

Board of Education

Regular Meeting Agenda

DATE: Thursday, December 10, 2020
TIME: 5:00 PM
LOCATION: Gravenstein Elementary, Multipurpose Room

Steve Schwartz, President
Gregory Appling, Clerk
Alexander Kahn, Trustee
Jennifer Koelemeijer, Trustee
Patrick Lei, Trustee

[Zoom Link](#)

I. CALL TO ORDER AT 5:00 PM

II. ADOPTION AND APPROVAL OF THE AGENDA

Approval of the agenda for December 10, 2020 (2 min.)

Action taken/comments:

Motion _____ Second _____ Vote: SDS: _____ GA: _____ PL: _____ JK: _____

AK: _____

III. REPORTS, AND ORAL COMMUNICATIONS

- A. (p.1) Gravenstein Principal (10 min.)**
- B. (p.2) Hillcrest Principal (10 min.)**
- C. Gravenstein Union Teachers' Association (5 min.)**
- D. District Site Council (0 min.)**
- E. (p.5) Gravenstein Parent Association, GPA (5 min.)**
 - 1. Annual Budget**
 - 2. October Financials**
 - 3. Minutes from October 20, 2020**
 - 4. Agenda for November 17, 2020**
- F. Trustee Reports (5 min.)**
- G. Reserve Strategy Committee (5 min.)**
- H. Racial Justice Committee (5min.)**
- I. Master Plan Committee (5 min.)**
[Current Master Plan](#)
- J. (p.20) Facilities Report (5 min.)**
- K. CBO Report (5 min.)**
- L. Superintendent Report/District Correspondence (15 min.)**
 - 1. Questions from the November Board Meeting**

2. GUSD Mental Health Program Update, Rosie Steen-Larsen and Sam Cole

3. Review of Emergency Powers

IV. PUBLIC COMMENT (15 min.)

At this time the public may address the Board on any item not listed on the agenda. Presentations are limited to three minutes per person per topic. The Board may not respond to presentations. The public may address the Board on any item listed on the agenda at the time the matter is taken up by the Board.

V. CONSENT AGENDA (2 min.)

ACTION ITEM

- A. (p.21) Warrants**
- B. (p.26) Payroll**
- C. (p.27) Minutes from the Regular Board Meeting of November 12, 2020**
- D. (p.36) Acceptance and Certification of Governmental Accounting Standards Board(GASB) Number 75 for fiscal year ending on June 30**
- E. (p.64) Memorandum of Understanding with the Gravenstein Parent Association**

Action taken/comments:

Motion _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

VI. GENERAL ACTION ITEMS

A. (See GUSD [website](#) for background information) Hillcrest Heat Mitigation Project (30 min.)

Situation: GUSD received two Williams complaints and several reports of concern regarding the elevated temperatures in many Hillcrest classrooms in August of 2019. Since that time, multiple temporary measures have been put in place to reduce classroom temperatures on hot days while more permanent measures were explored. Elevated classroom temperatures were not an issue for the Summer/Fall of 2020 due to the suspension of in-person instruction. In the meantime, the GUSD Master Plan and Facilities Committees have been working with our project management firm, Counterpoint, and our architects, Quattrocchi Kwok (QKA) to research and review heat mitigation solutions for the Hillcrest campus.

Plan: To review the three options presented by Counterpoint and QKA, as well as the option recommendation from the Master Plan and Facilities Committees and select a heat mitigation plan.

Recommended motion: For the Board to approve the selection of heat mitigation project option 3, removing the heat reflective coating for AC paving, and requesting more information on the level 3 and level 4 mechanical system options including

COVID-19 mitigation strategies and potential for offsetting long-term costs related to the current solar panel system.

Action taken/comments:

Motion _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

B. (p.66) Resolution to extend the Declared Instructional Method for 2020-2021 School Year, Resolution #201210-02 (5 min)

Situation: Sonoma County is currently in the “purple tier (widespread)” according to the state’s *Blueprint for a Safer Economy* due to COVID-19 case and positivity rates. Additionally, on July 17, 2020, Governor Gavin Newsom declared that full time in-person instruction would not be allowed in California schools until further notice.

Plan: To continue with a distance learning program as the primary instructional strategy through February 26, 2021 pursuant to the resolution language.

Recommended motion: For the Board to approve Resolution #201210-02.

Action taken/comments:

Motion _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

C. (p.68) Reserve Policy (5 min.)

Situation: In order to assign district reserves in a strategic manner and include a more “user friendly” format in the reporting of account assignments of reserve funds, members of the Board have discussed drafting and adopting a Reserve Policy.

Plan: For the Board to consider the draft policy submitted by the Reserve Policy Committee.

Recommended Motion: For the Board to table this item.

Action taken/comments

Nomination _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

D. (p.69) Gravenstein Elementary Parking (5 min.)

Situation: A possible aid to the traffic congestion at Gravenstein Elementary is the addition of parking spaces. "Green" parking spaces are a new concept that could be considered for this project.

Plan: For the Board to consider adding "green" parking spaces to the southeast corner of the Gravenstein Campus parking lot.

Recommended Motion: For the Board to refer this item to the Master Plan Committee for inclusion in the Master Plan.

Action taken/comments

Nomination _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

E. (p.71) Annual Organizational Meeting (25 min.)

Situation: During the Annual Organizational Meeting, the Board shall elect a president a clerk, consider appointing a representative and alternate for the Sonoma County Committee of School District Organization, set a schedule of meeting dates for the following year, and consider scheduling a Board Retreat during this meeting.

Plan: For the Board to address each of the following components of the Annual Organizational Meeting topics.

Recommended Motion: None at this time.

1. The Board shall elect a trustee for the position of Board President for the upcoming year.

Action taken/comments

Nomination _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

2. The Board shall elect a trustee for the position of Board Clerk for the upcoming year.

Action taken/comments

Nomination _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

3. The Board will consider appointing a Voting Representative on the Sonoma County Committee on School District Organization.

Action taken/comments:

Nomination _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

4. The Board will consider appointing an Alternate Representative on the Sonoma County Committee on School District Organization.

Action taken/comments:

Nomination _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

5. The Board will adopt a calendar of dates for Board Meetings for the upcoming calendar year.

Action taken/comments:

Motion _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

6. The Board will consider setting a date, time, location and agenda for a Board Retreat.

Action taken/comments:

Motion _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

F. (document posted on GUSD [website](#)) First Interim Report for 2019-20 School Year (15 min.)

Situation: Preparation, review, and submission of the First Interim Report is the second step in a five step process of our annual budget process. Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The first interim reports must include a certification of whether or not the LEA is able to meet its financial obligations. This report, following Board approval, is

submitted to the county superintendent for review and then submitted to the state superintendent of public instruction.

Plan: To complete step two of the annual budget process by presenting the GUSD's First Interim Report to the Board, and then, pending approval, providing the report to the required agencies.

Recommended motion: For the Board to approve the 2020/2021 First Interim Report.

Action taken/comments

Motion _____ Second _____

Vote: SDS: _____ GA: _____ PL: _____ JK: _____ AK: _____

G. (p.74) Resolution #201210-01, Accounting of Development Fees for 2019-2020 Fiscal Year for Fund 25, Capital Facilities Fund (2 min.)

Situation: Fund 25, the Capital Facilities Fund, is used primarily to account separately for monies received as mitigation/developer fees or interest. Capital Facilities Funds are restricted to school facilities construction or improvement pursuant to Government Code sections 65970–65981 and Government Code Section 65995 et seq. This resolution specifies the required protocols for accounting of Fund 25 transactions and has been reviewed and approved by our auditor.

Plan: To follow the accounting protocols contained in this resolution.

Recommended motion: For the Board to approve Resolution #201210-01.

Action taken/comments

Motion _____ Second _____ Vote: SDS: _____ GA: _____ PL: _____ JK: _____

AK: _____

H. (documents posted on GUSD [website](#)) 20/21 GUSD Budget Overview for Parents (2 min.)

Situation: California Education Code (EC) Section 52064.1 requires education agencies to develop the Local Control Funding Formula (LCFF) Budget Overview for Parents in conjunction with the LCAP by July 1 of each year. Senate Bill (SB) 98 added EC Section 43509, which changed the adoption deadline for the Budget Overview for Parents for the 2020–21 school year to December 15, 2020, in conjunction with the LEA's first interim budget report. The Overview includes: the specific amount of federal funds allocated to the LEA under the Coronavirus Aid,

Relief, and Economic Security (CARES) Act, total budgeted expenditures in the Learning Continuity and Attendance Plan (LCAP), and total budgeted expenditures that contribute to increasing or improving services for unduplicated pupils. GUSD is required to submit three separate overviews, one for each charter school and one for the District..

Plan: If approved, the plans will be submitted to the Sonoma County Office of Education along with our First Interim Report and will also be posted on our district website.

Recommended motion: Approve the Budget Overviews for Parents.

Action taken/comments

Motion _____ Second _____ Vote: SDS: _____ GA: _____ PL: _____ JK: _____

AK: _____

I. GUSD Actions to Support Distance Learning and Other Related Essential Services (5 min.)

Situation: With the constant changes in guidelines and mandates related to the suspension of in-person instruction due to the Coronavirus for GUSD students, this item is a placeholder in the event that any action items arise between the time this agenda is posted and the time of the meeting, as well as serving as a potential action item that arises based on Board discussion during the meeting.

Plan: For the Board to consider any new action item based on new or additional mandates as well as any action item put forth by the Board during the meeting.

Recommended motion: None at this time.

Action taken/comments

Motion _____ Second _____ Vote: SDS: _____ GA: _____ PL: _____ JK: _____

AK: _____

VII. PUBLIC COMMENT ON ITEMS IN CLOSED SESSION

VIII. ADJOURNMENT TO CLOSED SESSION (15 min.)

A. With respect to every item of business to be discussed in closed session pursuant to Section 54957.6

- 1.0 Student Discipline
- 2.0 Pending litigation
- 3.0 Administrator Performance Updates
- 4.0 Conference with Negotiations team:
GUTA negotiations update

IX. RECONVENE TO OPEN SESSION

X. PUBLIC REPORT OF ACTION ON ITEMS HEARD IN CLOSED SESSION
(2 min.)

Action taken/comments

Motion _____ Second _____ Vote: SDS: _____ GA: _____ PL: _____ JK: _____

AK: _____

XI. FUTURE BOARD MEETINGS

- A. January 14, 2021 at 5pm
- B. February 11, 2021 at 5pm
- C. March 11, 2021 at 5pm

XII. ADJOURNMENT

ADA Compliance: In compliance with Government Code 54954.2(a), the Gravenstein Union School District, will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the American with Disabilities Act of 1990 (42 U.S.C. 12132) and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Dave Rose, District Superintendent, Gravenstein Union School District, 3840 Twig Ave., Sebastopol, CA 95472. Telephone (707) 823-7008.



Gravenstein Elementary School Principal's Report-December 2020

Keri Pugno

Enrollment Report

	TK	K	1	2	3	4	5	Total
Enrollment for 2020-2021 (as of 12/4/2020)	13	76	75	82	75	72	80	474 (-1 from last month)
End-of Year 2019-2020	18	73	80	76	79	81	86	493

Attendance and Engagement Tracking

Month 1 Total: 98.97%

Month 2 Total: 99.07%

Month 3 Total: 98.98%

Month 4 Total: 98.6%

TK: 96%

Grade K: 99%

Grade 1: 97.5%

Grade 2: 99.7%

Grade 3: 97.6%

Grade 4: 99%

Grade 5: 99.3%

Welcome to the Gravenstein Family!

- Gail Carnahan, Secretary
- Salvador Espinosa, Food Clerk and IA
- Paty Dominguez, grade 5 IA
- Amber Rose, grade 1 IA
- Christine Sheehan, Spec. Ed/Intervention IA

Mark Your Calendar

- Registration for the 2021-2022 School year opens on January 4.
Virtual (or pre-recorded) tour of campus and introduction to TK/K still being discussed

Donations

- Rotary Club of Sebastopol
 - Night vision video camera to record steelhead hatchling activity (Grimm)
 - Night vision video camera to record steelhead hatchling activity (Gorman)

Professional Development

- English Learner professional development update



GUSD November Board Report

Enrollment- as of 12/03/2020:

	6th	7th	8th	Total
2020/2021	93	110	80	283
2019/2020	113	81	86	281

Attendance Report for October

99.38 Attendance Rate

Outreach to Students -October-

39 individual phone calls/Zooms were made by our Instructional Aides to students that our teaching staff was having concerns over their progress and engagement.

Hillcrest News and Updates:

Trimester 1

Trimester 1 ended on November 12th. When teachers inputted their final grades, we had a large number of Hillcrest Students who earned a spot on the Honor Roll for the 1st trimester. We have filmed a Virtual Awards Ceremony that we have shared with families in Monday Messages. We will make a file of all certificates and distribute those to students who have earned the GPA awards at the end of the school year. The percentage of students by grade level who earned Honor Roll status are as follows-

6th grade-

3.0- 4.0 GPA- 79%

7th Grade-

3.0- 4.0 GPA- 77%

8th Grade-

3.0- 4.0 GPA- 65%

Canned Food Drive

The annual Canned Food Drive begins now!

From November 30 to December 16, Hillcrest Middle School will be holding its annual canned food drive benefiting the Hessel Church food pantry. Hessel Church typically prepares 40-50 boxes of food for the holiday season.

Large bins will be outside the Hillcrest office with House names. Please deposit nonperishable food in your House's bin between the hours of 8:30 am -3:00 pm to receive house points.

Virtual Spirit Week

Hillcrest held its third Virtual Spirit Week of the year. Students earned House Points by dressing for the different themed days. Students and staff joined in for the fun and helped to strengthen the feeling of community on our virtual campus! The events were as follows-

11/16 Camo Day -to support our veterans

11/17 College Spirit Day- Wear your favorite college shirt or hat

11/18 Disney Day- in honor of Mickey Mouse's birthday

11/19 Cozy Clothes Day- Wear a winter beanie and coat to stay warm

11/20 House Spirit Day- Ballotti-Red, Libby- Green, Burbank-Blue, O'Farrell-Orange

11/23 Giving Thanks Day- Let people know what you are thankful for (make a card, craft, etc.)

11/24 Feast Day- Make and share your favorite Thanksgiving food

Shoobox Challenge

In what has become an annual tradition, Hillcrest students participated in the Shooboxes for the Homeless of Sonoma County Community Service Project. Students and their families filled shooboxes with items suitable for both homeless men and women. Ms. Rich's classroom was filled with bags and boxes that were donated to help those less fortunate.

Blue Feather Cart-

Students who have received a Shout Out in the bulletin the last two weeks are able to stop by Hillcrest and pick something up from the Blue Feather cart! The cart will be out on Wednesdays during the school year! Get caught doing something right and earn a shout out from the HMS staff!

Clubs-

Teachers are offering virtual "lunchtime" clubs where students can zoom in and socialize with their fellow Hawks. More information about these clubs can be found in Google Classroom. The clubs that are meeting so far are:

Animal Crossing Club- Tuesdays at 12:30

The Hillcrest GSA (Gay Straight Alliance) - Thursday at 12:30

INSTRUCTIONS HERE	FY2021 Totals	NOTES	Annual Totals Enter Here	J-20	A-20	S-20	O-20
REVENUE							
Donations							
Parent Donations	\$33,544			\$685	\$7,097	\$9,271	\$1,991
TOTAL DONATIONS	\$33,544	Estimate	#REF!	#REF!	#REF!	#REF!	#REF!
Fundraisers							
Amazon Smile	\$327			\$0	\$127	\$0	\$0
Book Fair	\$0			\$0	\$0	\$0	\$0
Box Tops	\$0			\$0	\$0	\$0	\$0
Escrip	\$1,360			\$150	\$115	\$0	\$135
Network for Good	\$170			\$0	\$0	\$170	
Read-a-Thon	\$13,500			\$0	\$0	\$0	\$0
Spirit Wear	\$0			\$0	\$0	\$0	\$0
Charleston Wrap	\$2,000			\$0	\$0	\$0	\$0
TOTAL FUNDRAISERS	\$15,357	Estimate		\$150	\$242	\$170	\$135
Other Income							
Corporate Matching Donations	\$4,630			\$0	\$2,830	\$0	\$200
Interest Income	\$360			\$30	\$30	\$30	\$30
Spr 2020 GUSD/SCOE Contribution (COVID)	\$26,140			\$0	\$26,140	\$0	\$0

N-20	D-20	J-21	F-21	M-21	A-21	M-21	J-21
\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$500
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120
\$0	\$0	\$0	\$0	\$0	\$13,500	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0
\$145	\$1,145	\$1,145	\$145	\$145	\$13,645	\$145	\$145
\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

INSTRUCTIONS HERE	<u>FY2021 Totals</u>	NOTES	Annual Totals Enter Here	J-20	A-20	S-20	O-20
Other Donations	\$0						
TOTAL OTHER INCOME	\$31,130	Estimate		\$30	\$30	\$30	\$30
TOTAL REVENUE	\$80,031			#REF!	#REF!	#REF!	#REF!
<u>EXPENSES</u>							
General & Administrative							
Bank Fees	\$2,396			\$256	\$208	\$134	\$198
Bookkeeper Fees	\$6,557			\$0	\$0	\$715	\$642
Liability Insurance	\$3,276		\$2,050	\$0	\$0	\$0	\$0
Lawyer Fees	\$0		\$250	\$0	\$0	\$0	\$0
Merchant Fees	\$0		\$1,500	\$0	\$0	\$0	\$0
Misc expenses	\$0		\$500	\$0	\$0	\$0	\$0
Newsletter	\$0		\$500				
Office Supplies	\$600		\$1,000	\$50	\$50	\$50	\$50
Postage	\$120		\$200	\$10	\$10	\$10	\$10
Printing	\$600		\$1,500	\$50	\$50	\$50	\$50
Tax Fees	\$3,600		\$5,100	\$300	\$300	\$300	\$300
Website	\$0		\$1,000				
TOTAL G&A EXPENSES	\$14,753		\$13,600	\$410	\$410	\$1,125	\$1,052

N-20	D-20	J-21	F-21	M-21	A-21	M-21	J-21
\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200
\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$650
\$0	\$0	\$3,276	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300
\$1,060	\$1,060	\$4,336	\$1,060	\$1,060	\$1,060	\$1,060	\$1,060

INSTRUCTIONS HERE	FY2021 Totals	NOTES	Annual Totals Enter Here	J-20	A-20	S-20	O-20
Enrichment Expenses							
Mark Bradski (Mr. Science)	\$0			\$0	\$0.00	\$0	\$0
Nancy Preblich (Drama)	\$0			\$0	\$0.00	\$0	\$0
Paige Dumont (Coach Paige - PE)	\$0			\$0	\$0	\$0	\$0
Christine Cramer (Art)	\$0			\$0	\$0	\$0	\$0
Spencer Burrows (Music)	\$9,250			\$0	\$500.00	\$750	\$1,000
TOTAL ENRICHMENT CONTRACTOR	\$9,250						
School Support Expenses							
Staff Water Delivery- Alhambra	\$0		\$0				
Kinder Kick Off Event	\$0		\$0	\$0	\$0	\$0	\$0
Teacher Support \$350@48 teachers (prior year)	\$15,750		\$15,750	\$0	\$0	\$0	\$15,750
Teacher Mini Grants- \$500 max	\$4,000		\$0	\$0	\$0	\$0	\$0
Teacher/Staff Appreciation Week	\$5,000		\$0				
Staff Appreciation Luncheon	\$5,000		\$0				
8th Grade Dinner	\$3,000		\$0				
TOTAL SCHOOL SUPPORT EXPENSES	\$32,750		\$15,750	\$0	\$0	\$0	\$15,750
Fundraising / Promotional Expenses							
Book Fair Expense	\$0		\$0				
Read-a-Thon Expense	\$0		\$0				

N-20	D-20	J-21	F-21	M-21	A-21	M-21	J-21
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$600	\$600	\$600	\$600	\$600	\$500	\$500	\$0
	\$2,500				\$2,500		
	\$2,500				\$2,500		
					\$3,000		
\$600	\$5,600	\$600	\$600	\$600	\$8,500	\$500	\$0

INSTRUCTIONS HERE	<u>FY2021 Totals</u>	NOTES	Annual Totals Enter Here	J-20	A-20	S-20	O-20
Spirit Wear Expense	\$0		\$0				
Charleston Wrap Expense	\$0		\$0				
TOTAL FUNDRAISER EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0
TOTAL GRANT TO GUSD FOR ENRICH	\$0						
TOTAL ENRICHMENT EXPENSES	\$74,750		\$31,500	\$0	\$0	\$0	\$31,500
TOTAL EXPENSES	\$122,253			\$410	\$410	\$1,125	\$48,302
BUDGETED GPA NET INCOME (LOSS)	(\$42,222)			#REF!	#REF!	#REF!	#REF!

Total District Employees and Materials for Enrich

\$0

\$328,820

Net Program Cost to GUSD

\$0

\$0

\$0

\$0

\$0

N-20	D-20	J-21	F-21	M-21	A-21	M-21	J-21
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,200	\$11,200	\$1,200	\$1,200	\$1,200	\$17,000	\$1,000	\$0
\$2,860	\$17,860	\$6,136	\$2,860	\$2,860	\$26,560	\$2,560	\$1,060
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Gravenstein Parent Association
Balance Sheet
As of October 31, 2020

	<u>Oct 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Exchange Bank Checking	241,396.82
Exchange Bank Savings	257,047.75
Paypal	138.45
Venmo	299.00
Total Checking/Savings	<u>498,882.02</u>
Other Current Assets	
Prepaid expenses	1,246.00
Total Other Current Assets	<u>1,246.00</u>
Total Current Assets	<u>500,128.02</u>
TOTAL ASSETS	<u><u>500,128.02</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,642.33
Total Accounts Payable	<u>1,642.33</u>
Total Current Liabilities	<u>1,642.33</u>
Total Liabilities	1,642.33
Equity	
GSF Reserve Transfer	95,504.87
32000 · Retained Earnings	375,225.33
Net Income	27,755.49
Total Equity	<u>498,485.69</u>
TOTAL LIABILITIES & EQUITY	<u><u>500,128.02</u></u>

Gravenstein Parent Association Profit & Loss Budget Performance October 2020

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Parent Donations	1,991.00	0.00	1,991.00	19,044.00	0.00	19,044.00	0.00
Special Fundraising Inc							
AmazonSmile	0.00	0.00	0.00	127.10	0.00	127.10	0.00
Book Fair	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Boots, Beer and Bubbly Event	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Box Tops	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Color Run	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Escrip	135.44	0.00	135.44	535.58	0.00	535.58	0.00
Jog a Thon	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Movie Night	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Network for Good	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pancake Breakfast	0.00	0.00	0.00	170.00	0.00	0.00	0.00
Parking Space Raffle	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Read-a-Thon	0.00	0.00	0.00	0.00	0.00	0.00	0.00
See's Candy	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Skate Night	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Spirit Wear	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Special Fundraising Inc	135.44	0.00	135.44	832.68	0.00	832.68	0.00
Corporate Matching	725.00	0.00	725.00	6,055.00	0.00	6,055.00	0.00
Spr 2020 SCOE Contribution	0.00	0.00	0.00	26,140.00	0.00	0.00	0.00
Interest income	0.00	0.00	0.00	32.40	0.00	32.40	0.00
Other Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	2,851.44	0.00	2,851.44	52,104.08	0.00	52,104.08	0.00
Gross Profit	2,851.44	0.00	2,851.44	52,104.08	0.00	52,104.08	0.00
Expense							
General & Admin Expense							
Bank Fees	198.18	0.00	198.18	994.45	0.00	994.45	0.00
Bookkeeping	642.33	0.00	642.33	1,357.33	0.00	1,357.33	0.00
General Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lawyers Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Merchant Fees	21.77	0.00	21.77	23.13	0.00	23.13	0.00
Misc. Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Newsletter	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Supplies	88.26	0.00	88.26	392.17	0.00	392.17	0.00
Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Return Preparation	0.00	0.00	0.00	810.00	0.00	0.00	0.00
Taxes	0.00	0.00	0.00	75.00	0.00	75.00	0.00
Website	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General & Admin Expense	950.54	0.00	950.54	3,652.08	0.00	3,652.08	0.00
Independent Contractors							
Art	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Athletics	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chorus	2,250.00	0.00	2,250.00	2,250.00	0.00	2,250.00	0.00
Drama	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Science	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Independent Contractors - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Independent Contractors	2,250.00	0.00	2,250.00	2,250.00	0.00	2,250.00	0.00
School Support Expenses							

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Gravenstein Parent Association Profit & Loss Budget Performance October 2020

	Oct 20	Budget	\$ Over Budget	Jul - Oct 20	YTD Budget	\$ Over Budget	Annual Budget
8th Grade Dinner	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kinder Kick Off Event	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Staff Appreciation Luncheon	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Staff Water Delivery-Alhambra	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Teacher Mini Grants-\$500 Max	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Teacher Support \$350@48 Teacher	15,750.00	0.00	15,750.00	15,750.00	0.00	15,750.00	0.00
Teacher/Staff Appreciation Week	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total School Support Expenses	15,750.00	0.00	15,750.00	15,750.00	0.00	15,750.00	0.00
Special Fundraising							
Book Fair Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Boots, Beer and Bubbly Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Color Run Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jog-a-Thon Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc Promotional	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Movie Night Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pancake Breakfast Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Read a Thon Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
See's Candy Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Skate Night Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Spirit Wear Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Special Fundraising	0.00	0.00	0.00	2,696.51	0.00	2,696.51	0.00
Total Expense	18,950.54	0.00	18,950.54	24,348.59	0.00	24,348.59	0.00
Net Ordinary Income	-16,099.10	0.00	-16,099.10	27,755.49	0.00	27,755.49	0.00
Net Income	-16,099.10	0.00	-16,099.10	27,755.49	0.00	27,755.49	0.00



Mission and Vision Statement:

GPA is the non-profit foundation dedicated to supporting and enhancing the ENRICH! Program. GPA does this by providing volunteers, direction and funding for these programs in cooperation with the GUSD school board, administration, teachers and staff.

**GPA Board Meeting Agenda
10-20-20 6:00 pm Online Zoom Meeting**

Meeting called to order at 6:04pm

A. Secretary's Report

1. Approval of 9-15-20 board minutes.

Erin motioned to approve, Beth seconds, approved unanimously

2. Upcoming GPA meetings through December: 11/17, 12/15.

B. Public Comment on Non-Agenda Matters

Allison asked about format of donations, brought up loose cash in the Gravenstein box, Erin relayed that it was a generous donation when the office didn't have change.

C. Updates from Subcommittees

1. Special Events/Fundraising (Sarah Tendall, Maggie Zavala, Tiffany Melville):
 1. Thank you for the online votes for going forward with the Charleston Wrap fundraiser. It will happen Nov.2-20th. Maggie will be in touch with admin to figure out the best way to distribute the forms and pamphlets. Erin would like the link to forward to Molly for the newsletter/Monday Messages. Hillcrest doing a drive through 10/30, 1:30-3:30, they can pass out the pamphlets then.
 2. Brought up the idea for a potential pancake breakfast fundraiser, December 5th? Fundraising Committee will check in with Will about what his vision is, planning on setting up a zoom sometime this week. Plan to check in with Christina about what families would like to participate, cook, etc. 3 hours 8-11? Pancake, sausage, eggs, mostly about community, etc. Idea of Toys for Tots donation drop. No matter what, Mr.Deaths will be dressed like Santa.
 3. Will check with Christina to reach out to the BBQ place to make sure we still have the credit, does it expire, is there any way to use it in a different way?
 4. See's Candy is also doing all online, just an FYI, they reached out.

1. Finance (Ben Kaun, Mike Bollinger): Pledge amounts thus far?
 1. Not a whole lot to report, most donations were in the beginning of the year. About 46k total between family and corporate donations, but no pay out to district as of yet. Still have a good cushion/balance. We don't know expenses, donations, etc. so will revisit in about a month to see if a budget can be made. We will likely be fine for the year, not much to report.
 2. Erin- we haven't paid any contractors? Keri- right now, Spencer Burrows is the only independent contractor working for the district now. His timesheet has been submitted, but unclear if we have paid him. Normally, the timesheets are in a binder on campus, but now Keri is keeping track, and scanning and sending it. The email went to Erin, Beth and Ben. Keri documents his time, and signs it. Erin- Keri, can you send it directly to the bookkeeper, and we can approve it, at the end of each month. He will get paid now for August and September. From here on out, Ben/Erin will approve and forward to Elephant Ear to cut the check
 3. Hillcrest has student council, they can pay back the money for the t-shirts
 4. Should we be pushing the pledge forms? Discussion about the fact that parents aren't really having the time for enrichments, we should probably not be hammering the message about pledge forms/donations. What about parent wellness community building services, zoom cocktail hour/wine-down hour, Self-care, etc.? Beth can gather information, quarterly newsletter. Send any of your good ideas to Erin so we can discuss at the next board meeting.
1. Governance (Mike Bollinger, Ana Horta)
 1. Nothing to report
1. Communications (Erin Hillmer, Tiffany Melville, Beth Dawson):
 1. Are there specific volunteers that we need to recruit for? Pancake breakfast, we'd like to put initial feelers out for this week's Monday's Messages
 2. Newsletter will be most likely quarterly, not monthly
1. School Liaison (Alison Herman)
 1. All good! Pledge deliveries are going great. Hillcrest staff are very appreciative of the water delivery!

E. Principal's Reports

Gravenstein: Coach Paige has still been unable to do any PE zooms, people seem to be okay, are feeling busy and overwhelmed, but Keri checked in about timeline. Overall enrichments are going well, STEM, band, choir, art, there is still a lot of student engagement. We are fortunate to still be able to offer them.

Hillcrest: Drive through Halloween event for the whole district, organized by leadership. Electives are offered in the afternoon. If kids want to join, that's great, but keeping it low-stress. There is a self-care challenge happening, teaching students how to take care of themselves. It's

been going great! It is being communicated via Monday Messages, facebook page, teachers are sharing the self-care google classroom. Good reminder to have teachers pump it up in the classroom, though it is optional. It's going to be all year long.

F. Superintendent's Report

Things are going really well addressing the traffic issue ☺ school counselors, Rosie and Sam, have been working with teachers to develop mental health starters, warm ups, mindfulness activities. List of red flag indicators of anxiety/depression. Created a system for referrals for not connecting, any other red flags. PD session has happened for each school site, one before and after school started, and a flow chart for what to do. Beth shared that a counselor at Harmony has created an amazing weekly youtube lesson/book regarding growth mindset, inclusion, etc. They have been very well-received and Beth can share them with Keri every week. Keri has talked with the counselor about something like this, and if the counselor is fine sharing, that would be great!

Erin makes a motion to conclude the meeting, Beth seconds, all in favor



Mission and Vision Statement:

GPA is the non-profit foundation dedicated to supporting and enhancing the ENRICH! Program. GPA does this by providing volunteers, direction and funding for these programs in cooperation with the GUSD school board, administration, teachers and staff.

**GPA Board Meeting Agenda
11-17-20 6:00 pm Online Zoom Meeting**

A. Secretary's Report

1. Approval of 9-15-20 board minutes.
2. Upcoming GPA meetings through December: 11/17, 12/15.

B. Public Comment on Non-Agenda Matters

C. Updates from Subcommittees

1. Special Events/Fundraising (Sarah Tendall, Maggie Zavala, Tiffany Melville): Do we need one more promotion?
2. Finance (Ben Kaun, Mike Bollinger):
3. Governance (Mike Bollinger, Ana Horta)
4. Communications (Erin Hillmer, Tiffany Melville, Beth Dawson): Any suggestions on different messaging for Monday Messages?
5. School Liaison (Alison Herman)

E. Principal's Reports

F. Superintendent's Report

Gravenstein Union School District Facilities Report

December 2020

Prepared by: Brian Sposato

Heat Mitigation Project Hillcrest: The district facilities team met and discussed proposal options that have been presented by QKA to determine the mitigation measures to pursue. We felt that many of the mitigation options proposed are very beneficial to the two original buildings (Buildings A + B Classrooms 1-12) at Hillcrest. The main highlights that we are looking to pursue moving forward:

- 1) New cool roof system over buildings A + B. This option would replace the existing aging tar and gravel roof system and replace it with a much more thermal friendly roof, that will reflect much of the sun rays instead of the absorption that exists currently.
- 2) Replace single pane windows with double pane windows with low e glazing. This option again allows for better thermal values at keeping heat gain down from the outside. Would also look at these windows to be operable to allow ventilation as well.
- 3) Recladding Building A + B (Replacing stucco paneling with more thermal friendly building envelope). This would give an opportunity to insulate the walls.
- 4) Mechanical Improvements: While exact scope has not been set, we are weighing the options for ways for our existing units to provide cooler air to the classrooms. We have asked for a little bit more information regarding the options from QKA.
- 5) Planting along east and west walkways. Specifics are not yet specified but the scope of adding planting will not only provide better "curb appeal" but would also aid in helping heat gain.
- 6) Looking at HEPA Air Filtration for the classrooms. Various approaches include fixed units in the duct system or portable stand alone units. Looking for costs and little more information to look at for implementation.
- 7) Adding additional solar? If we add electrical load with mechanical units how do we match the production to existing solar, or how much additional solar modules would be needed, to help offset PG&E costs.

New HEPA Air Purifiers placed in Portable Classrooms: We have ordered, received and installed 13 new Aera-Max Pro IV Hepa Air Purifiers and have placed them in our modular classrooms, where our current mechanical systems do not have the ability to pull in outside air. We have also placed them at our front reception office at Gravenstein and the workroom/copy area at Hillcrest. These units are nice because they run in auto mode, and will sense how much fan speed they need to run, based on the conditions. They also contain bipolar ionization which is a technology that releases charged atoms and deactivates harmful substances such as bacteria, mold, allergens, and viruses. We are in the process of submitting and taking advantage of the Graton Rancheria Grant that is worth \$8,000.00 for our district.

Checks Dated 11/01/2020 through 11/30/2020

Board Meeting Date December 10, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1809090	11/05/2020	Sposato, Brian H	04-4370	Reimb. Carpet Shampoo		107.56
1809091	11/05/2020	Pulley, Nicholas M	04-4310	Reimb. Scores for Band Pcs		97.42
1809092	11/05/2020	Dannenbring, Tylan	01-9515	Reissue Stale Dated Check-Oct 2019	1,504.82	
				Reissue Stale Dated Check-Sept 2019	1,916.83	3,421.65
1809093	11/05/2020	Hurtado, Patricia	04-4340	Reimb. Teacher Subscription		35.99
1809094	11/05/2020	Ally Technology Consulting LLC	01-5840	IT Consultant 2020-21	162.50	
			03-5840	IT Consultant 2020-21	1,950.00	
			04-5840	IT Consultant 2020-21	1,137.50	3,250.00
1809095	11/05/2020	CASBO	01-5200	CASBO- Accounts Payable	15.25	
			03-5200	CASBO- Accounts Payable	183.00	
			04-5200	CASBO- Accounts Payable	106.75	305.00
1809096	11/05/2020	Clover-Stornetta Farms Inc.	13-4700	Milk Purchases 2020-21		45.50
1809097	11/05/2020	McGraw-Hill School Education	03-4110	Open Court ELA Grade 3 Account #247107		132.35
1809098	11/05/2020	Office Depot	01-4310	School Supplies-Multi	2.97	
			01-4390	School Supplies-Multi	1.37	
			03-4310	Class Supplies -Grimm	173.19	
				School Supplies-Multi	61.75	
			03-4390	School Supplies-Multi	17.12	
			04-4350	School Supplies-Multi	22.37	278.77
1809099	11/05/2020	West County Transportation	01-5804	Special Ed Transportation 2020-21 Quarter 1		4,766.54
1809100	11/05/2020	Cynthia Lewis	12-8689	Refund of BTB		525.00
1809101	11/05/2020	McDowell, Matthew M	04-4440	Web Cam and Microphone for PC		27.04
1809102	11/05/2020	Clement, Kadie L	01-4310	Reimb. Popsicle sticks STEM		7.34
1809103	11/05/2020	Clover-Stornetta Farms Inc.	13-4700	Milk Purchases 2020-21		54.00
1809104	11/05/2020	Houghton Mifflin Harcourt	03-4110	Go Math! - Additional Books 3rd grade		472.02
1809105	11/05/2020	Pacific Gas & Electric	01-5520	Electric and Gas for 2020-21 @ Gravenstein	55.71	
			03-5520	Electric and Gas for 2020-21 @ Gravenstein	757.02	
			04-5520	Electric and Gas for 2020-21 @ Hillcrest	645.33	1,458.06
1809106	11/05/2020	SyTech Solutions	01-5830	Document Management Services 2020-21	13.33	
			03-5830	Document Management Services 2020-21	159.90	
			04-5830	Document Management Services 2020-21	93.27	266.50
1809107	11/05/2020	Verizon	01-4440	Verison Hotspots- Grav and Hillcrest	26.98	
			03-4440	Verison Hotspots- Grav and Hillcrest	323.73	
			04-4440	Verison Hotspots- Grav and Hillcrest	188.84	539.55
1810032	11/12/2020	Office Depot	03-4310	Class Supplies- Team 4	88.11	

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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

Checks Dated 11/01/2020 through 11/30/2020

Board Meeting Date December 10, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1810032	11/12/2020	Office Depot	04-4350	School Secretary Supplies-Hillcrest	70.84	
1810033	11/12/2020	U.S. Bank Equipment Finance	13-4390	Food Service -Desk		158.95
			01-5631	Copier Lease for Schools and DO for 2020-21	35.29	
			03-5631	Copier Lease for Schools and DO for 2020-21	423.38	
			04-5631	Copier Lease for Schools and DO for 2020-21	246.96	705.63
1810034	11/12/2020	U.S. Bank Corporate Payment	01-4400	Grav Equipment	6.06	
			01-4440	Headphones for Grav	42.74	
				Okiocams -Covid	52.71	
			01-5202	4Med training-Rose	17.15	
				Covid-19 Training	10.37	
				Covid-19 Training-Rose	2.45	
			03-4310	Class Supplies- SE	13.51	
				Laptop Riser- Barrera	25.34	
				Replacement Ink- Pugno	75.72	
22			03-4400	Grav Equipment	69.70	
				Standing desk-Sully	378.87	
			03-4440	Grav Headphones	615.26	
				School Equipment	491.56	
			03-5202	Covid 19 Training	108.23	
				Covid 19 Training-Rose	29.40	
			04-4310	Printer Fillament-Collins	57.35	
			04-4440	Headphones- Grav	127.30	
			04-5202	ASCD Symposium -Steen-Larsen	29.40	2,153.12
1810035	11/12/2020	Sotiras, Giorgis P	04-5830	Reim. Anti-Vapping Curriculum		108.25
1810036	11/12/2020	Prunetti Jones, Bernadette R	04-4310	Reimb. Class Reinforcers	96.05	
				Reinb. Class Reinforcers	80.65	176.70
1810037	11/12/2020	Rose, Amber	01-5862	Reimb. For Fingerprints	1.25	
			03-5862	Reimb. For Fingerprints	15.00	
			04-5862	Reimb. For Fingerprints	8.75	25.00
1810038	11/12/2020	Alpha Analytical Laboratories,	03-5830	Water testing for Gravenstein	32.00	
			04-5830	Water testing for Hillcrest	32.00	64.00
1810039	11/12/2020	AT&T Calnet 3	01-5911	Gravenstein AT&T CALNET 3 Charges 2020-21	13.58	
			03-5911	Gravenstein AT&T CALNET 3 Charges 2020-21	161.98	

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

ReqPay12d

Board Report

Checks Dated 11/01/2020 through 11/30/2020

Board Meeting Date December 10, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1810039	11/12/2020	AT&T Calnet 3	04-5911	Gravenstein AT&T CALNET 3 Charges 2020-21	80.73	
1810040	11/12/2020	Clover-Stornetta Farms Inc.		Hillcrest AT&T CALNET 3 Charges 2021-21	2.75	259.04
1810041	11/12/2020	Counterpoint Construction Services, Inc.	13-4700	Milk Purchases 2020-21		40.50
1810042	11/12/2020	Dept Of Justice, Acctg Office	40-6200	Facilities Project Management Services Hillcrest Temperature Mitigation	670.00	
					720.00	1,390.00
			01-5862	Fingerprinting for staff 2020-21	1.60	
			03-5862	Fingerprinting for staff 2020-21	19.20	
1810043	11/12/2020	Fishman Supply Company	04-5862	Fingerprinting for staff 2020-21	11.20	32.00
1810044	11/12/2020	Pitney Bowes	04-4370	Gravenstein Custodial Supplies-District		107.60
1810045	11/12/2020	Presence Learning, Inc.	01-5950	Postage for Postage Meter		208.99
			01-5830	Flat Rate SLP Services Contract FY21	553.08	
			03-5830	Flat Rate SLP Services Contract FY21	6,636.90	
1810046	11/12/2020	Ray Morgan Company	04-5830	Flat Rate SLP Services Contract FY21	3,871.52	11,061.50
1810047	11/12/2020	Recology Sonoma Marin	01-5633	Copier Contract Charges 2020-21		899.62
			01-5560	Recology-Gravenstein	73.82	
			03-5560	Recology-Gravenstein	848.94	
1810048	11/12/2020	Weeks Drilling & Pump Co. Inc.	04-5560	Recology-Hillcrest 2020-21	649.50	1,572.26
			01-5530	Gravenstein Elem Water Service for 2020-21	38.00	
			03-5530	Gravenstein Elem Water Service for 2020-21	437.00	
			04-5530	Hillcrest Water Service for 2020-21	611.10	1,086.10
1811134	11/19/2020	Jennifer Stanley	13-8699	Refund; lunch Acct.2019-20		22.35
1811135	11/19/2020	Helton, Linda M	04-4440	Reimb. Covid-Internet Line Addition		99.00
1811136	11/19/2020	Dominguez, Patricia D	01-5862	Reimb. Fingerprints	1.25	
			03-5862	Reimb. Fingerprints	15.00	
			04-5862	Reimb. Fingerprints	8.75	25.00
1811137	11/19/2020	Dave's Music Workshop	04-5630	HC Musical Instrument Repair for 2020-21		24.99
1811138	11/19/2020	Focused Behavioral Solutions	04-5830	Focused Behavioral Solutions		300.00
1811139	11/19/2020	Office Depot	01-4350	School Secretary Supplies-HMs/Grav	7.78	
			03-4350	School Secretary Supplies-HMs/Grav	89.44	
			04-4350	District Office Supplies	123.08	
				School Secretary Supplies-HMs/Grav	27.09	
1811140	11/19/2020	Quattrocchi Kwok Architects	13-4390	Food Service -Desk	246.48	493.87
1812045	11/24/2020	Sporrer, Kelly A	40-6210	Architect Services for October 2020		28,323.80
			04-4340	Reimb. Interactive Lessons-Nearpod	120.00	
				Reimb. Interactive Projects-SeeSaw	120.00	240.00

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

ReqPay12d

Board Report

Checks Dated 11/01/2020 through 11/30/2020

Board Meeting Date December 10, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1812046	11/24/2020	Haas, Elsbeth B	03-4310	Holiday Supplies		95.54
1812047	11/24/2020	Clover-Stornetta Farms Inc.	13-4700	Milk Purchases 2020-21		122.00
1812048	11/24/2020	IXL Learning	01-4310	IXL Learning for 2019-20 3 Year Agreement	283.50	
			03-4310	IXL Learning for 2019-20 3 Year Agreement	3,402.00	
			04-4310	IXL Learning for 2019-20 3 Year Agreement	1,984.50	5,670.00
1812049	11/24/2020	MCI Comm Service	12-5911	Daycare Phone Line for 2020-21		14.40
1812050	11/24/2020	Office Depot	01-4350	School Secretary Supplies-HMs/Grav	1.56	
			03-4350	School Secretary Supplies-HMs/Grav	17.90	
			04-4350	School Secretary Supplies-HMs/Grav	5.43	24.89
1812051	11/24/2020	Santa Rosa City Schools	01-4710	Lunch Program for 2020-21	1,703.52	
			13-4710	Lunch Program for 2020-21	7,056.48	8,760.00
1812052	11/24/2020	Evans Camahan, Gail S	01-5862	Reimb. New Hire Preliminary	36.40	
			03-5862	Reimb. New Hire Preliminary	62.40	
			04-5862	Reimb. New Hire Preliminary	5.20	104.00
1812053	11/24/2020	Business Card	01-4362	Dist. Fuel	2.31	
			01-4370	Maint. Supplies	14.86	
			01-4380	Maint. Supplies	45.20	
			01-4400	Maint Equip.	32.72	
			01-5869	Finance Charge	1.00	
			03-4362	Dist. Fuel	27.71	
			03-4370	Maint. Supplies	170.85	
			03-4380	Maint. Supplies	526.72	
			03-4400	Maint. Supplies	376.22	
			04-4362	Dist Fuel	16.17	
			04-4380	Maint Supplies	289.37	1,503.13
Total Number of Checks					51	81,662.52

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Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	26	12,560.45
03	Gravenstein Elementary Charte	25	19,483.96
04	Hillcrest Middle Charter	33	11,777.60
12	Child Development Fund	2	539.40
13	Cafeteria Fund	8	7,587.31
40	Special Reserve-capital Proj	2	29,713.80

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

Checks Dated 11/01/2020 through 11/30/2020

Board Meeting Date December 10, 2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	51		81,662.52	
		Less Unpaid Tax Liability			.00	
		Net (Check Amount)			81,662.52	

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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

Page 5 of 5

Gravenstein Union School District
November Payroll Report

December 10, 2020 Regular Board Meeting

Certificated Salary & Benefits

Regular: \$ 532,248.42

Supplemental: \$ 9,397.36

Classified Salary & Benefits

Regular: \$ 171,958.15

Supplemental: \$ 5,560.64

Total Salary & Benefits

\$ 719,164.57

Board of Education Regular Meeting Minutes

DATE: Thursday, November 12, 2020
TIME: 5:00 PM
LOCATION: Gravenstein Elementary, Multipurpose Room

Steve Schwartz, President
Gregory Appling, Clerk
Alexander Kahn, Trustee
Jennifer Koelemeijer, Trustee
Patrick Lei, Trustee

[Zoom Link](#)

I. CALL TO ORDER AT 5:00 PM

Call to order at 5:00pm In attendance are Steve Schwartz (SDS), Gregory Appling (GA), Jennifer Koelemeijer (JK), Patrick Lei (PL), and Alexander Kahn (AK).

II. ADOPTION AND APPROVAL OF THE AGENDA **Approval of the agenda for November 12, 2020 (2 min.)**

Action taken/comments:

No change to the agenda

III. REPORTS, AND ORAL COMMUNICATIONS

A. (p.1) Gravenstein Principal (10 min.)

Report included in packet. KP noted that enrollment is up from last month but down overall compared to this time last year. New EL teacher Kathleen Byrne provided a short video on current work and history of the EL distance learning support. 31 students are part of an intense reading program. KP noted a major increase in speech services being provided. Teachers Grimm and Gorman received a Rotary grant to provide night time cameras for our salmon hatching program.

B. (p.2) Hillcrest Principal (10 min.)

Report included in the packet. WD noted an increase in enrollment over last month. Staff is continuing to provide excellent outreach to struggling students. The Self Care Challenge has been going on and over 200 students have taken part in some part of the challenge. SC still has a counseling zoom classroom and over 200 students have taken part. She is also doing one on one zoom meetings with those that need additional support. Selfcare challenge since October 12th. 200 out of 280 have taken part in some way. SC has a google class to support students with lots of one on one support. Leadership class held a drive up Halloween event. We are currently doing the Shoebox Challenge to support the homeless.

A parent raised the concern that we are not providing live interaction and wondered if there was more that could be done. WD noted that SC meets individually with students each day.

There is a concern about adding too many additional zooms to students currently. KP noted while we are doing a lot of meetings with students we will need to do a better job of advertising this service to parents. DR noted that last month we had over 500 contacts between our counselors and students. KP noted that our teachers do provide additional social and emotional work as part of their normal classroom program.

C. Gravenstein Union Teachers' Association (5 min.)

GUTA and GUCE have been meeting and having some good discussions. Want to say thank you so much to Gorman and Mattish for helping with the GUTA meetings.

D. District Site Council (0 min.)

No meeting

E. (p.4) Gravenstein Parent Association, GPA (5 min.)

1. September Financials

Donation levels are at about 40% from last years \$20,000 per month (about \$8,000)

2. Minutes from September 15, 2020

3. Agenda for October 20, 2020

F. Trustee Reports (5 min.)

GA has worked on a committee meeting with GUTA and GUCE related to teacher/staff concerns. The focus at this time is on clarifying our campus safety protocols to make sure we have compliance and safe campuses. We are also focused on staff stress levels and have asked the Unions and Administration to focus on those issues at this time.

JK - was with GA on committee with GUTA and GUCE. Feels like the work was very productive, great discussions. Heard how stressed and tired the teachers are. Also working with SDS on reserve strategy. Finally, wants to say an aside, we spent the last couple of weeks gathering information from Teachers and Staff about how they are feeling. Please let's hear from parents in the same way we have been listening to teachers and staff.

SDS - we have a placeholder for item E so maybe we should have parents comment now about what the last 3 speakers talked about.

No comment from parents.

PL nothing to report.

AK had nothing to report other than he attended the Halloween event at HC and it reminded him how much he missed the connections we have when we are in person learning. Looking forward to when we can have more events like this.

SDS - In terms of traffic we did make some efforts in talking to a County Official to get some help from the county. One of the things we brought up is the piece on the current master plan about adding new parking. We will be meeting with a county transportation planner after this meeting to discuss traffic options.

G. Reserve Strategy Committee (5 min.)

Wanda Holden (WH), WD, Dan Dexter (DD), JK, DR, and SDS met to continue discussions. They took a poll to see what everyone's take was on the impact from Covid. They looked at a draft policy and will have something to bring to the board next time.

DR – requested that we move up the discussion under Item A regarding memorandum of understanding with the Sonoma County Library.

H. Racial Justice Committee (5min.)

WD we had a great meeting yesterday. We will be sending out a survey to teachers to collect more information. The committee is looking to move the meeting times to later in the day to increase parents' opportunity to be involved.

I. Master Plan Committee (5 min.)

Current Master Plan

1. Update on work with Counterpoint and Quattrocchi Kwok Architects (QKA)

Looking to schedule another meeting to discuss the heat mitigation. Will be looking at different plans to help with heat and air circulation.

SDS raised questions about the large cost of replacing the roof and the necessity of this part of the project. GA noted the current roof is out of its expected lifespan and part of the cost is moving to a cool roof to help with the heat mitigation.

Questions were raised about the cost amounts and the benefits related to each item of work. DR will take those questions back to QKA. GA noted that the current costs listed are estimates by the architect and that the process has several steps. Next step is to pick which of the options we want to pursue and then get a better cost estimate. Each option would address the Williams Act complaint.

J. (p.19) Facilities Report (5 min.)

Report in packet from Brian Sposato.

K. (p.20) CBO Report (5 min.)

Report included in the packet. WH - CBEDS is complete Calpads is in process. CaresAct funding reporting is in progress. CALSAS is being worked on currently. WH noted that the \$2.14 million modernization funding has been delayed to at least May 2022. This is due to the number of steps needed to receive the money and the state working through the schools that are ahead of us in line to receive their money. We are also hoping to access "hardship funding" to offset the cost of the heat mitigation project.

L. Superintendent Report/District Correspondence (15 min.)

1. Questions from October Board Meeting

Climate committee update from Ms. Rich. The last couple of months JK has been asking about the committee. The 6th grade and then the 7th grade had a meeting with a group of teenagers (TCRI) dedicated to teaching the youth about climate change. They will be meeting with the 8th graders next week. Really happy with the program.

<https://www.teachclimate.net/>

2. Tobacco Use Prevention Education (TUPE), George Sotiras

Discussion Presented by GS. For any family members that have members who served in the military...Thank you!! PowerPoint presentation provided on the GUSD Anti-Vaping Campaign. We are creating curriculum at this time.

SDS is marijuana going to be covered as well?

George Sotiras (GS) I think whatever substance, it may be tobacco, alcohol or marijuana, we are dealing with whatever we do when we are feeling down, but yes it is geared more towards tobacco and vaping.

DR George has it 100% correct, the initial funding we have is around tobacco and vaping prevention. But what we'll be doing will help with all of those different areas. But if this program is successful we will be able to expand into other areas.

3. (p.27) West County Union High School District Unification Plan

Report included in the packet. DR while West County is looking at this idea of district unification with SCOE, there is not a mandate for us to unify. Following the complete report we will have the ability to decide what would be best for our district.

Adjourn for break 7 minutes at 6:54
Reconvene at 7:01pm

IV. PUBLIC COMMENT (15 min.)

At this time the public may address the Board on any item not listed on the agenda. Presentations are limited to three minutes per person per topic. The Board may not respond to presentations. The public may address the Board on any item listed on the agenda at the time the matter is taken up by the Board.

DR introduced Joyce Eicheberger our newest board member

V. CONSENT AGENDA (2 min.)

ACTION ITEM

- A. (p.28) Warrants
- B. (p.34) Payroll
- C. (p.35) Minutes from the Regular Board Meetings of September 10, 2020 and October 8, 2020, the Special Board Meeting of September 17, 2020, and the Board Study Session of October 1, 2020
- D. (p.73) Purchase of 13 AeraMax Pro4 AM Air Purifiers

Action taken/comments:

motion to approve the Consent agenda

Motion: GA Second: AK Vote: SDS: aye GA: aye PL: aye
JK: aye AK: aye

VI. GENERAL ACTION ITEMS

**A. (p.74) Memorandum of Understanding with the Sonoma County Library
(5 min.)**

Situation: As the suspension of in-person instruction continues, we endeavor to provide additional supports and services for our students that can be accessed from home. The Sonoma County Library is offering the Student OneCard program that will allow unlimited access to many electronic resources and services including e-books, e-audio, and online tutoring.

Plan: Unless a parent opts out of the program, GUSD will provide Sonoma County Library staff with student names, student ID numbers, and .grav email addresses so that students can utilize the resources and services available.

Recommendation: To approve the MOU with the Sonoma County Library

Action taken/comments

MOU with the library. Presented by Adriel Ahern and Rachel Icaza from the local library. Discussing the Student OneCard program. Allows online access, tutoring services. The MOU allows the public library to allow them to create automatic accounts for all students (provides equity). Zero fiscal impact and provides additional support for the teachers. Data does not include home phone, address, etc.. Students name, date of birth, gmail account. No link to family information. All is related to the school. Before rollout, we will contact all parents and we will provide an opt out option.

ricaza@sonomalibrary.org, aahern@sonomalibrary.org

Motion to approve the MOU with Sonoma County Library

Motion: GA Second: JK Vote: SDS: aye GA: aye PL: aye JK: aye
AK: aye

B. (p.86) Annual Organizational Meeting (2 min.)

Situation: Pursuant to Education Code 35143, the Board must select a date for an annual Organizational Meeting. During that meeting, the Board shall elect a president and a clerk. Typically, the Board also sets a schedule of meeting dates for the following year during this meeting.

Plan: For the Board to consider holding their annual Organizational Meeting during the next regularly scheduled Board Meeting on December 10, 2020.

Recommended motion: For the Board to approve the scheduling of the annual Organizational Meeting for December 10, 2020.

Action taken/comments

There was a discussion of the options available to the board.

After discussing the different options (hold the meeting on the 10th to allow SDS to be part of the meeting, move the meeting to the following week to include the new board member, hold the meeting on the 11th so that the new board member could be part of the vote).

SDS - the recommendation right now is that we have our regular meeting, do our regular business, do the organizational part and then swear in the new board member.

Recommendation was made that in the future we move the December meeting till after the second Friday of December.

Motion is to hold the meeting on December 10th, swearing in of Joyce Eicheberger to start her term the following day.

Motion: AK Second: JK Vote: SDS: aye GA: aye PL: aye JK: aye
AK: aye

C. School Secretary (5 min.)

Situation: Given the additional workload due to increased GUSD staffing, increased county, state, and federal mandates for our Business Services Department, Human Resources Department, and the front office for Gravenstein Elementary, as well as many staff changes and additions (including an additional employee union), we have a need for additional clerical support.

Plan: To, change the status of the current Temporary School Secretary position to a permanent position, and to change the assignment of the current School Secretary/Business Office Clerk position to Business Office Clerk only. The resulting addition, assignment changes, and factoring in employee turnover, will result in an increase of district clerical by 0.5FTE, at an annual approximate increase in clerical salaries of \$17,500.

Recommended motion: For the Board to approve the addition of a 1.0FTE School Secretary and the reassignment of the current School Secretary/Business Office Clerk to Business Office Clerk only.

Action taken/comments

Motion to approve the addition of a 1.0FTE School Secretary and the reassignment of the current School Secretary/Business Office Clerk to Business Office Clerk only.

Motion: JK Second: PL Vote: SDS: aye GA: aye PL: aye JK: aye
AK: aye

D. Instructional Assistant (5 min.)

Situation: Given the additional workload due to increased Hillcrest enrollment (plus 31 students since 18/19) and needed additional support to implement our Multi Tiered System of Supports (MTSS), we have a need for additional Instructional Assistant support.

Plan: To add a 0.563FTE (4.5 hours/day) Instructional Assistant at Hillcrest, initially to support distance learning and for increased teacher and student support once in-person

instruction resumes. The approximate cost of this position for the remainder of the school year is \$13,307.

Recommended motion: For the Board to approve the addition of a 0.563FTE Instructional Assistant for Hillcrest Middle School.

Action taken/comments

Motion to approve addition of a 0.563FTE Instructional Assistant for Hillcrest Middle School.

Motion: JK Second: AK Vote: SDS: aye GA: aye PL: aye JK: aye
AK: aye

E. GUSD Actions to Support Distance Learning and Other Related Essential Services (20 min.)

Situation: With the constant changes in guidelines and mandates related to the suspension of in-person instruction due to the Coronavirus for GUSD students, this item is a placeholder in the event that any action items arise between the time this agenda is posted and the time of the meeting, as well as serving as a potential action item that arises based on Board discussion during the meeting.

Plan: For the Board to consider any new action item based on new or additional mandates as well as any action item put forth by the Board during the meeting.

Recommended motion: None at this time.

Action taken/comments

No action items have come forward.

DR There may be some expenditures in the coming months and would be thankful if the board still approves of the Emergency Powers. It does not currently have a sunset date.

GA asks that we put on the agenda for December that we review this and set a date for review of the Emergency Powers issue. Would like it to be reviewed every couple of months.

DR - A couple of action items from the committee work is to look very closely at the current procedures for cleaning and wearing of masks and handling visitors. Another item is the COVID testing that was discussed at a previous meeting. I have reached out to the vendor that offered to work with us before regarding costs of testing for current cohorts.

JK a real recognition of the fact that our teachers are exhausted and stressed out and we would like teachers and admin to work together to have a day for instructional prep.

AK as a parent I would so appreciate that as well. One of the things that attracted me to Gravenstein years ago was the enrichment program. When asking my child if she has attended the enrichment program that she loves her answer has been no because she has been so

overwhelmed. This would not only be an advantage for the teachers, it would also be beneficial to the students.

GA we did a survey with the teachers and classified staff to try and get some info not just about stress levels, but also about safety. We haven't gotten to a definition of "safe" yet, but we are getting there. We want the teachers and classified staff to have a sense of safety here on campus. When we have that and lower the stress and exhaustion levels of the staff members, then we can look at having more students on campus. We need to look at the possibility of adding an enrichment day. We are looking at several great ideas that we have from staff and admin. A lot of great work is happening. We had about 87% of responses from staff.

DR once we have reached the safety levels the teachers and staff feel comfortable with then we would reassess who might need more support. GUTA and GUCE have the survey results and dissemination of the information is in their hands.

Parent - fully supports an interactive enrichment day. Also asked if we are entertaining a waiver again.

GA right now we are not thinking about a waiver. It was too stressful for the staff. We wanted to focus on safety at this point and I think it is the belief that Purple is not a safe tier.

JK I have a slightly different take on it. I agree that we really need to pay attention to safety, but I think we also need to pay attention to our students. I hope that moving forward we will be able to move forward with safety and nail this down so that we can bring in some more small groups of at risk students.

AK there is a comment in the chat from Allie Brown about sharing the results with the public and should that be a board decision.

DR says this survey was more open ended questions, he would follow the board direction.

JK and AK both think that it should be left up to GUTA and GUCE if they want to share with the public because there are some personal answers that maybe people do not want to share.

GUTA believes that it is absolutely fine to share the statistical data, but not the open ended questions.

No action was taken on this item

VII. PUBLIC COMMENT ON ITEMS IN CLOSED SESSION

No Public Comment

Adjourn to close session at 7:43pm

VIII. ADJOURNMENT TO CLOSED SESSION (15 min.)

A. With respect to every item of business to be discussed in closed session pursuant to Section 54957.6

- 1.0 Student Discipline**
- 2.0 Pending litigation**
- 3.0 Administrator Performance Updates**
- 4.0 Conference with Negotiations team:
GUTA negotiations update**

IX. RECONVENE TO OPEN SESSION

Returned to open session at 8:08pm

X. PUBLIC REPORT OF ACTION ON ITEMS HEARD IN CLOSED SESSION

(2 min.)

No reportable actions were taken during Closed Session.

XI. FUTURE BOARD MEETINGS

- A. December 10, 2020 at 5pm**
- B. January 14, 2021 at 5pm**
- C. February 11, 2021 at 5pm**

XII. ADJOURNMENT

Adjourned at 8:09pm

ADA Compliance: In compliance with Government Code 54954.2(a), the Gravenstein Union School District, will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the American with Disabilities Act of 1990 (42 U.S.C. 12132) and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Dave Rose, District Superintendent, Gravenstein Union School District, 3840 Twig Ave., Sebastopol, CA 95472. Telephone (707) 823-7008.

**Gravenstein Union Elementary School District
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Valuation Date: June 30, 2019
Measurement Date: June 30, 2019
For Fiscal Year-End: June 30, 2020**

*Prepared by:
Total Compensation Systems, Inc.*

Date: November 19, 2020

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Total Compensation Systems, Inc.

Gravenstein Union Elementary School District

Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Total Compensation Systems, Inc. for Gravenstein Union Elementary School District to determine the liabilities associated with its current retiree health program as of a June 30, 2019 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2020. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2020 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2020 measurement date is provided on page 13.

B. Key Results

Gravenstein Union ESD uses an Actuarial Measurement Date that is 12 months prior to its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2019 will be used on a look back basis for the June 30, 2020 Fiscal Year-End.

Key Results	Current Year	Prior Year
	<i>June 30, 2019 Measurement Date for June 30, 2020 Fiscal Year-End</i>	<i>June 30, 2018 Measurement Date for June 30, 2019 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$690,439	\$2,253,126
Fiduciary Net Position (FNP)	\$0	\$0
Net OPEB Liability (NOL)	\$690,439	\$2,253,126
Service Cost (<i>for year following</i>)	\$67,440	\$240,793
Estimated Pay-as-you-go Cost (<i>for year following</i>)	\$5,000	Not available
GASB 75 OPEB Expense (<i>for year ending</i>)	\$205,079	\$0

Refer to results section beginning on page 10 or the glossary on page 25 for descriptions of the above items.

Key Assumptions	Current Year	Prior Year
	<i>June 30, 2019 Measurement Date for June 30, 2020 Fiscal Year-End</i>	<i>June 30, 2018 Measurement Date for June 30, 2019 Fiscal Year-End</i>
Valuation Interest Rate	3.50%	3.13%
Expected Rate of Return on Assets	N/A	3.13%
Long-Term Medical Trend Rate	4.00%	5.00%
Projected Payroll Growth	2.25%	3.00%

Total Compensation Systems, Inc.

C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2018 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2019 NOL. A more detailed version of this table can be found on page 12.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2018 Measurement Date	\$2,253,126	\$0	\$2,253,126
Service Cost	\$240,793	\$0	\$240,793
Interest on TOL / Return on FNP	\$74,213	\$0	\$74,213
Employer Contributions	\$0	\$5,000	(\$5,000)
Benefit Payments	(\$5,000)	(\$5,000)	\$0
Administrative Expenses	\$0	\$0	\$0
Experience (Gains)/Losses	(\$1,872,693)	\$0	(\$1,872,693)
Changes in Assumptions	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change during 2019-20	(\$1,562,687)	\$0	(\$1,562,687)
Actual Balance at June 30, 2019 Measurement Date	\$690,439	\$0	\$690,439

2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 22.

Balances at June 30, 2020 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$0	(\$1,774,130)
Changes in assumptions	\$0	(\$88,636)
Differences between projected and actual return on assets	\$0	\$0
Total	\$0	(\$1,862,766)

To be recognized fiscal year ending June 30:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2021	\$0	(\$109,927)
2022	\$0	(\$109,927)
2023	\$0	(\$109,927)
2024	\$0	(\$153,107)
2025	\$0	(\$98,564)
Thereafter	\$0	(\$1,281,315)
Total	\$0	(\$1,862,766)

Total Compensation Systems, Inc.

3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

To be recognized fiscal year ending June 30, 2020	<i>Expense Component</i>
Service Cost	\$240,793
Interest Cost	\$74,213
Expected Return on Assets	\$0
Administrative Expenses	\$0
Recognition of Experience (Gain)/Loss Deferrals	(\$98,563)
Recognition of Assumption Change Deferrals	(\$11,364)
Recognition of Investment (Gain)/Loss Deferrals	\$0
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending June 30, 2020	\$205,079

* May include a slight rounding error.

4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2019 to June 30, 2020 minus prior contributions after the measurement date of \$5,000 should also be reflected in OPEB expense. June 30, 2020 deferred outflows should include contributions from July 1, 2019 to June 30, 2020.

5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

Net OPEB Liability at June 30, 2019 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$767,163	\$577,488
Current Assumption	\$690,439	\$690,439
1% Increase in Assumption	\$619,441	\$828,098

Total Compensation Systems, Inc.

D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan. In addition, a retired superintendent receives benefits under a special arrangement.

	<i>Certificated</i>
Benefit types provided	Medical, dental and Vision
Duration of Benefits	To age 65
Required Service	10 years
Minimum Age	55*
Dependent Coverage	Yes
District Contribution %	100% to cap
District Cap	Active cap

*Maximum retirement age of 58

This valuation does not reflect any cash benefits paid unless the cash benefits are limited to be used for or reimburse the retiree's cost of health benefits and TCS was made aware of the existence of such cash benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under applicable Governmental Accounting Standards Board (GASB) Standards.

E. Summary of Valuation Data

This report is based on census data provided to us as of January, 2020. Distributions of participants by age and service can be found on page 17.

	Current Year <i>June 30, 2019 Valuation Date</i> <i>June 30, 2019 Measurement Date</i>	Prior Year <i>July 1, 2017 Valuation Date</i> <i>June 30, 2018 Measurement Date</i>
Active Employees eligible for future benefits		
Count	40	40
Average Age	40.5	Not available
Average Years of Service	7.8	Not available
Retirees currently receiving benefits		
Count	1	1
Average Age	70.0	Not available

We were not provided with information about any terminated, vested employees.

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F. Certification

The actuarial information in this report is intended solely to assist Gravenstein Union ESD in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of Gravenstein Union ESD. Release of this report may be subject to provisions of the Agreement between Gravenstein Union ESD and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year July 1, 2019 to June 30, 2020, using a measurement date of June 30, 2019. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Gravenstein Union ESD. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Gravenstein Union ESD and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all applicable Actuarial Standards of Practice. My experience and continuing education are consistent with the

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requirements described for actuaries under the Qualification Standards of the American Academy of Actuaries.

Respectfully submitted,



Geoffrey L. Kischuk
Actuary
Total Compensation Systems, Inc.
(805) 496-1700

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Gravenstein Union ESD. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Gravenstein Union ESD uses contribution caps, the influence of the trend factor is further reduced. We multiplied each year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid is zero if the participant is not eligible. The participant is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2019 at 3.50% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all *current* participants. The APVPBP is the amount on June 30, 2019 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

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C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current **cost of retiree health benefits** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The **“trend” rate** at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- **Mortality rates** varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- **Employment termination rates** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The **service requirement** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

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F. Valuation Results

This section details the measured values of the concepts described on the previous pages.

1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

Actuarial Present Value of Projected Benefit Payments as of June 30, 2019 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$1,772,527
Post-65 Benefit	\$0
Subtotal	\$1,772,527
Retiree: Pre-65 Benefit	\$0
Post-65 Benefit	\$9,802
Subtotal	\$9,802
Grand Total	\$1,782,329
Subtotal Pre-65 Benefit	\$1,772,527
Subtotal Post-65 Benefit	\$9,802

2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Valuation Year Beginning July 1, 2019

	<i>Total</i>
# of Eligible Employees	40
First Year Service Cost	
Pre-65 Benefit	\$67,440
Post-65 Benefit	\$0
Total	\$67,440

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

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3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

Total OPEB Liability and Net OPEB Liability as of June 30, 2019 Valuation Date

	<i>Total</i>
Active: Pre-65 Benefit	\$680,637
Active: Post-65 Benefit	\$0
Subtotal	\$680,637
Retiree: Pre-65 Benefit	\$0
Retiree: Post-65 Benefit	\$9,802
Subtotal	\$9,802
Subtotal: Pre-65 Benefit	\$680,637
Subtotal: Post-65 Benefit	\$9,802
Total OPEB Liability (TOL)	\$690,439
Fiduciary Net Position as of June 30, 2019	\$0
Net OPEB Liability (NOL)	\$690,439

4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be *inaccurate*. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs, including any implicit rate subsidy.

<i>Year Beginning</i>	
<i>July 1</i>	<i>Total</i>
2019	\$5,000
2020	\$6,000
2021	\$2,414
2022	\$4,927
2023	\$7,961
2024	\$12,496
2025	\$20,030
2026	\$28,902
2027	\$30,080
2028	\$31,443

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G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2018 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2019 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2018	\$2,253,126	\$0	\$2,253,126
Service Cost	\$240,793	\$0	\$240,793
Interest on Total OPEB Liability	\$74,213	\$0	\$74,213
Expected Investment Income	\$0	\$0	\$0
Administrative Expenses	\$0	\$0	\$0
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments	\$0	\$5,000	(\$5,000)
Actual Benefit Payments from Trust	\$0	\$0	\$0
Actual Benefit Payments from Employer	(\$5,000)	(\$5,000)	\$0
Expected Minus Actual Benefit Payments**	\$0	\$0	\$0
Expected Balance at June 30, 2019	\$2,563,132	\$0	\$2,563,132
Experience (Gains)/Losses	(\$1,872,693)	\$0	(\$1,872,693)
Changes in Assumptions	\$0	\$0	\$0
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change during 2019	(\$1,562,687)	\$0	(\$1,562,687)
Actual Balance at June 30, 2019*	\$690,439	\$0	\$690,439

* May include a slight rounding error.

** Deferrable as an Experience Gain or Loss.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Gravenstein Union ESD is shown beginning on page 22. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2020

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	\$0	(\$1,872,693)	\$98,563	(\$1,774,130)
Assumption Changes	(\$100,000)	\$0	\$11,364	(\$88,636)
Investment (Gains)/Losses	\$0	\$0	\$0	\$0
Deferred Balances	(\$100,000)	(\$1,872,693)	\$109,927	(\$1,862,766)

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

Preliminary OPEB Expense Fiscal Year Ending June 30, 2020

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$2,253,126	\$690,439	(\$1,562,687)
Deferred Balances	(\$100,000)	(\$1,862,766)	(\$1,762,766)
Net Position	\$2,353,126	\$2,553,205	\$200,079
Adjust Out Employer Contributions			\$5,000
OPEB Expense			\$205,079

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H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

	Full Actuarial Valuation	Roll-Forward Valuation
Collect New Census Data	Yes	No
Reflect Updates to Plan Design	Yes	No
Update Actuarial Assumptions	Yes	Typically Not
Update Valuation Interest Rate	Yes	Yes
Actual Assets as of Measurement Date	Yes	Yes
Timing	4-6 weeks after information is received	1-2 weeks after information is received
Fees	Full	Reduced
Information Needed from Employer	Moderate	Minimal
Required Frequency	At least every two years	Each year, unless a full valuation is performed

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer considers or puts in place an early retirement incentive program.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer desires the measured liability to incorporate more recent census data or assumptions.
- The employer forms a qualifying trust or changes its investment policy.
- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.

We anticipate that the next valuation we perform for Gravenstein Union ESD will be a roll-forward valuation with a measurement date of June 30, 2020 which will be used for the fiscal year ending June 30, 2021. Please let us know if Gravenstein Union ESD would like to discuss whether another full valuation would be preferable based on any of the examples listed above.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Gravenstein Union ESD to understand that the appropriateness of all selected actuarial assumptions and methods are Gravenstein Union ESD's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Gravenstein Union ESD's actual historical experience, and TCS's judgment based on experience and training.

A. ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Gravenstein Union ESD regarding practices with respect to employer and employee contributions and other relevant factors.

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B. ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.63% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 3.50% per year net of expenses. This is based on the Bond Buyer 20 Bond Index.

TREND: We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.25% per year. Since benefits do not depend on salary (as they do for pensions), using an aggregate payroll assumption for the purpose of calculating the service cost results in a negligible error.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by Gravenstein Union ESD.

Fiduciary Net Position as of June 30, 2019

	<u>06/30/2018</u>	<u>06/30/2019</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$0	\$0
Capital Assets	\$0	\$0
Total Assets	<u>\$0</u>	<u>\$0</u>
Benefits Payable	\$0	\$0
Fiduciary Net Position	<u>\$0</u>	<u>\$0</u>

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C. NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Certificated	2020 CalSTRS Mortality

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
Certificated	Hired before 2013: 2020 CalSTRS 2.0%@60 Rates Hired after 2012: 2020 CalSTRS 2.0%@62 Rates

COSTS FOR RETIREE COVERAGE

Actuarial Standard of Practice 6 (ASOP 6) provides that, as a general rule, retiree costs should be based on actual claim costs or age-adjusted premiums. This is true even for many medical plans that are commonly considered to be "community-rated." However, ASOP 6 contains a provision – specifically section 3.7.7(c) – that allows use of unadjusted premiums in certain circumstances.

In this valuation, we used an implied subsidy of 47.9% of non-Medicare medical premium.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
Certificated	Implied Subsidy: \$4,979 Nominal Benefit: \$9,933	

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Certificated	95%	

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Certificated	2020 CalSTRS Termination Rates

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

AGING FACTORS

We used aging factors from "Health Care Costs - From Birth to Death" prepared by Dale Yamamoto and published in 2013 by the Society of Actuaries as part of the Health Care Cost Institute's Independent Report Series - Report 2013-1.

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PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

	<i>Total</i>	<i>Under 5 Years of Service</i>	<i>5 - 9 Years of Service</i>	<i>10 - 14 Years of Service</i>	<i>15 - 19 Years of Service</i>	<i>20 - 24 Years of Service</i>	<i>25 - 29 Years of Service</i>	<i>30 - 34 Years of Service</i>	<i>Over 34 Years of Service</i>
Under 25	0								
25 - 29	3	3							
30 - 34	8	4	3	1					
35 - 39	9	5	1	3					
40 - 44	8	4	1	2	1				
45 - 49	7	2		4		1			
50 - 54	3			2	1				
55 - 59	2		1	1					
60 - 64	0								
65 and older	0								
Total	40	18	6	13	2	1	0	0	0

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>
Under 50	0
50 - 54	0
55 - 59	0
60 - 64	0
65 - 69	1
70 - 74	0
75 - 79	0
80 - 84	0
85 - 89	0
90 and older	0
Total	1

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APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions Gravenstein Union ESD should take to manage the liability created by the current retiree health program. The following items are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Gravenstein Union ESD's practices, it is possible that Gravenstein Union ESD is already complying with some or all of these suggestions.

- We suggest that Gravenstein Union ESD maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Gravenstein Union ESD should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Gravenstein Union ESD should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Gravenstein Union ESD should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Gravenstein Union ESD should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Gravenstein Union ESD's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, Gravenstein Union ESD should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Gravenstein Union ESD to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

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APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

Paragraph 50: **Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by Gravenstein Union ESD. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	1
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	40
Total Number of participants	41

*We were not provided with information about any terminated, vested employees

Paragraph 51: **Significant Assumptions and Other Inputs**

Shown in Appendix C.

Paragraph 52: **Information Related to Assumptions and Other Inputs**

The following information is intended to assist Gravenstein Union ESD in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following is the table the mortality assumptions are based upon. Inasmuch as this table is based on appropriate populations, and that this table is used for pension purposes, we believe this table to be the most appropriate for the valuation.

Mortality Table	2020 CalSTRS Mortality
Disclosure	The mortality assumptions are based on the 2020 CalSTRS Mortality table created by CalSTRS. CalSTRS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalSTRS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

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Retirement Tables

Retirement Table	2020 CalSTRS 2.0%@60 Rates
Disclosure	The retirement assumptions are based on the 2020 CalSTRS 2.0%@60 Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2020 CalSTRS 2.0%@62 Rates
Disclosure	The retirement assumptions are based on the 2020 CalSTRS 2.0%@62 Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Tables

Turnover Table	2020 CalSTRS Termination Rates
Disclosure	The turnover assumptions are based on the 2020 CalSTRS Termination Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$577,488	\$690,439	\$828,098

Paragraph 53:

Discount Rate

The following information is intended to assist Gravenstein Union ESD to comply with Paragraph 53 requirements.

53.a: A discount rate of 3.50% was used in the valuation. The interest rate used in the prior valuation was 3.13%.

53.b: We assumed that all contributions are from the employer.

53.c: There are no plan assets.

53.d: The interest assumption reflects a municipal bond rate. We used the Bond Buyer 20 Index at June 30, 2019 and rounded the rate resulting in a rate of 3.50%.

53.e: Not applicable.

53.f: There are no plan assets.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and

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1% lower than assumed in the valuation.

	Discount Rate	Valuation	Discount Rate
	1% Lower	Discount Rate	1% Higher
Net OPEB Liability	\$767,163	\$690,439	\$619,441

Paragraph 55: **Changes in the Net OPEB Liability**

Please see reconciliation on pages 2 or 12.

Paragraph 56: **Additional Net OPEB Liability Information**

The following information is intended to assist Gravenstein Union ESD to comply with Paragraph 56 requirements.

- 56.a: The valuation date is June 30, 2019.
The measurement date is June 30, 2019.
- 56.b: We are not aware of a special funding arrangement.
- 56.c: The interest assumption changed from 3.13% to 3.50%.
- 56.d: There were no changes in benefit terms since the prior measurement date.
- 56.e: Not applicable
- 56.f: To be determined by the employer
- 56.g: To be determined by the employer
- 56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D
- 56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

Paragraph 57: **Required Supplementary Information**

- 57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.
- 57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.
- 57.c: We have not been asked to calculate an actuarially determined contribution amount.
We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 24 years.
- 57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58: **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 24 years.

Paragraph 244: **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

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APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

EXPERIENCE GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2018	2019	Amounts to be Recognized in OPEB Expense after 2019	2020	2021	2022	2023	2024	Thereafter
2018-19	(\$1,872,693)	19	\$0	(\$98,563)	(\$1,774,130)	(\$98,563)	(\$98,563)	(\$98,563)	(\$98,563)	(\$98,563)	(\$1,281,315)
Net Increase (Decrease) in OPEB Expense			\$0	(\$98,563)	(\$1,774,130)	(\$98,563)	(\$98,563)	(\$98,563)	(\$98,563)	(\$98,563)	(\$1,281,315)

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CHANGES OF ASSUMPTIONS

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2018	2019	Amounts to be Recognized in OPEB Expense after 2019	2020	2021	2022	2023	2024	Thereafter
2017-18	(\$111,364)	9.8	(\$11,364)	(\$11,364)	(\$88,637)	(\$11,364)	(\$11,364)	(\$11,364)	(\$54,544)	(\$1)	
2018-19	\$0	0	\$0	\$0	\$0						
Net Increase (Decrease) in OPEB Expense			(\$11,364)	(\$11,364)	(\$88,637)	(\$11,364)	(\$11,364)	(\$11,364)	(\$54,544)	(\$1)	\$0

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INVESTMENT GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Investment Gains and Losses (Measurement Periods)

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2018	2019	Amounts to be Recognized in OPEB Expense after 2019	2020	2021	2022	2023	2024	Thereafter
2018-19	\$0	0	\$0	\$0	\$0						
Net Increase (Decrease) in OPEB Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

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<u>Pay As You Go Cost:</u>	The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.

Memorandum of Understanding between Gravenstein Parent Association and Gravenstein Union School District

This Memorandum of Understanding ("MOU") is dated for identification purposes as of August 19, 2020 and is entered into by and between Gravenstein Parent Association (GPA) and Gravenstein Union School District (GUSD) for the 2020-2021 school year.

GUSD will:

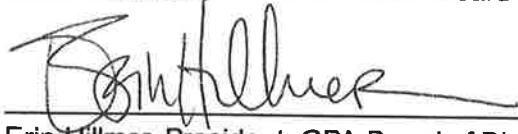
- Implement the ENRICH! Program by providing qualified staffing, curriculum, facilities, and all other components of the program.
- Work with Independent Contractors to schedule enrichment classes to provide instruction to GUSD students.
- Solicit donations from parents for field trips, including both day and overnight trips
- GUSD will communicate with the community
 - Importance of GPA donations
 - Send copy of commitment form to students with registration paperwork and encourage completion and return of the form as well as participation in the campaign.
- If GPA experiences a shortfall in its parent donations and is unable to cover the contracted amounts of Enrichment Contractors, GUSD will agree to be billed for these expenses. GPA defines a shortfall as maintaining less than four months of operating expenses in reserves with an additional \$25,000 for teacher support.
- The District understands its role in the overall creation and development of the ENRICH! Program and acknowledges ultimate financial responsibility.
- Monitor and evaluate the financial sustainability of the ENRICH! Program and provide financial updates quarterly to inform stakeholders of program sustainability.
- Provide a quarterly expense report to GPA by the 15th day of each new quarter for the previous quarter.

Memorandum of Understanding between Gravenstein Parent Association and Gravenstein Union School District

GPA will:

- Understand its role in collecting donations that directly supports the sustainability and long-term success of the ENRICH! Program.
- Contract with District-approved Independent Contractors for enrichment services provided to GUSD students.
- If monies received by GPA exceeds the expense of independent contractors, GPA will endeavor to remit excess funds to the District which will be applied to the cost of enrichment services provided to GUSD students by GUSD staff as GPA by-laws allow, subject to GPA Board approval.
- Solicit parent donations to cover costs of enrichment classes.
 - GPA will communicate with the school community through a variety of methods
 - Reinforce the reality that the ENRICH! program still requires donations to thrive as it is currently designed - both in the number of families donating as well as the level of those donations.
- Monitor and track donation amounts to provide financial updates to the District monthly to allow the District to include revenue in interim reports.

Steve Schwartz, President GUSD Board of Trustees



Erin Hillmer, President, GPA Board of Directors

GUSD Board Approved: _____

GPA Board Approved: 11/23/2020

Gravenstein Union School District

Resolution Declaring Instructional Method for 2020-2021 School Year

Resolution Number #201210-02

WHEREAS, Section 34 of Senate Bill 98 (“SB 98”), signed by the Governor on June 29, 2020, addresses the ability of Local Educational Agencies (“LEAs”) to offer distance learning in the 2020-2021 school year; and

WHEREAS, Education Code Section 43503 subparagraph (2) of subdivision (a) was added by SB 98 to allow LEAs to offer distance learning under either of the following circumstances:

“(A) On a local educational agency or school wide level as a result of an order or guidance from a state public health officer or a local public health officers.

(B) For pupils who are medically fragile or would be put at risk by in-person instruction, who are self-quarantining because of exposure to COVID-19.”; and

WHEREAS, on June 26, 2020, both the State Senate and Assembly issued letters to the Senate Journal for the purpose of clarifying the intent of SB 98, as it relates to distance learning (“Clarifying Letters”); and

WHEREAS, the Clarifying Letters state that Section 34 of SB 98 was intended to provide LEAs with flexibility in determining how K-12 instruction would be provided to meet the needs of students, families and the community during the COVID-19 pandemic such that LEAs would have discretion to adopt a distance learning, hybrid, or mixed-delivery instructional model; and

WHEREAS, both the State Senate and Assembly acknowledged in the Clarifying Letters that while the intent of the Legislature was for LEAs to offer in-person instruction in the 2020-2021 school year to the greatest extent possible, Education Code Section 43503(a)(2)(A) was not intended to require an LEA to seek out or receive approval from a state or local public health officer prior to adopting a distance learning model, but to simply consult and collaborate with state or local public health officials in making this determination; and

WHEREAS, the Clarifying Letters also stated that it was not the Legislature’s intention to prevent an LEA from adopting a distance learning, hybrid or mixed-delivery instructional model to ensure safety, but rather to give LEAs flexibility to determine what instructional model the LEA will adopt during the COVID-19 pandemic, taking into account the needs of their students and staff, and their available infrastructure, provided the model adheres to an applicable state or local public health order or guidance; and

WHEREAS, the June 12, 2020, Sonoma County Roadmap to Reopening Schools incorporates the state and local public health guidance that Sonoma County LEAs must follow; and

WHEREAS, the Governing Board of the Gravenstein Union School District (“District”) has reviewed the Sonoma County Roadmap to Reopening Schools in determining which

instructional model best meets the needs of the District, its students and staff, in light of the District's available infrastructure and safety concerns.

NOW THEREFORE, BE IT RESOLVED THAT, the Governing Board of the Gravenstein Union School District has determined that at this time full in-person direct instruction cannot be provided in compliance with the Sonoma County Roadmap to Reopening Schools.

BE IT FURTHER RESOLVED THAT, the Governing Board of the Gravenstein Union School District has determined that full in-person direct instruction will not be offered as an available instructional model from January 4, 2021 through February 26, 2021.

BE IT FURTHER RESOLVED THAT, the Governing Board of the Gravenstein Union School District will be able to offer the following instructional methods during the 2020-2021 school year:

Distance Learning with small group in-person meetings with health protocols in place as allowed pursuant to current regulations or waiver approval by the Sonoma County Department of Health Services

Independent Study designed to meet the needs of families unable to attend daily in-person remote learning activities.

BE IT FURTHER RESOLVED THAT, the Governing Board of the Gravenstein Union School District, pursuant to guidance from county and state health official as well as the Office of Governor Gavin Newsom, will pursue any available waivers or options to offer in-person instruction to the greatest extent possible should a change in restrictions occur prior to February 26, 2021.

PASSED AND ADOPTED by the Governing Board of the Gravenstein Union School District as its meeting on the ___ day of _____, 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Gregory Appling
Clerk, Governing Board
Gravenstein Union School District

Administration will bring a draft reserve strategy to the Board for consideration by July, 2021. It should address these 5 elements:

- I. Affirm a minimum, prudent, level of unrestricted reserves ("Rainy Day" Unrestricted Reserves and Reserves for Economic Uncertainty) that reflects the largest potential variable in District revenues. (Largest potential variable is possible change in State policy regarding Basic Aid Supplemental funds).
- II. Update a second category of Restricted reserve accounts ('buckets' for reserve expenditures) in order to be prepared to spend excess reserves planfully with a long-term and holistic view in mind.
- III. GUSD should no longer have significant ongoing "unassigned fund balances". All funds should be allocated to a specific reserve fund.
- IV. Clarify guidelines and process for identifying projects and spending down reserve funds over time.
- V. A new annual one-page summary report to facilitate transparency in terms of reserve funding and anticipated revenue that is anticipated but can not yet be formally planned for.

Reserve strategy should reflect long-term expenditures, and reflect the shorter-term considerations from current Facilities Master Plan and LCAP. The administration should work with the Board and other stakeholders in developing the draft.

Traffic Mitigation for Gravenstein Campus

Draft

Background and Potential Motions for 12/10/2020 GUSD Board Meeting

Introduction:

Gravenstein has a historical traffic problem that impacts students, parents, staff and the broader community. Administrators have done much to mitigate this in recent years including new systems of managing traffic flow and scheduling. While applauding this, Board members looked at what further could be done including with the 'built environment'. The Board Committee including Trustees Schwartz and Kahn and Superintendent Rose discussed options with Supervisor David Rabbit and his aid Andrea Kraut in February, 2020. This led to a meeting with Sonoma County's head of the Department of Transportation, Johannes Hovertsz, to review the 2012 Master Plan and offered insights.

Johannes reviewed causes for traffic congestion at Gravenstein and several options to address it. He confirmed that adding parking would be of significant benefit. He made clear that adding additional circulation would also be of immediate benefit.*

This is the beginning of an ongoing discussion and course of action that is expected to include long term collaboration with County staff. In the short-term we recognize that a small silver lining coming from pause in in-person instruction and economic downturn due to the COVID pandemic is that we may have a good time to advance construction that would normally be done during the Summer.

At this time based on discussion with Department Head we are recommending.

The Board acts to spend a portion of the District's significant fund balances ('reserves') as part of the solution for this crucial problem.**

1. Seek bids, or use alternative process to hire an architect to draft plans as soon as possible for:

a new parking lot on the SE corner of the campus per adapted Master Plan which would become a staff parking lot;

Converting the gravel parking on the SE side of the campus to an exit lane for more efficient traffic flow and relocating parking to add spaces to the degree possible;

Redo north parking lot to create a second traffic drop-off area (which may be used for designated grades) and also serve as overflow parking on days with higher need (e.g. first day of school; parent teacher conferences, music performances etc.)

The plans should include both a. Options for gravel; and b. Options for parking and traffic that maximize draining and minimize run-off through green options "permeable pavement".**

Draft

<u>Meeting Date</u>	<u>Focus Areas</u>	<u>Governance Category</u>
January 14	1. Williams Report for Previous Quarter	Student Learning and Achievement, Facilities
	2. Set Deadlines for Charter School Admissions and Lotteries	Policy
	3. Acceptance of Financial Audit for Previous Year (by 1/31)	Finance
	4. Enrollment and Staffing Projections for Upcoming Year	Finance
	5. GUTA or GUSD Sunshines Contract Proposal for Upcoming Year	Human Resources, Finance
February 11	1. Review and Approve School Accountability Report Cards	Student Learning and Achievement
	2. Review and Approve District Safety Plan for Upcoming Year	Policy
	3. Update Educator Effectiveness Plans for Current Year	Human Resources
March 11	1. Employment Lay-off/Non-reelect Notices (if necessary-by 3/15)	Human Resources, Finance
	2. Contracts for Psychologist, Nurse, Speech Therapist etc. for Upcoming Year	Human Resources, Finance
	3. Review/Approve 2nd Interim Budget Report for Current Year (by 3/17)	Finance
	4. Approve Consolidated Application for Upcoming Year	Finance, Student Learning and Achievement
	5. Approve Single Plan for Student Achievement (SPSA)	Student Learning and Achievement, Direction
	6. Update Enrollment and Staffing Projections for Upcoming Year	Human Resources
	7. 5 Year Deferred Maintenance Plan (if applicable)	Facilities
	8. GPA MOU Update for Upcoming Year	Community Relations
	9. Approve District Calendar for Upcoming Year	Policy
April 8	1. Williams Report for Previous Quarter	Student Learning and Achievement, Facilities

	2. Approve Auditor Contract for Upcoming Year(s)	Finance
	3. End of the Year Events Calendar	Community Relations
May 13	1. Final Lay-off Notices to Certificated Staff (if necessary—by 5/15)	Human Resources, Finance
	2. Update Enrollment and Staffing Projections for Upcoming Year	Human Resources, Finance
	3. Review Summer Maintenance Plans (Paving, painting, etc.)	Facilities
June 10	1. Public Hearing of LCAP/Budget for Upcoming Year (by 6/30—requires two separate meetings)	Community Relations, Finance, Student Learning and Achievement, Direction
	2. Adopt Education Protection Account (EPA) Resolution	Finance
	3. Resolution for Ongoing Major Maintenance	Facilities
	4. Approve Single Plan for Student Achievement	Student Learning and Achievement, Direction
June 17	1. Adoption of LCAP/Budget for Upcoming Year	Community Relations, Finance, Student Learning and Achievement, Direction
July 8	1. Williams Report for Previous Quarter	Student Learning and Achievement, Facilities
	2. Attendance Projections for Current Year	Finance
	3. Approve Spring Consolidated Application	Finance, Student Learning and Achievement
	4. Review and Approve Parent Handbook for Current Year	Community Relations
	5. Review Goals & Accomplishments for Previous Year	Student Learning and Achievement, Direction
	6. Begin Superintendent Evaluation for Previous Year	Human Resources
	7. Update Mandatory Board Policies	Policy
	8. Summer School Update (if applicable)	Student Learning and Achievement
August 12	1. Begin Development of Goals and Objectives for Current Year	Student Learning and Achievement, Direction
	2. Complete Superintendent Evaluation for Previous Year	Human Resources

September 9	1. Review and Approve Unaudited Actuals for Prior Year (by 9/15)	Finance
	2. Adopt Gann Limit (by 9/30)	Finance
	3. Budget Update	Finance
	4. Report on School Opening and Attendance	Community Relations, Finance
	5. Approve Site Plan if appropriate	Student Learning and Achievement
	6. State Testing Report	Student Learning and Achievement
	7. Complete Goals & Objectives for Current Year (if necessary)	Student Learning and Achievement, Direction
October 14	1. Williams Report for Previous Quarter	Student Learning and Achievement, Facilities
	2. Budget Update	Finance
	3. Public Hearing/Approve Resolution on Sufficiency of Instructional Materials	Student Learning and Achievement
	4. Certification of Compliance with Standards-Aligned Instructional Materials	Student Learning and Achievement
	5. Continue to review Board Policy	Policy
November 18	1. Approve Resolution on Accounting of Developer Fees	Finance
	2. Continue to Review Board Policies	Policy
	3. Establish Organizational Meeting	Governance
December 9	1. Board Reorganization	Governance
	2. Review and Approve 1st Interim Budget Report (by 12/15)	Finance
	3. Discuss Kindergarten Registration and Promotional Events	Community Relations
	4. GUTA or GUSD Sunshines Contract Proposal for Upcoming Year*	Human Resources, Finance

*Propose language

**RESOLUTION OF THE GOVERNING BOARD OF THE
GRAVENSTEIN UNION SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR 2019-2020 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
(Government Code sections 66001(d) & 66006(b))
Resolution #201210-01**

1. Authority and Reasons for Adopting this Resolution.

- A. This District has levied school facilities fees pursuant to various resolutions, the most recent of which is dated December 12, 2019, and is referred to herein as the “School Facilities Fee Resolution” and is hereby incorporated by reference into this Resolution. These resolutions were adopted under the authority of Education Code section 17620. These fees have been deposited in the following fund or account:

Fund 25 – Capital Facilities Fund (the “Fund”);

- B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;
- C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2020, that this information be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after the findings become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has filed a written request for it.
- D. The Superintendent has informed this Board that a draft copy of this Resolution (along with Exhibits 1 and 2 which are hereby incorporated by reference into this Resolution) was made available to the public on November 25, 2020. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had filed a written request for it.
- E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund.

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2019-2020 Fiscal Year:

- A. In reference to Government Code section 66006(b)(2), the information identified in section 1 above is correct;
- B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit 1 and determined that it meets the requirements set forth in Government Code section 66006(b)(1);
- C. In reference to Government Code section 66001(d)(1)(A), and with respect only to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified in Exhibit 2;
- D. In reference to Government Code section 66001(d)(1)(B), and with respect only to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged as more specifically identified in Exhibit 2;
- E. In reference to Government Code section 66001(d)(1)(C), and with respect only to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit 2;
- F. In reference to Government Code section 66001(d)(1)(D), and with respect only to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit 2; and
- G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. **Certificate of Resolution.**

I, _____, _____ of the Governing Board of the Gravenstein Union School District of Sonoma County, State of California, certify that this Resolution proposed by _____, seconded by _____, was duly passed and adopted by the Board, at an official and public meeting this _____ day of _____, 2020, by the following vote:

AYES:

NOES:

ABSENT:

_____ of the Board
of the Gravenstein Union School District
District of Sonoma County, California

EXHIBIT 1

**TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2019-2020
FOR THE FOLLOWING FUND OR ACCOUNT:
Fund 25 – Capital Facilities Fund (the “Fund”)**

Per Government Code section 66006(b)(1)(A-H) as indicated:

- A. A brief description of the type of fee in the Fund: Gravenstein Union School District collects fees for residential and commercial development on properties within the school district boundaries.
- B. The amount of the fee. The fee is \$1.42 per square foot for residential and \$.21 per square foot for commercial development.
- C. The beginning and ending balance of the Fund.

See Attachment 1.

- D. The amount of the fees collected and the interest earned.

See Attachment 1.

- E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Attachment 1.

- F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete: None available

- G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan: None available

- H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001: Not Applicable

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

EXHIBIT 2

**TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2019-2020
FOR THE FOLLOWING FUND OR ACCOUNT:
Fund 25 – Capital Facilities Fund (the “Fund”)**

Per Government Code section 66001(d)(1)(A-D) as indicated:

- A. With respect to only that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows: Gravenstein Elementary School, Gravenstein First, Hillcrest Middle School
- B. With respect to that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, there is a reasonable relationship between the fee and the purpose for which it is charged, including:
- a. There is an ongoing need for the Fund to complete construction or reconstruction to reduce overcrowding caused by the development.
 - b. The status of improvements identified when the fee was established are as follows: See attachment 2
 - c. The following has been done since the fee was imposed: See attachment 2
 - d. Future plans include: Not determined
- C. With respect to only that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows: Not yet determined
- D. With respect to only that portion of the Fund remaining unexpended at the end of the 2019-2020 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund: Not yet determined

ATTACHMENT 1
 GRAVENSTEIN UNION SCHOOL DISTRICT
 ANNUAL ACCOUNTING OF DEVELOPER FEES
 FISCAL YEAR 2019-2020

The fee collected in 2019-2020 was \$1.42 per square foot for residential development and \$.21 per square foot for commercial development.

Developer Fees received are deposited in Fund 25 at the Sonoma County Treasury.

Beginning Fund Balance	\$135,887.07
REVENUE	
Fees collected	\$ 6,781.92
Interest	\$ 2,802.14
TOTAL REVENUE	\$ 9,584.06
EXPENDITURES	
Paid to West Sonoma County Transportation For District obligation for facilities	\$ 2,477.84
TOTAL EXPENDITURES	\$ 2,477.84
Fund Ending Balance	\$ 142,993.29

ATTACHMENT II

5 Year Expenditure Summary

2019-20	West County Transportation Facility Lease	\$2,477.84
2018-19	West County Transportation Facility Lease	\$2,863.79
2017-18	West County Transportation Facility Lease	\$4,295.41
2016-17	Developer Fees Processing Fees	\$ 15.00
	West County Transportation Facility Lease	\$ 430.95
2015-16	Developer Fees Processing Fees	\$ 210.00
	West County Transportation Facility Lease	\$ 515.36
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	5 Year Expense Total	\$10,808.35