

**GUADALUPE UNION SCHOOL DISTRICT  
BOARD OF EDUCATION**

**REGULAR SCHOOL BOARD MEETING**

**Wednesday, January 10, 2018**

5:15 pm – Call to Order, Adjournment to Closed Session

6:00 pm – Reconvene to Public Session

LOCATION OF MEETING:           MARY BUREN ELEMENTARY SCHOOL  
  MULTIPURPOSE ROOM  
  1050 PERALTA STREET, GUADALUPE, CA

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent's Office at (805)343-2114. Notification of 48 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accessibility to this meeting.

Any of the materials related to items on this agenda are available for viewing at the Office of the District Superintendent, 4465 Ninth Street, Guadalupe, CA during regular business hours, 8:00 am to 5:00 pm, Monday through Friday; telephone 805-343-2114.

**I.      Call to Order**

- A.     Roll Call
- B.     Pledge of Allegiance
- C.     Approve Agenda

**II.     Adjourn to Closed Session**

**Closed Session Public Comments:** This section of the agenda is intended for members of the public to address the Board of Education on items involving the school district that are being considered **Closed Session**. Such testimony shall be limited to three (3) minutes each person and fifteen (15) minutes each topic. If an answer to a specific question is requested, the Board President will, if appropriate, direct administration to respond in writing.

The Board will consider and may act upon any of the following items in closed session. Any action taken will be reported publicly at the end of closed session.

- A.     Certificated and/or Classified Personnel Order 2017/2018-06

*(The Board will be asked to review and approve a number of routine transfers, reassignments, promotions, evaluations, terminations, resignations and hiring as reported by the District Superintendent.)*

Government Code Section 54957

- B.     Real Estate Negotiations Pursuant to Government Code §54956.8.
- C.     Conference with Management
  - 1.    Guadalupe Teachers Association
  - 2.    California School Employees Association – Chapter #546

- D. Public Employee Discipline/Dismissal/Release/Resignation (Gov. Code 54957, 54954.5(e).)
- E. Government Code § 54956.9 (paragraph (1) of subdivision (d))  
Guadalupe Teachers Association- Grievance-1 case

### **III. Reconvene in open session; announce their vote on closed session actions.**

The Board will announce any action taken on Public Employees Certificated and/or Classified Personnel Order 2017/2018-06.

### **IV. Open Session – Public Comments**

The Board of Trustees will receive comments about items and issues not appearing on tonight's agenda. We ask that those who address the Board limit their remarks to three (3) minutes. Open meeting laws and fairness to other residents who may have an interest in your topic prohibit the Board from taking action or engaging in extended discussion of your concerns. The Board may direct its district staff to meet at a later date with speakers who have specific concerns or needs. The Board may also direct that an issue be placed on a future agenda for discussion and consideration. This permits the Board and staff members to prepare and receive necessary information and for the public to be aware that a topic is being formally considered. We appreciate your cooperation.

Any person may address the Board concerning any item on the agenda and may be granted three (3) minutes to make a presentation to the Board at the time a specific item is under discussion or, in the case of a closed session item, prior to the Board convening in closed session. A form is available from the Superintendent's secretary that should be completed and returned to her. Please indicate on the form if additional time is requested and state the reason. The president may grant additional time if circumstances permit.

The public may address the board on any matter pertaining to the school district that is not on the agenda.

### **V. Superintendent's Report**

The Superintendent may report to the Board about various matters involving the district. There will be no board discussion except to ask questions or refer matters to staff, and no action will be taken. The item(s) may be listed on a subsequent agenda.

Presentation:

- Jon Isom from Isom Advisors will present financing options for the construction of the new Kermit McKenzie 8-plex building

### **VI. Administrative Staff Reports**

Each Administrator/Director may report to the Board about various matters/events within their school site/department. There will be no board discussion except to ask

questions or refer matters to staff, and no action will be taken. The item(s) may be listed on a subsequent agenda.

## **VII. Board Member Reports**

Each member of the Board may report about various matters involving the district. There will be no board discussion except to ask questions or refer matters to staff, and no action will be taken. The item(s) may be listed on a subsequent agenda.

## **VIII. Consent Agenda**

The Board will be asked to approve all of the following items by a single vote, unless any member of the board or if the public asks that an item be removed from the consent agenda and considered and discussed separately.

- A. Approval of Minutes of the Regular Meeting of December 13, 2017 and Special Meeting of December 19, 2017.
- B. Approval of Warrant Listing Report of Expenditures.

**It is being recommended that Consent Agenda Items VIII. A and B be approved, as presented.**

## **IX. Items Scheduled for Action**

### **A. General Functions**

1. **Acceptance/Acknowledgement of Donations.** The school district received the following donation for acknowledgement and acceptance:
  - The City of Guadalupe delivered eight Gift Certificates to Esperanza Market to be disbursed to four families at Mary Buren Elementary and four families at Kermit McKenzie Jr. High School. The certificates have combined total of \$175.00.

**It is being recommended that** the Board acknowledges and accepts the generous donation.

### **B. Employees/Personnel**

1. **Public Hearing: Public Disclosure of Proposed Collective Bargaining Agreement in Accordance with AB 1200 – Guadalupe Teachers Association/CTA/NEA.** At this time the Board will hear comments regarding the Public Disclosure of the Collective Bargaining Agreement between the Guadalupe Union School District and the Guadalupe Teachers Association/CTA/NEA in accordance with AB 1200.
2. **Approval of Public Disclosure of Proposed Collective Bargaining Agreement in Accordance with AB 1200 – Agreement between the Guadalupe Union School District and the Guadalupe Teachers**

**Association/CTA/NEA Unit.** The Board will review the Public Disclosure and consider for approval.

**It is being recommended that** the Board approve the Public Disclosure of Proposed Collective Bargaining Agreement in Accordance with AB 1200, as presented.

3. **Hiring of Amanda C. Azelton on a Provisional Internship Permit (PIP) for 6<sup>th</sup> grade Mathematics – Long Term Substitute.** The board is asked to consider and approve the (PIP) Provisional Internship Permit for Amanda Azelton. The district has tried to fill this position by posting it on Edjoin.org, at all three district sites and by reaching out to five Universities through handshake.com job posting platform. No credentialed applicants have applied for the 6<sup>th</sup> grade mathematics long-term substitute position at McKenzie Jr. High.

**It is being recommended that** the Board of Trustees approve the use of a Provisional Internship Permit (PIP) to hire Amanda Azelton as a Long Term Substitute for 6<sup>th</sup> grade Mathematics at Kermit McKenzie Jr. High School for the remainder of the 2017-2018 school year as presented.

#### **C. Financial and Business**

1. **Acceptance and Certification of the Guadalupe Union School District's Annual Financial Audit Report for Year Ended June 30, 2017, as submitted by Vavrinek, Trine, Day & Co. LLP.** In accordance with Education Code §41020.3, the Board must review, accept and file the prior year's Annual Financial Report on or before January 31<sup>st</sup>. A presentation will be made by a representative from Vavrinek, Trine, Day & Co. LLP.

Scott Gustafsson from Vavrinek, Trine, Day and Co. LLP, will present the Independent Auditor's Report/Annual Financial Report.

**It is being recommended that** the Board approve and file the Audit Report for the year ended June 30, 2017, as presented.

#### **D. Pupil Personnel**

#### **E. Facilities**

#### **X. Items Scheduled for Information/Discussion**

##### **A. General Functions**

1. Williams Quarterly Report – (October-December 2016)
2. 2018 Dates to Remember – Board Members

##### **B. Curriculum & Instruction**

1. Benchmark Results – presented by Julie Lopez

**C. Financial and Business**

1. Fund Balance Summary – Month of December 2017.

**D. Pupil Personnel**

1. Interdistrict Attendance Request Summary
2. J-18-P1 Attendance Report

**XI. Future Agenda Items**

- A. Vernon Edwards & PMSM Architects Construction Timeline Presentation
- B. Discussion – Employee Dress Code

**XII. Adjournment**

**Next Regular Meeting:** February 14, 2018, 5:15 p.m. at Mary Buren Elementary School, 1050 Peralta Street, Guadalupe, CA 93434.

# The Bobcat News

1050 Peralta Street, Guadalupe, CA 93434

[www.maryburen.com](http://www.maryburen.com) T: (805) 343-2411



## Upcoming Events

**January 8:** Staff Development Day—NO SCHOOL

**January 9:** Students Return from Winter Break

**January 10:** School Board Meeting 5:30 p.m. in MPR

**January 15:** Dr. Martin Luther King Jr. Holiday—NO SCHOOL

**January 25 & 26:** Parent/Teacher Conferences—MINIMUM DAYS

**January 26:** Student of the Month Assemblies (Grades 3, 4, 5 at 9:00; Grades TK, K, 1, 2 at 9:30 a.m.)

**January 29:** Coffee with the Principal 8:30 a.m. Stage

**February 12:** Abraham Lincoln Holiday—NO SCHOOL

**February 14:** School Board Meeting 5:30 p.m. in MPR

**February 19:** Presidents' Day Holiday—NO SCHOOL

**February 23:** Student of the Month Assemblies (Grades 3, 4, 5 at 9:00; Grades TK, K, 1, 2 at 9:30 a.m.)

**March 2:** Read Across America Day

## PTO

**PTO Family Movie Night** is on Friday, January 26 at 6:00 p.m. Movie night admittance and popcorn is FREE. Other food items will be on sale and the movie is raffled off at the end.

**Changes in After School Pick-Up** Changes to after school pick-up, require a written note to the office/teacher prior. We cannot take your child's verbal confirmation they are going home differently than you have planned for without your note.

JANUARY/FEBRUARY 2018

## From the Principal

Dear Bobcat Families,

Happy new year! I hope you had a fantastic winter break making memories and spending quality time with your children, family, and friends. I always hear how special the time together with you is.

Many of our students work hard and show perseverance in coming to school and doing their best daily. In discussions with staff about our students who are struggling, a few common factors come up.

- 1) **A lack of reading at home.** In order for students to thrive and achieve grade level expectations in reading, they must read every day at school *and* at home. We need your help to ensure students read the take-home books we send with them daily.
- 2) **Poor attendance.** When students are tardy and miss school, it has a negative impact on their learning and on the classroom. Please do your best to get your child to school every day, prepared and on time.
- 3) **Adequate sleep.** A rested child is a focused and ready to learn child. We know you have busy schedules, but ensuring your child gets adequate sleep (a minimum of 8-10 hours for elementary aged children) is vital to their academic and social emotional development.

Thank you in advance for supporting our students. Let's keep making it a great year of learning!

Thank you, *Gracias*,  
Mrs. Jesely Alvarez, Principal

## Learning Focus: Visual and Performing Arts

We believe the arts are an important part of learning for students' academic and social emotional development. We are fortunate to have visual and performing arts residencies this year along with other art opportunities for students. These opportunities were made possible by grants awarded through the Woods Foundation and Santa Barbara Bowl.

The visual arts residency is for our intermediate students in grades 3-5. Students are learning *Sumi-e* Japanese Painting and creating beautiful art pieces. Our primary students in grades TK-2 will be taking choir in the spring. Additionally, all students will have swing dancing lessons later in the spring with a culminating dance performance. We will be having music performance assemblies with Joseph Peck, a steel drum musician, at our school. Our students will surely be getting in the groove to this fun world beat music.

Ask your students to share what they learned in these arts experiences. From what we've seen, it has made a very positive impact on them.

## Student Council

Thank you to all of our students and families who participated in the annual **Feed Frosty Fundraiser** last month. Students raised over \$900.00. The top classes that raised the most funds were Mrs. Minetti's first grade class and Mrs. Student Council hosted a hot chocolate party to celebrate their efforts in raisi

*Be safe, be responsible, be respectful—be a great Bobcat role model.*

**McKenzie Jr. High**  
**Board of Trustees Report**

**January 2, 2018**

- Parent Teacher conferences will be held on Jan18-19. The staff always appreciates the time to meet with parents and students on how they can better support their child and what their child can do to improve their academic success.
- Just another reminder the Barajas Foundation will make their yearly presentation Feb. 9 from 10:15 -12:00. We always look forward to our guest presentations and the generosity of the Barajas Foundation. Hope to see you there!



## GUADALUPE UNION SCHOOL DISTRICT NUTRITION SERVICES

To: Board of Trustees  
From: Dena Boortz  
CC: Ed Cora  
Date: December 26, 2017  
Re: Department Update

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The Nutrition Services Department has been busy providing meals and snacks to students and guests.

Counts for December	Mary Buren		Kermit McKenzie	
	2017	2016	2017	2016
Days of Operation	10 <sup>1</sup>	12	10 <sup>1</sup>	12
Breakfast Served	7,839	9,501	3,443	4,299
Lunch Served	7,836	9,472	3,561	3,837
After-School Snack <sup>2</sup>	723	945	Not available at press time	296

<sup>1</sup> Less one regular operating days from closure due to Thomas fire.

<sup>2</sup> Snacks are being served at Mary Buren, Kermit McKenzie, River View, MESA and Homework Club.

### **Menu Updates**

We are continuing to focus on offering menu items that are nutritious and that students enjoy. It appears to be working, especially when looking at the lunches served at Kermit McKenzie which served an average of 37 additional students as compared to 2016. This year there are separate menus offered at Mary Buren and Kermit McKenzie.

In 2018, we will continue to research for additional menu items that our students might enjoy by providing on-site sampling of new items and looking for items through our vendors.



### **The Kid's Garden at Mary Buren**

The garden continues to be an active location with students participating in planting and maintaining gardening area with Ms. Kathi's support. Currently, we are harvesting and serving lettuce from the garden at lunch.

### **Planning for 2018-19**

The Nutrition Services staff is busy preparing for the grade changes at both schools. We are evaluating the staffing needs and potential movement or purchase of additional equipment at Kermit McKenzie Middle School. The current plan is to offer two serving times at lunch. Therefore, we are planning to have only one serving line and reassign our staff to management of collecting and cleaning dining trays. We will share more information as it becomes available.

### **Additional Information**

If you have any questions, please do not hesitate to contact me at [dboortz@gusdbobcats.com](mailto:dboortz@gusdbobcats.com) or 343-1150.

Wishing you and your families the happiest of New Years!

Respectfully submitted,

*Dena*

**GUADALUPE UNION SCHOOL DISTRICT  
BOARD OF EDUCATION**

**REGULAR SCHOOL BOARD MEETING  
Wednesday, December 13, 2017 (*Organizational Meeting*)**

Board President, Diana Arriola, called the regular meeting of December 13, 2017 to order at 5:30 p.m. The flag salute was held at this time.

MEMBERS PRESENT	Diana Arriola, Mary Lou Sabedra-Cuello, Sheila Cepeda, David Hosking and José Pereyra.
ABSENT	None
STAFF PRESENT	Ed Cora, Superintendent/Board Secretary; Julie Lopez, Director of Educational Services; Gloria Grijalva, CBO; Anne Rigali, Pupil Services Coordinator; Dena Boortz, Director of Child Nutrition Services; Jesely Alvarez, Mary Buren Principal, Angela Soares, Assistant Principal; Gabriel Solorio, Jr. High Principal; Sam Duarte, Healthy Start Family Services Coordinator, Peter Bedolla, Operations Lead; Carla Benevedo, Executive Assistant to the Superintendent; Rocio Prado, Interpreter, Margarita Aguirre; Administrative Assistant, Judith Gonzalez; Case Manager, and Claribel Lomeli; Case Manager.
STAFF PRESENT	Veronica Sandoval and Sergio Castillo; Santa Ynez Band of Chumash Indians, Chief Gary Hoving; Resource Officer; Isaac Oseguera, Maria Montanya; parent and community member, Marissa Gomez; parent and community member, Monica Moreno; School City, and Anahi Mendoza, Parent Engagement Coordinator.
ADOPTION	A motion was made by Mrs. Sabedra-Cuello, seconded by Mr. Hosking and carried to approve the agenda as presented.
Closed Session Public Comments	None
Closed Session	Board adjourned to Closed Session at 5:32 pm.
Reconvene	Board President, Diana Arriola called the regular board meetings back to order at 6:31 pm. Mrs. Arriola announced the following action on Personnel Order 2017/2018-05; approval of Public Employees Certificated and Classified

Annual Organization

Personnel Order 2017/2018-05. Roll call was held at this time.

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking, Pereyra

At this time the Board discussed and selected the meeting Schedule for 2018 as follows:

**Board Meeting Location:** Mary Buren Elementary School, Multi-purpose Room; 1050 Peralta Street, Guadalupe, CA 93434.

**Meeting Days and Time:** Regular Meetings will be held the second Wednesday of each month, 5:15 pm.

**Meeting Alternate Dates:** Wednesday, June 20, 2018 (Formal LCAP & 2018/2019 Budget Adoption).

Superintendent Ed Cora conducted the election of officers at this time.

**President:** Motion was made by Mrs. Sabedra-Cuello, seconded by Ms. Cepeda and carried to nominate and select Mrs. Diana Arriola.

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking and Pereyra

**Clerk:** Motion was made by Mrs. Sabedra-Cuello, seconded by Mr. Hosking and carried to nominate Ms. Sheila Cepeda.

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking and Pereyra

**Secretary:** Motion was made by Mr. Hosking, seconded by Mr. Pereyra and carried to nominate Mr. Ed Cora.

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking and Pereyra

**Vice-President:** Motion was made by Ms. Cepeda, seconded by Mr. Pereyra and carried to nominate Mrs. MaryLou Sabedra-Cuello.

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking and Pereyra

**2018 County Committee Representative:** Motion was made by MaryLou Sabedra-Cuello, seconded by Ms. Cepeda and carried to appoint Mr. David Hosking to the 2018 Santa Barbara County Committee on School Organization (County Committee).

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking and Pereyra

**Alternate - 2018 County Committee Representative:** Motion was made by Mr. Pereyra, seconded by Mrs. Sabedra-Cuello to appoint Ms. Sheila Cepeda as Alternate to the 2018 Santa Barbara County Committee on School Organization (County Committee).

Public Comments

None

**Superintendent's Report**

*At this time Veronica Sandoval, representing the Santa Ynez Band of Chumash Indians Foundation, presented 2 carts, each filled with 20 Chromebooks to be donated to the district for each school site.*

*Mr. Sergio Castillo made a donation through the Chumash Volunteer Incentive program. Through opportunities to volunteer, Mr. Castillo was able to earn points toward the donation of his choice. He has designated McKenzie Jr. High School as the recipient of the \$500.00 donation.*

*President, Diana Arriola thanked Mr. Castillo and the Santa Ynez Band of Chumash Indians Foundation and wished them happy holidays.*

Mr. Ed Cora reported that he attended the Transitional Kindergarten holiday presentation. He will be hosting a parent meeting tomorrow, December 14, 2018 for the 4<sup>th</sup> grade students that will be moving to McKenzie Jr. High School during the 2018-2019 school year. He reported that the Technology Team arranged to have the Ed Tech Team visit Mary Buren and that the feedback from the staff was extremely positive. Jesely and four staff members visited Ontiveros School. Mr. Cora, Mr. Hosking, Mrs. Sabedra-Cuello, Mr. Solorio and Ms. Boortz visited Herber Elementary School Districts both teams had successful visits. Mr.

Cora also reported that he attended the CSBA conference with four board members.

Mr. Cora introduced our Chief Gary Hoving of the Guadalupe Police Department.

Chief Hoving introduced Officer Isaac Oseguera, the new Resource Officer who has already been serving the students and staff at Kermit McKenzie Jr. High School.

Officer Isaac Oseguera graduated from the Allan Hancock Academy in the Spring of 2013. He was hired in March of 2014 by the Guadalupe Police Department and has been an officer for 4 years. Some of his duties include monitoring traffic for student safety, daily briefings with school personnel, dealing with school related crimes, truancy checks, greeting parents in the morning and keeping a presence on campus in the morning and lunch.

### **Administrative Staff Reports**

Mr. Samuel Duarte and his staff gave an update on the Little House by the Park. LHBTP is a 20 year old non-profit which focuses on school readiness. He introduced his staff Judith Gonzalez, Claribel Lomeli, Margarita Aguirre, and Anahi Mendoza. The staff presented a brief overview of the programs. The mission of the Little House by the Park is to develop leadership, to increase social and emotional competence of children, and knowledge of parenting and child development in the community. Their services include classes with parents and children. They currently have about 40 parent participants. They encourage parents to follow First Five's guidelines to talk, read, and sing. They offer support in times of need and respond quickly, for example, this week they gave out 400 masks to protect families from ash resulting from the Thomas Fire. LHBTP helps parents with school paperwork, forms, medical assistance, clothing and weekly and monthly food assistance. This year Operation Schoolbell has assisted 53 families with school related items. LHBTP supports the following programs; Toys for Tots, Parent Resilience Growth and Development and Guadalupe Parent Academy. They promote parent civic engagement and community development. Parents are encouraged to attend events such as; board meetings, Coffee with the Superintendent, and council meetings. They are equally encouraged to start social connections. They don't just volunteer and engage within the school they also make social connections by attending community events.

Maria Montanya, a parent and community member spoke on behalf of LHBTP. Ms. Montanya has lived in the area for 10 years and attends a local church and school. She took a computer class and started volunteering. LHBTP educates both students and parents. She said that by focusing on parent education, she will be better able to educate her children.

Marissa Gomez another community member and parent just moved to Guadalupe from Nebraska. Ms. Gomez's home was struck by a tornado. She is now living with her mother and has enrolled her 2<sup>nd</sup> grade student at Mary Buren. She asked for assistance from LHBTP and says they were blessed with food, toys and other benefits without charge. Ms. Gomez said she was thankful and thanked LHBTP and its staff.

Ms. Julie Lopez introduced School City representative Monica Merino.

Ms. Monica Moreno reported on School City's Assessment and Data Program. Ms. Moreno called the software a complete assessments "eco-system" diagnostic system. School City is a tool to help our students with different resources. The teacher can control these resources and can assess the students. Teachers can complete formative assessments, end of units, quizzes, summative, interim and formative. Our students are currently using this program.

### **Board Member Reports**

Mr. Jose Pereyra reported that he attended the CSBA conference and enjoyed taking the classes and his interactions with other board members. He wished everyone a good holiday.

Mrs. MaryLou Sabedra-Cuello mentioned that she visited Heber Elementary School District. She said as she walked onto their campus, it was very similar to Guadalupe Union. The People were very hospitable. They were using technology and the kids were maneuvering their Chromebooks well. She reported that she went to the CSBA conference and enjoyed the family engagement. She stated that there were many great workshops. Mrs. Sabedra-Cuello wished everyone a Merry Christmas and a Happy New Year.

Mr. David Hosking stated that a couple of months ago the board discussed finding a district similar to GUSD. Herber Elementary School District (HESD) have many similarities, for example they City's population is under 10,000 residents. They have a similar student enrollment with 90% or more Latino students. They have roughly 52% English Language Learners. They are a distinguished

California school. The goal of the visit was to see what they do. He reported that the team got a true representation of how they do things at their schools. The Superintendent and Administrators welcomed the GUSD staff and board members. The district programs being used at Heber Elementary were used by everyone they met. Everyone from their staff was on board with the program, or at least, that was the feeling he came away with during the visit. Mr. Hosking reported that students at Heber Elementary were required to speak in complete sentences. The teachers would remind the students and ask them to correct themselves when they spoke. Each class had a social contract (their classroom norms). When the visitors entered the classroom one of the students would explain the social contract to the visitors. Herber uses I – Read, a program that helps improve English, Language, Mathematics. He noted that the program uses large cubes to help students learn how to write in different genres. Mr. Hosking said the trip to Herber Well worth their while.

Ms. Sheila Cepeda reported that she attended the CSBA Conference. She came back from the conference with a lot of good information. She attended sessions on California voting and Family Engagement. She appreciated the information regarding School City and thinks both schools need to embrace what we have access to and that by collaborating with School City we can increase our student achievement. Interacting with the students and focusing on the evaluations will help measure student achievement. Mrs. Cepeda wished everyone a Merry Christmas and a Happy New Year.

Mrs. Diana Arriola reported she was unable to attend the CSBA conference. She was glad that the majority of the board members attended the conference. She stated that it is great to meet other Board members and see what other districts are experiencing. Mrs. Arriola was unable to attend the conference due to contracting a cold. Mrs. Arriola is a member of Kiwanii's, they had a last minute parade, with Michelle Minetti-Smith as Grand Marshall. Last year the parade was canceled due to rain. Mrs. Arriola thanked her colleagues for the vote of confidence for the nomination of President. She stated that it is a different position and she is enjoying learning as she goes along. She thanked the board for allowing her to serve again. She wished the staff Merry Christmas and a much better New Year, a happier time next year without fires.

Recess

Board called for a recess at 7:57 pm and reconvened at 8:07 pm.

Consent Agenda

A motion was made by Mrs. Sabedra-Cuello, seconded by Mr. Hosking and carried to approve the Consent Agenda:

XI.A Approval of Minutes of the Regular Meeting of November 8, 2017 and Special Meeting of November 15, 2017.

XI.B Approval of Warrant Listing Report of Expenditures.

XI.C Department of Health Care Services – Medi-Cal Enrollment 2017/2018.

XI.D Santa Barbara County Teacher Induction Program and Partnering District/Charter Schools Memorandum of Understanding (MOU) 2017/2018

XI.E Santa Barbara County Special Education Local Plan Area – A Joint Powers Agency

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking and Pereyra

Action Items:

Resolution 2017/2018-08

Roll Call was taken for the adoption of Resolution 2017/2018-08; Resolution of the Governing Board Delegation of Governing Board Powers/Duties.

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking and Pereyra

Resolution 2017/2018-09

Roll Call was taken for the adoption of Resolution 2017/2018-(09); Functional Responsibilities.

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking and Pereyra

Resolution 2017/2018-10

Adoption of Resolution 2017/2018-(10); Filing Notice of Categorical Exemption with the Office of Planning and Research and the Santa Barbara County Clerk's Office for the Construction of one (1), Eight (8) Classroom Building at Kermit McKenzie Junior High School.

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking and Pereyra

Developer Fee Report

Motion was made by Mr. Pereyra, seconded by Ms. Cepeda and carried to approve the Annual and Five Year Developer Fees Reports, as presented.

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking and Pereyra



Certification of First Interim

Motion was made by Mr. Hosking, seconded by Mr. Pereyra and carried to certify that the Guadalupe Union School District will be able to meet its financial obligations for 2017/2018 fiscal year and two subsequent years provided the district makes the required budget adjustments as per the multi-year projection included in the budget documents.

Ayes: Arriola, Sabedra-Cuello, Cepeda, Hosking and Pereyra

**Items Scheduled for Information/Discussion**

**A. General Functions**

1. SISC Investment Pool Statement (Unaudited) - Ending 9/30/2017.
2. SBCEO – Quarterly Report – 2017/2018 Annual Williams Report.

**B. Curriculum and Instruction**

1. School Site Council Meeting Agenda/Minutes: Mary Buren Elementary, December 6, 2017, Kermit McKenzie Jr. High School, November 14, 2017.
2. The Local Control Funding Formula (LCFF) Dashboard Local Indicators will be presented by Julie Lopez. *The California School Dashboard shows graduation rates, student engagement, parent engagement and so forth. It shows our schools' rank in California and the results of our testing. Mrs. Lopez showed the board members how to search the site and encouraged them to visit the site on their own to look at the information.*

**C. Financial and Business**

1. Fund Balance Summary through November 30, 2017.
2. Update on Financing for Kermit McKenzie Jr. High School 8-Plex. *Mr. Cora briefly mentioned that about \$4 million will be needed for the project. The District will need to finance the difference. John Isom is trying to find the best rates for the district. He will present his findings at the next regular board meeting.*

**D. Pupil Personnel**

1. School Site Discipline Reports

**II. Future Agenda Items**

Adjournment

A motion was made by Mr. Hosking, seconded by Mr. Pereyra and carried to adjourn this meeting of December 13, 2017 at 9:21 pm.

Next Regular Meeting:

Wednesday, February 14, 2017, 5:15 pm at Mary Buren Elementary School, 1050 Peralta Street, Guadalupe, CA 93434.

**GUADALUPE UNION SCHOOL DISTRICT  
BOARD OF EDUCATION**

**SPECIAL SCHOOL BOARD MEETING  
December 19, 2017**

Board President, Diana Arriola, called the special board meeting of December 19, 2017 to order at 2:00 p.m. The flag salute was held at this time.

MEMBERS PRESENT	Diana Arriola, Mary Lou Sabedra-Cuello, Sheila Cepeda, David Hosking and José Pereyra.
ABSENT	None
STAFF PRESENT	Ed Cora, Superintendent/Board Secretary
ADOPTION	A motion was made by Mrs. Sabedra-Cuello, seconded by Jose Pereyra and carried to approve the agenda.
Closed Session Public Comments	None
Closed Session	Board adjourned to Closed Session at 2:03 pm.
Reconvene	Board President, Diana Arriola called the special board meetings back to order at 3:34 pm.
Public Comments	None
ACTION ITEMS	
Business and Finance	A motion was made by Mr. Pereyra, seconded by Mr. Hosking and carried to approve the Form J-13A Request for allowance of Attendance because of Emergency Conditions to obtain approval of attendance and instructional time credit.
Future Agenda Items	No suggestions at this time
Adjournment	A motion was made by Mr. Pereyra, seconded by Mrs. Sabedra-Cuello to adjourn the Special Board meeting at 3:50 pm.
Next Regular Meeting:	Wednesday, January 10, 2018, 5:15 p.m. at Mary Buren Elementary School, 1050 Peralta Street, Guadalupe, CA 93434.

**GUADALUPE UNION SCHOOL DISTRICT  
SCHOOL DISTRICT BOARD APPROVAL LIST  
January 10, 2018**

**WARRANTS ISSUED FROM:**

**12/1/2017 to 12/31/2017**

DISTRICT VENDOR PAYMENTS	479,854.14
CERTIFICATED PAYROLL	664,736.19
CLASSIFIED PAYROLL	245,847.91
PAYROLL BENEFITS	277,817.47

<b>TOTAL WARRANTS ISSUED</b>	<b>1,668,255.71</b>
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**The payable and payroll transactions listed above have been issued in accordance with the District's policies and constitute legal claims against the district. It is recommended that the Board of trustees approve them.**

Pay Date 12/08/2017 through 12/28/2017

Fiscal Year 2017/18

EARNINGS by Earnings Code	Income	Adjustments
No Gross Pay		730.79-
Regular	910,584.10	
<b>TOTAL</b>	<b>910,584.10</b>	<b>730.79-</b>

EARNINGS by Group	Income	Adjustments
Base Pay	873,765.87	
Docks	1,870.00-	
Miscellaneous	5,761.06	730.79-
Overtime	2,387.22	
Stipends	30,539.95	
<b>TOTAL</b>	<b>910,584.10</b>	<b>730.79-</b>

EARNINGS	Person Type	Female Employees
Certificated	94	664,736.19
Classified	101	245,847.91
<b>TOTAL</b>	<b>195</b>	<b>910,584.10</b>

## Vendor Summary for Pay Date 12/08/2017 thru 12/28/2017

Vendor Checks	46,267.49	20
Vendor Liabilities	594,340.45	85
	<b>640,607.94</b>	<b>105</b>

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	92,092.29		92,092.29	767,175.22
State Withholding	30,051.72		30,051.72	767,175.22
Social Security	13,925.21	13,925.21	27,850.42	224,599.90
Medicare	12,694.56	12,694.56	25,389.12	875,482.40
SUI		437.41	437.41	874,762.40
Workers' Comp		22,079.66	22,079.66	875,482.40
<b>SUBTOTAL</b>	<b>148,763.78</b>	<b>49,136.84</b>	<b>197,900.62</b>	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	7,382.96	16,380.70	23,763.66	105,470.87
PERS / 62	5,821.59	13,909.85	19,731.44	89,561.90
STRS / 60	56,216.39	79,141.65	135,358.04	548,452.13
STRS / 62	9,434.24	14,789.32	24,223.56	102,490.06
TSAs	29,452.00		29,452.00	
Benefits	33,036.98	7,750.67	40,787.65	
Misc	1,328.93		1,328.93	
<b>SUBTOTAL</b>	<b>142,673.09</b>	<b>131,972.19</b>	<b>274,645.28</b>	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Garn	50.00		50.00	
Benefits	14.76	95,005.36	95,020.12	
Misc	12,792.57	1,703.08	14,495.65	148,113.66
Summer Savings	58,496.27		58,496.27	358,601.19
<b>SUBTOTAL</b>	<b>71,353.60</b>	<b>96,708.44</b>	<b>168,062.04</b>	
<b>TOTALS</b>	<b>362,790.47</b>	<b>277,817.47</b>	<b>640,607.94</b>	

## Cancel/Reissue for Process Date 12/08/2017 thru 12/28/2017

Reissued  
Cancel Checks  
Void ACH

Pay Date 12/08/2017 through 12/28/2017

Fiscal Year 2017/18

**BALANCING DATA**

		547,793.63	Net Pay
Gross Earnings	910,584.10	362,790.47	Deductions
District Liability	277,817.47	277,817.47	Contributions
	<u>1,188,401.57</u>	<u>1,188,401.57</u>	

**NET**

Direct Deposits	483,136.91	149
Checks	61,917.74	49
Partial Net ACH	369.00	1
Negative Net		
Check Holds	2,369.98	2
Zero Net		
<b>TOTAL</b>	<b>547,793.63</b>	<b>200</b>

Checks Dated 12/01/2017 through 12/31/2017

Board Meeting Date Wednesday, January 10, 2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-494932	12/04/2017	Angelica M. Aguilar	01-5800	Live Scan Reimbursement		80.00
01-494933	12/04/2017	Veronica Barrios	01-5210	ELPAC Reimburse Mileage for training		71.48
01-494934	12/04/2017	Aurora A. Cortez	13-4790	Reimburse Safety Shoes 2017-2018		91.57
01-494935	12/04/2017	Jennifer A. Kerr	01-4310	Must Grab Reimburse Teaching Materials Quizlet		17.49
01-494936	12/04/2017	Erin L. Van De Roovaart	01-4310	2018 Science Materials Reimbursement		145.96
01-494937	12/04/2017	All City Management	01-5800	Crossing Guards 2017-18		2,217.60
01-494938	12/04/2017	Aramark Uniform Services Inc.	13-5560	Food Service Supplies		480.25
01-494939	12/04/2017	Bendele Electric Inc.	01-5800	Electrical Work & Repairs		1,009.00
01-494940	12/04/2017	Berry Man, Inc. dba	13-4700	FFVP Food	268.40	
			13-4710	2017-18 Food Service	1,508.00	1,776.40
01-494941	12/04/2017	California Electric Supply Inc	01-4300	Electrical Supplies		49.57
01-494942	12/04/2017	Carr's Boots & Western Wear	01-4300	Work Boots MOT \$150.00/Person		150.00
01-494943	12/04/2017	Casa Pacifica Centers	01-5800	Counseling Services 2016/17 Per Contract 7 Hrs/Wk		1,426.56
01-494944	12/04/2017	Clay's Septic & Jetting Inc.	01-5640	Septic Maintenance & Repairs		4,035.00
01-494945	12/04/2017	County S.B. Environ.health Svc	13-5800	Annual Facility Fee:MB & KM		416.00
01-494946	12/04/2017	Eagle Energy	01-4370	Fuel for District Vehicles		374.36
01-494947	12/04/2017	Ernest Packing Solutions	01-4300	Custodial Supplies		1,200.79
01-494948	12/04/2017	Ewing Irrigation	01-4300	Landscaping Materials 2017-18		724.70
01-494949	12/04/2017	Foster Farms Dairy	13-4710	Food Service:Milk		538.29
01-494950	12/04/2017	Gold Star Foods	13-4710	Cafeteria: Food Supplies		5,766.08
01-494951	12/04/2017	Guadalupe Hardware Company Inc	01-4300	Maintenance Supplies		54.09
01-494952	12/04/2017	Home Depot	01-4300	Maintenance Supplies		544.10
01-494953	12/04/2017	Houghton Mifflin Harcourt	01-5835	Math 180 Standalone (License, Set & Hosting)		5,130.00
01-494954	12/04/2017	John A. Ortega dba West Coast Heating & Coo	22-4400	A/C Unit For IT Room/ Server.		4,398.89
01-494955	12/04/2017	Kansas State Bank	01-7438	Chromebooks KM - year 2 of 3 year lease	116.72	
			01-7439	Chromebooks KM - year 2 of 3 year lease	1,205.60	1,322.32
01-494956	12/04/2017	Kathi DiPeri	13-5800	GUSD Gardening Services		800.00
01-494957	12/04/2017	Medical Billing Technologies	01-5800	Medical Bill. Serv.:9120MAA,5640LEA		139.99
01-494958	12/04/2017	More Office Solutions	01-4312	Copiers MB/KM/DO/LHBTP		1,164.83
01-494959	12/04/2017	Nagsco	13-5640	Cafeteria Filters for Kitchen Hood		45.00
01-494960	12/04/2017	Nick Rail Music	01-4310	Band Books Already Received at KM		38.21
01-494961	12/04/2017	No Limit Tire	01-5640	Tires/Tire Repairs		76.20
01-494962	12/04/2017	Office Depot/bus Serv Division	01-4300	Office Supplies District Office	88.46	
				Office Supplies: KM Admin/Instr.	83.95	

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

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## ReqPay12d

## Board Report

Checks Dated 12/01/2017 through 12/31/2017					Board Meeting Date Wednesday, January 10, 2018	
Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-494962	12/04/2017	Office Depot/bus Serv Division	01-4310 Ink Cartridge Yingst		123.67	
			Office Supplies: KM Admin/Instr.		54.94	
			13-4300 Cafeteria Office Supplies		138.16	489.18
01-494963	12/04/2017	Office Equip Finance System	01-5615 Copier Rent MB Library\$114.49 0353922		114.49	
			HRP06845			
			MB Front Office:Copier Fax Scanner		142.56	257.05
			EZS17909			
01-494964	12/04/2017	Pearson Clinical	01-4300 Support Supplies for Psychologist			535.43
01-494965	12/04/2017	PMSM Architects	25-6220 Modular Classroom Building			13,990.00
			PMSM#16155.01			
01-494966	12/04/2017	Positive Promotions	01-4300 Water Bottles for Students		388.15	
				Unpaid Tax	28.75-	359.40
01-494967	12/04/2017	Ppg Architectural Finishes	01-4300 Paint for School District			38.94
01-494968	12/04/2017	Santa Barbara County Selpa	01-5220 Conf; Nonviolent Crisis Int. Cabello			15.00
01-494969	12/04/2017	Select Staffing	01-5800 Mariana Torres Covering Front Office MB			725.87
01-494970	12/04/2017	So.cal Gas Co. 113-414-6400	01-5510 Natural Gas Service:Utility 4681 11th St.FSC			26.17
01-494971	12/04/2017	So.cal. Gas Co. 161-314-9900	01-5510 Natural Gas Service:Utility 1050 Peralta			104.99
01-494972	12/04/2017	So.cal.gas Co. 159-214-9900	01-5510 Natural Gas Sevice:Utility 1050 Peralta			279.72
01-494973	12/04/2017	So.cal.gas Co. 178-315-3500	01-5510 Natural Gas Service:Utility 4710 Main			265.17
01-494974	12/04/2017	Southwest School Office Supply	01-4300 MB Office/Instructional Supplies 2016-17		64.18	
			01-4310 2nd Grade Supplies		146.16	210.34
01-494975	12/04/2017	Stanley Convergent Security So	01-5590 Alarm System Monitoring: MB & KM		125.99	
			01-5640 Alarm System Monitoring: MB & KM		54.00	
			01-5800 Alarm System FSC		41.69	221.68
01-494976	12/04/2017	State Of California Office Of Food Distr.	13-4710 Cafeteria - Food Supplies			101.40
01-494977	12/04/2017	Student Transport.of America	01-5800 Student Transportation 2017-2018			10,111.99
01-494978	12/04/2017	Vavrinek,Trine,Day & Co.,LLP	01-5810 Auditing Services			6,793.00
01-494979	12/04/2017	Wells Fargo Bank Northwest,NA Insight 39001 MAC:U1240-026	22-7438 360 Chromebooks & Mgmnt 3yr Lease: Yr1		253.12	
			22-7439 360 Chromebooks & Mgmnt 3yr Lease: Yr1		1,999.88	2,253.00
01-496038	12/11/2017	Cesar V. Flores-Gonzalez	01-5220 SELPA Nonviolent Crisis Intervention			40.12
			Training Perdiem			
01-496039	12/11/2017	Rosa F. Garcia	01-4310 GRANT #6610 Knitting/Sewing Supplies			235.81
			Reimbursement			
01-496040	12/11/2017	Ursula P. Guerrero	13-4790 Reimburse Safety Shoes U Guerrero			100.00
01-496041	12/11/2017	Rosa Maria Rivas	13-4790 Safety Shoes 2018 Reimbursement			100.00
01-496042	12/11/2017	All City Management	01-5800 Crossing Guards 2017-18			1,774.08

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## ReqPay12d

## Board Report

Checks Dated 12/01/2017 through 12/31/2017

Board Meeting Date Wednesday, January 10, 2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-496043	12/11/2017	Aramark Uniform Services Inc.	01-4300	Windshield Towels & Inventory Maintenance	108.50	
			13-5560	Food Service Supplies	347.09	455.59
01-496044	12/11/2017	Berry Man, Inc. dba	13-4700	FFVP Food	1,365.40	
			13-4710	2017-18 Food Service	3,590.95	4,956.35
01-496045	12/11/2017	Burnham Benefits Ins. Services	01-3901	Full-Service Consulting 17/18		2,333.33
01-496046	12/11/2017	Carquest Auto Parts	01-4300	Auto Parts & Supplies		128.21
01-496047	12/11/2017	Carr's Boots & Western Wear	01-4300	Work Boots MOT \$150.00/Person	103.67	
				Work Boots MOT \$150.00/Person Joaquin Velasquez	86.39	
				Work Boots MOT \$150.00/Person Tommy Solis	150.00	
			13-4790	Shoes for Staff Frank Clark	100.00	440.06
01-496048	12/11/2017	City Of Guadalupe	01-5530	Water Service:GUA-0002/MB	633.55	
				Water Service:GUA-0003/MB	420.05	
				Water Service:GUA-0015/MB	773.25	
				Water Service:GUS-0001/FSC	322.45	
				Water Service:MCK-0003/KM	304.15	
			13-5530	Water Service:GUA-0016/Cafe	2,702.55	5,156.00
01-496049	12/11/2017	Cornerstone Prod. J.Espinoza	01-5800	Replace the Drivers that were blown.		175.00
01-496050	12/11/2017	Culligan	01-5530	Bottled Water Unit:FSC		38.36
01-496051	12/11/2017	Dorman Hydro-Seeding	01-4300	Grass Seed for Play field		275.00
01-496052	12/11/2017	Eagle Energy	01-4370	Fuel for District Vehicles		433.56
01-496053	12/11/2017	Edna's Bakery	13-4710	Bakery Items for Cafeteria		338.75
01-496054	12/11/2017	Ernest Packing Solutions	01-4300	Custodial Supplies		402.28
01-496055	12/11/2017	Ewing Irrigation	01-4300	Landscaping Materials 2017-18		82.94
01-496056	12/11/2017	Fence Factory Inc.	01-4400	Fencing Supplies - ONLY (No Labor)		304.58
01-496057	12/11/2017	Foster Farms Dairy	13-4710	Food Service:Milk		2,562.03
01-496058	12/11/2017	Gold Star Foods	13-4710	Cafeteria: Food Supplies		1,699.43
01-496059	12/11/2017	Guadalupe Hardware Company Inc	01-4300	Maintenance Supplies		185.57
01-496060	12/11/2017	Houghton Mifflin Harcourt	01-4110	Math 180 Standalone (License, Set & Hosting)	306.49	
			01-5835	Math 180 Standalone (License, Set & Hosting)	28,528.00	28,834.49
01-496061	12/11/2017	Jordano's	13-4710	Cafeteria: Food Supplies		1,834.77
01-496062	12/11/2017	Kenneth S. Klein	01-5800	Media Press Release Services		350.00
01-496063	12/11/2017	La Fuente Deli	01-4300	School Site Council Meetings KM		32.20

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## ReqPay12d

## Board Report

Checks Dated 12/01/2017 through 12/31/2017

Board Meeting Date Wednesday, January 10, 2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-496064	12/11/2017	LAHR Industrial Welding	01-5800	Welding Repairs -Gate repair by MOT building		428.00
01-496065	12/11/2017	Liebert Cassidy Whitmore	01-5830	SBC Legal Consortium		549.00
01-496066	12/11/2017	Marborg Industries	01-5800	Temporary Fence For KM Playfield		235.13
01-496067	12/11/2017	Noble Power Equipment	01-4300	MOT Supplies for Mower & Power Equip		122.97
01-496068	12/11/2017	Ocean Cities Pizza, Inc. dba Domino's Pizza	13-4710	Food Program School Lunch		529.96
01-496069	12/11/2017	Office Depot/bus Serv Division	01-4300	Office Supplies: KM Admin/Instr.	186.67	
			01-4310	Office Supplies: KM Admin/Instr.	193.04	379.71
01-496070	12/11/2017	Office Equip Finance System	01-5615	Canon Copier RentDO#JWH16181	204.12	
				Copier Lease DO #QTW13043	116.64	320.76
01-496071	12/11/2017	P G & E 4794541299-8	01-5520	Electricity MB Peralta 4794541299-8		1,913.30
01-496072	12/11/2017	P G & E 6377505170-7	01-5520	Electricity (KM) 6377505170-7		2,615.11
01-496073	12/11/2017	Peoples'self-Help Housing Corp	01-5800	After School Program ASES November	2,652.00	
				After School Program ASES October	3,889.60	6,541.60
01-496074	12/11/2017	Postmaster	01-5919	Postage Coffee with Superintendent		192.27
01-496075	12/11/2017	Quality Manufacturing & Distr.	01-4400	Gopher Machine To Control Gopher For Both Campus.		2,368.41
01-496076	12/11/2017	Quality Pest Management	13-5800	Pest Control Services for MB & KM 2017-18		180.00
01-496077	12/11/2017	Rayne Water Conditioning	13-4300	Cafeteria:Soft Water Service		127.99
01-496078	12/11/2017	Ready Refresh by Nestle	01-5530	Water D.O., Breakroom, Curriculum	72.43	
				Water Mary Buren	38.87	
				Water McKenzie	73.74	
			13-4300	Water Mary Buren Cafeteria	64.42	249.46
01-496079	12/11/2017	Subvertical, LLC	01-4300	Data Input Program Jan 2018- Mar 2018	375.00	
			01-5800	Data Input Program Jan 2018- Mar 2018	750.00	1,125.00
01-496080	12/11/2017	Tech-Time Communications	01-5640	Bell Monitor/Repairs Room 35		218.75
01-496081	12/11/2017	The Garland Co., Inc.	01-4300	Mastic To Seal roof leaks.		322.83
01-496082	12/11/2017	Verizon Wireless	01-5910	Verizon Wireless & Mifi District Wide	1,590.67	
			13-5910	Verizon Wireless & Mifi District Wide	154.50	1,745.17
01-496083	12/11/2017	Virco	01-4400	Chairs For Students.		661.77
01-496084	12/11/2017	Waste Management - H S S	01-5570	Waste Removal/Recycling (FSC)	261.37	
			20074-25001			
				Waste Removal/Recycling KM	1,529.62	
			60078-05001			
				Waste Removal/Recycling MB/DO	515.80	
			60080-05007			

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## ReqPay12d

## Board Report

Checks Dated 12/01/2017 through 12/31/2017

Board Meeting Date Wednesday, January 10, 2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-496084	12/11/2017	Waste Management - H S S	13-5570	Waste Removal/Recycling Cafe MB	1,654.73	
			60079-85003	Waste Removal/Recycling KM	102.00	4,063.52
			60078-05001			
01-496085	12/11/2017	Western Exterminator Co.	01-5800	Gopher Extermination & Pest Control	113.00	
				Gopher Extermination & Pest Control -Wasp MB	155.00	
				Gopher Extermination & Pest Control CR KM SEP	80.00-	
				Gopher Extermination & Pest Control KM Oct	400.00	
				Gopher Extermination & Pest Control KM Sept	300.00	888.00
01-496086	12/11/2017	Wheels of Freestyle Inc	01-4310	BMX Wheels of Freestyle		1,197.00
01-496087	12/11/2017	Windfall	01-4210	Library Books Windfall November 2017		426.24
01-496883	12/18/2017	Dena Boortz	13-4790	Reimburse:Work Shoes		100.00
01-496884	12/18/2017	Tiffany M. Guerrero	13-4790	Reimbursement: Work Shoes Cafeteria		64.79
01-496885	12/18/2017	Jose E. Pereyra	01-5220	Reimburse: CSBA Conference		37.32
01-496886	12/18/2017	Abdo	01-4210	Library Books ABDO November 2017		1,284.06
01-496887	12/18/2017	Berry Man, Inc. dba	13-4710	2017-18 Food Service		2,210.35
01-496888	12/18/2017	Boys & Girls Club Of Sm Valley	01-5800	Services Provided - M.Buren & Mc Kenzie		8,633.63
01-496889	12/18/2017	Calif School Management Consul	01-5800	Erate Program Services		1,250.00
01-496890	12/18/2017	Charles Kim	01-5210	Mileage Reimbursement Nov 2017	178.05	
				Mileage Reimbursement Oct. 2017	287.62	
				Mileage Reimbursement Sep 2017	260.23	725.90
01-496891	12/18/2017	Child Abuse Listen. Med., Inc.	01-5800	Calm Costs & Indirect Costs		5,880.00
01-496892	12/18/2017	Community Action Commission	12-5630	Rent on Maggie Espinoza Ctr:Jul-Dec 2017		2,400.00
01-496893	12/18/2017	Department Of General Services	01-5830	4 ALJ Hours		1,040.00
01-496894	12/18/2017	Edna's Bakery	13-4710	Bakery Items for Cafeteria		143.70
01-496895	12/18/2017	Foster Farms Dairy	13-4710	Food Service:Milk		1,815.95
01-496896	12/18/2017	Gold Star Foods	13-4710	Cafeteria: Food Supplies		1,381.66
01-496897	12/18/2017	Granite Telecommunications Client ID#311	01-5590	Phone Service 2017/18 Year		256.65
01-496898	12/18/2017	Jordano's	13-4710	Cafeteria: Food Supplies		1,023.49
01-496899	12/18/2017	Julie Avnit	01-5800	Facilities Coordinator -40 & Prop 39 -6230	140.00	
			40-5800	Facilities Coordinator -40 & Prop 39 -6230	4,900.00	5,040.00
01-496900	12/18/2017	Kathi DiPeri	13-5800	GUSD Gardening Services		1,000.00
01-496901	12/18/2017	Kenneth C. Parker	01-5800	Grant Writing		375.00

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## ReqPay12d

## Board Report

Checks Dated 12/01/2017 through 12/31/2017

Board Meeting Date Wednesday, January 10, 2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-496902	12/18/2017	Movie Licensing Usa	01-5800	Annual Public Perf. License		822.00
01-496903	12/18/2017	P G & E 0055322415-5	01-5520	Electricity MB 0055322415		1,081.67
01-496904	12/18/2017	P G & E 5461621090-9	01-5520	Electric Service (FSC)		160.96
01-496905	12/18/2017	P G & E 5888676235-8	01-5520	Electric MB Peralta&10th 5888676235-8		1,336.97
01-496906	12/18/2017	P G & E 6544954354-8	01-5520	Electric MB Peralta&11th 6544954354-8		349.57
01-496907	12/18/2017	Postmaster	01-5919	Annual PO Box Fee 12/31/2017 to 12/30/2018		1,300.00
01-496908	12/18/2017	Price, Postel & Parma LLP	01-5830	Attorney Services		18,429.82
01-496909	12/18/2017	Self-Insured Schools Of Ca	67-9510	December Health Insurance Premiums 17		124,349.30
01-496910	12/18/2017	U.S. Bank	01-4110	Diary of Anne Frank for LA Program 55-Eng. 3- Sp.	471.89	
				P3 Upper Elementary Curriculum	1,975.32	
			01-4300	Albertsons: Watch Dog Dads - Donuts w/Dad	69.90	
				Amazon: Books Ontiveros School Site Visit	48.16	
				Apple Online: Mini VGA Adapter for Pupil Serv. MB	31.32	
				B&H Foote-1 iPadMini4 1AppleTV 2CBs	1,108.08	
				Touchw/2 lisc		
				CED:Carded Lockout for Gates & Main Power Box	38.56	
				Costco: Snacks for Board Meeting & Parenting Class	45.53	
				Curr.Assoc-Support Supplies-Andrechek	844.31	
				Dollar Tree: Student SBAC Recognition	70.04	
				GRANT AFGR Carolina Biological #30345109	6,846.94	
				Rancho Nipomo: Team Lunch Ontiveros School Site Visit	69.87	
				SmartN Final: Snacks for Super Student Day	363.47	
				Subway: Contest Winner Lunch Aronie & Velasco	16.02	
				Subway: Working Lunch GTA Negotiations	40.27	
				USPS Guad: Operation Gratitude	41.95	
			01-4310	Art Supplies for KM ASES	62.86	
				GRANT #6601 Thompson:1 yr Newspaper	79.00	
				GRANT #6611 College Flags-Ilac	251.55	
				USPS:Return of Studies Weekly	90.25	

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

ESCAPE ONLINE  
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## ReqPay12d

## Board Report

Checks Dated 12/01/2017 through 12/31/2017

Board Meeting Date Wednesday, January 10, 2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-496910	12/18/2017	U.S. Bank	01-4400	Webstaurant: Carts for iPads SPED Rooms	357.36	
				WPS/McDowell Vision Screening Kit Health Office	226.31	
			01-5220	ACSA Academy 7-Eleven Fuel	30.00	
				ACSA Academy: Marriott Hotel	135.55	
				ACSA Pupil Services Academy:Embassy Suites	236.95	
				Breakthrough Coach Conf: Chevron Fuel	39.98	
				Breakthrough Coach Conf: Fuel	43.95	
				Breakthrough Coach Conf:Los Agaves Meal	34.92	
				Breakthrough Coach Conf:Marriott Laguna Cliffs	661.73	
				Breakthrough Coach Conf:Residence Inn Hotel	36.60	
				Breakthrough Conf:Enterprise Car Rental	224.35	
				CALSA Board Mtg Breakfast:Marriott San Jose	25.85	
				CALSA Board Mtg: Chevron Fuel	35.00	
				CALSA Board Mtg: Marriott San Jose	177.16	
				CISC Leadership Symp:Marriott Monterey Bay Prepay	195.66	
				CSBA Conf:Amtrak Train Ticket Guad-SD	116.00	
				CSBA Conf:Amtrak Train Ticket SD-Guad - 4 Board Members	116.00	
				CSBA Conf:Amtrak Train Ticket SD-Guad -E.Cora	22.00	
				ESCAPE Training: RAV Fuel	17.67	
				ESCAPE Training:Meal GG,DS,BB	30.77	
			01-5800	McAfee: LiveSafe 1 yer Subscription	89.99	
			01-5919	Stamps.com: Stamps for District	24.99	
			12-4300	Canon Direct: Color Combo Ink Pack for Guad Preschool	60.47	
				Guadalupe Hardware: Two Extra Keys Preschool Shed	4.30	
			13-4710	FoodMaxx: Cafeteria Food	26.96	
				Smart N Final: Cafeteria Food	177.48	
			13-4790	Journeys Shoes: B.Bendele	100.00	
				Smart N Final: Cafetereia Supplies	77.62	
				Walgreens: Supplies Cafeteria	6.48	

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

ESCAPE ONLINE

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## ReqPay12d

## Board Report

Checks Dated 12/01/2017 through 12/31/2017

Board Meeting Date Wednesday, January 10, 2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-496910	12/18/2017	U.S. Bank	13-5220	Healthy Eating Active Living Summit :Conf Fee	50.00	
				YK Market: Fuel RAV4	34.05	
			13-5800	Toyota of Santa Maria: Extended Warranty of RAV4	329.00	
			22-4400	Amazon- Overhead Projector Project.	104.98	
				DataPro/ Amazon- Overhead Projector Project.	1,817.60	
				Unpaid Tax	86.28-	18,146.74
01-496911	12/18/2017	Vernon Edwards	22-5800	KM Pre-Constr. Fees Proj.#17-063 8 Plex		78,059.83
01-497240	12/20/2017	Ed G. Cora	01-5220	FCMAT: REIMB MILEAGE OCT 21-22		462.24
01-497241	12/20/2017	Manuela Rubalcava	13-4790	Safety Shoe Reimbursement		100.00
01-497242	12/20/2017	Access Information Protected	01-5570	Document Shredding Service		119.88
01-497243	12/20/2017	Aramark Uniform Services Inc.	01-4300	Windshield Towels & Inventory Maintenance	217.00	
			13-5560	Food Service Supplies	694.18	911.18
01-497244	12/20/2017	Bendele Electric Inc.	01-5800	Electrical Work & Repairs		180.00
01-497245	12/20/2017	Berry Man, Inc. dba	13-4700	FFVP Food	1,056.10	
			13-4710	2017-18 Food Service	951.20	2,007.30
01-497246	12/20/2017	Eagle Software	01-5220	Aeries Conference V.Barrios		525.00
01-497247	12/20/2017	Edna's Bakery	13-4710	Bakery Items for Cafeteria		579.25
01-497248	12/20/2017	Enterprise Rent-A-Car	01-5220	ACSA C&I Leaders Academy - Alvarez	93.38	
				CALSA Board Meeting - Cora	86.74	180.12
01-497249	12/20/2017	Ernest Packing Solutions	01-4300	Custodial Supplies		3,274.21
01-497250	12/20/2017	Foster Farms Dairy	13-4710	Food Service:Milk		207.04
01-497251	12/20/2017	Guadalupe Dunes Center	01-5800	Dune Center collaboration time for Firework booth		3,500.00
01-497252	12/20/2017	Guadalupe Hardware Company Inc	01-4300	Maintenance Supplies		515.47
01-497253	12/20/2017	GUSD - Revolving Acct.	01-5800	Mobile Notary Service: M. Gonzalez for LHBTP		45.00
01-497254	12/20/2017	John A. Ortega dba West Coast Heating & Coo	01-5640	Heating and Cooling Repairs 2017-18		970.00
01-497255	12/20/2017	Jordet Construction Co.	14-5800	Remove and install new ramps / 7 Portables.		13,300.00
01-497256	12/20/2017	Liebert Cassidy Whitmore	01-5830	SBC Legal Consortium		3,585.38
01-497257	12/20/2017	Marborg Industries	01-5800	Temporary Fence For KM Playfield		238.66
01-497258	12/20/2017	Marylou Sebedra-Cuello	01-5220	CSBA Conference Meal Reimbursement		16.01
01-497259	12/20/2017	Mobile Bookkeeping & Payroll	01-5800	Bookkeeping Services		1,472.50

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

ESCAPE ONLINE

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Checks Dated 12/01/2017 through 12/31/2017

Board Meeting Date Wednesday, January 10, 2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
01-497260	12/20/2017	More Office Solutions	01-4312	Copiers MB/KM/DO/LHBTP	2,278.76	
				Copies Library MB	13.66	2,292.42
01-497261	12/20/2017	Ocean Cities Pizza, Inc. dba Domino's Pizza	13-4710	Food Program School Lunch		1,816.94
01-497262	12/20/2017	Office Equip Finance System	01-5615	Copier Rent: MB, KM, DO (Curr.)#0421592		1,384.98
01-497263	12/20/2017	Paper Direct	01-4310	Certificate Folios Paper Direct November 2017		217.89
01-497264	12/20/2017	Positive Promotions	01-4300	Red Ribbon Incentives	385.34	
				Red Ribbon Week Student Incentives	163.02	
				Unpaid Tax	40.62-	507.74
01-497265	12/20/2017	Postmaster	01-5919	USPS Marketing Mail Annual Mailing Fee		225.00
01-497266	12/20/2017	Select Staffing	01-5800	Mariana Torres Covering Front Office MB		1,578.49
01-497267	12/20/2017	Townsend Public Affairs, Inc	01-5800	Legislative & Funding Advocacy		9,000.00
01-497268	12/20/2017	Valley Glass & Mirror	01-4380	Supplies for Repairing Windows		52.91
Total Number of Checks					156	479,698.49

## Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	117	192,561.81
12	Child Dvlpmnt Fund	2	2,464.77
13	Cafeteria Spec Rev Fund	41	41,653.96
14	Deferred Maintenance Fund	1	13,300.00
22	Building Fund 2 - Measure N	4	86,634.30
25	Capital Facilities Fund	1	13,990.00
40	Spec Resv Cap Outlay Proj 1	1	4,900.00
67	Self-Insurance Fund 1	1	124,349.30
Total Number of Checks		156	479,854.14
Less Unpaid Tax Liability			155.65
Net (Check Amount)			479,698.49

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

ESCAPE ONLINE

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# **Guadalupe Union School District**

P.O. Box 788, Guadalupe, CA 93434-0788 • 805-343-2114 • Fax: 805-343-6155

**Ed Cora**

District Superintendent

## **BOARD OF TRUSTEES**

Sheila Marie Cepeda

Diana Arriola

David Hosking

MaryLou Sabedra-Cuello

José E. Pereyra

## **PUBLIC HEARING NOTICE**

The Governing Board of the Guadalupe Union School District will hold a Public Hearing at the regular board meeting scheduled for January 10, 2017 at 5:15 pm, Mary Buren Elementary School, 1050 Peralta Street, Guadalupe, CA for the purpose of Public Disclosure of Collective Bargaining Agreement between the Guadalupe Union School District and the Guadalupe Teachers Association/CTA/NEA Unit.

Public Disclosure of Collective Bargaining Agreement will be available for public inspection from Wednesday, December 21, 2017 through Friday, January 5, 2018 at the Guadalupe Union School District Office, 4465 Ninth Street, Guadalupe, CA.

**Ed Cora**

**District Superintendent/**

**Secretary to the Governing Board**

**December 20, 2017**



Jackie Barnett 12/5/17 GTA President

Ed Orr 12/5/17 Superintendent

## ARTICLE XVI: CLASS SIZE

16.1 The allocation of full-time staffing units to the District's schools shall be established by the Board of Trustees. The number of students per staffing unit shall not exceed the maximum limitation established by State and Federal agencies, **as follows:**

<b><u>T-K, Kindergarten:</u></b>	<b><u>Goal 24, Average 31, Maximum 33</u></b>
<b><u>1<sup>st</sup> through 3<sup>rd</sup> Grades:</u></b>	<b><u>Goal 24, Average 30, Maximum 32</u></b>
<b><u>4<sup>th</sup> through 8<sup>th</sup> Grades:</u></b>	<b><u>Average 29.9</u></b>

**16.1.1 At T-K and Kindergarten through 3<sup>rd</sup> Grade, the District is committed to achieving and maintaining the 1:24 Goal across the Grade Span.**

**16.1.2 At 4<sup>th</sup>, 5<sup>th</sup>, and 6<sup>th</sup> Grades, the District is committed to achieving and maintaining the 29.9 average for each grade level, dependent upon student enrollment patterns and fluctuations.**

**16.1.3 When a self-contained grade level averages more than 28 students, affected staff and Principals will meet to discuss options for leveling. Meetings may include the Director of Educational Services.**

**16.1.4 For 7<sup>th</sup> and 8<sup>th</sup> Grades, it is recognized that individual class sizes are driven by student schedules instead of general enrollment patterns or fluctuations. Full-time teachers of core classes (e.g., Math, Science, ELA, Social Studies) shall be assigned no more than 192 student contacts per day. Full-time teachers of large-group instruction classes (e.g., Physical Education, Band, Choir, Student Government) shall be assigned no more than 240 student contacts per day.**

16.2 **For Kindergarten through 6<sup>th</sup> Grades, the site Principal shall adjust class size within the first four (4) weeks of school so that no more than a five (5) student difference exists within the same grade classes at a school site, excluding 7<sup>th</sup> and 8<sup>th</sup> grade departmentalized classes.** When a new student enrolls, reasonable efforts will be made to place the student in the class with the lowest enrollment at the grade level. The differential shall be maintained throughout the school year.

**16.2.1** Every effort will be made to ensure that **self-contained combination and Intervention classes class sizes in Grades 1-5** are smaller than the respective single-grade class sizes and the differential limitation of this paragraph shall not apply.

**16.2.2** Upon request, the District shall provide the Association President with an end-of-attendance-reporting-period report on the number of students enrolled in each classroom.

16.3 **The provisions of paragraph 16.2 shall not apply to a class or classes for which the State provides funding for its Grade Span Adjustment ("GSA") program.** If a class or classes exceeds the maximum number of students that qualifies for **Grade Span Adjustment ("GSA") program** funding, the teachers at that grade level shall meet with the Principal and Superintendent to discuss and determine what mitigation measures would be recommended to the District in response to the loss of funding. In the absence of a mutual agreement to incorporate the provisions of this paragraph (or other mutually agreed on terms) into a successor Agreement to this Agreement, this paragraph shall expire as of the ratification date of the successor Agreement.

## ARTICLE XVII: TEACHING HOURS/ADJUNCT DUTIES/WORK YEAR

17.1 Length of Work Year

**17.1.1 The work year of unit members shall be 186 days, including 180 instructional days and six teacher work days. Two (2) of the six (6) teacher work days will be for class preparation as follows: one and one-half days at the start of the school year and one-half day at the return from Winter Recess with the assistance of the teaching assistant**

~~assigned to that teacher for the amount of time regularly assigned to that class. Two of the teacher work days, including the day and one-half for classroom preparation, shall be held prior to the first student day of the regular school year. The four remaining days shall be placed on the calendar as mutually agreed. For the 2017-2018 school year, the work year for unit members shall be 185 days, including 180 instructional days and five teacher work days. By agreement, the January 8, 2017, Professional Development day will be a non-student, non-work day. Beginning with the 2018-2019 school year, the work year for unit members shall be 184 days. There are two non-student work days prior to the first student day of the school year. One of the two days will be designated as a classroom preparation day unless the Association designates it as a half-day and applies the remaining half-day to one of the other calendared non-student work days when the calendar is developed.~~

## **ARTICLE XX: SALARY AND VOLUNTARY FRINGE BENEFITS**

20.1 The Certificated Salary Schedule for each school year shall be attached to this Agreement as Appendix A. For the 2016-2017 school year, the Salary Schedule shall be increased by two percent (2.00%), effective July 1, 2016. ***For the 2017-2018 school year, the 2016-2017 Salary Schedule shall remain in effect. Each employee on contract as of the date of ratification of this Agreement shall receive a one-time payment equivalent to one percent (1.00%) of the employee's basic contract salary.***

~~20.1.1 Effective July 1, 2016, a teacher who is hired into the District may receive prior teaching service credit of up to ten years. This provision shall be applied to current certificated employees who were hired and began teaching in or before the 2015-2016 school year and who had more than five years of prior teaching experience at the time hired. Pursuant to this provision, an employee who was limited to five years of prior teaching experience will be credited with and advanced to the appropriate step on the salary schedule, effective July 1, 2016.~~

20.2 The District's contribution toward the individual fringe benefit cap for a full-time employee benefits package for the **2017-2018** school year shall be \$10,000.00 per employee. Except as provided by Section 20.6, each employee shall enroll in the District's specified employee benefits package. The parties will mutually negotiate insurance coverages and carriers.

20.4 Stipends in the amount of \$1,200.00 shall be paid for the following assignments:

- Basketball Coaches
- Cross-Country Coaches
- Track and Field Coaches
- Volleyball Coaches
- Other sports teams (as approved by the District)

Stipends in the amount of \$1,200.00 shall be paid for the following non-sports assignments:

- Cheerleader/Spirit Squad Advisor
- Yearbook Advisors
- AVID District ~~Coordinator~~ **Director**
- AVID Site Coordinators
- MESA Advisors
- Curriculum Council Representatives
- Student Council Advisors
- Student Newspaper Advisor
- Service Club Advisors**
- Other extra-curricular activities (as approved by the District).

**Stipends are paid when the designated employee is responsible for duties of organizing, coordinating, and/or presenting the activity (attendance alone does not qualify).**

The stipend shall be paid at the end of the season for the sport or completion of the assignment for non-sports positions following submission of documentation required by the District. Stipends for year-long non-sports positions will be paid at the end of each semester.

20.4.7 A Junior High teacher who substitutes on his or her preparation period ~~shall be~~ receives compensation based on one-seventh (1/7) of his or her daily rate of pay.

**APPENDIX F:**

**Unit members who are designated by the Principal as responsible for organizing and coordinating both the 8<sup>th</sup> Grade Awards and the 8<sup>th</sup> Grade Promotion events receive credit for two adjunct duties.**



## **Guadalupe Union School District**

**4465 Ninth Street, P.O. Box 788  
Guadalupe, CA 93434**

### **NOTICE OF PUBLIC HEARING**

The Guadalupe Union School District hereby gives notice that the Public Hearing will be held as follows:

#### **TOPIC OF HEARING:**

**In accordance with AB 1200 (Chapter 1213/1991) GC3547.5 and CCR, Title V, Section 15549 – Public Disclosure of Collective Bargaining Agreement between the Guadalupe Union School District and the Guadalupe Teachers' Association (GTA/CTA).**

After the Public Hearing, the Guadalupe Union School District is scheduled to approve/ratify the Contract Agreement and Disclosure Provisions between the Guadalupe Union School District and Guadalupe Teachers Association.

**HEARING DATE:** Thursday, January 10, 2018

**TIME:** 6:00 P.M.

**LOCATION:** Mary Buren Elementary School – Multipurpose Room  
1050 Peralta Street, Guadalupe, California

For additional information contact:

Gloria Grijalva  
Chief Business Official  
4465 Ninth Street  
Guadalupe, CA 93434  
(805) 343-2114

**General Instructions for Completion of  
Public Disclosure of Proposed Collective Bargaining Agreements**

- Pursuant to GC 3540.2 (a), districts with qualified or negative certifications are required to submit a disclosure. In addition, pursuant to GC 3540.2 (d) a school district shall provide the county superintendent of schools, upon request, with all relevant information to provide an understanding of the financial impact of any final collective bargaining agreement reached pursuant to GC Section 3543.2 and 3547.5. All proposed bargaining agreements, including zero compensation, freezes, rollbacks, furlough days, stipends, benefit modifications and re-openers, must be disclosed using the entire workbook.
- Please submit this form to the County Superintendent of Schools and make it available to the public for review **at least ten (10) working days prior** to the date on which the Governing Board will take action on the proposed bargaining agreement.
- Attach a copy of the proposed bargaining agreement to each disclosure form.
- A separate disclosure form should be completed for each bargaining unit. If two or more units are settled concurrently, see the instructions at the bottom of the next page.
- Figures in the “Annual Cost Prior to Proposed Agreement” column on page 1 of the disclosure form should reflect the current fiscal year cost data before the agreement, even if the estimated salary changes were included in the adopted budget.
- In the “Year 1” column on page 1 of the disclosure form, show the incremental change resulting from the proposed agreement for the fiscal year in which the contract is first effective. If the agreement includes a retroactive salary change for a prior year and the impact of the change is in the current fiscal year, show the total change of both the prior and current year in the “Year 1” column. Only fill in the “Year 2” or “Year 3” columns if the proposed agreement is a multiyear contract with changes in years subsequent to the current year.
- To ensure full disclosure, such as for agreements where salary changes may not be effective for a full year, explain the terms of the agreement beginning on the top of page 2 of the disclosure form.
- Use Section G on pages 4a through 4c for the General Fund and the four columns designated to show “Latest Board-Approved Budget Before Settlement,” “Adjustments as a Result of Settlement,” “Other Revisions,” and “Total Revised Budget” for the fiscal year being settled.
- Pages 4d through 4h of Section G are to be used if the source of funding for an agreement includes funds **other than** the General Fund.
- Proposed agreements must be disclosed **any time a contract is reopened**. This is especially true when multiyear agreements are formula-driven, as in the case when they are tied to projected cost-of-living adjustments in the subsequent years. Once an actual percentage and dollar change is determined, **the resulting salary and benefit cost impact must be disclosed even though it may have been budgeted**.
- Section J on page 8 must be completed whenever any salary/benefit negotiations are settled, regardless of the represented bargaining unit or unrepresented employee group.
- Certification No. 1 (Section K on Page 9) must be signed by the District Superintendent and Chief Business Official (CBO) at the time of public disclosure. “I hereby certify” or “I am unable to certify” must be checked by both signers.
  - The Superintendent’s and CBO’s certifications are meant to be independent of one another.
  - The certifications serve as additional information provided to the board regarding the affordability of the proposed agreement **before** the board takes action on the agreement.

- The certifications should be accompanied by:
  - The fiscal planning assumptions that are used in making the certification.
  - Any qualifying comments made by the Superintendent and/or CBO that speak to the agreement's affordability within the context of the district's entire budget.
- The absence of a certification signature or a check on the "I am unable to certify" line does not prevent a board from taking action on an agreement. However, if a board approves an agreement missing a certification signature or with the "I am unable to certify" checked, it is still expected to adopt the budget revisions needed to pay for the agreement.
- Within 45 days of adopting a collective bargaining agreement, or prior to, or with its next interim report submission (or budget submission if the agreement is adopted after the submittal of the district's Second Interim Report), whichever comes first, any budget revisions to the school district's current year budget that are necessary to fulfill the terms of the agreement must be completed. If a school district does not adopt all of the revisions to its budget needed in the current fiscal year to meet the costs of a collective bargaining agreement, the County Superintendent of Schools is required to issue a qualified or negative certification for the district's next interim report (Education Code Section 42142).
- Any concerns regarding the affordability of the agreement in subsequent years should be listed on page 9a following the certification.
- The entire collective bargaining disclosure document, including multiyear projections, the Superintendent/CBO certifications and assumptions, and board actions needed in current and subsequent years, must be reviewed by the board prior to board action on the agreement.
- Certification No. 2 (Section L on Page 10) must be signed by the district Superintendent at the time of public disclosure and submitted with the completed disclosure forms to the County Office.
- After the Governing Board takes action on the proposed agreement, Certification No. 2 must be signed by the Board President or Clerk and re-submitted to the County Office. In the event that a Governing Board modifies a proposed agreement as it was originally disclosed and takes action to approve the agreement, a revised disclosure should also be resubmitted with any revisions made to the agreement clearly indicated.
- The manner in which the public is made aware of the proposed agreement and its availability for public inspection and review is at the discretion of the district. Districts may select any or a combination of various methods available for communicating to the public—i.e., notice in newspaper, posted notices, letters to parents, PTA newsletters, etc. Notification, however, must include the public at large and should not be limited to district parents only.

### **Multiple Bargaining Unit Agreements Settled Concurrently**

- Complete pages 1 through 3 for each bargaining unit agreement.
- Create a new "combined" workbook: On page 1, type the district name and "Combined" following name of bargaining unit.
- Skip to page 4 and complete the remainder of the workbook showing the impact of all agreements on the district's budget.
- Complete the combined workbook page 9 (Certification No.1) with Superintendent and CBO signatures.
- Attach pages 1 through 3 and copies of signed MOUs or Tentative Agreements for each bargaining unit.
- Submit to the County Office at least 10 working days prior to the Governing Board approval.
- Complete the combined workbook page 10 (Certification No. 2) following Board ratification.
- Submit Certification No. 2 to the County Office.

**Specific Instructions for Completion of  
Public Disclosure of Proposed Collective Bargaining Agreements**

Data can only be manually entered into yellow-highlighted cells of the workbook. White cells are locked, and typically contain formulas that automatically calculate totals, variances, and percentages.

**Section A, Page 1: Proposed Change in Compensation**

The total cost *for all funds*, not just the General Fund, is to be reported on page 1. Data in Year 2 and 3 columns is necessary only for multiyear and overlapping fiscal-year agreements.

Line 1    **Salary Schedule, including step and column** - Report only the cost of salaries, excluding statutory and health/welfare benefits.

**Annual Cost Prior to Proposed Agreement** - Enter the total cost of salaries for the bargaining unit prior to the proposed agreement.

**Year 1** - Enter the amount of the proposed salary schedule change.

Line 2    **Other Compensation** - Report only the cost of salaries associated with the cost of other compensation, excluding statutory and health/welfare benefits.

**Annual Cost Prior to Proposed Agreement** - Enter the total cost of other compensation for the bargaining unit prior to the proposed agreement.

**Year 1** - Enter the amount of the proposed change in other compensation.

**Description** - Indicate specific changes in other compensation for each affected year. For example: One percent off-schedule or \$200/employee.

Line 3    **Statutory Benefits** - Report only the cost of statutory benefits, excluding salaries and health/welfare benefits.

**Annual Cost Prior to Proposed Agreement** - Enter the total cost of statutory benefits of the bargaining unit prior to the proposed agreement.

**Year 1** - Enter the amount of the proposed change in statutory benefits resulting from changes in salaries reported on Lines 1 and 2.

Line 4    **Health/Welfare Plans** - Report only the cost of health/welfare benefits, excluding the cost of salaries and statutory benefits.

**Annual Cost Prior to Proposed Agreement** - Enter the total cost of health/welfare benefits of the bargaining unit prior to the proposed agreement.

**Year 1** - Enter the amount of the proposed change in health/welfare benefits for the affected bargaining unit.

Line 5    **Total Compensation** - Automatically calculated.

Line 6    **Total Number of Represented Employees** - Enter the full-time equivalent (FTE) employees for the affected bargaining unit.

Line 7    **Total Compensation Average Cost per Employee** - Automatically calculated.

**Section A (continued) through Section F, Pages 2 and 3:** Answer bargaining unit-specific questions.



**Specific Instructions for Completion of  
Public Disclosure of Proposed Collective Bargaining Agreements**

**Section G, Pages 4a through 4i: Impact of Proposed Agreement on Current-Year Operating Budget for General, Adult Education, Child Development, Cafeteria and Other Funds**

- If other bargaining unit agreements are pending or recently settled, then Column 3 can be used to show the revisions necessary for the other units. Column 4 should reflect the current budget, as adjusted for all agreements.
- Data entered on pages 4a and 4b, "Unrestricted" and "Restricted General Fund," will automatically populate page 4c, "Combined General Fund," as well as the first column (current year) of Section H, pages 5a and 5b.
- On Page 4i, give explanations for entries recorded in Column 3, "Other Revisions," on pages 4a through 4h.

**Section H, Pages 5a through 5c: Impact of Proposed Agreement on Subsequent Years**

- Unrestricted and Restricted General Fund data for subsequent fiscal years must be manually entered on pages 5a and 5b, respectively. The combined General Fund totals are automatically calculated on page 5c.

**Section I, Pages 6 and 7: Impact of Proposed Agreement on Unrestricted Reserves**

- If "Other Adjustments" expenditure amounts were entered in the multiyear projection (pages 5a and 5b) for the two subsequent years, then an explanation must be provided on page 7, question 7.
- Enter data in the yellow-highlighted cells as appropriate. Enter your district's reserve level requirement on line 1d. Whether a district meets required reserve levels is automatically determined and displayed on page 6, line 3. Any fiscal year with a "No" result in line 3 requires a response in line 4.
- Any total compensation variance requires an explanation on page 7, question 5.
- The causes of and plans to address deficit spending, especially for any deficit resulting from or increased by the agreement, must be addressed on page 7, question 6.

**Section J, Page 8: Comparison of Proposed Change in Total Compensation to Change in LCFF Funding**

- Enter data in yellow-highlighted cells as appropriate. For the prior, current and subsequent years, use LCFF funding for that year (LACOE LCFF Calculation Worksheet Line H-4) divided by the Funded ADA.

**Section K, Pages 9 and 9a: Certification No. 1**

- Enter data in yellow-highlighted cells on page 9 as appropriate. Once data is entered, the form should be printed, "I am able to certify" or "I am unable to certify" must be checked and signed by the district Superintendent and Chief Business Official. Use page 9a to list the budget assumptions and address affordability in subsequent years. Submit the signed certification and the completed Public Disclosure to the County Office.

**Section K, Page 10: Certification No. 2**

- Enter data in yellow-highlighted cells on page 10 as appropriate. Once data is entered, the form should be printed, signed and dated by the district Superintendent. The completed disclosure is ready for posting and submission to the County Office. After the the Governing Board meeting, the Board President or Clerk of the Board (district Superintendent) must sign and date Certification No. 2. and submit to the County Office.



**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**  
in accordance with AB 1200 (Chapter 1213/Statutes 1992), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Guadalupe Union School District
Name of Bargaining Unit:	Guadalupe Teachers Association/CTA/NEA
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: July 1, 2017 and ending: June 30, 2018  
(date) (date)

The Governing Board will act upon this agreement on:   
(date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

**A. Proposed Change in Compensation**

Bargaining Unit Compensation  All Funds - Combined		Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
			Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2017-18	2018-19	2019-20
1.	Salary Schedule Including Step and Column	\$ 7,008,399	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ 65,413		
	Description of Other Compensation		One-time, 1% off salary schedule compensation		
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 1,293,190			
			0.00%	0.00%	0.00%
4.	Health/Welfare Plans	\$ 660,000			
			0.00%	0.00%	0.00%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 8,961,588	\$ 65,413	\$ -	\$ -
			0.73%	0.00%	0.00%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	66.40			
7.	Total Compensation Average Cost per Bargaining Unit Employee	\$ 134,964	\$ 985	\$ -	\$ -
			0.73%	0.00%	0.00%

Guadalupe Union School District  
Guadalupe Teachers Association/CTA/NEA

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a year, what is the annualized percentage of that change for "Year 1"?

One time 1% off salary schedule compensation

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Addition of Service Club Advisors @ \$1200 per year stipend.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☒ No ☐

If yes, please describe the cap amount.

Benefit cap of \$10,000.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Decrease in annual work calendar by 2 days to equal 184 days. Change in title of AVID school site lead - elementary title change to AVID school site coordinator - elementary and AVID District Coordinator to AVID District Director (no change to stipend amounts). See attached.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

One less day for classroom preparation and one less day for staff development.

Guadalupe Union School District  
Guadalupe Teachers Association/CTA/NEA

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Reopen salary negotiations for the 2018-19 school year.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

**F. Source of Funding for Proposed Agreement:**

1. Current Year

One-time mandate block grant funding. Potential reductions to services and supplies to offset the costs.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

Stipends will be built into the general fund budget. One percent off schedule payment is one-time only and will not impact subsequent year funding.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

N/A

**Public Disclosure of Proposed Collective Bargaining Agreement - Page 2 continued**

**B. Proposed negotiated changes in noncompensation items (continued):**

Unit members assigned to adjunct duty shall receive credit for two adjunct duties when organizing and coordinating both the 8th grade awards and promotion events. When self-contained grade level averages more than 28 students, affected staff and principal will meet to discuss options for leveling.

## Guadalupe Union School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Unrestricted General Fund**

Bargaining Unit:

Guadalupe Teachers Association/CTA/NEA

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 10/31/17)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
<b>REVENUES</b>					
LCFF Revenue	8010-8099	\$ 12,507,989		\$ -	\$ 12,507,989
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 436,271		\$ -	\$ 436,271
Other Local Revenue	8600-8799	\$ 172,600		\$ -	\$ 172,600
<b>TOTAL REVENUES</b>		\$ 13,116,860		\$ -	\$ 13,116,860
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 6,101,258			\$ 6,101,258
Classified Salaries	2000-2999	\$ 1,495,360			\$ 1,495,360
Employee Benefits	3000-3999	\$ 2,300,278			\$ 2,300,278
Books and Supplies	4000-4999	\$ 786,476		\$ -	\$ 786,476
Services, Other Operating Expenses	5000-5999	\$ 1,000,982		\$ -	\$ 1,000,982
Capital Outlay	6000-6999	\$ 33,963		\$ -	\$ 33,963
Other Outgo	7100-7299 7400-7499	\$ 18,196		\$ -	\$ 18,196
Indirect/Direct Support Costs	7300-7399	\$ (107,062)		\$ -	\$ (107,062)
<b>TOTAL EXPENDITURES</b>		\$ 11,629,452	\$ -	\$ -	\$ 11,629,452
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 60,000	\$ -	\$ -	\$ 60,000
Contributions	8980-8999	\$ (1,673,105)	\$ -	\$ -	\$ (1,673,105)
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ (245,697)	\$ -	\$ -	\$ (245,697)
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ 774,882			\$ 774,882
Prior-Year Adjustments/Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ 529,185	\$ -	\$ -	\$ 529,185
<b>COMPONENTS OF ENDING BALANCE:</b>					
Nonspendable Amounts	9711-9719		\$ -	\$ -	\$ -
Restricted Amounts	9740				
Committed Amounts	9750-9760		\$ -	\$ -	\$ -
Assigned Amounts	9780		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 529,185	\$ -	\$ -	\$ 529,185

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**



## Guadalupe Union School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Restricted General Fund**

Bargaining Unit:

Guadalupe Teachers Association/CTA/NEA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 10/31/17)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Revenue 8010-8099	\$ 253,590		\$ -	\$ 253,590
Federal Revenue 8100-8299	\$ 690,092		\$ -	\$ 690,092
Other State Revenue 8300-8599	\$ 1,100,224		\$ -	\$ 1,100,224
Other Local Revenue 8600-8799	\$ 504,728		\$ -	\$ 504,728
<b>TOTAL REVENUES</b>	\$ 2,548,633		\$ -	\$ 2,548,633
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ 907,140	\$ -	\$ -	\$ 907,140
Classified Salaries 2000-2999	\$ 853,003	\$ -	\$ -	\$ 853,003
Employee Benefits 3000-3999	\$ 1,221,644	\$ -	\$ -	\$ 1,221,644
Books and Supplies 4000-4999	\$ 383,653		\$ -	\$ 383,653
Services, Other Operating Expenses 5000-5999	\$ 755,174		\$ -	\$ 755,174
Capital Outlay 6000-6999	\$ 313,224		\$ -	\$ 313,224
Other Outgo 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Indirect/Direct Support Costs 7300-7399	\$ 65,666		\$ -	\$ 65,666
<b>TOTAL EXPENDITURES</b>	\$ 4,499,504	\$ -	\$ -	\$ 4,499,504
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 1,673,105	\$ -	\$ -	\$ 1,673,105
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (277,766)	\$ -	\$ -	\$ (277,766)
<b>BEGINNING FUND BALANCE</b>				
9791	\$ 696,407			\$ 696,407
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ 418,641	\$ -	\$ -	\$ 418,641
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 418,641	\$ -	\$ -	\$ 418,641
Committed Amounts 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ -	\$ -	\$ (0)

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## Guadalupe Union School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Combined General Fund**

Bargaining Unit:

Guadalupe Teachers Association/CTA/NEA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 10/31/17)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Revenue 8010-8099	\$ 12,761,579		\$ -	\$ 12,761,579
Federal Revenue 8100-8299	\$ 690,092		\$ -	\$ 690,092
Other State Revenue 8300-8599	\$ 1,536,495		\$ -	\$ 1,536,495
Other Local Revenue 8600-8799	\$ 677,328		\$ -	\$ 677,328
<b>TOTAL REVENUES</b>	\$ 15,665,493		\$ -	\$ 15,665,493
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ 7,008,399	\$ -	\$ -	\$ 7,008,399
Classified Salaries 2000-2999	\$ 2,348,363	\$ -	\$ -	\$ 2,348,363
Employee Benefits 3000-3999	\$ 3,521,922	\$ -	\$ -	\$ 3,521,922
Books and Supplies 4000-4999	\$ 1,170,129		\$ -	\$ 1,170,129
Services, Other Operating Expenses 5000-5999	\$ 1,756,156		\$ -	\$ 1,756,156
Capital Outlay 6000-6999	\$ 347,187		\$ -	\$ 347,187
Other Outgo 7100-7299 7400-7499	\$ 18,196		\$ -	\$ 18,196
Indirect/Direct Support Costs 7300-7399	\$ (41,396)		\$ -	\$ (41,396)
<b>TOTAL EXPENDITURES</b>	\$ 16,128,957	\$ -	\$ -	\$ 16,128,957
<b>OTHER FINANCING SOURCES/USES</b>				
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 60,000	\$ -	\$ -	\$ 60,000
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (523,463)	\$ -	\$ -	\$ (523,463)
<b>BEGINNING FUND BALANCE</b>				
Prior-Year Adjustments/Restatements 9791	\$ 1,471,289			\$ 1,471,289
9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ 947,826	\$ -	\$ -	\$ 947,826
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 418,641	\$ -	\$ -	\$ 418,641
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 529,185	\$ -	\$ -	\$ 529,185

\*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

## Guadalupe Union School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Fund 11 - Adult Education Fund**

Bargaining Unit:

Guadalupe Teachers Association/CTA/NEA

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of _____)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>					
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ -		\$ -	\$ -
Other Local Revenue	8600-8799	\$ -		\$ -	\$ -
<b>TOTAL REVENUES</b>		\$ -		\$ -	\$ -
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	\$ -
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	\$ -
Books and Supplies	4000-4999	\$ -		\$ -	\$ -
Services, Other Operating Expenses	5000-5999	\$ -		\$ -	\$ -
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ -			\$ -
Prior-Year Adjustments/Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>					
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts	9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**



## Guadalupe Union School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Fund 12 - Child Development Fund**

Bargaining Unit:

Guadalupe Teachers Association/CTA/NEA

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 10/31/17)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
<b>REVENUES</b>					
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ -		\$ -	\$ -
Other Local Revenue	8600-8799	\$ -		\$ -	\$ -
<b>TOTAL REVENUES</b>		\$ -		\$ -	\$ -
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ -	\$ -	\$ -	\$ -
Employee Benefits	3000-3999	\$ -	\$ -	\$ -	\$ -
Books and Supplies	4000-4999	\$ -		\$ -	\$ -
Services, Other Operating Expenses	5000-5999	\$ -		\$ -	\$ -
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Indirect/Direct Support Costs	7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b>					
	9791	\$ -			\$ -
Prior-Year Adjustments/Restatements	9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>		\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>					
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts	9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## Guadalupe Union School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Fund 13/61 - Cafeteria Fund**

Bargaining Unit:

Guadalupe Teachers Association/CTA/NEA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 10/31/17)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenue 8600-8799	\$ -		\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -		\$ -	\$ -
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ -	\$ -	\$ -	\$ -
Employee Benefits 3000-3999	\$ -	\$ -	\$ -	\$ -
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services, Other Operating Expenses 5000-5999	\$ -		\$ -	\$ -
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299	\$ -		\$ -	\$ -
7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b> 9791	\$ -			\$ -
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## Guadalupe Union School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

Enter Fund:

Bargaining Unit:

Guadalupe Teachers Association/CTA/NEA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 10/31/17)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ -		\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -		\$ -	\$ -
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ -	\$ -	\$ -	\$ -
Employee Benefits 3000-3999	\$ -	\$ -	\$ -	\$ -
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services, Other Operating Expenses 5000-5999	\$ -		\$ -	\$ -
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Indirect/Direct Support Costs 7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b> 9791	\$ -			\$ -
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## Guadalupe Union School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**

Enter Fund:

Bargaining Unit:

Guadalupe Teachers Association/CTA/NEA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 10/31/17)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
<b>REVENUES</b>				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenue 8600-8799	\$ -		\$ -	\$ -
<b>TOTAL REVENUES</b>	\$ -		\$ -	\$ -
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ -	\$ -	\$ -	\$ -
Employee Benefits 3000-3999	\$ -	\$ -	\$ -	\$ -
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services, Other Operating Expenses 5000-5999	\$ -		\$ -	\$ -
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Indirect/Direct Support Costs 7300-7399	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ -	\$ -	\$ -	\$ -
<b>BEGINNING FUND BALANCE</b> 9791	\$ -			\$ -
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
<b>ENDING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**



Guadalupe Union School District  
Guadalupe Teachers Association/CTA/NEA

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

## Guadalupe Union School District

**H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Unrestricted General Fund MYP**

Bargaining Unit:

Guadalupe Teachers Association/CTA/NEA

Object Code	2017-18	2018-19	2019-20
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ 12,507,989	\$ 13,053,919	\$ 13,367,599
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 436,271	\$ 257,257	\$ 257,257
Other Local Revenue 8600-8799	\$ 172,600	\$ 172,600	\$ 172,600
<b>TOTAL REVENUES</b>	\$ 13,116,860	\$ 13,483,776	\$ 13,797,456
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 6,101,258	\$ 6,282,901	\$ 6,363,691
Classified Salaries 2000-2999	\$ 1,495,360	\$ 1,474,659	\$ 1,514,985
Employee Benefits 3000-3999	\$ 2,300,278	\$ 2,438,285	\$ 2,613,852
Books and Supplies 4000-4999	\$ 786,476	\$ 511,476	\$ 562,624
Services, Other Operating Expenses 5000-5999	\$ 1,000,982	\$ 1,000,982	\$ 900,884
Capital Outlay 6000-6999	\$ 33,963	\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ 18,196	\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ (107,062)	\$ (54,784)	\$ (54,784)
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 11,629,452	\$ 11,653,519	\$ 11,901,252
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 60,000	\$ 60,000	\$ 60,000
Contributions 8980-8999	\$ (1,673,105)	\$ (1,746,453)	\$ (1,826,911)
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (245,697)	\$ 23,804	\$ 9,293
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 774,882	\$ 529,185	\$ 552,989
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 529,185	\$ 552,989	\$ 562,282
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -
Restricted Amounts 9740			
Committed Amounts 9750-9760	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 529,185	\$ 552,989	\$ 562,282

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## Guadalupe Union School District

**H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Restricted General Fund MYP**

Bargaining Unit:

Guadalupe Teachers Association/CTA/NEA

Object Code	2017-18	2018-19	2019-20
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ 253,590	\$ 259,042	\$ 265,130
Federal Revenue 8100-8299	\$ 690,092	\$ 690,092	\$ 690,092
Other State Revenue 8300-8599	\$ 1,100,224	\$ 1,100,234	\$ 1,100,224
Other Local Revenue 8600-8799	\$ 504,728	\$ 141,337	\$ 141,337
<b>TOTAL REVENUES</b>	\$ 2,548,633	\$ 2,190,705	\$ 2,196,782
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 907,140	\$ 995,094	\$ 1,009,706
Classified Salaries 2000-2999	\$ 853,003	\$ 732,953	\$ 748,186
Employee Benefits 3000-3999	\$ 1,221,644	\$ 1,287,618	\$ 1,380,337
Books and Supplies 4000-4999	\$ 383,653	\$ 324,289	\$ 324,860
Services, Other Operating Expenses 5000-5999	\$ 755,174	\$ 647,837	\$ 505,821
Capital Outlay 6000-6999	\$ 313,224	\$ 313,224	\$ -
Other Outgo 7100-7299 7400-7499	\$ -	\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ 65,666	\$ 54,784	\$ 54,784
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 4,499,504	\$ 4,355,798	\$ 4,023,694
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 1,673,105	\$ 1,746,453	\$ 1,826,911
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (277,766)	\$ (418,641)	\$ -
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 696,407	\$ 418,641	\$ (0)
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 418,641	\$ (0)	\$ (0)
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 418,641	\$ -	\$ -
Committed Amounts 9750-9760			
Assigned Amounts 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ (0)	\$ (0)

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## Guadalupe Union School District

**H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Combined General Fund MYP**

Bargaining Unit:

Guadalupe Teachers Association/CTA/NEA

Object Code	2017-18	2018-19	2019-20
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
<b>REVENUES</b>			
LCFF Revenue 8010-8099	\$ 12,761,579	\$ 13,312,961	\$ 13,632,729
Federal Revenue 8100-8299	\$ 690,092	\$ 690,092	\$ 690,092
Other State Revenue 8300-8599	\$ 1,536,495	\$ 1,357,491	\$ 1,357,481
Other Local Revenue 8600-8799	\$ 677,328	\$ 313,937	\$ 313,937
<b>TOTAL REVENUES</b>	\$ 15,665,493	\$ 15,674,481	\$ 15,994,238
<b>EXPENDITURES</b>			
Certificated Salaries 1000-1999	\$ 7,008,399	\$ 7,277,995	\$ 7,373,397
Classified Salaries 2000-2999	\$ 2,348,363	\$ 2,207,612	\$ 2,263,171
Employee Benefits 3000-3999	\$ 3,521,922	\$ 3,725,903	\$ 3,994,190
Books and Supplies 4000-4999	\$ 1,170,129	\$ 835,765	\$ 887,483
Services, Other Operating Expenses 5000-5999	\$ 1,756,156	\$ 1,648,819	\$ 1,406,705
Capital Outlay 6000-6999	\$ 347,187	\$ 313,224	\$ -
Other Outgo 7100-7299 7400-7499	\$ 18,196	\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ (41,396)	\$ -	\$ -
Other Adjustments		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ 16,128,957	\$ 16,009,317	\$ 15,924,946
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 60,000	\$ 60,000	\$ 60,000
Contributions 8980-8999	\$ -	\$ -	\$ -
<b>OPERATING SURPLUS (DEFICIT)*</b>	\$ (523,463)	\$ (394,837)	\$ 9,293
<b>BEGINNING FUND BALANCE</b>			
9791	\$ 1,471,289	\$ 947,826	\$ 552,989
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
<b>ENDING FUND BALANCE</b>	\$ 947,826	\$ 552,989	\$ 562,282
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 418,641	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 529,185	\$ 552,989	\$ 562,282

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**



Guadalupe Union School District  
Guadalupe Teachers Association/CTA/NEA

**I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES**

## 1. State Reserve Standard

		2017-18	2018-19	2019-20
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 16,188,957	\$ 16,069,317	\$ 15,984,946
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 16,188,957	\$ 16,069,317	\$ 15,984,946
d.	State Standard Minimum Reserve Percentage for this District <b>Enter percentage</b> →	3.00%	3.00%	3.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 485,669	\$ 482,080	\$ 479,548

## 2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 529,185	\$ 552,989	\$ 562,282
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 529,185	\$ 552,989	\$ 562,282
f.	Reserve for Economic Uncertainties Percentage	3.27%	3.44%	3.52%

## 3. Do unrestricted reserves meet the state minimum reserve amount?

2017-18

Yes

☒

No

☐

2018-19

Yes

☒

No

☐

2019-20

Yes

☒

No

☐

## 4. If no, how do you plan to restore your reserves?

Guadalupe Union School District  
Guadalupe Teachers Association/CTA/NEA

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 65,413
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ -
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ -

**Variance** \$ 65,413

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current or subsequent years?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ (523,463)	(3.2%)	
Current FY Surplus/(Deficit) after settlement(s)?	\$ (523,463)	(3.2%)	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (394,837)	(2.5%)	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 9,293	0.1%	

**Deficit Reduction Plan (as necessary):**

Additional costs associated with implementation of one to web technology-purchase of equipment and supplies.

**Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd**

**7. Subsequent FY?**

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 9a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	

2nd Subsequent FY Restricted, Page 5b

\$

-

## Guadalupe Teachers Association/CTA/NEA

**J. COMPARISON OF PROPOSED CHANGE IN TOTAL COMPENSATION TO CHANGE IN LCFF FUNDING FOR THE NEGOTIATED PERIOD**

The purpose of this form is to determine if the district has entered into bargaining agreements that would result in salary increases that are expected to exceed the projected increase in LCFF funding.

(fill out columns for which there is an agreement)

	Prior Year	2017-18	2018-19	2019-20
a. LCFF Funding per ADA	11,925,105.00	12,582,231.00	13,211,218.00	13,613,553.00
b. Amount Change from Prior Year Funding per ADA		657,126.00	628,987.00	402,335.00
c. Percentage Change from Prior Year Funding per ADA		5.51%	5.00%	3.05%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		65,413.00	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		0.73%	0.00%	0.00%
f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)		Within	-	-

# **K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT**

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Guadalupe Union School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2017 to June 30, 2018.

## **Board Actions**

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

### Current Year

#### **Budget Adjustment Categories:**

Revenues/Other Financing Sources  
Expenditures/Other Financing Uses  
Ending Balance(s) Increase/(Decrease)

<b>Budget Adjustment Increase/(Decrease)</b>	
\$	-
\$	-
\$	-

### Subsequent Years

#### **Budget Adjustment Categories:**

Revenues/Other Financing Sources  
Expenditures/Other Financing Uses  
Ending Balance(s) Increase/(Decrease)

<b>Budget Adjustment Increase/(Decrease)</b>	
\$	-
\$	-
\$	-

## **Budget Revisions**

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

## **Assumptions**

See attached page for a list of the assumptions upon which this certification is based.

## **Certifications**

☐ I hereby certify ☐ I am unable to certify

\_\_\_\_\_  
**District Superintendent**  
(Signature)

\_\_\_\_\_  
**Date**

☐ I hereby certify ☐ I am unable to certify

\_\_\_\_\_  
**Chief Business Official**  
(Signature)

\_\_\_\_\_  
**Date**

**Special Note:** The Santa Barbara County Education Office may request additional information, as necessary, to review the district's compliance with requirements.

Guadalupe Union School District  
Guadalupe Teachers Association/CTA/NEA

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

One time mandate block grant funds in the 2017-2018 year to offset the cost of one percent, on-time off schedule compensation

No additional funding necessary for subsequent years.

Concerns regarding affordability of agreement in subsequent years (if any):

**L. CERTIFICATION NO. 2**

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Guadalupe Union School District

**District Name**

\_\_\_\_\_  
**District Superintendent  
(Signature)**

\_\_\_\_\_  
**Date**

Gloria Grijalva

**Contact Person**

805-343-1178

**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on \_\_\_\_ December 19, 2017 \_\_\_\_, took action to approve the proposed agreement with the \_\_\_\_ Guadalupe Teachers Association/CTA/NEA \_\_\_\_ Bargaining Unit(s).

\_\_\_\_\_  
**President (or Clerk), Governing Board  
(Signature)**

\_\_\_\_\_  
**Date**

**Special Note:** The Santa Barbara County Education Office may request additional information, as necessary, to review the district's compliance with requirements.





Guadalupe Union School District

## **Public Notice**

Request for a Provisional Internship Permit through  
State of California  
Commission on Teacher Credentialing  
For  
**Amanda C Azelton**  
In the position of  
**Long Term Substitute in**  
**6<sup>th</sup> Grade Mathematics**  
**Beginning December 14, 2017**  
**through June 7, 2017 or until needed**

**Location of Employment:**  
**Kermit McKenzie Jr. High School**

For questions and/or concerns, please contact  
Ed Cora, Superintendent  
or  
Carla Benevedo  
Executive Assistant to the Superintendent  
Guadalupe Union School District  
805-343-2114

There were no objections to this PIP request \_\_\_\_\_ Date: \_\_\_\_\_  
Ed Cora, Superintendent





**GUADALUPE  
UNION SCHOOL DISTRICT**

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**ANNUAL FINANCIAL REPORT**

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**JUNE 30, 2017**

# GUADALUPE UNION SCHOOL DISTRICT

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***FINANCIAL SECTION***

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**VAVRINEK, TRINE, DAY & CO., LLP**  
Certified Public Accountants

**VALUE THE** *difference*

## **INDEPENDENT AUDITOR'S REPORT**

Governing Board  
Guadalupe Union School District  
Guadalupe, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Guadalupe Union School District (the District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. 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 District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Guadalupe Union School District, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows 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 management's discussion and analysis on pages 5 through 14, the budgetary comparison schedule on page 67, the schedule of other postemployment benefits funding progress on page 68, the schedule of the District's proportionate share of net pension liability on page 69, and the schedule of District contributions on page 70, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Guadalupe Union School District's basic financial statements. The accompanying supplementary information such as the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the other supplementary information as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and other accompanying 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 13, 2017, on our consideration of the Guadalupe Union School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Guadalupe Union School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Guadalupe Union School District's internal control over financial reporting and compliance.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California  
December 13, 2017



# GUADALUPE UNION SCHOOL DISTRICT

P.O. Box 788, Guadalupe, CA 93434-0788 ● 805-343-2114 ● Fax: 805-343-6155

**Ed Cora**  
District Superintendent

## BOARD OF TRUSTEES

David Hosking  
MaryLou Sabedra-Cuello  
Diana Arriola  
Sheila Cepeda  
Jose Pereyra

This section of Guadalupe Union School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2017, with comparative information from the year ended June 30, 2016. Please read it in conjunction with the District's financial statements, which immediately follow this section.

## Mission Statement and Goals

The Guadalupe Union School District Board of Trustees updated the District mission statement in August 2013. The mission statement reads, *"The Guadalupe Union School District will provide each student the academic and social skills that will assist them in becoming high school graduates as well as college and career ready, independent thinkers, lifelong learners, and responsible, productive members of society. We will educate students in an emotionally safe environment and in partnership with parents and community."*

**VISION STATEMENT:** *"Students today, our future tomorrow!"*

## BOARD PRIORITY AREAS:

- *Safety*
- *Student Values*
- *Academic Success*
- *Technology*

## THE GUSD BOARD OF TRUSTEES VALUE AND BELIEVE IN...

- *Ensuring our children receive the finest education in a safe and positive environment*
- *Using technology to provide students with a solid educational foundation to prepare for 21<sup>st</sup> Century careers*
- *Teaching students how to maintain and respect human contact*
- *Teaching values*
- *Partnering with parents and the community to ensure every student reaches their full potential in order to serve as global leaders tomorrow*

Resources are used to support the District's mission statement and core values. These are the guiding principles for the District.



# GUADALUPE UNION SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2017

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### FINANCIAL HIGHLIGHTS

- The District's Net Position ending balance was \$3,915,404 (an increase of \$123,666). The balance includes fixed assets and long term obligations.
- The Governmental Funds balance had a net increase of \$1,488,456 for \$6,795,294 ending balance as of June 30, 2017.
- The District continues to maintain a five percent Reserve for Economic Uncertainties as required by Board Policy and has received a positive certification from the County Education Office for the current and next two fiscal years.
- The Cafeteria Fund continues to maintain a positive balance through maximizing USDA Commodities and Central Coast Co-op food supplies purchasing.
- In November 2016, Measures M and N both passed overwhelmingly (78 percent and 76 percent, respectively).
- In March 2017, the District issued \$800,000 and \$1,975,000 in Election of 2016, Series A-1 and A-2 General Obligation Bonds. Proceeds of the Bonds are currently being used to finance the construction, renovation, and repair of facilities as specified by voters of the District.

### OVERVIEW OF THE FINANCIAL STATEMENTS

#### The Financial Statements

The financial statements presented herein include all of the activities of the District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities separately. These statements include all assets of the District (including capital assets), as well as all liabilities (including long-term obligations). Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for each of the two categories of activities: governmental and fiduciary.

The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

The *Fiduciary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

*Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements* is provided to explain the differences created by the integrated approach.

# GUADALUPE UNION SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2017

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The Primary unit of the government is the District.

### REPORTING THE DISTRICT AS A WHOLE

#### The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's Net Position and changes in them. Net Position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's Net Position are one indicator of whether *its financial health is* improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's *operating results*. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we separate the District activities as follows:

**Governmental Activities** - All of the District's services are reported in this category. This includes the education of kindergarten through grade twelve students, adult education students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, as well as general obligation bonds, finance these activities.

### REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

#### Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

# **GUADALUPE UNION SCHOOL DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2017**

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***Governmental Funds*** - All of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following each governmental fund financial statement.

### **THE DISTRICT AS A TRUSTEE**

#### **Reporting the District's Fiduciary Responsibilities**

The District is the trustee, or *fiduciary*, for funds held on behalf of others, like our funds for associated student body activities, scholarships, employee retiree benefits, and pensions. The District's fiduciary activities are reported in the *Statement of Fiduciary Net Position*. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

# GUADALUPE UNION SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2017

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### THE DISTRICT AS A WHOLE

#### Net Position

The District's Net Position was \$3,915,404 for the fiscal year ended June 30, 2017. Restricted Net Position are reported separately to show legal constraints from debt covenants and enabling legislation that limit the governing board's ability to use those Net Position for day-to-day operations. Our analysis below, in summary form, focuses on the Net Position (Table 1) and change in Net Position (Table 2) of the District's governmental activities.

**Table 1**

	Governmental Activities	
	2017	2016
<b>Assets</b>		
Current and other assets	\$ 7,743,419	\$ 6,997,203
Capital assets	10,184,628	8,451,935
<b>Total Assets</b>	<b>17,928,047</b>	<b>15,449,138</b>
<b>Deferred Outflows of Resources</b>	<b>3,404,322</b>	<b>2,015,302</b>
<b>Liabilities</b>		
Current liabilities	945,845	1,688,085
Long-term obligations	3,521,611	639,247
Aggregate net pension liabilities	12,623,317	9,510,441
<b>Total Liabilities</b>	<b>17,090,773</b>	<b>11,837,773</b>
<b>Deferred Inflows of Resources</b>	<b>326,192</b>	<b>1,834,929</b>
<b>Net Position</b>		
Net investment in capital assets	9,114,944	8,008,080
Restricted	4,044,207	3,758,347
Unrestricted (deficit)	(9,243,747)	(7,974,689)
<b>Total Net Position</b>	<b>\$ 3,915,404</b>	<b>\$ 3,791,738</b>

# GUADALUPE UNION SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2017

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### Changes in Net Position

The results of this year's operations for the District as a whole are reported in the *Statement of Activities* on page 16. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues and expenses for the year.

**Table 2**

	<u>Governmental Activities</u>		
	<u>2017</u>	<u>2016</u>	<u>Change</u>
<b>Revenues</b>			
Program revenues:			
Charges for services	\$ 7,587	\$ 6,173	\$ 1,414
Operating grants and contributions	2,653,317	2,209,555	443,762
Capital grants and contributions	19,346	12,623	6,723
General revenues:			
Federal and State aid not restricted	10,326,068	10,452,329	(126,261)
Property taxes	2,259,308	2,043,764	215,544
Interest and investment earnings	14,673	9,828	4,845
Other general revenues	1,474,596	1,224,560	250,036
<b>Total Revenues</b>	<u>16,754,895</u>	<u>15,958,832</u>	<u>796,063</u>
<b>Expenses</b>			
Instruction	9,429,001	8,213,009	1,215,992
Instructional supervision and administration	1,547,569	1,310,585	236,984
Student support services	2,427,500	2,186,417	241,083
Administration	1,091,336	943,987	147,349
Maintenance and operations	1,905,539	1,940,509	(34,970)
Community services	131,552	148,516	(16,964)
Interest on long-term obligations	98,732	(143,984)	242,716
Other outgo	-	200,000	(200,000)
<b>Total Expenses</b>	<u>\$ 16,631,229</u>	<u>\$ 14,799,039</u>	<u>\$ 1,832,190</u>
<b>Change in Net Position</b>	<u>\$ 123,666</u>	<u>\$ 1,159,793</u>	<u>\$ 1,036,127</u>

### Governmental Activities

As reported in the *Statement of Activities* on page 16, the cost of all of our governmental activities this year was \$16,631,229. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$2,259,308 because the cost was paid by those who benefited from the programs \$7,587 or by other governments and organizations who subsidized certain programs with grants and contributions \$2,672,663. We paid for the remaining "public benefit" portion of our governmental activities with \$11,815,337 in State funds, and with other revenues, like interest and general entitlements.

# GUADALUPE UNION SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2017

### THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$6,795,294, which is an increase of \$1,488,456 from last year (Table 3).

**Table 3**

	Balances and Activity			
	July 1, 2016	Revenues	Expenditures	June 30, 2017
General Fund	\$ 2,199,966	\$ 14,440,224	\$ 15,115,112	\$ 1,525,078
Building Fund	-	2,999,652	840,651	2,159,001
County School Facilities	2,628,113	19,346	87,276	2,560,183
Special Reserve Fund for Other Than Capital Outlay Projects	-	760,690	806,603	(45,913)
Bond Interest and Redemption	-	39,923	-	39,923
Non-Major Governmental Funds	478,759	1,508,824	1,430,561	557,022
<b>Total</b>	<b>\$ 5,306,838</b>	<b>\$ 19,768,659</b>	<b>\$ 18,280,203</b>	<b>\$ 6,795,294</b>

### General Fund

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 30, 2017. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 67.)

	General Fund		
	2017	2016	Change
Local Control Funding Formula	\$ 11,983,740	\$ 11,486,859	\$ 496,881
Federal	826,463	665,596	160,867
Other State	1,122,602	1,466,638	(344,036)
Other local	507,419	449,818	57,601
<b>Total Revenues</b>	<b>14,440,224</b>	<b>14,068,911</b>	<b>371,313</b>
Instruction	9,200,971	8,392,629	808,342
Instructional supervision and administration	1,506,269	1,330,004	176,265
Student support services	1,183,549	1,071,339	112,210
Administration	1,026,759	896,900	129,859
Maintenance and operations	1,457,871	1,594,458	(136,587)
Facility acquisition and construction	533,124	-	533,124
Community services	130,701	147,654	(16,953)
Debt service interest	15,868	3,967	11,901
<b>Total Expenses</b>	<b>\$ 15,055,112</b>	<b>\$ 13,436,951</b>	<b>\$ 1,618,161</b>

# GUADALUPE UNION SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

**JUNE 30, 2017**

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### Cafeteria Fund

The District operates a food services program for all students. During summer school, meals are offered to all children within the community. This program has continued to be self-sufficient and does not require a General Fund subsidy. Fund Balance is maintained due to increases in participation, maximizing use of USDA Commodities and Central Coast Co-op food supplies purchasing and reimbursement rates from both State and Federal agencies.

		Cafeteria Fund		
		2017	2016	Change
Federal		\$ 1,102,937	\$ 1,015,872	\$ 87,065
Other State		88,328	89,219	(891)
Other local		9,496	8,578	918
<b>Total Revenues</b>		<u>1,200,761</u>	<u>1,113,669</u>	<u>87,092</u>
Classified salaries		509,285	434,807	74,478
Benefits		139,312	127,089	12,223
Supplies		477,326	452,170	25,156
Services		99,796	80,169	19,627
Capital outlay		57,901	45,560	12,341
Indirect costs		53,000	28,897	24,103
<b>Total Expenses</b>		<u>\$ 1,336,620</u>	<u>\$ 1,168,692</u>	<u>\$ 167,928</u>

# GUADALUPE UNION SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2017

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### CAPITAL ASSET AND DEBT ADMINISTRATION

#### Capital Assets

At June 30, 2017, the District had \$10,184,628 in a broad range of capital assets (net of depreciation), including land, construction in progress buildings, improvements, and capital equipment. This amount represents a net increase (including additions, deductions, and depreciation) of \$1,732,693, or 23 percent, from last year (Table 4).

**Table 4**

	Governmental Activities	
	2017	2016
Land	\$ 89,871	\$ 89,871
Construction in progress	3,702,607	2,407,637
Buildings and improvements	11,191,270	10,358,817
Furniture and equipment	1,741,732	1,673,068
Less accumulated depreciation	(6,540,852)	(6,077,458)
<b>Total</b>	<b>\$ 10,184,628</b>	<b>\$ 8,451,935</b>

This year's additions of \$2,196,087 included some construction and miscellaneous equipment. There are two school sites. A third school site is in the initial planning stages.

#### Long - Term Obligations

At June 30, 2017, the District had \$3,521,611 in long-term obligations versus \$639,247 last year, an increase of \$2,882,364. Long-term obligations consisted of the following:

**Table 5**

	Governmental Activities	
	2017	2016
General obligation bonds	\$ 2,775,000	\$ -
Premium on Issuance	253,452	-
Accumulated vacation - net	16,792	40,918
PARS	295,903	443,855
OPEB obligation	180,464	154,474
<b>Total</b>	<b>\$ 3,521,611</b>	<b>\$ 639,247</b>

We present more detailed information regarding our long-term obligations in Note 9.



## **GUADALUPE UNION SCHOOL DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2017**

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#### ***ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES***

The State has enacted the Local Control Funding Formula (LCFF) to replace revenue limits and most categorical programs, commencing in 2013-2014. At full implementation, the LCFF will fund every student at the same base rate. The State has a goal of reaching full implementation by 2020-2021. As the State approaches full implementation, the District is very close to a cost of living adjustment (COLA) only environment. This is a concern when costs continue to rise faster than with projected COLA.

#### ***The Assumptions in our Revenue Forecast are the following:***

- Property tax revenues will increase slightly due to the estimated assessed valuation and general growth.
- Federal income is projected to be stable with expiring carryover funds expended. District enrollment and attendance continue to apply pressures to Federal income projections.
- State income projections increased over the prior year due to some closure in the funding gap. However, income projections are not growing at the recommended rate.

#### ***STUDENT ENROLLMENT AND DEMOGRAPHIC TRENDS***

- The District has an enrollment of approximately 1,280 students for the 2016-2017 school year, with enrollment projected to increase slightly for the 2017-2018 school year.
- In addition to tracking enrollment, the District also monitors actual Average Daily Attendance (ADA). The ADA is typically lower than a district's enrollment, although the two terms are often used interchangeably. The 2016-2017 ADA for the District is approximately 1,215 which is a slight decrease from the prior year. The District continues to make every effort to improve attendance for the coming year.
- School districts have traditionally placed great importance on the accurate projection of student enrollment for the ensuing budget year, due to the broad range of funding and programs impacted by this number. The basic funding model for California school districts factor the number of days attended by the enrolled students by Grade Span to achieve the Local Control Funding Formula.

#### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, investors and creditors with a general overview of the District's finances and to show accountability for the money it receives. If you have any questions regarding this report or need additional financial information, please contact Gloria Grijalva, Chief Business Official, 4465 Ninth Street, Guadalupe, California, 93434, (805) 343-6354.

# GUADALUPE UNION SCHOOL DISTRICT

## STATEMENT OF NET POSITION JUNE 30, 2017

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Deposits and investments	\$ 6,644,594
Receivables	1,073,990
Stores inventories	24,835
Capital Assets	
Land and construction in progress	3,792,478
Other capital assets	12,933,002
Accumulated Depreciation	(6,540,852)
Total Capital Assets	<u>10,184,628</u>
<b>Total Assets</b>	<u><b>17,928,047</b></u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pensions	<u>3,404,322</u>
 <b>LIABILITIES</b>	
Accounts payable	802,233
Unearned revenue	143,612
Long-term obligations:	
Current portion of long-term obligations other than pensions	147,952
Noncurrent portion of long-term obligations other than pensions	<u>3,373,659</u>
Total Long-Term Obligations	<u>3,521,611</u>
Aggregate net pension liability	<u>12,623,317</u>
<b>Total Liabilities</b>	<u><b>17,090,773</b></u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	<u>326,192</u>
 <b>NET POSITION</b>	
Net investment in capital assets	9,114,944
Restricted for:	
Debt service	39,923
Capital projects	3,092,714
Educational programs	696,408
Other activities	215,162
Unrestricted (deficit)	<u>(9,243,747)</u>
<b>Total Net Position</b>	<u><b>\$ 3,915,404</b></u>

# GUADALUPE UNION SCHOOL DISTRICT

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental Activities:</b>					<b>Governmental Activities</b>
Instruction	\$ 9,429,001	\$ 11	\$ 1,069,969	\$ 19,346	\$ (8,339,675)
Instruction-related activities:					
Supervision of instruction	506,652	-	93,198	-	(413,454)
Instructional library, media, and technology	341,847	21	4,093	-	(337,733)
School site administration	699,070	37	7,967	-	(691,066)
Pupil services:					
Home-to-school transportation	271,283	-	94,320	-	(176,963)
Food services	1,232,654	6,507	1,044,315	-	(181,832)
All other pupil services	923,563	88	78,790	-	(844,685)
Administration:					
Data processing	12,533	-	-	-	(12,533)
All other administration	1,078,803	294	69,416	-	(1,009,093)
Plant services	1,905,539	354	137,886	-	(1,767,299)
Community services	131,552	31	6,023	-	(125,498)
Interest on long-term obligations	112,272	-	-	-	(112,272)
Other outgo	-	244	47,340	-	47,584
<b>Total Governmental Activities</b>	<b>\$ 16,631,229</b>	<b>\$ 7,587</b>	<b>\$ 2,653,317</b>	<b>\$ 19,346</b>	<b>(13,950,979)</b>
General revenues and subventions:					
Property taxes, levied for general purposes					2,144,854
Taxes levied for other specific purposes					114,454
Federal and State aid not restricted to specific purposes					10,326,068
Interest and investment earnings					14,673
Miscellaneous					1,474,596
					<b>Subtotal, General Revenues</b>
					14,074,645
					<b>Change in Net Position</b>
					123,666
					Net Position - Beginning
					3,791,738
					Net Position - Ending
					<b>\$ 3,915,404</b>

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

# GUADALUPE UNION SCHOOL DISTRICT

## GOVERNMENTAL FUNDS

### BALANCE SHEET

JUNE 30, 2017

	General Fund	Building Fund	County School Facilities Fund
<b>ASSETS</b>			
Deposits and investments	\$ 978,258	\$ 1,958,768	\$ 2,556,877
Receivables	883,231	5,359	5,560
Due from other funds	70,613	253,453	-
Stores inventories	15,273	-	-
<b>Total Assets</b>	<b>\$ 1,947,375</b>	<b>\$ 2,217,580</b>	<b>\$ 2,562,437</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 352,410	\$ 23,500	\$ 2,254
Due to other funds	60,000	35,079	-
Unearned revenue	9,887	-	-
<b>Total Liabilities</b>	<b>422,297</b>	<b>58,579</b>	<b>2,254</b>
<b>Fund Balances:</b>			
Nonspendable	17,773	-	-
Restricted	696,408	2,159,001	2,560,183
Unassigned	810,897	-	-
<b>Total Fund Balances</b>	<b>1,525,078</b>	<b>2,159,001</b>	<b>2,560,183</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,947,375</b>	<b>\$ 2,217,580</b>	<b>\$ 2,562,437</b>

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

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<b>Special Reserve Fund for Capital Outlay Projects</b>	<b>Bond Interest and Redemption Fund</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 133,209	\$ 257,747	\$ 441,473	\$ 6,326,332
516	550	178,774	1,073,990
-	35,079	60,000	419,145
-	-	9,562	24,835
<u>\$ 133,725</u>	<u>\$ 293,376</u>	<u>\$ 689,809</u>	<u>\$ 7,844,302</u>
\$ 45,913	\$ -	\$ 62,174	\$ 486,251
-	253,453	70,613	419,145
133,725	-	-	143,612
<u>179,638</u>	<u>253,453</u>	<u>132,787</u>	<u>1,049,008</u>
-	-	9,562	27,335
-	39,923	547,460	6,002,975
(45,913)	-	-	764,984
<u>(45,913)</u>	<u>39,923</u>	<u>557,022</u>	<u>6,795,294</u>
<u>\$ 133,725</u>	<u>\$ 293,376</u>	<u>\$ 689,809</u>	<u>\$ 7,844,302</u>

# GUADALUPE UNION 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** **\$ 6,795,294**

**Amounts Reported for Governmental Activities in the Statement  
of Net Position are Different Because:**

Capital assets used in governmental activities are not financial resources  
and, therefore, are not reported as assets in governmental funds.

The cost of capital assets is	\$ 16,725,480	
Accumulated depreciation is	<u>(6,540,852)</u>	
Net Capital Assets		10,184,628

An internal service fund is used by the District's management to charge  
the costs of the workers' compensation insurance program to the  
individual funds. The assets and liabilities of the internal service fund  
are included with governmental activities. 2,280

Deferred outflows of resources related to pensions represent a consumption of  
net position in a future period and is not reported in the District's funds.

Deferred outflows of resources related to pensions at year end consist of:

Pension contributions subsequent to measurement date	1,221,313	
Net change in proportionate share of net pension liability	795,921	
Difference between projected and actual earning on pension plan investments	1,248,091	
Differences between expected and actual experience in the measurement of the total pension liability	<u>138,997</u>	
Total Deferred Outflows of Resources Related to Pensions		3,404,322

Deferred inflows of resources related to pensions represent an acquisition of net  
position that applies to a future period and is not reported in the District's funds.

Deferred inflows of resources related to pensions at year end consist of:

Differences between expected and actual experience in the measurement of the total pension liability	(229,096)	
Changes in assumptions	<u>(97,096)</u>	
Total Deferred Inflows of Resources Related to Pensions		(326,192)

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

## GUADALUPE UNION SCHOOL DISTRICT

### RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION, Continued JUNE 30, 2017

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Net pension liability is not due and payable in the current period and is not reported as a liability in the funds.		\$ (12,623,317)
Long-term obligations at year end consist of:		
General obligation bonds payable	\$ 2,775,000	
Premium on Issuance	253,452	
Accumulated vacation - net	16,792	
Supplemental Early Retirement Plan	295,903	
OPEB obligation	180,464	
		<hr/>
Total Long-Term Obligations		(3,521,611)
<b>Total Net Position - Governmental Activities</b>		<hr/> <b>\$ 3,915,404</b> <hr/>

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

# GUADALUPE UNION SCHOOL DISTRICT

## GOVERNMENTAL FUNDS

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2017

	General Fund	Building Fund	County School Facilities Fund
<b>REVENUES</b>			
Local Control Funding Formula	\$ 11,983,740	\$ -	\$ -
Federal sources	826,463	-	-
Other State sources	1,122,602	-	-
Other local sources	507,419	6,278	19,346
<b>Total Revenues</b>	<b>14,440,224</b>	<b>6,278</b>	<b>19,346</b>
<b>EXPENDITURES</b>			
Current			
Instruction	9,200,971	-	-
Instruction-related activities:			
Supervision of instruction	481,552	-	-
Instructional library, media, and technology	337,648	-	-
School site administration	687,069	-	-
Pupil services:			
Home-to-school transportation	270,086	-	-
Food services	1,552	-	-
All other pupil services	911,911	-	-
Administration:			
Data processing	12,533	-	-
All other administration	1,014,226	-	-
Plant services	1,457,871	-	-
Facility acquisition and construction	533,124	609,835	87,276
Community services	130,701	-	-
Debt service			
Interest and other	15,868	230,816	-
<b>Total Expenditures</b>	<b>15,055,112</b>	<b>840,651</b>	<b>87,276</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(614,888)</b>	<b>(834,373)</b>	<b>(67,930)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Other sources	-	2,993,374	-
Transfers out	(60,000)	-	-
<b>Net Financing Sources (Uses)</b>	<b>(60,000)</b>	<b>2,993,374</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(674,888)</b>	<b>2,159,001</b>	<b>(67,930)</b>
<b>Fund Balance - Beginning</b>	<b>2,199,966</b>	<b>-</b>	<b>2,628,113</b>
<b>Fund Balance - Ending</b>	<b>\$ 1,525,078</b>	<b>\$ 2,159,001</b>	<b>\$ 2,560,183</b>

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



<b>Special Reserve Fund for Capital Outlay Projects</b>	<b>Bond Interest and Redemption Fund</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ -	\$ -	\$ 11,983,740
-	-	1,102,937	1,929,400
757,004	-	88,328	1,967,934
3,686	4,844	257,559	799,132
760,690	4,844	1,448,824	16,680,206
-	-	-	9,200,971
-	-	17,613	499,165
-	-	-	337,648
-	-	-	687,069
-	-	-	270,086
-	-	1,225,719	1,227,271
-	-	-	911,911
-	-	-	12,533
-	-	53,000	1,067,226
49,730	-	58,646	1,566,247
756,873	-	75,583	2,062,691
-	-	-	130,701
-	-	-	246,684
806,603	-	1,430,561	18,220,203
(45,913)	4,844	18,263	(1,539,997)
-	-	60,000	60,000
-	35,079	-	3,028,453
-	-	-	(60,000)
-	35,079	60,000	3,028,453
(45,913)	39,923	78,263	1,488,456
-	-	478,759	5,306,838
\$ (45,913)	\$ 39,923	\$ 557,022	\$ 6,795,294

# GUADALUPE UNION 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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**Total Net Change in Fund Balances - Governmental Funds** **\$ 1,488,456**

**Amounts Reported for Governmental Activities in the Statement of**

**Activities are Different Because:**

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

This is the amount by which capital outlay exceeds depreciation in the period.

Capital outlays	\$ 2,196,087	
Depreciation expense	<u>(463,394)</u>	
Net Expense Adjustment		1,732,693

In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) and special termination benefits (early retirement) are measured by the amounts earned during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial services used (essentially, the amounts actually paid). This year, special termination benefits earned were less than amounts used by \$147,952. Vacation used was more than amounts earned by \$24,126.

172,078

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year.

(215,119)

Proceeds received from issuance of debt is a revenue in the governmental funds, but it increases long-term obligations in the Statement of Net Position and does not affect the Statement of Activities.

Sale of General Obligation Bonds (2,775,000)

In the Statement of Activities, Other Postemployment Benefits (OPEB) obligations are measured by an actuarial determined Annual Required Contribution (ARC). In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, amounts contributed toward the OPEB obligations were more than the ARC by \$25,990.

(25,990)

Governmental funds report the effect of premiums, discounts, issuance costs, and the deferred amount on a refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these related items:

Premium on issuance	<u>(253,452)</u>	
<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 123,666</u></b>	

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

# GUADALUPE UNION SCHOOL DISTRICT

## PROPRIETARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2017

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	<u>Governmental Activities - Internal Service Fund</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Deposits and investments	<u>\$          318,262</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts payable	<u>                  315,982</u>
<b>NET POSITION</b>	
Restricted	<u><u>\$          2,280</u></u>

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

# GUADALUPE UNION SCHOOL DISTRICT

## PROPRIETARY FUNDS STATEMENT OF CHANGES IN NET POSITION FOR THE YEAR ENDED JUNE 30, 2017

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	<u>Governmental Activities - Internal Service Fund</u>
<b>OPERATING REVENUES</b>	
Local and intermediate sources	<u>\$ 2,539,266</u>
<b>OPERATING EXPENSES</b>	
Payroll costs	<u>2,539,266</u>
<b>Change in Net Position</b>	-
<b>Total Net Position - Beginning</b>	<u>2,280</u>
<b>Total Net Position - Ending</b>	<u><u>\$ 2,280</u></u>

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

# GUADALUPE UNION SCHOOL DISTRICT

## PROPRIETARY FUNDS STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2017

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	<b>Governmental Activities - Internal Service Fund</b>
<b>CASH FLOWS PROVIDED BY OPERATING ACTIVITIES</b>	
Cash received from user charges	\$ 2,539,266
Cash payments to employees for services and other operating expenses	(2,513,054)
<b>Net Cash Provided by Operating Activities</b>	<u>26,212</u>
Net Increase in Cash and Cash Equivalents	26,212
Cash and Cash Equivalents - Beginning	292,050
Cash and Cash Equivalents - Ending	<u><u>\$ 318,262</u></u>
<b>RECONCILIATION OF OPERATING REVENUE TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>	
Operating Revenue	\$ -
Adjustments to reconcile operating (revenue) to net cash provided by operating activities:	
Accrued liabilities	26,212
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u><u>\$ 26,212</u></u>

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

# **GUADALUPE UNION SCHOOL DISTRICT**

## **FIDUCIARY FUNDS**

### **COMBINING STATEMENT OF NET POSITION**

**FOR THE YEAR ENDED JUNE 30, 2017**

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	<b>Mary Buren Elementary</b>	<b>Kermit McKenzie Junior High</b>	<b>Total Agency Funds</b>
<b>ASSETS</b>			
Deposits and investments	\$ 24,929	\$ 61,571	\$ 86,500
<b>LIABILITIES</b>			
Due to student groups	\$ 24,929	\$ 61,571	\$ 86,500

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

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Financial Reporting Entity

The Guadalupe Union School District (the District) was organized in September 1904 under the laws of the State of California. The District operates under a locally elected five-member Board form of government and provides educational services to grades kindergarten through eight as mandated by the State and/or Federal agencies. The District operates one elementary school and one middle school.

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, boards, and agencies that are not legally separate from the District. For Guadalupe Union School District, this includes general operations, food service, and student related activities of the District.

#### Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

#### Major Governmental Funds

**General Fund** The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

**Building Fund** The Building 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.

**County School Facilities Fund** The County School Facilities 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** The Special Reserve Fund for Capital Outlay Projects is used primarily to provide for the accumulation of General Fund monies for capital outlay purposes other than for capital outlay (*Education Code* Section 42840).

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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**Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code* Sections 15125-15262).

### Non-Major Governmental Funds

**Special Revenue Funds** The Special Revenue funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

**Child Development Fund** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.

**Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is 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).

**Capital Project Funds** The Capital Project funds are used to account for financial resources that are restricted, committed, or assigned to the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

**Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* Sections 17620-17626). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. The District applies all GASB pronouncements, as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. Proprietary funds are classified as enterprise or internal service. The District has no enterprise funds, but has the following proprietary funds:

**Internal Service Fund** Internal Service funds may be used to account for any activity for which services are provided to other funds of the District on a cost-reimbursement basis. The District operates an insurance pass-through that is accounted for in an internal service fund.

**Fiduciary Funds** Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. 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.



# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

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Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The District's agency fund accounts for student body activities (ASB).

### **Basis of Accounting - Measurement Focus**

**Government-Wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements, but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, of the District and for each governmental function, and excludes fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation. 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 the 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. Eliminations have been made to minimize the double counting of internal activities.

Net Position should be reported as restricted when constraints placed on net asset 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 result from special revenue funds and the restrictions on their net asset use.

**Fund Financial Statements** Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

**Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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**Proprietary Funds** Proprietary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund Net Position presents increases (revenues) and decreases (expenses) in net total assets. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary fund.

**Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the District.

**Revenues – Exchange and Non-Exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on 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 that 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 is defined as collectible within 45 or 60 days. However, to achieve comparability of reporting among California 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 districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a 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 before the eligibility requirements are met 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 they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

# **GUADALUPE UNION SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2017**

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### **Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

### **Investments**

Investments held at June 30, 2017, 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 investment pools are determined by the program sponsor.

### **Stores 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 funds and expenses in the proprietary funds when used.

### **Capital Assets and Depreciation**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. 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, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at estimated fair market value on the date donated.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets is the same as those used for the capital assets of governmental funds.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2017**

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Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Assets	Estimated Useful Life in Years
Land	Indefinite life, no depreciation
Permanent buildings	50
Portable classrooms	25
Site improvements	20
Furniture	20
Appliances and moveable equipment	15
Computer equipment and software	5
Vehicles	5
Buses	8
Miscellaneous assets not listed above	10

### Interfund Balances

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

### Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position. 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 resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

# **GUADALUPE UNION SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017**

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### **Accrued Liabilities and Long-Term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund 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 governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and other long-term obligations are recognized as liabilities in the governmental fund financial statements when due.

### **Debt Issuance Costs, Premiums, and Discounts**

In the government-wide financial statements and in the proprietary fund type financial statements, long-term obligations are reported as liabilities in the applicable government activities, or proprietary fund Statement of Net Position. Debt premiums and discounts, as well as issuance costs, related to prepaid insurance costs are amortized over the life of the bonds using the straight-line method.

### **Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of Net Position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for pension related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of Net Position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items.

### **Pensions**

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

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### Fund Balances - Governmental Funds

As of June 30, 2017, fund balances of the governmental funds are classified as follows:

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

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

**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business officer may assign amounts for specific purposes.

**Unassigned** - all other spendable amounts.

### Spending Order Policy

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

### Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted on-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than five percent of General Fund expenditures and other financing uses.

### Net Position

Net Position represents the difference between assets and liabilities. Net Position invested in capital assets, net of related debt 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 District has no related debt outstanding as of June 30, 2017. Net Position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted Net Position is available. The government-wide financial statements report \$4,044,207 of restricted Net Position.

# **GUADALUPE UNION SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS** **JUNE 30, 2017**

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### **Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

### **Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses 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 and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities column of the Statement of Activities.

### **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.

### **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<sup>st</sup> 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. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

### **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 of Santa Barbara bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### Change in Accounting Principles

In June 2015, the GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement No. 43, and Statement No. 50, *Pension Disclosures*.

The District has implemented the provisions of this Statement as of June 30, 2017.

In August 2015, the GASB issued Statement No. 77, *Tax Abatement Disclosures*. This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

- Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients;
- The gross dollar amount of taxes abated during the period;
- Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

The District has implemented the provisions of this Statement as of June 30, 2017.

In December 2015, the GASB issued Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions.

Prior to the issuance of this Statement, the requirements of Statement No. 68 applied to the financial statements of all state and local governmental employers whose employees are provided with pensions through pension plans that are administered through trusts that meet the criteria in paragraph 4 of that Statement.



# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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This Statement amends the scope and applicability of Statement No. 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above.

The District has implemented the provisions of this Statement as of June 30, 2017.

In January 2016, the GASB issued Statement No. 80, *Blending Requirements for Certain Component Units - amendment of GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity, as amended*. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations Are Component Units*.

The District has implemented the provisions of this Statement as of June 30, 2017.

In March 2016, the GASB issued Statement No. 82, *Pension Issues - An Amendment of GASB Statements No. 67, No. 68, and No. 73*. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements No. 67 and No. 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

The District has implemented the provisions of this Statement as of June 30, 2017, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### New Accounting Pronouncements

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. The primary objective of this Statement is to improve accounting and financial reporting by State and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by State and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2017. Early implementation is encouraged.

In March 2016, the GASB issued Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Early implementation is encouraged.

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Early implementation is encouraged.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Early implementation is encouraged.

In March 2017, the GASB issued Statement No. 85, *Omnibus 2017*. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Specifically, this Statement addresses the following topics:

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation;
- Reporting amounts previously reported as goodwill and "negative" goodwill;
- Classifying real estate held by insurance entities;
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost;
- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus;
- Recognizing on-behalf payments for pensions or OPEB in employer financial statements;

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB;
- Classifying employer-paid member contributions for OPEB;
- Simplifying certain aspects of the alternative measurement method for OPEB;
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Early implementation is encouraged.

In May 2017, the GASB issued Statement No. 86, *Certain Debt Extinguishment Issues*. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Early implementation is encouraged.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### NOTE 2 - DEPOSITS AND INVESTMENTS

#### Summary of Deposits and Investments

Deposits and investments as of June 30, 2017, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 6,644,594
Fiduciary funds	86,500
Total Deposits and Investments	<u>\$ 6,731,094</u>

Deposits and investments as of June 30, 2017, consisted of the following:

Cash on hand and in banks	\$ 86,500
Cash in revolving	2,500
Investments	6,642,094
Total Deposits and Investments	<u>\$ 6,731,094</u>

#### 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; and collateralized mortgage obligations.

**Investment in County Treasury** - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts 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.

**Investment in SISC** - The District is considered to be a participant in an investment pool that provides districts a way to maximize the return-on-investment of their long-term excess reserves.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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
SISC Investment Pool	N/A	N/A	N/A

### 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 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the county pool and SISC Investment Pool.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

Investment Type	Reported Amount	Maturity Date
SISC Investment Pool	\$ 276,229	Not available
Santa Barbara County Investment Pool	6,365,865	405*
Total	<u>\$ 6,642,094</u>	

\*Weighted average days to maturity.

### 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. Presented below is the minimum rating required by the California Government Code, the District's investment policy, or debt agreements, and the actual ratings as of the year end for each investment type.

Investment Type	Minimum Legal Rating	Fitch Rating June 30, 2017	Reported Amount
SISC Investment Pool	Not Required	Not Required	\$ 276,229
Santa Barbara County Investment Pool	Not Required	AA/AAA	6,365,865
			<u>\$ 6,642,094</u>

### Custodial Credit Risk - Deposits

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 (unless so waived by the governmental unit). 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 agency. 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 balances are fully insured.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, 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 in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

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, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

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

The District's fair value measurements are as follows at June 30, 2017:

Investment Type	Reported Amount	Uncategorized
SISC Investment Pool	\$ 276,229	\$ 276,229
Santa Barbara County Investment Pool	6,365,865	6,365,865
Total	<u>\$ 6,642,094</u>	<u>\$ 6,642,094</u>



# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2017**

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### NOTE 4 - RECEIVABLES

Receivables at June 30, 2017, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	General	Building	County School	Special Reserve Fund for	Bond Interest	Non-Major	
	Fund	Fund	Facilities	Capital Outlay	and Redemption	Governmental	Total
	Fund	Fund	Fund	Projects	Fund	Funds	
Federal Government							
Categorical aid	\$ 244,717	\$ -	\$ -	\$ -	\$ -	\$ 164,877	\$ 409,594
State Government							
Categorical aid	427,228	-	-	-	-	12,659	439,887
Lottery	116,937	-	-	-	-	-	116,937
Local Government							
Interest	2,000	5,359	5,560	516	550	1,062	15,047
Other Local Sources	92,349	-	-	-	-	176	92,525
Total	<u>\$ 883,231</u>	<u>\$ 5,359</u>	<u>\$ 5,560</u>	<u>\$ 516</u>	<u>\$ 550</u>	<u>\$ 178,774</u>	<u>\$ 1,073,990</u>

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### NOTE 5 - CAPITAL ASSETS

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

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
<b>Governmental Activities</b>				
Capital Assets Not Being Depreciated:				
Land	\$ 89,871	\$ -	\$ -	\$ 89,871
Construction in Progress	2,407,637	1,294,970	-	3,702,607
Total Capital Assets Not Being Depreciated	2,497,508	1,294,970	-	3,792,478
Capital Assets Being Depreciated:				
Buildings and Improvements	10,358,817	832,453	-	11,191,270
Furniture and Equipment	1,673,068	68,664	-	1,741,732
Total Capital Assets Being Depreciated	12,031,885	901,117	-	12,933,002
Total Capital Assets	14,529,393	2,196,087	-	16,725,480
Less Accumulated Depreciation:				
Buildings and Improvements	4,831,607	407,625	-	5,239,232
Furniture and Equipment	1,245,851	55,769	-	1,301,620
Total Accumulated Depreciation Governmental Activities	6,077,458	463,394	-	6,540,852
Capital Assets, Net	\$ 8,451,935	\$ 1,732,693	\$ -	\$ 10,184,628

Depreciation expense was charged as a direct expense to governmental functions as follows:

<b>Governmental Activities</b>	
Maintenance and operations	\$ 463,394

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

### NOTE 6 - INTERFUND TRANSACTIONS

#### Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2017, between major and non-major funds are as follows:

Due To	Due From				Total
	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	
General Fund	\$ -	\$ -	\$ -	\$ 70,613	\$ 70,613
Building Fund	-	-	253,453	-	253,453
Bond Interest and Redemption Fund	-	35,079	-	-	35,079
Non-Major Governmental Funds	60,000	-	-	-	60,000
Total	<u>\$ 60,000</u>	<u>\$ 35,079</u>	<u>\$ 253,453</u>	<u>\$ 70,613</u>	<u>\$ 419,145</u>

The balance of \$60,000 is due to the Child Development Non-Major Governmental Fund from the General Fund for start up/cash flow.

The balance of \$35,079 is due to the Bond Interest and Redemption Fund from the Building Fund for expenses.

The balance of \$253,453 is due to the Building Fund from the Bond Interest and Redemption Fund for expenses.

A balance of \$17,613 is due to the General Fund from the Child Development Non-Major Governmental Fund for Kaplan-Preschool start up.

A balance of \$53,000 is due to the General Fund from the Cafeteria Non-Major Governmental Fund for indirect costs.

#### Operating Transfer

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

The General Fund transferred to the Child Development Non-Major Governmental Fund for preschool start up costs.

\$ 60,000

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

### NOTE 7 - ACCOUNTS PAYABLE

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

	General	Building	County School	Special Reserve Fund for Capital Outlay	Non-Major Governmental	Internal Service	Total
	Fund	Fund	Facilities	Projects	Funds	Fund	
Vendor payables	\$ 326,398	\$ -	\$ 1,181	\$ -	\$ 25,145	\$ -	\$ 352,724
State categorical	-	-	-	45,913	-	-	45,913
Salaries and benefits	26,012	-	-	-	3,779	315,982	345,773
Construction	-	23,500	1,073	-	33,250	-	57,823
Total	<u>\$ 352,410</u>	<u>\$ 23,500</u>	<u>\$ 2,254</u>	<u>\$ 45,913</u>	<u>\$ 62,174</u>	<u>\$ 315,982</u>	<u>\$ 802,233</u>

### NOTE 8 - UNEARNED REVENUE

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

	General Fund	Special Reserve Fund for Capital Outlay Projects	Total
Federal financial assistance	\$ 9,887	\$ -	\$ 9,887
State categorical aid	-	133,725	133,725
Total	<u>\$ 9,887</u>	<u>\$ 133,725</u>	<u>\$ 143,612</u>

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### NOTE 9 - LONG-TERM OBLIGATIONS

#### Summary

The changes in the District's long-term obligations during the year consisted of the following:

	Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017	Due in One Year
2016 General Obligation Bond, Series A-1	\$ -	\$ 800,000	\$ -	\$ 800,000	\$ -
2016 General Obligation Bond, Series A-2	-	1,975,000	-	1,975,000	-
Premium on issuance	-	253,452	-	253,452	-
Accumulated vacation - net	40,918	-	24,126	16,792	-
Supplemental Early Retirement Plan	443,855	-	147,952	295,903	147,952
OPEB obligation	154,474	36,368	10,378	180,464	-
	<u>\$ 639,247</u>	<u>\$ 3,064,820</u>	<u>\$ 182,456</u>	<u>\$ 3,521,611</u>	<u>\$ 147,952</u>

Payments for bonds associated with general obligation bonds are made in the Bond Interest and Redemption Fund. Payments for Accumulated Vacation are typically liquidated in the fund in which the employee worked. Payments on the PARS Supplemental Retirement Plan are made from the General Fund. Payments for OPEB obligation are made from the General Fund and the fund in which the employee worked. Payments for bonds associated with general obligation bonds are made in the Bond Interest and Redemption Fund.

#### Election of 2016, Series A-1

In March 2017, the District issued \$800,000 in Election of 2016, Series A-1 General Obligation Bonds. Proceeds of the Bonds were used to finance the construction, renovation, and repair of facilities as specified by voters of the District. The Bonds mature on August 1, 2037, and yield interest of 2.00 percent to 5.00 percent. At June 30, 2017, the principal balance outstanding was \$800,000 and unamortized premium on issuance was \$75,291.

#### Election of 2016, Series A-2

In March 2017, the District issued \$1,975,000 in Election of 2016, Series A-2 General Obligation Bonds. Proceeds of the Bonds were used to finance the construction, renovation, and repair of facilities as specified by voters of the District. The Bonds mature on August 1, 2042, and yield interest of 2.00 percent to 5.00 percent. At June 30, 2017, the principal balance outstanding was \$1,975,000 and unamortized premium on issuance was \$178,161.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

### Bonded Debt

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2016	Issued	Redeemed	Bonds Outstanding June 30, 2017
3/16/2017	8/1/2037	2.00%-5.00%	\$ 800,000	\$ -	\$ 800,000	\$ -	\$ -
3/16/2017	8/1/2042	2.00%-5.00%	1,975,000	-	1,975,000	-	-
				<u>\$ -</u>	<u>\$ 2,775,000</u>	<u>\$ -</u>	<u>\$ -</u>

The Bonds mature through 2042 as follows:

Year Ending June 30,	Principal	Interest to Maturity	Total
2018	\$ -	\$ 85,667	\$ 85,667
2019	90,000	147,070	237,070
2020	135,000	120,956	255,956
2021	115,000	117,381	232,381
2022	-	115,656	115,656
2023-2027	-	578,281	578,281
2028-2032	265,000	568,094	833,094
2033-2037	920,000	429,384	1,349,384
2038-2042	1,015,000	185,125	1,200,125
2043	235,000	5,875	240,875
Total	<u>\$ 2,775,000</u>	<u>\$ 2,353,489</u>	<u>\$ 5,128,489</u>

### Accumulated Unpaid Employee Vacation

The long-term portion of accumulated unpaid employee vacation for the District at June 30, 2017, amounted to \$16,792.

### Supplemental Early Retirement Program (SERP)

During the year ended June 30, 2014, the District adopted the Public Agency Retirement Services (PARS) for employees to mitigate layoffs and benefit from projected net savings to the District. PARS offers retirement incentives to all eligible classified and certificated employees who wish to voluntarily exercise their option to separate from the District by offering a retirement incentive program supplementing Cal PERS and CalSTRS, and qualifying under the relevant subsections of Section 403(b) of the Internal Revenue Service

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2017**

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Upon retirement, PARS offers retirement incentives to eligible classified and certificated employees who wish to voluntarily exercise their option to separate from the District, which supplements CalSTRS and Cal PERS and qualifies under the relevant subsections of Section 403(b) of the Internal Revenue Service. Currently, there are eight employees participating in this plan, and the District's obligation to those retirees as of June 30, 2017, is \$295,903.

Future payments are as follows:

<u>Fiscal Year</u>	<u>Principal Payment</u>
2018	\$ 147,952
2019	147,951
Total	<u>\$ 295,903</u>

### **Other Postemployment Benefits (OPEB) Obligation**

The District's annual required contribution for the year ended June 30, 2017, was \$29,417, and contributions made by the District during the year were \$329. Interest on the net OPEB obligation and adjustments to the annual required contribution were \$6,951 and \$(10,049), respectively, which resulted in an increase to the net OPEB obligation of \$25,990. As of June 30, 2017, the net OPEB obligation was \$180,464. See Note 11 for additional information regarding the OPEB obligation and the postemployment benefits plan.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

### NOTE 10 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Building Fund	County Schools Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total
<b>Nonspendable</b>							
Revolving cash	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Stores inventories	15,273	-	-	-	-	9,562	24,835
Total Nonspendable	17,773	-	-	-	-	9,562	27,335
<b>Restricted</b>							
Legally restricted programs	696,408	-	-	-	-	547,460	1,243,868
Capital projects	-	2,159,001	2,560,183	-	-	-	4,719,184
Debt services	-	-	-	-	39,923	-	39,923
Total Restricted	696,408	2,159,001	2,560,183	-	39,923	547,460	6,002,975
<b>Unassigned</b>							
Remaining unassigned	810,897	-	-	(45,913)	-	-	764,984
Total Unassigned	810,897	-	-	(45,913)	-	-	764,984
<b>Total</b>	<b>\$ 1,525,078</b>	<b>\$ 2,159,001</b>	<b>\$ 2,560,183</b>	<b>\$ (45,913)</b>	<b>\$ 39,923</b>	<b>\$ 557,022</b>	<b>\$ 6,795,294</b>

### NOTE 11 - POSTEMPLOYMENT HEALTH CARE PLAN AND OTHER POSTEMPLOYMENT BENEFITS (OPEB) OBLIGATION

#### Plan Description

The District offers elective medical insurance coverage on behalf of its eligible retirees and their dependents. Retirees under age 65 must pay a tiered premium that is actuarially equivalent to the composite rates used for the District's active employees. The District does not directly contribute towards the cost of premiums for retirees. The ability to maintain coverage at a blended rate constitutes a significant economic benefit to the retirees, called an "implicit subsidy" under GASB 45.



# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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The District does not provide a retiree benefit plan. However, because retiree contributions are based on average rates that include active employees, GASB Statement No. 45 requires that a valuation be done to reflect the implicit rate subsidy – i.e. the difference between the cost of retiree benefits and the rates charged to retirees. There are currently eight retirees receiving an implicit subsidy benefit through the District's benefit plan.

### Funding Policy

During the fiscal year 2016-2017, the District paid \$329 for post-retirement health insurance contributions on a pay as you go basis.

The District is required to contribute the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of the GASB Statement No. 45. The District used the alternative valuation method as allowed under GASB Statement No. 45. The ARC represents a level of funding that is paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

### 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	\$	29,417
Interest on net OPEB obligation		6,951
Adjustment to annual required contribution		(10,049)
Annual OPEB cost (expense)		<u>26,319</u>
Contributions made		<u>(329)</u>
Increase in net OPEB obligation		25,990
Net OPEB obligation, beginning of year		<u>154,474</u>
Net OPEB obligation, end of year	\$	<u><u>180,464</u></u>

### Trend Information

Trend information for annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation is as follows:

Year Ended June 30,	Annual OPEB Cost	Actual Contribution	Percentage Contributed	Net OPEB Obligation
2015	\$ 30,417	\$ -	0%	\$ 134,866
2016	26,713	7,105	27%	154,474
2017	26,319	329	1%	180,464

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### Funded Status and Funding Progress

A schedule of funding progress as of the most recent actuarial valuation is as follow:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Alternative Measurement (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b - a] / c)
July 1, 2015	\$ -	\$ 294,197	\$ 294,197	0%	\$ 6,762,341	4%

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 the 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.

### 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 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 short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2015, actuarial valuation, the alternative measurement method was used. The actuarial assumptions included a five percent investment rate of return (net of administrative expenses) and an annual healthcare cost trend rate of five percent. The actuarial value of plan assets was not calculated in this, for the actuarial valuation, as there are no assets to value. The Plan unfunded actuarial accrued liability is being amortized over a 30-year amortization period. The remaining amortization period at June 30, 2017, was 28 years.

The District did not pre-fund retiree healthcare costs nor establish an Irrevocable Trust for retiree healthcare costs. The decision not to use an irrevocable trust was made because of the current national and State economic issues and the possibility that the funds may be required to provide current services.

# **GUADALUPE UNION SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2017**

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### **NOTE 12 - RISK MANAGEMENT**

The District is exposed to various risks of losses related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District's risk management activities are recorded in the General Fund. The District participates in the various public entity risk pools for health, workers' compensation, and property and liability risks. The participation in the public entity risk pools represents a transfer of risk to the pools. Provisions of the agreements with the public entity risk pools provide for additional assessments for deficits within the pool based upon specific calculations. As of June 30, 2017, information was not available that indicates that the District has an outstanding obligation for any calculated deficits. See Note 15 for additional information regarding the pools.

#### **Property and Liability**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2017, the District contracted with Self-Insurance Schools of California II (SISC II) for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

#### **Employee Medical Benefits**

The District has contracted with the Self-Insured Schools of California III (SISC III) to provide employee health benefits. SISC III is a shared risk pool comprised of member school districts. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating districts. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

### **NOTE 13 - EMPLOYEE RETIREMENT SYSTEMS**

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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For the fiscal year ended June 30, 2017, the District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 9,391,537	\$ 1,917,175	\$ 229,096	\$ 889,915
CalPERS	3,231,780	1,487,147	97,096	546,517
Total	<u>\$ 12,623,317</u>	<u>\$ 3,404,322</u>	<u>\$ 326,192</u>	<u>\$ 1,436,432</u>

The details of each plan are as follows:

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

#### **Plan Description**

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2015, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publically available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

#### **Benefits Provided**

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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The STRP provisions and benefits in effect at June 30, 2017, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%
Required employer contribution rate	12.58%	12.58%
Required state contribution rate	8.828%	8.828%

### Contributions

Required member, District, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2017, are presented above and the District's total contributions were \$888,949.

### 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:

Total net pension liability, including State share:

District's proportionate share of net pension liability	\$ 9,391,537
State's proportionate share of the net pension liability associated with the District	5,346,435
Total	<u>\$ 14,737,972</u>

The net pension liability was measured as of 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 and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2016 and June 30, 2015, was 0.0116 percent and 0.0114 percent, respectively, resulting in a net increase in the proportionate share of 0.0002 percent.

## GUADALUPE UNION SCHOOL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2017**

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For the year ended June 30, 2017, the District recognized pension expense of \$889,915. In addition, the District recognized pension expense and revenue of \$516,789 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 888,949	\$ -
Net change in proportionate share of net pension liability	281,603	-
Differences between projected and actual earnings on pension plan investments	746,623	-
Differences between expected and actual experience in the measurement of the total pension liability	-	229,096
Total	<u>\$ 1,917,175</u>	<u>\$ 229,096</u>

The 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 subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2018	\$ 16,289
2019	16,290
2020	434,014
2021	280,030
Total	<u>\$ 746,623</u>

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

**JUNE 30, 2017**

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The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2018	\$ 10,326
2019	10,326
2020	10,326
2021	10,326
2022	10,327
Thereafter	876
Total	<u>\$ 52,507</u>

### Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2015, and rolling forward the total pension liability to June 30, 2016. The financial reporting actuarial valuation as of June 30, 2015, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2015
Measurement date	June 30, 2016
Experience study	July 1, 2006 through June 30, 2010
Actuarial cost method	Entry age normal
Discount rate	7.60%
Investment rate of return	7.60%
Consumer price inflation	3.00%
Wage growth	3.75%

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.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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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. Based on the model for CalSTRS consulting actuary' investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that the annual returns are lognormally distributed and independently from year to year to develop expected percentile for the long-term distribution of annualized returns. The assumed asset allocation 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 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	6.30%
Fixed income	12%	0.30%
Real estate	13%	5.20%
Private equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation sensitive	4%	3.80%
Cash/liquidity	2%	-1.00%

### 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 the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.60%)	\$ 13,516,540
Current discount rate (7.60%)	9,391,537
1% increase (8.60%)	5,965,549



# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### California Public Employees Retirement System (CalPERS)

#### **Plan Description**

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2014 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publically available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

#### **Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2017, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	6.00%
Required employer contribution rate	13.888%	13.888%

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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### Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2017, are presented above and the total District contributions were \$332,364.

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

As of June 30, 2017, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$3,231,780. The net pension liability was measured as of 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. The District's proportionate share for the measurement period June 30, 2016 and June 30, 2015, was 0.0164 percent and 0.0124 percent, respectively, resulting in a net increase in the proportionate share of 0.0040 percent.

For the year ended June 30, 2017, the District recognized pension expense of \$546,517. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 332,364	\$ -
Net change in proportionate share of net pension liability	514,318	-
Differences between projected and actual earnings on pension plan investments	501,468	-
Differences between expected and actual experience in the measurement of the total pension liability	138,997	-
Changes of assumptions	-	97,096
Total	<u>\$ 1,487,147</u>	<u>\$ 97,096</u>

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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The 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 subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2018	\$ 70,338
2019	70,338
2020	229,914
2021	130,878
Total	<u>\$ 501,468</u>

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2018	\$ 201,840
2019	198,926
2020	155,453
Total	<u>\$ 556,219</u>

### Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2015, and rolling forward the total pension liability to June 30, 2016. The financial reporting actuarial valuation as of June 30, 2015, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2015
Measurement date	June 30, 2016
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.65%
Investment rate of return	7.65%
Consumer price inflation	2.75%
Wage growth	Varies by entry age and service

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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Mortality assumptions are based on mortality rates resulting from the most recent CalPERS experience study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include five years of projected ongoing mortality improvement using Scale AA published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten 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. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	51%	5.71%
Global debt securities	20%	2.43%
Inflation assets	6%	3.36%
Private equity	10%	6.95%
Real estate	10%	5.13%
Infrastructure and Forestland	2%	5.09%
Liquidity	1%	-1.05%

### Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool 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 total pension liability.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2017

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The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (6.65%)	\$ 4,821,833
Current discount rate (7.65%)	3,231,780
1% increase (8.65%)	1,907,747

### On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$442,101 (8.828 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

## NOTE 14 - COMMITMENTS AND CONTINGENCIES

### 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.

### Litigation

The District is not currently a party to any legal proceedings.

## NOTE 15 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS, JOINT POWERS AUTHORITIES AND OTHER RELATED PARTY TRANSACTIONS

The Guadalupe Union School District participates in three joint ventures under joint powers agreements (JPAs): the Self-Insurance Program for Employees, the Self-Insured Schools of California II, and the Self-Insured Schools of California III. The relationships between the Guadalupe Union School District and the JPAs are such that none of the JPAs are a component unit of the Guadalupe Union School District for financial reporting purposes.

# **GUADALUPE UNION SCHOOL DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2017**

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The JPAs are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. Budgets are not subject to any approval other than of the respective governing boards. Member districts share surpluses and deficits proportionately to their participation in the JPA.

### **Self-Insurance Program for Employees (S.I.P.E.)**

S.I.P.E. was established to provide the services and other items necessary and appropriate for the development, operation, and maintenance of a self-insurance system for workers' compensation claims against the public educational agencies who are members thereof. The participants consist of the Office of the County Superintendent of Schools, school districts, and a community college. Each participant may appoint one representative to the governing board. The governing board is responsible for establishing premium rates and making budgeting decisions.

### **Self-insured School of California II (S.I.S.C. II)**

S.I.S.C. II arranges for and provides property and liability insurance for its member school districts. The Guadalupe Union School District pays a premium commensurate with the level of coverage requested.

### **Self-Insured School of California III (S.I.S.C. III)**

S.I.S.C. III arranges for and provides health and welfare insurance for its member school districts. The Guadalupe Union School District pays a premium commensurate with the level of health and welfare insurance provided.

Condensed financial information for the above JPA's for the fiscal year ended June 30, 2017, was not available as of the audit report date.

During the year ended June 30, 2017, the District made payments of \$61,766 and \$990,372 to S.I.S.C. II and S.I.S.C. III, respectively, for health, workers' compensation, and property liability coverage.

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***REQUIRED SUPPLEMENTARY INFORMATION***

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# GUADALUPE UNION SCHOOL DISTRICT

## GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted Amounts		Actual	Variances -
	Original	Final	(GAAP Basis)	Positive (Negative) Final to Actual
<b>REVENUES</b>				
Local Control Funding Formula	\$ 12,348,768	\$ 12,173,557	\$ 11,983,740	\$ (189,817)
Federal sources	730,805	794,057	826,463	32,406
Other State sources	517,842	819,248	1,122,602	303,354
Other local sources	483,921	792,478	507,419	(285,059)
<b>Total Revenues</b>	<u>14,081,336</u>	<u>14,579,340</u>	<u>14,440,224</u>	<u>(139,116)</u>
<b>EXPENDITURES</b>				
Current				
Certificated salaries	6,490,210	6,550,629	6,594,727	(44,098)
Classified salaries	2,218,045	2,269,121	2,267,691	1,430
Employee benefits	2,754,216	2,925,384	3,349,157	(423,773)
Books and supplies	709,642	915,402	652,211	263,191
Services and operating expenditures	1,695,746	2,175,936	1,669,112	506,824
Other outgo	(41,396)	(41,396)	(53,000)	11,604
Capital outlay	59,913	382,890	559,346	(176,456)
Debt service - principal	18,196	18,196	-	18,196
Debt service - interest		-	15,868	(15,868)
<b>Total Expenditures</b>	<u>13,904,572</u>	<u>15,196,162</u>	<u>15,055,112</u>	<u>141,050</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over Expenditures</b>	<u>176,764</u>	<u>(616,822)</u>	<u>(614,888)</u>	<u>1,934</u>
<b>Other Financing Sources</b>				
Other sources	1	40,000	-	(40,000)
Transfers out	(60,000)	(60,000)	(60,000)	-
<b>Net Financing Sources</b>	<u>(59,999)</u>	<u>(20,000)</u>	<u>(60,000)</u>	<u>(40,000)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>116,765</u>	<u>(636,822)</u>	<u>(674,888)</u>	<u>(38,066)</u>
<b>Fund Balance - Beginning</b>	<u>2,199,966</u>	<u>2,199,966</u>	<u>2,199,966</u>	
<b>Fund Balance - Ending</b>	<u>\$ 2,316,731</u>	<u>\$ 1,563,144</u>	<u>\$ 1,525,078</u>	<u>\$ (38,066)</u>

See accompanying note to required supplementary information.



# GUADALUPE UNION SCHOOL DISTRICT

## SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB) FUNDING PROGRESS FOR THE YEAR ENDED JUNE 30, 2017

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Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Alternative Measurement (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b - a] / c)
July 1, 2010	\$ -	\$ 322,100	\$ 322,100	0%	\$ 6,268,452	5%
July 1, 2013	-	319,280	319,280	0%	6,167,369	5%
July 1, 2015	-	294,197	294,197	0%	6,762,341	4%

See accompanying note to required supplementary information.

# GUADALUPE UNION SCHOOL DISTRICT

## SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEAR ENDED JUNE 30, 2017

	2017	2016	2015
<b>CalSTRS</b>			
District's proportion of the net pension liability	0.0116%	0.0114%	0.0111%
District's proportionate share of the net pension liability	\$ 9,391,537	\$ 7,684,049	\$ 6,494,354
State's proportionate share of the net pension liability associated with the District	5,346,435	4,064,015	3,921,571
Total	\$ 14,737,972	\$ 11,748,064	\$ 10,415,925
District's covered-employee payroll	\$ 5,116,468	\$ 5,139,302	\$ 5,076,921
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	183.56%	149.52%	127.92%
Plan fiduciary net position as a percentage of the total pension liability	70%	74%	77%
<b>CalPERS</b>			
District's proportion of the net pension liability	0.0164%	0.0124%	0.0116%
District's proportionate share of the net pension liability	\$ 3,231,780	\$ 1,826,392	\$ 1,311,765
District's covered-employee payroll	\$ 1,471,755	\$ 1,430,059	\$ 1,685,420
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	219.59%	127.71%	77.83%
Plan fiduciary net position as a percentage of the total pension liability	74%	79%	83%

Note: In the future, as data become available, ten years of information will be presented.

See accompanying note to required supplementary information.

# GUADALUPE UNION SCHOOL DISTRICT

## SCHEDULE OF DISTRICT CONTRIBUTIONS FOR THE YEAR ENDED JUNE 30, 2017

	2017	2016	2015
<b>CalSTRS</b>			
Contractually required contribution	\$ 888,949	\$ 548,997	\$ 456,370
Contributions in relation to the contractually required contribution	(888,949)	(548,997)	(456,370)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 7,066,367</u>	<u>\$ 5,116,468</u>	<u>\$ 5,139,302</u>
Contributions as a percentage of covered-employee payroll	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>
<b>CalPERS</b>			
Contractually required contribution	\$ 332,364	\$ 174,403	\$ 168,318
Contributions in relation to the contractually required contribution	(332,364)	(174,403)	(168,318)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 2,392,829</u>	<u>\$ 1,471,755</u>	<u>\$ 1,430,059</u>
Contributions as a percentage of covered-employee payroll	<u>13.89%</u>	<u>11.85%</u>	<u>11.77%</u>

Note: In the future, as data become available, ten years of information will be presented.

See accompanying note to required supplementary information.

# **GUADALUPE UNION SCHOOL DISTRICT**

## **NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2017**

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### **NOTE 1 - PURPOSE OF SCHEDULES**

#### **Budgetary Comparison Schedule**

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

#### **Schedule of Other Postemployment Benefits (OPEB) Funding Progress**

This schedule is intended to show trends about the funding progress of the District's actuarially determined liability for postemployment benefits other than pensions.

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

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

***Changes in Benefit Terms*** – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

***Changes in Assumptions*** – There were no changes in economic assumptions for either the CalSTRS or CalPERS plans from the previous valuations.

#### **Schedule of District Contributions**

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

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***SUPPLEMENTARY INFORMATION***

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# GUADALUPE UNION SCHOOL DISTRICT

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-Through Grantor/Program	CFDA Number	Pass-Through Entity Identifying Number	Program Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed through California Department of Education (CDE):			
Special Education Cluster:			
Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	\$ 198,877
Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	17,599
Preschool Local Entitlement, Part B, Section 611 (AGE 3-4-5)	84.027A	13682	39,526
Total Special Education Cluster			<u>256,002</u>
Title I, Part A - Basic Grants Low Income and Neglected	84.010	14329	328,337
Title I, Part C - Migrant Education of Children Action, Minor Performance Problems	84.011	14326	14,275
Title II, Part A - Improving Teacher Quality Local Grants	84.367	14341	85,593
English Language Acquisition Grants			
Title III - Limited English Proficient (LEP) Student Program	84.365	14346	80,173
Title III - Immigrant Education Program	84.365	15146	1,692
Total English Language Acquisition Grants			<u>81,865</u>
Total U.S. Department of Education			<u>766,072</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed through California Department of Education:			
Child Nutrition Cluster:			
Especially Needy Breakfast	10.553	13526	402,307
National School Lunch Program	10.555	13524	602,289
Meal Supplement	10.555	13396	16,056
Summer Food Service Program	10.559	13004	29,963
Food Distribution	10.555	13524	52,322
Total Child Nutrition Cluster			<u>1,102,937</u>
Total U.S. Department of Agriculture			<u>1,102,937</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed through California Department of Health Services:			
Medi-Cal Billing Option	93.778	10013	82,362
Total U.S. Department of Health and Human Services			<u>82,362</u>
Total Federal Programs			<u>\$ 1,951,371</u>

See accompanying note to supplementary information.

# **GUADALUPE UNION SCHOOL DISTRICT**

## **LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2017**

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### **ORGANIZATION**

The Guadalupe Union School District was established in September 1904 and consists of an area comprising approximately two and a half square miles. The District operates one elementary school and one middle school. There were no boundary changes during the year.

### **GOVERNING BOARD**

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Diana Arriola	President	2018
MaryLou Sabedra-Cuello	Vice-President	2018
Sheila Marie Costa Cepeda	Clerk	2018
David Hosking	Member	2020
Jose Pereyra	Member	2020

### **ADMINISTRATION**

Ed Cora	Superintendent
Kim Greer	Chief Business Official (Retired May 2017)
Gloria Grijalva	Chief Business Official (Started May 2017)

See accompanying note to supplementary information.

# GUADALUPE UNION SCHOOL DISTRICT

## SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2017

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	Final Report	
	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	530.41	534.54
Fourth through sixth	411.07	412.64
Seventh and eighth	273.65	274.69
Total Regular ADA	<u>1,215.13</u>	<u>1,221.87</u>

See accompanying note to supplementary information.



# GUADALUPE UNION SCHOOL DISTRICT

## SCHEDULE OF INSTRUCTIONAL TIME FOR THE YEAR ENDED JUNE 30, 2017

Grade Level	1986-87	2016-17	Number of Days		Status
	Minutes Requirement	Actual Minutes	Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	49,095	180	N/A	Complied
Grades 1 - 3	50,400				
Grade 1		56,850	180	N/A	Complied
Grade 2		56,850	180	N/A	Complied
Grade 3		56,850	180	N/A	Complied
Grades 4 - 6	54,000				
Grade 4		56,850	180	N/A	Complied
Grade 5		56,850	180	N/A	Complied
Grade 6		59,002	180	N/A	Complied
Grades 7 - 8	54,000				
Grade 7		59,002	180	N/A	Complied
Grade 8		59,002	180	N/A	Complied

See accompanying note to supplementary information.

## GUADALUPE UNION SCHOOL DISTRICT

### RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2017

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Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements.

	Special Reserve Fund for Capital Outlay Projects
FUND BALANCE	
Balance, June 30, 2017, Unaudited Actuals	\$ -
Increase in:	
Accounts payable	(45,913)
Balance, June 30, 2017, Audited Financial Statements	<u>\$ (45,913)</u>

See accompanying note to supplementary information.

# GUADALUPE UNION SCHOOL DISTRICT

## SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2017

	(Budget) 2018 <sup>1</sup>	2017	2016	2015
GENERAL FUND				
Revenues	\$ 15,038,138	\$ 14,440,224	\$ 14,068,911	\$ 11,486,509
Expenditures	15,384,093	15,055,112	13,436,951	11,868,428
Other uses and transfers out	60,000	60,000	156,895	190,000
Total Expenditures and Other Uses	15,444,093	15,115,112	13,593,846	12,058,428
INCREASE (DECREASE) IN FUND BALANCE	\$ (405,955)	\$ (674,888)	\$ 475,065	\$ (571,919)
ENDING FUND BALANCE	\$ 1,119,124	\$ 1,525,079	\$ 1,923,439	\$ 1,448,374
AVAILABLE RESERVES <sup>2</sup>	\$ 665,133	\$ 810,897	\$ 1,091,805	\$ 1,045,139
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	4.31%	5.36%	8.03%	8.67%
LONG-TERM OBLIGATIONS	N/A	\$ 3,521,611	\$ 639,247	\$ 746,779
K-12 AVERAGE DAILY ATTENDANCE AT P-2	1,241	1,215	1,219	1,216

The General Fund balance has increased by \$76,705 over the past two years. The fiscal year 2017-2018 budget projects a further decrease of \$405,955 (26.62 percent). For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in one of the past three years and anticipates incurring an operating deficit during the 2017-2018 fiscal year. Total long-term obligations have increased by \$2,775,192 over the past two years.

Average daily attendance has decreased by 1 over the past two years. Growth of 26 ADA is anticipated during fiscal year 2017-2018.

<sup>1</sup> Budget 2018 is included for analytical purposes only and has not been subjected to audit.

<sup>2</sup> Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

# GUADALUPE UNION SCHOOL DISTRICT

## NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET JUNE 30, 2017

	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Total Non-Major Governmental Funds
<b>ASSETS</b>				
Deposits and investments	\$ -	\$ 76,700	\$ 364,773	\$ 441,473
Receivables	-	177,999	775	178,774
Due from other funds	60,000	-	-	60,000
Stores inventories	-	9,562	-	9,562
<b>Total Assets</b>	<u>\$ 60,000</u>	<u>\$ 264,261</u>	<u>\$ 365,548</u>	<u>\$ 689,809</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 28,924	\$ 33,250	\$ 62,174
Due to other funds	17,613	53,000	-	70,613
<b>Total Liabilities</b>	<u>17,613</u>	<u>81,924</u>	<u>33,250</u>	<u>132,787</u>
<b>Fund Balances:</b>				
Nonspendable	-	9,562	-	9,562
Restricted	42,387	172,775	332,298	547,460
<b>Total Fund Balances</b>	<u>42,387</u>	<u>182,337</u>	<u>332,298</u>	<u>557,022</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 60,000</u>	<u>\$ 264,261</u>	<u>\$ 365,548</u>	<u>\$ 689,809</u>

See accompanying note to supplementary information.

# GUADALUPE UNION SCHOOL DISTRICT

## NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2017

	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Total Non-Major Governmental Funds
<b>REVENUES</b>				
Federal sources	\$ -	\$ 1,102,937	\$ -	1,102,937
Other State sources	-	88,328	-	88,328
Other local sources	-	9,496	248,063	257,559
<b>Total Revenues</b>	-	1,200,761	248,063	1,448,824
<b>EXPENDITURES</b>				
Current				
Instruction-related activities:				
Supervision of instruction	17,613	-	-	17,613
Pupil services:				
Food services	-	1,225,719	-	1,225,719
Administration:				
All other administration	-	53,000	-	53,000
Plant services	-	57,901	745	58,646
Facility acquisition and construction	-	-	75,583	75,583
<b>Total Expenditures</b>	17,613	1,336,620	76,328	1,430,561
<b>Excess (Deficiency) of</b>				
<b>Revenues Over Expenditures</b>	(17,613)	(135,859)	171,735	18,263
<b>Other Financing Sources</b>				
Transfers in	60,000	-	-	60,000
<b>Net Financing Sources</b>	60,000	-	-	60,000
<b>NET CHANGE IN FUND BALANCES</b>	42,387	(135,859)	171,735	78,263
<b>Fund Balance - Beginning</b>	-	318,196	160,563	478,759
<b>Fund Balance - Ending</b>	\$ 42,387	\$ 182,337	\$ 332,298	\$ 557,022

See accompanying note to supplementary information.

# GUADALUPE UNION SCHOOL DISTRICT

## NOTE 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 ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

The following schedule provides reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts consist primarily of Medi-Cal Administrative Activities funds that, in the previous period, were recorded as revenues, but were unspent. These unspent balances have been expended in the current period. In addition, Medi-Cal Billing Option funds have been recorded in the current period as revenues that have not been expended as of June 30, 2017. These unspent balances are reported as legally restricted ending balances within the General Fund.

Description	CFDA Number	Amount
Total Federal Revenues From the Statement of Revenues, Expenditures, and Changes in Fund Balances:		\$ 1,929,400
Preschool Grants, Part B Section 619	84.173	-
Medi-Cal Administrative Activities Program	93.778	61,402
Medi-Cal Billing Option	93.778	(39,431)
Total Schedule of Expenditures of Federal Awards		<u>\$ 1,951,371</u>

#### 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.

#### 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.

# **GUADALUPE UNION SCHOOL DISTRICT**

## **NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2017**

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### **Schedule of Instructional Time**

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. 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 46206.

Districts must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 46201.

### **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 Unaudited Actual Financial Report to the audited financial statements.

### **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.

### **Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances**

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.

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***INDEPENDENT AUDITOR'S REPORTS***

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**VAVRINEK, TRINE, DAY & CO., LLP**  
Certified Public Accountants

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

Governing Board  
Guadalupe Union School District  
Guadalupe, 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 Guadalupe Union School District (the District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Guadalupe Union School District's basic financial statements, and have issued our report thereon dated December 13, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Guadalupe Union 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 Guadalupe Union School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Guadalupe Union 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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

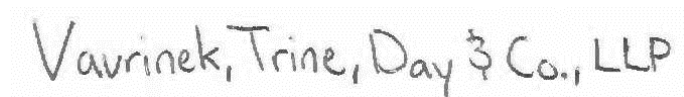
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Guadalupe Union School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of This Report**

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

A handwritten signature in dark ink that reads "Vavrinek, Trine, Day & Co., LLP". The signature is written in a cursive, slightly slanted style.

Rancho Cucamonga, California  
December 13, 2017



**VAVRINEK, TRINE, DAY & CO., LLP**  
Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Governing Board  
Guadalupe Union School District  
Guadalupe, California

**Report on Compliance for Each Major Federal Program**

We have audited Guadalupe Union School District's (the District) compliance with the types of compliance requirement described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Guadalupe Union School District's major Federal programs for the year ended June 30, 2017. Guadalupe Union 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 the 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 Guadalupe Union 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 Guadalupe Union 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 Guadalupe Union School District's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Guadalupe Union 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 Guadalupe Union 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 Guadalupe Union 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 Guadalupe Union 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 a 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.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California  
December 13, 2017



**VAVRINEK, TRINE, DAY & CO., LLP**  
Certified Public Accountants

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## **INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE**

Governing Board  
Guadalupe Union School District  
Guadalupe, California

### **Report on State Compliance**

We have audited Guadalupe Union School District's (the District) compliance with the types of compliance requirements as identified in the *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Guadalupe Union School District's State government programs as noted below for the year ended June 30, 2017.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance of each of the Guadalupe Union School District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit 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 *2016-2017 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Guadalupe Union 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 opinions. Our audit does not provide a legal determination of Guadalupe Union School District's compliance with those requirements.

### ***Unmodified Opinion***

In our opinion, Guadalupe Union School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2017.

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

	Procedures Performed
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	No, see below
Mental Health Expenditures	Yes
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS</b>	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below
Immunizations	Yes, see below
<b>CHARTER SCHOOLS</b>	
Attendance	No, see below
Mode of Instruction	No, see below
Non Classroom-Based Instruction/Independent Study for Charter Schools	No, see below
Determination of Funding for Non Classroom-Based Instruction	No, see below
Annual Instruction Minutes Classroom-Based	No, see below
Charter School Facility Grant Program	No, see below

The District does not offer an Independent Study Program; therefore, we did not perform procedures related to the Independent Study Program.

The District does not offer a Continuation Education Program; therefore, we did not perform procedures related to the Continuation Education Program.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools.

The District does not have a Middle or Early College High School Program; therefore, we did not perform procedures related to the Middle or Early College High School Program.

The District does not offer a Transportation Maintenance Program; therefore, we did not perform any procedures related to the Transportation Maintenance of Effort.

The District does not offer a Before School Education and Safety Program; therefore, we did not perform any procedures related to the Before School Education and Safety Program.

The District does not have an Independent Study-Coursed Based Program; therefore, we did not perform procedures related to the Independent Study-Course Based Program.

The District did not have any schools listed on the immunization assessment reports; therefore, we did not perform the remaining procedures.

The District does not have any Charter Schools; therefore, we did not perform any procedures for Charter School Programs.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California  
December 13, 2017

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

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# GUADALUPE UNION SCHOOL DISTRICT

## SUMMARY OF AUDITOR'S RESULTS FOR THE YEAR ENDED JUNE 30, 2017

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### FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

### FEDERAL AWARDS

Internal control over major Federal programs:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>

Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	<u>No</u>
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Identification of major Federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>10.553, 10.555, 10.559</u>	<u>Child Nutrition Cluster</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

### STATE AWARDS

Type of auditor's report issued on compliance for State programs:	<u>Unmodified</u>
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**GUADALUPE UNION SCHOOL DISTRICT**

**FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2017**

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None reported.

**GUADALUPE UNION SCHOOL DISTRICT**

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2017**

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None reported.

**GUADALUPE UNION SCHOOL DISTRICT**

**STATE AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2017**

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None reported.

## **GUADALUPE UNION SCHOOL DISTRICT**

### **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2017**

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There were no audit findings reported in the prior year's schedule of financial statement findings.

Quarterly Report  
on  
Williams/Valenzuela Uniform Complaints  
[Education Code § 35186]  
2017

District: {select district name from drop-down box}

Name of person completing this form: Carla Benevedo

Title of person completing this form: Executive Assistant to the Superintendent

Please provide the date when this information will be reported publicly at the district governing board meeting:

January 10, 2018

Quarterly report submission date (check one):

☐

April (Jan.—March)

☐

July (April—June)

☐

October (July—Sept.)

☒

January (Oct.—Dec.)

General Subject Area	Total no. of complaints	No. of complaints resolved	No. of complaints unresolved
Textbooks and instructional materials			
Teacher vacancy or misassignment			
Facilities conditions			
Valenzuela/CAHSEE intensive instruction and services			
<b>TOTALS</b>	0	0	0

Signature of district superintendent

1-10-2017

Date

Fund 01 - General Fund		Fiscal Year 2018 through 12/31/2017				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
LCFF Revenue Sources	(8010-8099)	12,830,683.00	4,575,865.86		8,254,817.14	64%
Federal Revenue	(8100-8299)	763,159.00	(32,518.59)		795,677.59	104%
Other State Revenue	(8300-8599)	637,818.00	521,108.45		116,709.55	18%
Other Local Revenue	(8600-8799)	758,499.63	127,999.99		630,499.64	83%
<b>Total Revenues</b>		<b>14,990,159.63</b>	<b>5,192,455.71</b>		<b>9,797,703.92</b>	<b>65%</b>
<b>EXPENDITURES</b>						
Certificated Salaries	(1000-1999)	6,770,913.63	2,839,898.77	3,755,756.65	175,258.21	3%
Classified Salaries	(2000-2999)	2,414,486.46	1,042,022.31	1,199,933.90	172,530.25	7%
Employee Benefits	(3000-3999)	3,127,650.97	1,348,276.94	1,660,348.51	119,025.52	4%
Books and Supplies	(4000-4999)	1,177,534.00	465,252.82	243,579.41	468,701.77	40%
Services & Operating Expenses	(5000-5999)	1,791,875.57	702,257.72	766,838.04	322,779.81	18%
Capital Outlay	(6000-6999)	347,187.00	61,290.56	3,241.88	282,654.56	81%
Other Outgo	(7100-7299, 7400-7499)	18,196.00	7,933.92	20,561.63	(10,299.55)	(57)%
Transfer of Indirect Costs	(7300-7399)	(41,396.00)	.00	.00	(41,396.00)	100%
<b>Total Expenditures</b>		<b>15,606,447.63</b>	<b>6,466,933.04</b>	<b>7,650,260.02</b>	<b>1,489,254.57</b>	<b>10%</b>
<b>Operating Surplus/(Deficit)</b>		<b>(616,288.00)</b>	<b>(1,274,477.33)</b>	<b>(8,924,737.35)</b>		
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers Out	(7600-7629)	60,000.00	.00	.00	60,000.00	100%
<b>Total Other Financing Sources/Uses</b>		<b>(60,000.00)</b>	<b>.00</b>	<b>.00</b>	<b>(60,000.00)</b>	<b>100%</b>
<b>Net Surplus/(Deficit)</b>		<b>(676,288.00)</b>	<b>(1,274,477.33)</b>	<b>(8,924,737.35)</b>		
<b>Beginning Fund Balance</b>		<b>1,471,289.35</b>	<b>1,471,289.35</b>	<b>1,471,289.35</b>		
<b>Net Ending Fund Balance</b>		<b>795,001.35</b>	<b>196,812.02</b>	<b>(7,453,448.00)</b>		
*** calculated ***						
<b>Components of Ending Fund Balance</b>						
Unassigned/Unappropriated - 9790		795,001.35	.00			
<b>Ending Fund Balance</b>		<b>795,001.35</b>	<b>.00</b>			

Fund 07 - Tax Rev Anticipation Note Fund		Fiscal Year 2018 through 12/31/2017			
	Budget	Actual	Encumbrance	Balance	Avail
Beginning Fund Balance	.08	.08	.08		
Net Ending Fund Balance	.08	.08	.08		
*** calculated ***					
<b>Components of Ending Fund Balance</b>					
Unassigned/Unappropriated - 9790	.08	.00			
Ending Fund Balance	.08	.00			



Fund 12 - Child Dvlpmt Fund		Fiscal Year 2018 through 12/31/2017				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Other State Revenue	(8300-8599)	70,898.00	.00		70,898.00	100%
Other Local Revenue	(8600-8799)	.00	(.24)		0.24	0%
<b>Total Revenues</b>		<b>70,898.00</b>	<b>(.24)</b>		<b>70,898.24</b>	<b>100%</b>
<b>EXPENDITURES</b>						
Certificated Salaries	(1000-1999)	31,052.00	6,450.87	.00	24,601.13	79%
Classified Salaries	(2000-2999)	10,965.00	4,164.53	6,360.84	439.63	4%
Employee Benefits	(3000-3999)	5,579.62	1,575.90	650.22	3,353.50	60%
Books and Supplies	(4000-4999)	17,390.22	17,187.02	.00	203.20	1%
Services & Operating Expenses	(5000-5999)	5,911.16	2,400.00	.00	3,511.16	59%
<b>Total Expenditures</b>		<b>70,898.00</b>	<b>31,778.32</b>	<b>7,011.06</b>	<b>32,108.62</b>	<b>45%</b>
<b>Operating Surplus/(Deficit)</b>		<b>.00</b>	<b>(31,778.56)</b>	<b>(38,789.62)</b>		
<b>Beginning Fund Balance</b>		<b>42,387.12</b>	<b>42,387.12</b>	<b>42,387.12</b>		
<b>Net Ending Fund Balance</b>		<b>42,387.12</b>	<b>10,608.56</b>	<b>3,597.50</b>		
*** calculated ***						
<b>Components of Ending Fund Balance</b>						
Unassigned/Unappropriated - 9790		42,387.12	.00			
<b>Ending Fund Balance</b>		<b>42,387.12</b>	<b>.00</b>			

## Fiscal26a

## Fund Balance Summary (SACS)

Fund 13 - Cafeteria Spec Rev Fund		Fiscal Year 2018 through 12/31/2017				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Federal Revenue	(8100-8299)	1,025,000.00	313,161.87		711,838.13	69%
Other State Revenue	(8300-8599)	91,000.00	27,103.79		63,896.21	70%
Other Local Revenue	(8600-8799)	9,000.00	4,007.82		4,992.18	55%
<b>Total Revenues</b>		<b>1,125,000.00</b>	<b>344,273.48</b>		<b>780,726.52</b>	<b>69%</b>
<b>EXPENDITURES</b>						
Classified Salaries	(2000-2999)	483,893.80	190,730.55	237,483.65	55,679.60	12%
Employee Benefits	(3000-3999)	138,448.42	58,577.68	84,483.03	(4,612.29)	(3)%
Books and Supplies	(4000-4999)	525,264.00	241,389.28	280,176.05	3,698.67	1%
Services & Operating Expenses	(5000-5999)	109,830.00	46,601.97	37,380.27	25,847.76	24%
Capital Outlay	(6000-6999)	8,000.00	3,918.57	.00	4,081.43	51%
Transfer of Indirect Costs	(7300-7399)	41,396.00	.00	.00	41,396.00	100%
<b>Total Expenditures</b>		<b>1,306,832.22</b>	<b>541,218.05</b>	<b>639,523.00</b>	<b>126,091.17</b>	<b>10%</b>
<b>Operating Surplus/(Deficit)</b>		<b>(181,832.22)</b>	<b>(196,944.57)</b>	<b>(836,467.57)</b>		
<b>Beginning Fund Balance</b>		<b>182,337.24</b>	<b>182,337.24</b>	<b>182,337.24</b>		
<b>Net Ending Fund Balance</b>		<b>505.02</b>	<b>(14,607.33)</b>	<b>(654,130.33)</b>		
*** calculated ***						
<b>Components of Ending Fund Balance</b>						
Unassigned/Unappropriated - 9790		505.02	.00			
<b>Ending Fund Balance</b>		<b>505.02</b>	<b>.00</b>			

Fund 14 - Deferred Maintenance Fund		Fiscal Year 2018 through 12/31/2017				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Other Local Revenue	(8600-8799)	800.00	137.97		662.03	83%
<b>Total Revenues</b>		<b>800.00</b>	<b>137.97</b>		<b>662.03</b>	<b>83%</b>
<b>EXPENDITURES</b>						
Services & Operating Expenses	(5000-5999)	82,300.00	13,300.00	.00	69,000.00	84%
Capital Outlay	(6000-6999)	38,500.00	5,653.86	.00	32,846.14	85%
<b>Total Expenditures</b>		<b>120,800.00</b>	<b>18,953.86</b>	<b>.00</b>	<b>101,846.14</b>	<b>84%</b>
<b>Operating Surplus/(Deficit)</b>		<b>(120,000.00)</b>	<b>(18,815.89)</b>	<b>(18,815.89)</b>		
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers In	(8900-8929)	60,000.00	.00		60,000.00	100%
<b>Total Other Financing Sources/Uses</b>		<b>60,000.00</b>	<b>.00</b>		<b>60,000.00</b>	<b>100%</b>
<b>Net Surplus/(Deficit)</b>		<b>(60,000.00)</b>	<b>(18,815.89)</b>	<b>(18,815.89)</b>		
<b>Beginning Fund Balance</b>		<b>53,788.99</b>	<b>53,788.99</b>	<b>53,788.99</b>		
<b>Net Ending Fund Balance</b>		<b>(6,211.01)</b>	<b>34,973.10</b>	<b>34,973.10</b>		
*** calculated ***						
<b>Components of Ending Fund Balance</b>						
Unassigned/Unappropriated - 9790		(6,211.01)	.00			
<b>Ending Fund Balance</b>		<b>(6,211.01)</b>	<b>.00</b>			

## Fiscal26a

## Fund Balance Summary (SACS)

Fund 21 - Building Fund 1 - Measure M		Fiscal Year 2018 through 12/31/2017				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Other Local Revenue	(8600-8799)	.00	1,731.51		(1,731.51)	0%
<b>Total Revenues</b>		<b>.00</b>	<b>1,731.51</b>		<b>(1,731.51)</b>	<b>0%</b>
<b>EXPENDITURES</b>						
Capital Outlay	(6000-6999)	52,906.88	40,232.00	12,674.88	0.00	0%
<b>Total Expenditures</b>		<b>52,906.88</b>	<b>40,232.00</b>	<b>12,674.88</b>	<b>.00</b>	<b>0%</b>
<b>Operating Surplus/(Deficit)</b>		<b>(52,906.88)</b>	<b>(38,500.49)</b>	<b>(51,175.37)</b>		
<b>Beginning Fund Balance</b>		<b>789,359.60</b>	<b>789,359.60</b>	<b>789,359.60</b>		
<b>Net Ending Fund Balance</b>		<b>736,452.72</b>	<b>750,859.11</b>	<b>738,184.23</b>		
*** calculated ***						
<b>Components of Ending Fund Balance</b>						
Unassigned/Unappropriated - 9790		736,452.72	.00			
<b>Ending Fund Balance</b>		<b>736,452.72</b>	<b>.00</b>			

Fund 22 - Building Fund 2 - Measure N		Fiscal Year 2018 through 12/31/2017				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Other Local Revenue	(8600-8799)	.00	2,922.33		(2,922.33)	0%
<b>Total Revenues</b>		<b>.00</b>	<b>2,922.33</b>		<b>(2,922.33)</b>	<b>0%</b>
<b>EXPENDITURES</b>						
Books and Supplies	(4000-4999)	58,215.76	46,626.01	11,443.96	145.79	0%
Services & Operating Expenses	(5000-5999)	169,442.00	131,757.83	33,940.17	3,744.00	2%
Capital Outlay	(6000-6999)	770,166.48	10,544.07	330,355.78	429,266.63	56%
Other Outgo	(7100-7299, 7400-7499)	79,700.76	27,679.74	47,300.44	4,720.58	6%
<b>Total Expenditures</b>		<b>1,077,525.00</b>	<b>216,607.65</b>	<b>423,040.35</b>	<b>437,877.00</b>	<b>41%</b>
<b>Operating Surplus/(Deficit)</b>		<b>(1,077,525.00)</b>	<b>(213,685.32)</b>	<b>(636,725.67)</b>		
<b>Beginning Fund Balance</b>		<b>1,369,641.31</b>	<b>1,369,641.31</b>	<b>1,369,641.31</b>		
<b>Net Ending Fund Balance</b>		<b>292,116.31</b>	<b>1,155,955.99</b>	<b>732,915.64</b>		
*** calculated ***						
<b>Components of Ending Fund Balance</b>						
Unassigned/Unappropriated - 9790		292,116.31	.00			
<b>Ending Fund Balance</b>		<b>292,116.31</b>	<b>.00</b>			

## Fiscal26a

## Fund Balance Summary (SACS)

Fund 25 - Capital Facilities Fund		Fiscal Year 2018 through 12/31/2017				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Other Local Revenue	(8600-8799)	254,140.00	166,628.98		87,511.02	34%
<b>Total Revenues</b>		<b>254,140.00</b>	<b>166,628.98</b>		<b>87,511.02</b>	<b>34%</b>
<b>EXPENDITURES</b>						
Capital Outlay	(6000-6999)	442,058.26	69,950.00	74,875.00	297,233.26	67%
<b>Total Expenditures</b>		<b>442,058.26</b>	<b>69,950.00</b>	<b>74,875.00</b>	<b>297,233.26</b>	<b>67%</b>
<b>Operating Surplus/(Deficit)</b>		<b>(187,918.26)</b>	<b>96,678.98</b>	<b>21,803.98</b>		
<b>Beginning Fund Balance</b>		<b>332,297.76</b>	<b>332,297.76</b>	<b>332,297.76</b>		
<b>Net Ending Fund Balance</b>		<b>144,379.50</b>	<b>428,976.74</b>	<b>354,101.74</b>		
*** calculated ***						
<b>Components of Ending Fund Balance</b>						
Unassigned/Unappropriated - 9790		144,379.50	.00			
<b>Ending Fund Balance</b>		<b>144,379.50</b>	<b>.00</b>			

Fund 35 - Cnty Schl Facilities Fund 1		Fiscal Year 2018 through 12/31/2017				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Other Local Revenue	(8600-8799)	12,000.00	6,363.88		5,636.12	47%
<b>Total Revenues</b>		<b>12,000.00</b>	<b>6,363.88</b>		<b>5,636.12</b>	<b>47%</b>
<b>EXPENDITURES</b>						
Services & Operating Expenses	(5000-5999)	33,476.00	5,155.51	24,180.36	4,140.13	12%
Capital Outlay	(6000-6999)	2,476,524.00	.00	.00	2,476,524.00	100%
<b>Total Expenditures</b>		<b>2,510,000.00</b>	<b>5,155.51</b>	<b>24,180.36</b>	<b>2,480,664.13</b>	<b>99%</b>
<b>Operating Surplus/(Deficit)</b>		<b>(2,498,000.00)</b>	<b>1,208.37</b>	<b>(22,971.99)</b>		
<b>Beginning Fund Balance</b>		<b>2,560,183.65</b>	<b>2,560,183.65</b>	<b>2,560,183.65</b>		
<b>Net Ending Fund Balance</b>		<b>62,183.65</b>	<b>2,561,392.02</b>	<b>2,537,211.66</b>		
*** calculated ***						
<b>Components of Ending Fund Balance</b>						
Unassigned/Unappropriated - 9790		62,183.65	.00			
<b>Ending Fund Balance</b>		<b>62,183.65</b>	<b>.00</b>			

## Fiscal26a

## Fund Balance Summary (SACS)

Fund 40 - Spec Resv Cap Outlay Proj 1		Fiscal Year 2018 through 12/31/2017				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Other State Revenue	(8300-8599)	71,500.00	.00		71,500.00	100%
Other Local Revenue	(8600-8799)	.00	330.64		(330.64)	0%
<b>Total Revenues</b>		<b>71,500.00</b>	<b>330.64</b>		<b>71,169.36</b>	<b>100%</b>
<b>EXPENDITURES</b>						
Services & Operating Expenses	(5000-5999)	38,500.00	20,180.00	18,320.00	0.00	0%
Capital Outlay	(6000-6999)	110,000.00	.00	664.13	109,335.87	99%
<b>Total Expenditures</b>		<b>148,500.00</b>	<b>20,180.00</b>	<b>18,984.13</b>	<b>109,335.87</b>	<b>74%</b>
<b>Operating Surplus/(Deficit)</b>		<b>(77,000.00)</b>	<b>(19,849.36)</b>	<b>(38,833.49)</b>		
<b>Net Ending Fund Balance</b>		<b>(77,000.00)</b>	<b>(19,849.36)</b>	<b>(38,833.49)</b>		
*** calculated ***						
<b>Components of Ending Fund Balance</b>						
Unassigned/Unappropriated - 9790		(77,000.00)	.00			
<b>Ending Fund Balance</b>		<b>(77,000.00)</b>	<b>.00</b>			



Fund 55 - Bond Int & Redempt Fund 2 - N		Fiscal Year 2018 through 12/31/2017				
		Budget	Actual	Encumbrance	Balance	Avail
<b>REVENUES</b>						
Other State Revenue	(8300-8599)	.00	660.83		(660.83)	0%
Other Local Revenue	(8600-8799)	.00	71,816.62		(71,816.62)	0%
<b>Total Revenues</b>		<b>.00</b>	<b>72,477.45</b>		<b>(72,477.45)</b>	<b>0%</b>
<b>Operating Surplus/(Deficit)</b>		<b>.00</b>	<b>72,477.45</b>	<b>72,477.45</b>		
<b>Beginning Fund Balance</b>		<b>36,964.83</b>	<b>36,964.83</b>	<b>36,964.83</b>		
<b>Net Ending Fund Balance</b>		<b>36,964.83</b>	<b>109,442.28</b>	<b>109,442.28</b>		
*** calculated ***						
<b>Components of Ending Fund Balance</b>						
Unassigned/Unappropriated - 9790		36,964.83	.00			
<b>Ending Fund Balance</b>		<b>36,964.83</b>	<b>.00</b>			

GUADALUPE UNION SCHOOL DISTRICT

Interdistrict Boundary Agreement Requests Summary

Informational Item: January 10, 2018

District Requested	Request Rec'd.	Student Name	Grade	School of Attendance	Reason for Transfer		
					Childcare	Employment	Other
Blochman	12/18/2017	I. Dreiling	2nd	Blochman Elementary	X		Needs to attend school near childcare and work

# **Attendance School District**

**County: Santa Barbara**

**Fiscal Year: 2017-18**

**District: Guadalupe Union Elementary**

**P-1**

**CDS CODE 42 69203**

**Certificate Number: 1663515C**

<b>Regular ADA</b>		<b>TK/K-3</b>	<b>Grades 4-6</b>	<b>Grades 7-8</b>	<b>Grades 9-12</b>	<b>Total</b>
Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)	A-1	538.04	427.81	271.43	0.00	1,237.28
Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)	A-2	0.00	0.00	0.00	0.00	0.00
Special Education - Nonpublic, Nonsectarian Schools [EC 56366 (a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	A-3	0.00	0.00	0.00	0.00	0.00
Extended Year Special Education - Nonpublic, Nonsectarian Schools [EC 56366 (a)(7)] and/or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions (Divisor 175)	A-4	0.00	0.00	0.00	0.00	0.00
Community Day School [EC 48660] (Divisor 70/135/180)	A-5	0.00	0.00	0.00	0.00	0.00
<b>ADA Totals (Sum of A-1 through A-5)</b>	<b>A-6</b>	<b>538.04</b>	<b>427.81</b>	<b>271.43</b>	<b>0.00</b>	<b>1,237.28</b>
<b>Other</b>						
Full-Time Traditional Independent Study ADA, pursuant to EC 51747, included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens	B-1	0.00	0.00	0.00	0.00	0.00
Full-Time Traditional Independent Study ADA not eligible for general funding, pursuant to EC 51745.6, and not included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens	B-2	0.00	0.00	0.00	0.00	0.00

# Attendance School District

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P-1

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Course Based Independent Study ADA, pursuant to EC 51749.5, included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens	B-3	0.00	0.00	0.00	0.00	0.00
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Course Based Independent Study ADA not eligible for general funding, pursuant to EC 51745.6, and not included in Section A or in the Attendance Supplement School District, Attendance Basic Aid Choice/Court-Ordered Voluntary Pupil Transfer, and Attendance Basic Aid Open Enrollment entry screens	B-4	0.00	0.00	0.00	0.00	0.00
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ADA for Students in Transitional Kindergarten pursuant to EC 46300 included in Section A (Lines A-1 through A-5, TK/K-3 Column, First Year ADA Only)	B-5	0.00				0.00
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ADA for Students in Continuation Education included in Section A (Line A-1, Grades 9-12 Column)	B-6				0.00	0.00
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ADA for Students in Opportunity Classes included in Section A (Line A-1, Total Column)	B-7					0.00
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# Attendance School District

County: Santa Barbara

Fiscal Year: 2017-18

District: Guadalupe Union Elementary

P-1

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Certificate Number: 1663515C

Prior Year ADA Adjustment (P-1 and P-2 only)	TK/K-3	Grades 4-6	Grades 7-8	Grades 9-12	Total
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Prior Year P-2 ADA for pupils attending a charter school sponsored by the district in the current year who attended a non-charter school of the district in the prior year [EC 42238.051(a) (2) (B)].

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)	C-1	0.00	0.00	0.00	0.00	0.00
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Extended Year Special Education [EC 56345 (b) (3)] (Divisor 175)	C-2	0.00	0.00	0.00	0.00	0.00
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ADA Totals (C-1 + C-2)	C-3	0.00	0.00	0.00	0.00	0.00
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Prior Year P-2 ADA for pupils attending a non-charter school in the current year who attended a charter school sponsored by the district in the prior year [EC 42238.051(a) (2) (C)].

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)	C-4	0.00	0.00	0.00	0.00	0.00
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Extended Year Special Education [EC 56345 (b) (3)] (Divisor 175)	C-5	0.00	0.00	0.00	0.00	0.00
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ADA Totals (C-4 + C-5)	C-6	0.00	0.00	0.00	0.00	0.00
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# Attendance School District

County: Santa Barbara

Fiscal Year: 2017-18

District: Guadalupe Union Elementary

P-1

CDS CODE 42 69203

Certificate Number: 1663515C

Prior Year P-2 ADA attributable to district  
resident pupils attending a non-charter school  
[EC 42238.052].

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)	C-7	0.00	0.00	0.00	0.00	0.00
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Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)	C-8	0.00	0.00	0.00	0.00	0.00
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ADA Totals (C-7 + C-8)	C-9	0.00	0.00	0.00	0.00	0.00
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Gain or Loss of ADA due to a Reorganization or  
Transfer of Territory [EC 42238.05 (a)(3)]. If  
the ADA adjustment is a loss, report the loss  
as a negative number in Line C-10 or C-11.

Regular ADA (includes Opportunity Classes, Home and Hospital, Special Day Class, and Continuation Education)	C-10	0.00	0.00	0.00	0.00	0.00
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Extended Year Special Education [EC 56345 (b)(3)] (Divisor 175)	C-11	0.00	0.00	0.00	0.00	0.00
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ADA Totals (C-10 + C-11)	C-12	0.00	0.00	0.00	0.00	0.00
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## Certification

County: Santa Barbara

Fiscal Year: 2017-18

District: Guadalupe Union Elementary

P-1

CDS CODE 42 69203

1663515C

### Attendance School District

I hereby certify that, to the best of my knowledge, all data have been compiled and reported in accordance with all applicable laws, regulations and instructions.

School District Superintendent: \_\_\_\_\_



Date: \_\_\_\_\_

1/4/18

County Superintendent of Schools: \_\_\_\_\_

Date: \_\_\_\_\_

Any inquiries concerning this report should be directed to:

**CONTACT NAME** Crystal Alley

**PHONE** (805) 343-2114 \* 1228

**FAX** (805) 343-6155

**E-Mail** calley@gusdbobcats.com