016, 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, 2015, and rolling forward the total pension liability to June 30, 2016. 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, 2016, the District's proportion was 0.015 percent, which was an increase of 0.00007 percent from its proportion measured as of June 30, 2015.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**NOTE 11 – PENSION PLANS (continued)**

**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, 2017, the District recognized pension expense of \$1,265,228. In addition, the District recognized pension expense and revenue of \$1,236,645 for support provided by the State. At June 30, 2017, 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	\$ 967,758	\$ -
Differences between expected and actual experience	-	296,950
Changes in proportion and differences between District contributions and proportionate share of contributions	448,667	-
District contributions subsequent to the measurement date	1,084,605	-
	<u>\$ 2,501,030</u>	<u>\$ 296,950</u>

The \$1,084,605 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, 2018. 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>
2018	\$ 109,673	\$ 54,195
2019	109,673	54,195
2020	651,121	54,195
2021	451,531	54,195
2022	88,561	54,195
2023	5,866	25,975
	<u>\$ 1,416,425</u>	<u>\$ 296,950</u>

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**NOTE 11 – PENSION PLANS (continued)**

**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, 2015, and rolling forward the total pension liability to June 30, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	3.00%
Investment Yield*	7.60%
Wage Inflation	3.75%

\* 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 RP2000 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2006–June 30, 2010.

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. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2016 are summarized in the following table:

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

\* 20-year geometric average

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**NOTE 11 – PENSION PLANS (continued)**

**California State Teachers’ Retirement System (CalSTRS) (continued)**

**Discount rate**

The discount rate used to measure the total pension liability was 7.60 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 (7.60 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 7.60 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 (6.60 percent) or 1-percentage-point higher (8.60 percent) than the current rate:

	<b>1% Decrease (6.60%)</b>	<b>Current Discount Rate (7.60%)</b>	<b>1% Increase (8.60%)</b>
District's proportionate share of the net pension liability	\$ 17,519,883	\$ 12,173,132	\$ 7,732,432

**Pension plan fiduciary net position**

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

**NOTE 11 – PENSION PLANS (continued)**

**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 6.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2017 was 13.888% of annual payroll. Contributions to the plan from the District were \$327,411 for the year ended June 30, 2017.

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

At June 30, 2017, the District reported a liability of \$3,384,648 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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, 2015, and rolling forward the total pension liability to June 30, 2016. 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, 2016, the District's proportion was 0.017 percent, which was a decrease of 0.00027 percent from its proportion measured as of June 30, 2015.



**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**NOTE 11 – PENSION PLANS (continued)**

**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, 2017, the District recognized pension expense of \$473,702. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between projected and actual earnings on plan investments	\$ 525,189	\$ -
Differences between expected and actual experience	145,572	-
Changes in assumptions	-	101,689
Changes in proportion and differences between District contributions and proportionate share of contributions	92,082	30,056
District contributions subsequent to the measurement date	327,411	-
	<u>\$ 1,090,254</u>	<u>\$ 131,745</u>

The \$327,411 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, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year Ended June 30,</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
2018	\$ 189,353	\$ 63,884
2019	179,808	58,533
2020	256,613	9,328
2021	137,069	-
	<u>\$ 762,843</u>	<u>\$ 131,745</u>

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**NOTE 11 – PENSION PLANS (continued)**

**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, 2015, and rolling forward the total pension liability to June 30, 2016 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Yield*	7.65%
Wage Inflation	Varies by Entry Age and Service

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

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, 2015, 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 rounded down to the nearest one quarter of one percent.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**NOTE 11 – PENSION PLANS (continued)**

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

**Actuarial assumptions (continued)**

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

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1-10*</b>	<b>Real Return Years 11+**</b>
Global Equity	51%	5.25%	5.71%
Global Debt Securities	20%	0.99%	2.43%
Inflation Assets	6%	0.45%	3.36%
Private Equity	10%	6.83%	6.95%
Real Estate	10%	4.50%	5.13%
Infrastructure and Forestland	2%	4.50%	5.09%
Liquidity	1%	-0.55%	-1.05%
	<b>100%</b>		

\* An expected inflation of 2.5% used for this period

\*\* An expected inflation of 3.0% used for this period

**Discount rate**

The discount rate used to measure the total pension liability was 7.65 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 7.65 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 (6.65 percent) or 1-percentage-point higher (8.65 percent) than the current rate:

	<b>1% Decrease (6.65%)</b>	<b>Current Discount Rate (7.65%)</b>	<b>1% Increase (8.65%)</b>
District's proportionate share of the net pension liability	\$ 5,049,914	\$ 3,384,648	\$ 1,997,987

**Pension plan fiduciary net position**

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

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2017**

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**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, 2017.

**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, 2017.

**C. Construction Commitments**

As of June 30, 2017, the District had no commitments with respect to unfinished capital projects.

**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.

**NOTE 14 – RESTATEMENT TO FIDUCIARY NET POSITION**

The District's beginning Fiduciary Net Position was restated to record the District's irrevocable OPEB trust held with Self-Insured Schools of California (SISC) GASB 45 Trust A.

	<b>Retiree Benefit Fund</b>
Fiduciary Net Position - Beginning, as Previously Reported	\$ -
Restatement for OPEB irrevocable trust	64,456
Fiduciary Net Position - Beginning, as Restated	<u>\$ 64,456</u>

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**REQUIRED SUPPLEMENTARY  
INFORMATION**

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**GUSTINE UNIFIED SCHOOL DISTRICT**  
**GENERAL FUND – BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
<b>REVENUES</b>				
LCFF sources	\$ 17,396,518	\$ 17,457,548	\$ 17,431,813	\$ (25,735)
Federal sources	1,058,290	1,648,242	997,648	(650,594)
Other state sources	1,762,014	2,554,236	2,554,580	344
Other local sources	136,883	136,883	183,927	47,044
<b>Total Revenues</b>	<b>20,353,705</b>	<b>21,796,909</b>	<b>21,167,968</b>	<b>(628,941)</b>
<b>EXPENDITURES</b>				
Certificated salaries	8,637,823	8,662,823	8,571,224	91,599
Classified salaries	2,391,674	2,431,674	2,381,523	50,151
Employee benefits	3,745,615	4,416,482	4,258,207	158,275
Books and supplies	1,738,397	2,572,861	1,642,811	930,050
Services and other operating expenditures	2,670,702	2,914,902	2,278,096	636,806
Capital outlay	509,924	667,998	374,798	293,200
Other outgo				
Excluding transfers of indirect costs	938,747	934,068	963,281	(29,213)
Transfers of indirect costs	(42,919)	(42,919)	(53,281)	10,362
<b>Total Expenditures</b>	<b>20,589,963</b>	<b>22,557,889</b>	<b>20,416,659</b>	<b>2,141,230</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	<b>(236,258)</b>	<b>(760,980)</b>	<b>751,309</b>	<b>1,512,289</b>
<b>Other Financing Sources (Uses)</b>				
Other sources	-	-	154,803	154,803
Transfers out	(192,697)	(192,697)	(354,795)	(162,098)
<b>Net Financing Sources (Uses)</b>	<b>(192,697)</b>	<b>(192,697)</b>	<b>(199,992)</b>	<b>(7,295)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(428,955)</b>	<b>(953,677)</b>	<b>551,317</b>	<b>1,504,994</b>
<b>Fund Balance - Beginning</b>	<b>3,969,285</b>	<b>3,969,285</b>	<b>3,969,285</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 3,540,330</b>	<b>\$ 3,015,608</b>	<b>\$ 4,520,602</b>	<b>\$ 1,504,994</b>

\* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following 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, 2017**

	Budgeted Amounts		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
Federal sources	\$ 892,000	\$ 892,000	\$ 952,660	\$ 60,660
Other state sources	67,000	67,000	63,930	(3,070)
Other local sources	65,375	65,375	61,941	(3,434)
Total Revenues	1,024,375	1,024,375	1,078,531	54,156
EXPENDITURES				
Classified salaries	342,262	342,262	343,249	(987)
Employee benefits	126,549	126,549	112,092	14,457
Books and supplies	400,874	400,874	584,539	(183,665)
Services and other operating expenditures	110,665	110,665	130,374	(19,709)
Capital outlay	6,000	6,000	-	6,000
Other outgo				
Transfers of indirect costs	37,557	37,557	53,281	(15,724)
Total Expenditures	1,023,907	1,023,907	1,223,535	(199,628)
Excess (Deficiency) of Revenues				
Over Expenditures	468	468	(145,004)	(145,472)
Other Financing Sources (Uses):				
Transfers in	-	-	162,098	162,098
Net Financing Sources (Uses)	-	-	162,098	162,098
NET CHANGE IN FUND BALANCE				
Fund Balance - Beginning	8,071	8,071	8,071	-
Fund Balance - Ending	\$ 8,539	\$ 8,539	\$ 25,165	\$ 16,626

\* 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 are not recorded in this schedule.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY**  
**FOR THE YEAR ENDED JUNE 30, 2017**

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	<u>June 30, 2017</u>
<b>Total OPEB Liability</b>	
Service Cost	\$ 169,220
Interest on total OPEB liability	124,161
Benefits payments	(261,657)
Net change in total OPEB liability	31,724
Total OPEB liability - beginning	3,233,561
Total OPEB liability - ending (a)	<u>\$ 3,265,285</u>
 <b>Plan fiduciary net position</b>	
Contributions - employer	\$ 323,502
Net investment income	13,107
Benefit payments	(261,657)
Administrative expenses	(114)
Net change in plan fiduciary net position	74,838
Plan fiduciary net position - beginning	64,456
Plan fiduciary net position - ending (b)	<u>\$ 139,294</u>
 District's net OPEB liability - ending (a) - (b)	<u>\$ 3,125,991</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 4.27%
 Covered payroll	 \$ 11,329,818
 District's net OPEB liability (asset) as a percentage of covered payroll	 27.59%

See accompanying note to required supplementary information.



**GUSTINE UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF DISTRICT CONTRIBUTIONS - OPEB**  
**FOR THE YEAR ENDED JUNE 30, 2017**

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	<u>June 30, 2017</u>
Actuarially determined contribution	\$ 332,209
Contributions in relation to the actuarially determined contribution	<u>(323,502)</u>
Contribution deficiency (excess)	<u>\$ 8,707</u>
 Covered payroll	 \$ 11,329,818
 Contributions as a percentage of covered payroll	 2.9%

See accompanying note to required supplementary information.

**GUSTINE UNIFIED SCHOOL DISTRICT  
SCHEDULE OF INVESTMENT RETURNS - OPEB  
FOR THE YEAR ENDED JUNE 30, 2017**

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	<u>June 30, 2017</u>
Annual money-weighted rate of return, net of investment expense	11.63%

See accompanying note to required supplementary information.

**GUSTINE UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FUNDING PROGRESS  
FOR THE YEAR ENDED JUNE 30, 2017**

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Actuarial Valuation Date	Actuarial Valuation of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2015	\$ -	\$ 2,783,616	\$ 2,783,616	0%	\$ 9,778,259	28%
July 1, 2012	\$ -	\$ 3,028,118	\$ 3,028,118	0%	\$ 7,846,885	39%

\*There were no actuarial valuations prior to July 1, 2012.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**- CALSTRS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

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	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.015%	0.015%	0.014%
District's proportionate share of the net pension liability	\$ 12,173,132	\$ 10,083,286	\$ 8,303,471
State's proportionate share of the net pension liability associated with the District	6,930,968	5,332,932	4,817,859
Total	<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
District's proportionate share of the net pension liability as a percentage of its covered payroll	143.6%	132.1%	120.8%
Plan fiduciary net position as a percentage of the total pension liability	70.0%	74.0%	76.5%

See accompanying note to required supplementary information.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**- CALPERS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

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	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.017%	0.017%	0.016%
District's proportionate share of the net pension liability	\$ 3,384,648	\$ 2,565,284	\$ 1,840,690
District's covered payroll	\$ 2,291,313	\$ 2,143,039	\$ 1,840,281
District's proportionate share of the net pension liability as a percentage of its covered payroll	147.7%	119.7%	100.0%
Plan fiduciary net position as a percentage of the total pension liability	73.9%	79.4%	83.4%

See accompanying note to required supplementary information.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

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

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

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**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 the District's Net OPEB Liability**

This 10-year schedule is required by GASB Statement No. 74 for all single-employer and cost-sharing other postemployment benefits (OPEB) plans. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 74 was applicable. The schedule presents the sources of changes in the net OPEB liability, information about 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 the net OPEB liability as a percentage of the covered payroll.

**Schedule of District Contributions – OPEB**

This 10-year schedule is required by GASB Statement No. 74 for employers or non-employer contributing entities in a single-employer or cost-sharing OPEB plan for which an actuarially determined contribution is calculated. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 74 was applicable. The schedule presents information about the actuarially determined contribution, contributions to the OPEB plan, and related ratios.

**Schedule of Investment Returns – OPEB**

This 10-year schedule is required by GASB Statement No. 74 for all defined benefit OPEB plans. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 74 was applicable. The schedule presents the annual money-weighted rate of return on OPEB plan investments for each year.

**Schedule of Funding Progress**

This schedule is required by GASB Statement No. 45 for all sole and agent employers that provide other postemployment benefits (OPEB). The schedule presents, for the most recent actuarial valuation and the two preceding valuations, information about the funding progress of the plan, including, for each valuation, the actuarial valuation date, the actuarial value of assets, the actuarial accrued liability, the total unfunded actuarial liability (or funding excess), the actuarial value of assets as a percentage of the actuarial accrued liability (funded ratio), the annual covered payroll, and the ratio of the total unfunded actuarial liability (or funding excess) to annual covered payroll.



**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued**  
**FOR THE YEAR ENDED JUNE 30, 2017**

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**NOTE 1 – PURPOSE OF SCHEDULES (continued)**

**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.

**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, 2017, 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			
Other outgo			
Excluding transfers of indirect costs	\$ 934,068	\$ 963,281	\$ 29,213
Cafeteria Special Revenue Fund			
Classified salaries	\$ 342,262	\$ 343,249	\$ 987
Books and supplies	\$ 400,874	\$ 584,539	\$ 183,665
Services and other operating expenditures	\$ 110,665	\$ 130,374	\$ 19,709
Transfers of indirect costs	\$ 37,557	\$ 53,281	\$ 15,724

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## **SUPPLEMENTARY INFORMATION**

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**GUSTINE UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2017**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster</b>	<b>CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>
<b>U. S. DEPARTMENT OF EDUCATION:</b>			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected Adult Education	84.010	14329	\$ 582,334
Adult Education: Adult Basic Education & ESL	84.002A	14508	1,175
Adult Education: Adult Secondary Education	84.002	13978	1,630
Adult Education: English Literacy and Civics Education	84.002A	14109	285
Subtotal Adult Education			<u>3,090</u>
Title II, Part A, Teacher Quality	84.367	14341	57,652
Title III, English Learner Student Program	84.365	14346	51,871
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	270,914
Vocational Programs: Secondary, Sec 131 (Carl Perkins Act)	84.048	14894	18,299
<b>Total U. S. Department of Education</b>			<u><u>984,160</u></u>
<b>U. S. DEPARTMENT OF AGRICULTURE:</b>			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
School Breakfast Program - Needy	10.553	13526	236,310
National School Lunch Program	10.555	13391	525,136
USDA Commodities	10.555	*	58,835
Summer Food Service Program for Children	10.559	13004	24,891
Meal Supplements	10.555	*	16,836
Subtotal Child Nutrition Cluster			<u>862,008</u>
CACFP Claims - Centers and Family Day Care	10.558	13393	90,652
<b>Total U. S. Department of Agriculture</b>			<u><u>952,660</u></u>
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			
<i>Passed through California Department of Health Services:</i>			
Medi-Cal Administrative Activities	93.778	10060	16,578
<b>Total U. S. Department of Health &amp; Human Services</b>			<u>16,578</u>
<b>Total Federal Expenditures</b>			<u><u>\$ 1,953,398</u></u>

\* - 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, 2017**

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	<b>Second Period Report</b>	<b>Annual Report</b>
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	516.04	532.10
Total TK/K through Third	516.04	532.10
Fourth through Sixth		
Regular ADA	418.25	423.75
Total Fourth through Sixth	418.25	423.75
Seventh through Eighth		
Regular ADA	247.86	249.23
Total Seventh through Eighth	247.86	249.23
Ninth through Twelfth		
Regular ADA	594.28	591.45
Total Ninth through Twelfth	594.28	591.45
TOTAL SCHOOL DISTRICT	1,776.43	1,796.53

**GUSTINE UNIFIED SCHOOL DISTRICT  
SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR ENDED JUNE 30, 2017**

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<b>Grade Level</b>	<b>Minutes Requirement</b>	<b>2016-17</b>	<b>Number of Days</b>	<b>Status</b>
		<b>Actual Minutes</b>		
Kindergarten	36,000	48,170	180	Complied
Grade 1	50,400	55,824	180	Complied
Grade 2	50,400	55,824	180	Complied
Grade 3	50,400	55,824	180	Complied
Grade 4	54,000	57,409	180	Complied
Grade 5	54,000	57,409	180	Complied
Grade 6	54,000	57,409	180	Complied
Grade 7	54,000	58,288	180	Complied
Grade 8	54,000	58,288	180	Complied
Grade 9	64,800	67,658	180	Complied
Grade 10	64,800	67,658	180	Complied
Grade 11	64,800	67,658	180	Complied
Grade 12	64,800	67,658	180	Complied

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

	2018 (Budget)	2017	2016	2015***
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 20,384,745	\$ 21,322,771	\$ 20,032,459	\$ 16,518,993
Expenditures And Other Financing Uses	20,208,921	20,771,454	18,329,770	16,963,524
Net change in Fund Balance	\$ 175,824	\$ 551,317	\$ 1,702,689	\$ (444,531)
Ending Fund Balance	\$ 4,696,426	\$ 4,520,602	\$ 3,969,285	\$ 2,289,777
Available Reserves*	\$ 2,407,183	\$ 2,231,359	\$ 2,141,440	\$ 1,252,855
Available Reserves As A Percentage Of Outgo	11.91%	10.74%	11.68%	7.39%
Long-term Debt	\$ 32,930,857	\$ 33,812,746	\$ 25,194,872	\$ 23,113,610
Average Daily Attendance At P-2	1,770	1,776	1,778	1,741

The General Fund balance has increased by \$2,230,825 over the past two years. The fiscal year 2017-18 budget projects a further increase of \$175,824. 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 two of the past three years and anticipates incurring an operating surplus during the 2017-18 fiscal year. Total long-term obligations have increased by \$10,699,136 over the past two years.

Average daily attendance has increased by 35 ADA over the past two years. A decrease of 6 ADA is anticipated during the 2017-18 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.

\*\*\*Audit adjustments for 2015 are not included in this schedule.

**GUSTINE UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2017**

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*There were no adjustments necessary to reconcile ending fund balances from the annual financial and budget with the audited financial statements.*

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2017**

	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
<b>ASSETS</b>							
Cash and investments	\$ 90,130	\$ 250,958	\$ 419,387	\$ 1,791	\$ 219,033	\$ 894,534	\$ 1,875,833
Accounts receivable	3,243	-	-	-	-	-	3,243
Due from other funds	-	-	-	-	250	-	250
<b>Total Assets</b>	<b>\$ 93,373</b>	<b>\$ 250,958</b>	<b>\$ 419,387</b>	<b>\$ 1,791</b>	<b>\$ 219,283</b>	<b>\$ 894,534</b>	<b>\$ 1,879,326</b>
<b>LIABILITIES</b>							
Accrued liabilities	\$ 383	\$ 2,450	\$ 4,251	\$ -	\$ -	\$ -	\$ 7,084
<b>Total Liabilities</b>	<b>383</b>	<b>2,450</b>	<b>4,251</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,084</b>
<b>FUND BALANCES</b>							
Restricted	82,329	-	415,136	1,791	219,283	894,534	1,613,073
Committed	10,661	248,508	-	-	-	-	259,169
<b>Total Fund Balances</b>	<b>92,990</b>	<b>248,508</b>	<b>415,136</b>	<b>1,791</b>	<b>219,283</b>	<b>894,534</b>	<b>1,872,242</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 93,373</b>	<b>\$ 250,958</b>	<b>\$ 419,387</b>	<b>\$ 1,791</b>	<b>\$ 219,283</b>	<b>\$ 894,534</b>	<b>\$ 1,879,326</b>

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, 2017**

	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
<b>REVENUES</b>							
LCFF sources	\$ -	\$ 68,021	\$ -	\$ -	\$ -	\$ -	\$ 68,021
Federal sources	3,090	-	-	-	-	-	3,090
Other state sources	155,530	-	-	-	-	-	155,530
Other local sources	279	2,118	9,974	25	1,762	616,296	630,454
<b>Total Revenues</b>	<b>158,899</b>	<b>70,139</b>	<b>9,974</b>	<b>25</b>	<b>1,762</b>	<b>616,296</b>	<b>857,095</b>
<b>EXPENDITURES</b>							
Current							
Instruction	148,577	-	-	-	-	-	148,577
Instruction-related services							
School site administration	5,537	-	-	-	-	-	5,537
Plant services	-	22,040	-	-	-	-	22,040
Facilities acquisition and maintenance	-	61,781	73,341	500	-	-	135,622
Debt service							
Principal	-	-	-	-	-	345,000	345,000
Interest and other	-	-	-	-	-	225,640	225,640
<b>Total Expenditures</b>	<b>154,114</b>	<b>83,821</b>	<b>73,341</b>	<b>500</b>	<b>-</b>	<b>570,640</b>	<b>882,416</b>
<b>Excess (Deficiency) of Revenues</b>							
<b>Over Expenditures</b>	<b>4,785</b>	<b>(13,682)</b>	<b>(63,367)</b>	<b>(475)</b>	<b>1,762</b>	<b>45,656</b>	<b>(25,321)</b>
<b>Other Financing Sources (Uses)</b>							
Transfers in	75,091	-	-	-	49,585	-	124,676
Other sources	-	-	-	-	-	528,357	528,357
<b>Net Financing Sources (Uses)</b>	<b>75,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,585</b>	<b>528,357</b>	<b>653,033</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>79,876</b>	<b>(13,682)</b>	<b>(63,367)</b>	<b>(475)</b>	<b>51,347</b>	<b>574,013</b>	<b>627,712</b>
<b>Fund Balance - Beginning</b>	<b>13,114</b>	<b>262,190</b>	<b>478,503</b>	<b>2,266</b>	<b>167,936</b>	<b>320,521</b>	<b>1,244,530</b>
<b>Fund Balance - Ending</b>	<b>\$ 92,990</b>	<b>\$ 248,508</b>	<b>\$ 415,136</b>	<b>\$ 1,791</b>	<b>\$ 219,283</b>	<b>\$ 894,534</b>	<b>\$ 1,872,242</b>

See accompanying note to supplementary information.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE**  
**JUNE 30, 2017**

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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.

<b>GOVERNING BOARD*</b>		
<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
Crickett Brinkman	President	2018
Loretta Rose	Clerk	2020
Kevin Cordeiro	Trustee	2020
Pat Rocha	Trustee	2020

**DISTRICT ADMINISTRATORS**

Bill Morones\*\*  
*Superintendent*

Lizett Aguilar  
*Chief Business Officer*

\*The fifth trustee position was vacant as of June 30, 2017. On December 14, 2017, Richard Smith was sworn in as the fifth trustee.

\*\*Subsequent to June 30, 2017, Dr. William Barr was named Interim Superintendent.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**NOTES TO SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2017**

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**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, 2017, the District participated in the Longer Day incentive funding program. As of June 30, 2017, 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.

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**OTHER INDEPENDENT  
AUDITORS' REPORTS**

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

Christy White, CPA

Michael Ash, CPA

Heather Rubio

SAN DIEGO  
LOS ANGELES  
SAN FRANCISCO/BAY AREA

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State Board of Accountancy*

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, 2017, 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, 2017.

**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.

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 of 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, 2017

**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 Ash, CPA

Heather 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, 2017. 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.

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### ***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, 2017.

### **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, 2017



## REPORT ON STATE COMPLIANCE

### Independent Auditors' Report

Christy White, CPA

Michael Ash, CPA

Heather 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 *2016-17 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, 2017, 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 *2016-17 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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*Licensed by the California  
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, 2017.

### *Other Matters*

The results of our auditing procedures disclosed an instance of noncompliance, which is described in the accompanying schedule of findings and questioned costs as item #2017-001. Our opinion on state compliance is not modified with respect to this matter.

Gustine Unified School District's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Gustine Unified School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### *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:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
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
Mental Health Expenditures	No
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
After 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
Immunizations	Yes
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. We did not perform testing for Mental Health Expenditures, because the District did not incur any expenditures during the year ended June 30, 2017.

*Christy White Associates*

San Diego, California  
December 14, 2017

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## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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**GUSTINE UNIFIED SCHOOL DISTRICT  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2017**

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**FINANCIAL STATEMENTS**

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

**FEDERAL AWARDS**

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>	
10.553, 10.555, 10.559	Child Nutrition Cluster	
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>Yes</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, 2017**

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**FIVE DIGIT CODE**

20000

30000

**AB 3627 FINDING TYPE**

Inventory of Equipment

Internal Control

*There were no financial statement findings for the year ended June 30, 2017.*

**GUSTINE UNIFIED SCHOOL DISTRICT  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2017**

---

**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, 2017.*

**GUSTINE UNIFIED SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2017**

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**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

**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.



**GUSTINE UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2017**

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**FINDING #2016-1: STUDENT BODY FUNDS (30000)**

**Criteria:** Maintaining sound internal control procedures over cash receipts, cash disbursements, bank reconciliations and minutes of council meetings reduced the opportunity for irregularities to go undetected. The Fiscal Crisis & Management Assistance Team (FCMAT) Associated Student Body Accounting Manual & Desk Reference outlines the proper internal control procedures for associated student body accounts to follow.

**Condition:**

*Gustine High School ASB*

- Cash Receipts:
  - For 2 out of 10 items tested, the funds were not deposited on a timely basis
  - For 1 out of 10 items tested, there was not adequate supporting documentation.
- Cash Disbursements:
  - For 1 out of 10 items tested, the requisition form was missing the principal's signature.

*Gustine Middle School ASB*

- Cash Receipts:
  - For 3 out of 5 items tested, there was insufficient supporting documentation for cash receipt transactions tested.
- Cash Disbursements:
  - For 1 out of 10 items tested, a portion of the disbursement did not have a supporting receipt.

**Perspective:** We tested cash receipts and disbursements at various ASB's throughout the District.

**Cause:** Insufficient controls over student body activities.

**Effect:** Potential for irregularities in accounting to go undetected.

**Recommendation:** We recommend that the District provide the FCMAT manual to all ASB staff as well as provide District-wide ASB training to reinforce the importance for sound internal control procedures to be implemented. We also recommend that the District follow up with sites to verify that internal control procedures are in place.

**GUSTINE UNIFIED SCHOOL DISTRICT**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS continued**  
**FOR THE YEAR ENDED JUNE 30, 2017**

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**FINDING #2016-1: STUDENT BODY FUNDS (30000) (continued)**

**District Response:** Gustine Unified School District took immediate action upon learning of the potential audit findings during the first audit visit of the 2015-2016 fiscal year audit in late April. GMS previously had their ASB Account Clerk work from an office off-site. GMS now has an on-site ASB Account Clerk twice a week who is also on-call on emergency to assure that proper ASB procedures are always followed.

The way funds are deposited to the bank was also a point of emphasis that the District chose to address. The District went from taking one deposit to the bank every two weeks to making bank deposits daily. ASB Account Clerk reviews all receipts, tickets, or other supporting documentation before entering into the system.

A new ASB software was also acquired that facilitates the printing and records of receipts from revenue that is generated and deposited. ASB Works is a user-friendly software that serves as a resource for more accurate accounting procedures, detailed reports, and receipt tracking.

As a response to the potential audit findings, the District also designated a District office contact to support all organized and unorganized ASB organizations within the District. In addition to serving as a source of information for out of the routine concerns, this District contact will do monthly visits to school sites and provide short internal audits to ensure that supporting documentation for deposits and payments is on file.

A copy of the FCMAT ASB Accounting Manual will be provided for all club advisers. An annual presentation on purchasing, fundraising, and handling of funds will be provided as a refresher for all advisers. No purchase orders or fundraisers will be approved without attendance to the presentation.

**Current Status:** Implemented.

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

January 10, 2018

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**AGENDA ITEM TITLE:** Board Policy Updates October 2016 (First Reading)**AGENDA SECTION:** Action**PRESENTED BY:** Dr. William Barr, Interim Superintendent**RECOMMENDATIONS:**

It is recommended that the Board of Education waive the first reading of the Board Policy Updates October 2016.

**SUMMARY:**

The attached CSBA Manual Maintenance Service Checklists listing the policies which need to be updated as of October 2016. 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 – October 2016

District Name: Gustine Unified

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

POLICY	TITLE	OPTIONS/BLANKS	ADOPT DATE
BP 0410	Nondiscrimination in District Programs and Activities	Fill in Blanks Superintendent 1500 Mercedith Ave. Gustine, CA 95322	
BP 0420.41	Charter School Oversight		
BP 4151/4251/4351	Employee Compensation		
BP 4157.1/ 4257.1/ 4357.1	Work-Related Injuries	Delete BP <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
AR 4157.1/ 4257.1/ 4357.1	Work-Related Injuries	OPTION 1: <input checked="" type="checkbox"/> OPTION 2: <input type="checkbox"/>	
AR 5125.3	Challenging Student Records		
AR 5148	Child Care and Development		
AR 5148.3	Preschool/Early Childhood Education		
BP 6142.4	Service Learning/Community Service Classes		
BP 6142.94	History-Social Science Instruction		
AR 6143	Courses of Study		
BP 6173	Education for Homeless Children		
AR 6173	Education for Homeless Children	Fill in Blanks Superintendent 1500 Mercedith Ave. Gustine, CA 95322	
E(1) 6173	Education for Homeless Children		
E(2) 6173	Education for Homeless Children		
BP 6185	Community Day School		
AR 6185	Community Day School		

# CSBA MANUAL MAINTENANCE SERVICE CHECKLIST – October 2016

District Name: Gustine Unified

E(1) 9323.2	Actions by the Board		

## POLICY GUIDE SHEET

October 2016

Page 1 of 3

Note: Descriptions below identify revisions made in CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts should review the sample materials and modify their own policies accordingly.

### **BP 0410 - Nondiscrimination in District Programs and Activities**

(BP revised)

Policy updated to reflect **NEW LAW** (AB 30, 2015) which, effective January 1, 2017, prohibits the use of any racially derogatory or discriminatory school or athletic team name, mascot, or nickname. Policy also adds language regarding the use of uniform complaint procedures to investigate and resolve any allegation of unlawful discrimination, expands the means by which notice of the district's nondiscrimination policy will be distributed, reflects **NEW LAW** (SB 1375, 2016) which requires districts to post specified information regarding Title IX on their web site by July 1, 2017, and adds the district's responsibility to make its web site accessible to individuals with disabilities.

### **BP 0420.41 - Charter School Oversight**

(BP revised)

Policy updated to reflect a recommendation in the 2016 edition of CSBA's Charter Schools: A Guide for Governance Teams that the district not appoint a representative to serve on the board of directors of a nonprofit public benefit corporation that operates a charter school, but rather implement other means of fulfilling its oversight responsibilities. Section on "Monitoring Charter School Performance" updated to delete references to the Academic Performance Index and federal measure of Adequate Yearly Progress, and to reflect **NEW LAW** (SB 828, 2016) which requires charter schools to submit an annual update of their local control and accountability plan. Policy also revised to reflect the Every Student Succeeds Act (P.L. 114-95) which provides for a new system of school support and improvement for Title I schools, including charter schools, beginning in the 2017-18 school year.

### **BP 4151/4251/4351 - Employee Compensation**

(BP revised)

Policy updated to add new section on "Overtime Compensation" and to reflect **NEW FEDERAL REGULATIONS** (81 Fed. Reg. 32391) which adjust the salary level at which employees become eligible to receive overtime pay. Policy also revised to reflect the requirement to classify nonadministrative, nonsupervisory certificated employees on the salary schedule based on years of training and experience, the prohibition against paying certificated employees different salaries solely on the basis of the grade levels they teach, the board's authority to determine the frequency and schedule of salary payments for employees who work less than 12 months per year, and the requirement to post a notice of federal minimum wage provisions.

### **AR 4157.1/4257.1/4357.1 - Work-Related Injuries**

(BP deleted; AR added)

Policy moved to administrative regulation and updated to clarify notification requirements, including requirements related to (1) the method and timeline for notifications; (2) availability of notifications in both English and Spanish; (3) notice to an employee who is a victim of crime at the workplace that he/she may be potentially eligible for workers' compensation benefits; (4) the filing of a report of work-related injury or illness with the district's insurer or, if the district is self-insured, with the Department of Industrial Relations (DIR); (5) notice to the DIR's Division of Occupational Safety and Health of any work-related death or serious injury/illness; and (6) the posting of workers' compensation information in a conspicuous location frequented by employees.

## **POLICY GUIDE SHEET**

**October 2016**

**Page 2 of 3**

### **AR 5125.3 - Challenging Student Records**

(AR revised)

Regulation reorganized and updated to reflect the requirement to notify a parent/guardian when the superintendent corrects or removes a student record following an appeal in which the board grants the parent/guardian's request. Regulation also adds material on the composition and conduct of the hearing panel that may be established to assist in making determinations regarding challenges to student records.

### **AR 5148 - Child Care and Development**

(AR revised)

Regulation updated to reflect **NEW LAW** (SB 792, 2015) which requires employees and volunteers at a child care center to be immunized against influenza, pertussis, and measles, with specified exemptions. Regulation revised to reflect **NEW LAW** (SB 277, 2015) which eliminates the personal beliefs exemption for immunization of enrolled children unless a letter or affidavit was submitted by January 1, 2016, in which case the exemption will only be effective until the child reaches the next grade span. Regulation also reflects **NEW LAW** (AB 982, 2015) which authorizes the district liaison for homeless students, a Head Start program, or a transitional shelter to identify a child in need of subsidized child care services.

### **AR 5148.3 - Preschool/Early Childhood Education**

(AR revised)

Regulation updated to reflect **NEW LAW** (SB 792, 2015) which requires employees and volunteers at a preschool to be immunized against influenza, pertussis, and measles, with specified exemptions. Regulation also reflects **NEW LAW** (AB 982, 2015) which expands the list of entities that can identify a child in need of subsidized preschool to include the district liaison for homeless children and youth, a Head Start program, or a transitional shelter.

### **BP 6142.4 - Service Learning/Community Service Classes**

(BP revised)

Policy updated to emphasize the academic benefits of service learning or community service classes, reflect the inclusion of service learning in the History-Social Science Framework for California Public Schools adopted by the State Board of Education in July 2016, reflect the elimination of state and federal sources of funding for service learning, and delete material on the development of a plan for service learning.

### **BP 6142.94 - History-Social Science Instruction**

(BP revised)

Policy updated to reflect key concepts in the History-Social Science Framework for California Public Schools adopted by the State Board of Education in July 2016, including, but not limited to, a new emphasis on developing student's literacy skills within the context of history-social science instruction. Policy also reflects law that encourages the use of personal testimony through oral history, videos, or other multimedia formats and establishes requirements for personal testimony provided through oral histories.

### **AR 6143 - Courses of Study**

(AR revised)

Regulation updated to add comprehensive sexual health education as a required course of study for grades 7-12 and to add optional topics of instruction authorized by law, including instruction on violence awareness and prevention, the Bracero program, and genocide. Regulation also reflects **NEW LAW** (AB 2016, 2016) which encourages a course in ethnic studies based on a model curriculum to be adopted by the State Board of Education by March 31, 2020 and **NEW LAW** (AB 1719, 2016) which requires instruction in cardiopulmonary resuscitation beginning in 2018-19 school year for any district that has established health education as a high school graduation requirement.

## **POLICY GUIDE SHEET**

**October 2016**

**Page 3 of 3**

### **BP/AR/E 6173 - Education for Homeless Children**

(BP/AR/E revised)

Policy, regulation, and exhibits updated to reflect the federal McKinney-Vento Homeless Assistance Act as amended by the Every Student Succeeds Act (P.L. 114-95), as well as updated U.S. Department of Education non-regulatory guidance. Policy includes new material on the designation of a district liaison for homeless children and youth, identification of homeless students, confidentiality of student records containing information about a homeless student's living situation, and coordination of services with other entities. Policy also reflects new mandate to adopt policy to ensure participation by district liaisons and other appropriate staff in professional development and other technical assistance activities, and **NEW LAW** (SB 1068, 2016) which requires the California Department of Education (CDE) to provide specified informational and training materials to district liaisons. Regulation revises the definitions of "homeless student" and "school of origin," revises the duties of the district liaison, reflects requirement to provide the district liaison's contact information to the CDE and other specified persons, provides that a homeless student will be immediately enrolled even if he/she misses application or enrollment deadlines, and revises the content of the written explanation of the district's decision related to eligibility, school selection, or enrollment. Exhibits updated to revise the content of the district's explanation of its decision(s) related to eligibility, school selection, or enrollment and to revise the dispute form for use by parents/guardians who choose to appeal the district's decision.

### **BP/AR 6185 - Community Day School**

(BP/AR revised)

Policy updated to expand material related to program goals, collaboration with county offices of education and other districts in the development of a plan related to services for expelled students, and program evaluation. Material on location of the community day school moved from AR to BP and clarified. Regulation updated to streamline the process for involuntarily transferring a student into a community day school and to delete unnecessary details regarding facilities which reflected requirements applicable to all school facilities.

### **E 9323.2 - Actions by the Board**

(E revised)

Minor revision made in E(1) to add requirement for two-thirds vote of the board when a K-8 district chooses to establish a community day school.



## NONDISCRIMINATION IN DISTRICT PROGRAMS AND ACTIVITIES (continued)

*(cf. 6020 - Parent Involvement)*  
*(cf. 9320 - Meetings and Notices)*  
*(cf. 9322 - Agenda/Meeting Materials)*

**Note:** Pursuant to 28 CFR 35.107, a district that has 50 or more employees is required to designate at least one employee to coordinate the district's efforts to comply with the ADA. The designated employee could be the same individual or position responsible for the district's compliance with state and federal laws and regulations governing educational programs as identified in the district's uniform complaint procedures. The following paragraph, which identifies the person or position identified in the AR 1312.3 - Uniform Complaint Procedures as the responsible employee, may be modified if the district chooses to designate another person or position.

The individual identified in AR 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state and federal civil rights laws is hereby designated as the district's ADA coordinator. He/she shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

\_\_\_\_\_  
(title or position)

\_\_\_\_\_  
(address)

\_\_\_\_\_  
(telephone number)

\_\_\_\_\_  
(email)

*Legal Reference: (see next page)*

## WORK-RELATED INJURIES (continued)

Note: Pursuant to Labor Code 6409.1, the district must file a report concerning any ~~work-related injury within five days of learning of the injury and mail or fax the form to the district's insurer~~ injury or illness which has, or is alleged to have, arisen out of and in the course of employment. The report is required to be filed with the DIR or, if the district is insured through a third party insurer, with the insurer. The district should select the option below that corresponds to the manner in which it insures for workers' compensation.

### **OPTION 1: (Districts insured for workers' compensation through a third party insurer)**

Upon learning of ~~an a~~ work-related injury or illness, or injury or illness alleged to have arisen out of and in the course of employment, ~~a supervisor~~ the Superintendent or designee shall promptly report the incident to the ~~Superintendent or designee and the district's insurance carrier~~ within five days after obtaining knowledge of the injury or illness. ~~as appropriate.~~ If a subsequent death arises as a result of the reported injury or illness, an amended report indicating the death must be filed with the insurance carrier within five days after being notified of or learning about the death. (Labor Code 6409.1)

### **OPTION 2: (Districts insured for workers' compensation through self-insurance)**

Upon learning of a work-related injury or illness, or injury or illness alleged to have arisen out of and in the course of employment, the Superintendent or designee shall report the incident to the DIR within five days after obtaining knowledge of the injury or illness. If a subsequent death arises as a result of the reported injury or illness, an amended report indicating the death must be filed with the DIR within five days after being notified of or learning about the death. (Labor Code 6409.1)

Note: The following paragraph is for use by districts that selected either Option 1 or 2 above.

In addition, in every case involving death or serious injury or illness, the Superintendent or designee shall immediately make a report by telephone or email to the Division of Occupational Safety and Health. (Labor Code 6409.1)

*Legal Reference: (see next page)*

**EDUCATION FOR HOMELESS CHILDREN** (continued)

*School of origin* means the school that the homeless student attended when permanently housed or the school in which he/she was last enrolled, **including a preschool**. If the school the homeless student attended when permanently housed is different from the school in which he/she was last enrolled, or if there is some other school that he/she attended within the preceding 15 months and with which he/she is connected, the district liaison shall determine, in consultation with and with the agreement of the homeless student and the person holding the right to make educational decisions for the student, and in the best interests of the homeless student, which school shall be deemed the school of origin. (Education Code 48852.7; **42 USC 11432**)

Note: Education Code 48850 expresses legislative intent that the "best interest" of a homeless student or foster youth includes educational stability as well as placement in the least restrictive educational program, as provided below. Education Code 48853 further provides that the placement of a foster youth should consider the student's access to academic resources, services, and extracurricular and enrichment activities. For consistency with the definition of "best interest" applicable to foster youth (see AR 6173.1 - Education for Foster Youth), the following definition also reflects Education Code 48853.

*Best interest* means that, in making educational and school placement decisions for a homeless student, consideration is given to, among other factors, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the student's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students. (Education Code 48850, 48853; 42 USC 11432)

**District Liaison**

Note: Pursuant to 42 USC 11432, districts are required to designate an appropriate staff person, who may also be a coordinator for other federal programs, as a district liaison for homeless students. **The district should fill in the blanks below with the title or position, address, and phone number of the district liaison.**

The Superintendent designates the following staff person as the district liaison for homeless students: (42 USC 11432)

\_\_\_\_\_  
(title or position)

\_\_\_\_\_  
(address)

\_\_\_\_\_  
(phone number)

\_\_\_\_\_  
(email)

# **GUSTINE UNIFIED SCHOOL DISTRICT**

**Meeting of the Board of Trustees**

**MEETING DATE:**

January 10, 2018

---

**AGENDA ITEM TITLE:** Adult School Technology Purchase

**AGENDA SECTION:** Action

**PRESENTED BY:** Adam Cano, Adult School Principal

**RECOMMENDED ACTION:** It is recommended that the board approve the technology purchase for Adult Education.

**SUMMARY:**

Gustine Adult School is currently operating with older technology that is consistently having issues. We are looking to use Adult Education Grant money to replace older computers with up-to-date technology.

**FISCAL IMPACT:** \$22,245.38

**BUDGET CATEGORY:** Adult Education Grant, Adult Education Fund





31. Henry Ave.  
Modesto, CA 95354  
t. 209.521.0055 f. 888.499.1959

## QUOTE

Number DPQQ12104

Date Nov 20, 2017

### Prepared For

Gustine Unified School District  
1500 Meredith Ave  
Gustine, CA 95322

### Ship To

Gustine Unified School District  
1500 Meredith Ave  
Gustine, CA 95322

### Payment Terms

NET10

### Quote Vaild Through

12/20/2017

Qty	Description	Unit Price	Ext. Price
New Desktops and Headphones for GAS			
25	Dell OptiPlex 3050 Desktop Computer - Intel Core i5 (7th Gen) i5-7500 3.40 GHz - 8 GB DDR4 SDRAM - 256 GB SSD - Windows 10 Pro 64-bit (English/French/Spanish) - Small Form Factor - DVD-Writer DVD±R/±RW - Intel HD Graphics 630 Graphics - English Keyboard - HDMI and Display Port Video Inputs - 3 Year Warranty	\$790.00	\$19,750.00
25	USB Headset - Stereo - Black, Silver - USB - Wired - 20 Hz - 20 kHz - Over-the-head - Binaural - Circumaural - 8 ft Cable - Noise Cancelling Microphone	\$32.00	\$800.00
		<b>SubTotal</b>	<b>\$20,550.00</b>
		<b>Tax</b>	<b>\$1,695.38</b>
		<b>Shipping</b>	<b>\$0.00</b>
		<b>Total</b>	<b>\$22,245.38</b>

\* Shipping charges are estimated. Actual shipping charges will be applied at the time of order.

# **GUSTINE UNIFIED SCHOOL DISTRICT**

**Meeting of the Board of Trustees**

**MEETING DATE:**

January 10, 2018

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**AGENDA ITEM TITLE:** Board Policy AR 4218 (Second Reading)

**AGENDA SECTION:** Action

**PRESENTED BY:** Lizett Aguilar, CBO

**RECOMMENDATIONS:**

1. It is recommended that the Board of Trustees waive the second reading of Board Policy AR 4218.
2. It is recommended that the Board of Trustees approve the Board Policy AR 4218.

**SUMMARY:**

This regulation applies to classified employees who are not covered by a collective bargaining agreement.

**FISCAL IMPACT:** None

**BUDGET CATEGORY:** None

# **Administrative Regulation**

## **Dismissal/Suspension/Disciplinary Action of Unrepresented Classified Employees**

**AR 4218**

**Personnel**

### **Scope of Regulation**

This regulation applies to classified employees who are not covered by a collective bargaining agreement, including management, supervisory, and confidential employees. It does not apply to classified managers, supervisors or confidential employees who are covered by a separate policy, regulation, or disciplinary provision of an employment contract. As used in this regulation, "classified employee" means an employee who is a member of the classified service as set forth in Education Code section 45103 and who is not represented by an exclusive representative.

### **Termination of Probationary Employment**

At any time prior to the expiration of the probationary period, the Superintendent or designee may, at his/her discretion, dismiss a probationary classified employee from district employment. A probationary employee shall not be entitled to a hearing.

### **Involuntary Suspension Without Pay, Demotion, Reduction of Pay Step in Class, or Dismissal of Permanent Classified Employees**

Permanent classified employees shall be subject to personnel action only for cause. The Board's determination of the sufficiency of the cause for disciplinary action shall be conclusive. For purposes of this regulation, personnel action includes suspension without pay, demotion, reduction of pay step in class, involuntary reassignment in which the employee is deprived of any classification or any incident of any classification in which he or she has permanence, and dismissal. Disciplinary action which does not involve a loss of pay, benefits, or classification (i.e., issuance of a letter of reprimand) is not subject to this regulation.

#### **1. Causes**

In addition to any disqualifying or actionable causes otherwise provided for by statute or by policy or regulation of this district, each of the following constitutes cause for personnel action against a permanent classified employee:

- a. Falsifying any information supplied to the school district, including, but not limited to, information supplied on application forms, employment records, or any other school district records.
- b. Incompetency.
- c. Inefficiency.



d. Neglect of duty.

e. Insubordination.

f. Dishonesty.

g. Drinking alcoholic beverages while on duty or in such close time proximity thereto as to cause any detrimental effect upon the employee or upon employees associated with him/her.

(cf. 4020 - Drug and Alcohol-Free Workplace)

h. Possessing or being under the influence of a controlled substance at work or away from work, other than one prescribed by a licensed health care provider, or furnishing a controlled substance to a minor.

i. Conviction of a felony, conviction of any sex offense made relevant by provisions of law, or conviction of a misdemeanor which is of such a nature as to adversely affect the employee's ability to perform the duties and responsibilities of his/her position. A plea or verdict of guilty, or a conviction following a plea of nolo contendere, is deemed to be a conviction for this purpose.

j. Absence without leave or without proper notification, excessive absence or tardiness,, and/or abuse of leave privileges For purposes of this regulation, "absence without leave" is defined as three or more consecutive absences without valid justification.

k. Immoral conduct.

l. Discourteous treatment of the public, students, or other employees.

m. Improper political activity or conflict of interest.

n. Willful disobedience.

o. Theft, destruction, or misuse of district property.

p. Violation of district, Board or departmental rule, policy, or procedure.

q. Failure to possess or keep in effect any license, certificate, or other similar requirement specified in the employee's class specification or otherwise necessary for the employee to perform the duties of the position.

r. Refusal to take and subscribe any oath or affirmation which is required by law in connection with his/her employment.

- s. A physical or mental disability which precludes the employee from the proper performance of the essential duties and responsibilities of his/her employment as determined by competent medical authority, except as otherwise provided by law.
- t. Unlawful discrimination, including harassment, on the basis of race, religious creed, color, national origin, ancestry, physical handicap, marital status, sex, or age against students, members of the public, or other employees while acting in the capacity of a district employee.
- u. Unlawful retaliation against any other district officer or employee, student, or member of the public who, in good faith, reports, discloses, divulges, or otherwise brings to the attention of any appropriate authority any information relative to an actual or suspected violation of state or federal law occurring on the job or directly related thereto.
- v. Careless or reckless operation of any District vehicle or equipment.
- w. For employees who drive a vehicle in the regular course of their employment, failure to satisfy the insurability requirements of the district's insurance carrier under the district's regular insurance policies. The district's ability to obtain insurance for the employee under a high risk policy or any policy other than the regular insurance policies does not mitigate this failure.
- x. Knowingly provided, in a verbal or written manner, confidential employee and/or student records to an unauthorized person or persons.
- y. Conduct, either during or outside of duty hours, which negatively impacts the employee's ability to render service to the District or causes discredit to the District.
- z. Any other failure of good behavior either during or outside of duty hours which is of such nature that it causes discredit to the district or his/her employment.

Except as defined in item "s" above, no personnel action shall be taken for any cause which arose before the employee became permanent, nor for any cause which arose more than two years before the date of the filing of the notice of cause unless this cause was concealed or not disclosed by the employee when it could be reasonably assumed that the employee would have disclosed the facts to the district.

## **2. Initiation and Notification of Charges**

The Superintendent or designee may initiate a personnel action as defined herein against a permanent classified employee.

In all cases involving a personnel action, the person initiating the action shall file a written recommendation of personnel action with the Board. A copy of the recommendation shall be served upon the employee either personally or by registered or certified mail, return receipt requested, at the employee's last known address. The recommendation shall include:

- a. A statement of the nature of the personnel action (for example, suspension without pay, demotion, reduction of pay step in class, reassignment, or dismissal).
- b. A statement of the cause or causes for the personnel action, as set forth above.
- c. A statement of the specific acts or omissions upon which the causes are based. If a violation of rule, policy, or regulation of the district is alleged, the rule, policy, or regulation violated shall be stated in the recommendation.
- d. A statement of the employee's right to appeal the recommendation and the manner and time within which the appeal must be filed.
- e. A card or paper, the signing and filing of which shall constitute a demand for hearing and a denial of all charges.

### **3. Employment Status Pending Appeal or Waiver**

Except as provided herein, any employee against whom a recommendation of personnel action has been issued shall remain on active duty status and responsible for fulfilling the duties of the position pending his/her appeal or waiver thereof.

If the Superintendent or designee determines that a permanent classified employee should be dismissed and that his/her continuing in active duty status would present an unreasonable risk of harm to students, staff, or property while proceedings are pending, the Superintendent or designee may order the employee immediately suspended from duty without pay in conjunction with the recommendation of personnel action. This suspension order shall be in writing and shall state the reasons that the suspension is deemed necessary. The suspension order shall be served upon the employee either personally or by registered or certified mail, return receipt requested, immediately after issuance. Except in cases of emergency when the employee must be removed from the premises immediately, the Superintendent or designee shall give the employee written notice of the proposed recommendation of dismissal at least five calendar days before the effective date of any order of suspension issued in conjunction with a recommendation involving dismissal. This notice shall state that immediate suspension without pay is being considered, the reasons for the proposed dismissal and proposed immediate suspension without pay, materials upon which the proposed action is based, and the employee's right to respond orally or in writing to a review officer designated by the Superintendent or designee, before the final recommendation and order are issued. Nothing in this regulation shall prohibit the Superintendent or designee from placing an employee on paid administrative leave at any time, which shall not be considered disciplinary in nature.

### **4. Time Limit of Suspension**

Except for a suspension imposed under #3 above, any suspension invoked under these rules against any one person for one or more periods shall not aggregate more than 90 calendar days in any 12-month period; however, this time limitation shall not apply to cases in which a personnel action of dismissal is modified by the Board to a suspension.

## **5. Right to Appeal**

Within five calendar days after receiving the recommendation of personnel action described above, the employee may appeal by signing and filing the card or paper included with the recommendation. Any other written document signed and appropriately filed within the specified time limit by the employee shall constitute a sufficient notice of appeal. A notice of appeal is filed only by delivering the notice of appeal to the office of the Superintendent or designee during normal work hours of that office. A notice of appeal may be mailed to the office of the Superintendent or designee but must be received or postmarked no later than the time limit stated herein. In cases where an order of suspension without pay has been issued in conjunction with a recommendation of dismissal, any appeal of the recommendation of dismissal shall also constitute an appeal of the suspension order, and the necessity of the order shall be an issue in the appeal hearing. However, such an appeal shall not prevent the district from continuing to implement the suspension while the appeal is pending.

If the employee fails to file a notice of appeal within the time specified in these rules, he/she shall be deemed to have waived his/her right to appeal, and the Board may order the recommended personnel action into effect immediately.

## **6. Amended/Supplemental Charges**

At any time before an employee's appeal is finally submitted to the Board or to a hearing officer for decision, the complainant may, with the consent of the Board or hearing officer, serve on the employee and file with the Board an amended or supplemental recommendation of personnel action.

If the amended or supplemental recommendation presents new causes or allegations, the employee shall be afforded a reasonable opportunity to prepare his/her defense. Any new causes or allegations shall be deemed controverted and any objections to the amended or supplemental causes or allegation may be made orally at the hearing and shall be noted on the record.

## **7. Hearing Procedures**

a. The hearing shall be held at the earliest convenient date, taking into consideration the established schedule of the Board or hearing officer and the availability of counsel and witnesses. The parties shall be notified of the time and place of the hearing. The employee shall be entitled to appear personally, produce evidence, and have counsel. The employee shall be notified that he/she is entitled to a public hearing if he/she demands it when the Board is hearing the appeal. Unless the employee makes a demand to have the hearing in open session at least four days prior to the scheduled hearing date, the hearing before the Board shall be held in closed session. At the hearing, the complainant may also be represented by counsel. The procedure entitled "Administrative Adjudication" commencing with Government Code 11500 shall not apply to any such hearing before the Board or a hearing officer. Neither the Board nor a hearing officer shall be bound by rules of evidence used in California courts. Informality in any such

hearing shall not invalidate any order or decision made or approved by the hearing officer or the Board.

b. All hearings shall be heard by a hearing officer (who shall be an attorney licensed in the State of California) except in those cases where the Board determines to hear the appeal itself. In any case in which the Board hears the appeal, the Board may use the services of its counsel or a hearing officer in ruling upon procedural questions, objections to evidence, and issues of law. The Board, with or without the assistance of counsel or a hearing officer, may take appropriate steps to organize or control the proceedings, including for example, clarifying the issues to be addressed, resolving issues regarding the presentation of evidence or argument, and placing reasonable time limits on the hearing. If the appeal is heard by the Board, the Board shall affirm, modify or revoke the recommended personnel action.

c. If the appeal is heard by a hearing officer, he/she shall prepare a proposed decision in a form that may be adopted by the Board as the decision in the case. A copy of the proposed decision shall be received and filed by the Board and furnished to each party within 10 days after the proposed decision is filed by the Board. The Board may:

- (1) Adopt the proposed decision in its entirety.
- (2) Reduce the personnel action set forth in the proposed decision and adopt the balance of the proposed decision.
- (3) Reject a proposed reduction in personnel action, approve the personnel action sought by the complainant or any lesser penalty, and adopt the balance of the proposed decision.
- (4) Reject the proposed decision in its entirety.

d. If the Board rejects the proposed decision in its entirety, each party shall be notified of such action and the Board may decide the case upon the record including the transcript, with or without the taking of additional evidence, or may refer the case to the same or another hearing officer to take additional evidence. If the case is so assigned to a hearing officer, he/she shall prepare a proposed decision, as provided in item "c" above, upon the additional evidence and the transcript and other papers which are part of the record of the prior hearing. A copy of this proposed decision shall be furnished to each party within 10 days after the proposed decision is filed by the Board.

e. In arriving at a decision or a proposed decision on the propriety of the proposed personnel action, the Board or the hearing officer may consider any relevant evidence introduced at the hearing, including the records of any prior personnel action proceedings against the employee in which a personnel action was ultimately sustained and any records that were contained in the employee's personnel files and introduced into evidence at the hearing. The district shall not be limited to introducing written evidence that is contained in the employee's personnel file. The district shall not rely on any document in the file of a derogatory nature as to which the employee was not provided notice and an opportunity to review and comment. Nothing in this

subparagraph shall preclude the district from relying on any relevant non-documentary evidence as to any incidents or events.

## **8. Hearing Decision**

The decision of the Board shall be in writing and shall contain findings of fact and the personnel action approved, if any. The findings may reiterate the language of the pleadings or simply refer to them.

The decision of the Board shall be certified to the Superintendent or designee who recommended the personnel action, and he/she shall enforce and follow this decision. A copy of the decision shall be delivered to the appellant or his/her designated representative personally or by registered mail. The decision of the Board shall be final.

## **9. Compulsory Dismissal**

The district shall not employ or retain in employment any person who has been convicted of any sex offense as defined in Education Code 44010 or any controlled substance offense as defined in Education Code 44011. However, the district may employ a person convicted of a controlled substance offense if the Board determines from the evidence it requires that the person has been rehabilitated for at least five years. If any such conviction is reversed and the person acquitted or charges dismissed except as otherwise provided below, the employee may be reemployed by the district, although reemployment is not a guarantee. (Education Code 45123)

The district reserves the right to dismiss an employee for any acts upon which the original criminal charges were based, despite the disposition by the courts. If suspension and/or dismissal is recommended and upheld, an employee will not be reemployed or compensated for the time he/she was on unpaid leave pending disposition of the criminal action unless otherwise required by law. An employee shall be given notice of the possibility of not being reimbursed during mandatory unpaid leave if he/she is ultimately dismissed for the acts upon which the original charges were based.

## **10. Extension of Compulsory Leave**

The Board may extend an employee's compulsory leave of absence by giving him/her notice, within 10 days after the entry of judgment in the proceedings, that he/she will be dismissed in 30 days unless he/she demands a hearing. Employee compensation during the period of compulsory leave shall be made in accordance with law. (Education Code 44940.5)

## **11. Judicial Review**

Any action in court regarding any personnel action subject to this regulation shall be filed, if at all, within ninety (90) calendar days of the date the Board renders a final decision on the matter. If such action is not filed within ninety (90) days, then no action thereafter may be filed.

Legal Reference:

EDUCATION CODE

35161 Delegation of powers and duties

44009 Conviction of specified crimes

44010 Sex offense

44011 "Controlled substance offense" defined

44940 Leave of absence; employee charged with mandatory or optional leave of absence offense

44940.5 Compulsory leave of absence; procedures; extension; compensation; bond or security; reports

45101 Definitions (including "disciplinary action," "cause")

45109 Fixing of duties

45113 Rules and regulations for classified service in districts not incorporating the merit system

45123 Employment after conviction of sex or narcotics offense

45302 Demotion and removal from permanent classified service

45303 Additional cause for suspension or dismissal of employees in classified service

45304 Suspension for reasonable cause; filing of charges; employee charged with mandatory or optional leave of absence offense

VEHICLE CODE

1808.8 School bus drivers; dismissal for safety-related cause

UNITED STATES CODE, TITLE 42

12101 -12213 Americans With Disabilities Act

COURT DECISIONS

California School Employees v. Livingston Union School District, (2007) 149 Cal.App 4th 391

CSEA v. Foothill Community College District, 52 Cal. App. 3rd 150, 155-156, 124 Cal. Rptr 830 (1975)

Regulation GUSTINE UNIFIED SCHOOL DISTRICT  
approved:

# **GUSTINE UNIFIED SCHOOL DISTRICT**

**Meeting of the Board of Trustees**

**MEETING DATE:**

January 10, 2018

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**AGENDA ITEM TITLE:** Stipend \$10,000 for WASC Accreditation Leadership Preparation (\$5,000 each)

**AGENDA SECTION:** Action

**PRESENTED BY:** Dr. William Barr, Interim Superintendent

**RECOMMENDATIONS:**

It is recommended that the Board of Trustees approve Stipend \$10,000 for WASC Accreditation Leadership Preparation (\$5,000 each)

**SUMMARY:**

Allocate \$10,000 for two high school faculty members (\$5,000 each) to provide leadership to the WASC Accreditation preparation process.

**FISCAL IMPACT:** \$10,000.00.

**BUDGET CATEGORY:** General Fund



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

January 10, 2018

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**AGENDA ITEM TITLE:** Purchase of 6 UPS (Uninterruptable Power Supply) Devices**AGENDA SECTION:** Action**PRESENTED BY:** Lizett Aguilar, Chief Business Officer**RECOMMENDATIONS:** Approve the purchase of 6 UPS (Uninterruptable Power Supply) devices.**SUMMARY:**

On Wednesday, January 3, 2018 the district experienced a power surge which affected two of our critical network switches and caused our network to be down for 2 days. In order to prevent this from happening again, DataPath is recommending that we purchase Uninterruptable Power Supply (UPS) devices for each school site, the old middle school site, and the District Office.

DataPath will send us a quote for these devices, but in order to expedite the purchase, they have verbally given us an approximate cost of \$1,200 per device.

**FISCAL IMPACT:** Approximately \$7,200**BUDGET CATEGORY:** General Fund