



CLOVIS UNIFIED SCHOOL DISTRICT
1450 Herndon Avenue • Clovis, California 93611-0599

GOVERNING BOARD MEETING
December 12, 2018

Professional Development Building, Boardroom
1680 David E. Cook Way, Clovis, California

5:30 P.M. – CLOSED SESSION
6:30 P.M. – PUBLIC SESSION

Regular Meeting
AGENDA

*Additional information regarding this agenda may be viewed through the District's website at
<http://www.cusd.com/board/meetings.htm>*

In compliance with the Americans with Disabilities Act, if you need special assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact the Superintendent's Office at 327-9100. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting.

Public records relating to an open session agenda item of a regular meeting that are distributed within 72 hours prior to the meeting will be available for public inspection at the District Office, 1450 Herndon Avenue, Clovis, California.

A. CALL TO ORDER

B. ROLL CALL

C. CLOSED SESSION

1. STUDENT DISCIPLINE AND OTHER CONFIDENTIAL STUDENT MATTERS (Education Code §48900 et seq. and §35146)
2. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/SUSPENSION (Gov't. Code §54957)
3. APPOINTMENT/EMPLOYMENT OF INDIVIDUALS IN POSITIONS LISTED IN BOARD POLICY EXHIBITS NO. 6401, 6402, 6403, 6404, 6405 AND 6407 (Gov't. Code §54957)
4. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION – Significant Exposure to Litigation Pursuant to Subdivision (d)(2) of Gov't. Code §54956.9 – 1 Potential Case
5. CONFERENCE WITH LABOR NEGOTIATORS (Education Code §54957.6) Agency Negotiator – Eimear O'Farrell, Ed.D., Supt. Negotiating Parties – Contracted Emps., Cert. Mgmt., Cert. Teachers, Class. Emps., Class. Mgmt. & Ops. Unit (Represented by CSEA Clovis Chapter 250)
6. CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Gov't. Code section 54956.8) – APN 491-030-70 – Agency Negotiator: Assoc. Superintendent, Administrative Svcs.

D. RECONVENE FOR PUBLIC SESSION

E. PLEDGE OF ALLEGIANCE

F. INVOCATION

G. RECOGNITION OF VISITORS

H. APPROVAL OF MINUTES

1. November 14, 2018, Regular Governing Board Meeting Minutes
Approve the minutes of the November 14, 2018, regular Governing Board meeting, as submitted.

I. ADOPTION OF AGENDA

J. SEATING OF BOARD MEMBERS

1. Resolution No. 3669 – Seating of Unopposed Board Member
Adopt Resolution No. 3669 seating the following unopposed Board member (incumbent) by operation of law: Elizabeth J. Sandoval, with her new term ending in the year 2022.
2. Oath of Office
The Oath of Office will be administered to the three newly elected Board members voted onto the CUSD Governing Board in the November 6, 2018, election.

(Action to add to or delete items from any portion of the agenda or to discuss any consent agenda items must be taken PRIOR to adoption of the agenda.)

K. STUDENT BOARD MEMBER REPORT

1. Student Board Member Report

L. ORGANIZATION OF BOARD

1. Annual Election of Governing Board Officers for 2018-19
Elect a Clovis Unified School District Governing Board President, Vice-President and Clerk for the term beginning December 12, 2018, through December 11, 2019.
2. Annual Appointment of Governing Board Representatives to Board Subcommittees
Appoint Board members to the following subcommittees: Budget; Curriculum; Facilities; and Clovis and Fresno City Councils/CUSD Governing Board Joint Subcommittees.
3. Annual Appointment of Governing Board Representative to the CART Board of Directors
Appoint a Board member to the Center for Advanced Research and Technology Board of Directors.
4. Annual Appointment of Governing Board Representative – CSBA Delegate Assembly, Subregion 10-B
Appoint a Governing Board member to the CSBA Delegate Assembly, Subregion 10-B.
5. Annual Appointment of Governing Board Representative – Fresno County Committee on School District Organization
Appoint a Governing Board member, and an alternate, as the voting representative to participate in the election of members to the Fresno County Committee on School District Organization in fall 2019.

M. SPECIAL PRESENTATIONS

1. Clovis East Educational Center Holiday Choral Performance
The Clovis East High School Choraliers will perform “Just a Kiss,” by Lady Antebellum and arranged by Musae under the direction of Carlin Truong. The Reyburn Intermediate School Chamber Choir, under Allison Crose’s direction, will perform “Somewhere in My Memory,” as

arranged by Mark Hayes. To close the performance, both choirs will join together to perform "Veni Veni Emmanuel" by Michael John Trotta.

2. Annual Mid-Year Inter-School Council Report

Inter-School Council (ISC) officers and members will present a report on Leadership Camp 2018 and provide a brief overview of the upcoming ISC events and activities that will take place during the remainder of the 2018-19 school year.

N. STAFF REPORTS

1. Annual Career Technical Education Status Report 2018

Members of the Curriculum, Instruction and Accountability Department will provide an update on enrollment, curriculum, and future focus for Career Technical Education in Clovis Unified School District.

2. Knightscope Security Pilot Program Overview

Assistant Superintendent for the Clovis North Area Darin Tockey will present the Knightscope Security Grant proposal. Clovis North Educational Center (CNEC) secured a grant opportunity to participate in a pilot program that utilizes robotic security devices. Clovis Unified is considering this pilot opportunity to evaluate the efficiency and cost effectiveness of this type of school safety system for its school campuses. The pilot would also provide an opportunity for the students in the Career Technical Education (CTE) Robotics program to experience a real-world learning opportunity.

O. PUBLIC PRESENTATIONS

This time is reserved for individuals who may wish to address the Board regarding a matter that is not included on the agenda. Presentations are limited to three minutes per individual. Please note that because the items brought up by the public during this time are not on the agenda, the Governing Board may not discuss or act upon such items.

P. CLOSED SESSION MOTIONS

Q. CONSENT

1. Conference Requests

Approve the Conference Requests, as submitted.

2. Fundraiser Requests

Approve the Fundraiser Requests, as submitted.

3. Student Trip Requests

Approve the Student Trip Requests, as submitted.

4. Voluntary Community Recreation Program

Approve the Voluntary Community Recreation Program, as submitted.

5. Ratification of Purchase Orders, District Contracts \$25,000 or Less, and Check Register

Ratify Purchase Orders, District Contracts \$25,000 or less, and Warrants numbered 586644-587562.

6. Notices of Completion

Adopt the Notices of Completion, as submitted.

7. Change Orders

Approve the Change Orders, as submitted.

R. ACTION

In general (unless otherwise noted), these items were seen for Information at the prior Board meeting and will be voted on at this meeting. Agenda items titled "Annual" are recurring items submitted to the Board for approval yearly.

1. Textbook Adoption for the 2018-19 School Year

Authorize the Superintendent or designee to adopt a textbook for use in secondary schools for the 2018-19 school year, as submitted.

2. Annual Financial Audit Report – June 30, 2018

Approve the annual Financial Audit Report for June 30, 2018, as submitted.

3. Annual First Quarter Financial Report and State J-251 First Interim Report

Approve the District's First Interim Financial Report and adopt a positive certification indicating the District will be able to meet its financial obligations for the remainder of the 2018-19 school year.

4. Annual Agreement with School Services of California for Legislative Advocacy Services

Approve an annual agreement with School Services of California for legislative advocacy services in 2019.

5. Annual Developer Fee Findings and Public Information Report for 2017-18

Accept the 2017-18 Developer Fee Findings and Public Information Report as required by Government Code sections 66001 and 66006, as submitted.

6. Request for Qualifications for Construction Management Services

Approve Bernards; Bush Construction; Durham Construction Company, Inc.; Harris Construction; and Mark Wilson Construction, Inc. to provide construction management services for various modernization and new construction projects for the years 2020 to 2025.

7. Award of Bid – Supplies

Non-award Bid No. 2751 – Partial Rebid for Campus Catering Specialty Food Items.

8. Provisional Internship Permit

Approve the Provisional Internship Permit for the recommended teaching candidates, as submitted.

9. Schedule a Public Hearing on Suitability of Real Property at Fowler and McKinley for Use as a New Elementary School Site

Schedule a Public Hearing for 6:45 p.m. on Wednesday, January 16, 2019, at 1680 David E. Cook Way, Clovis, California, regarding the suitability of real property at Fowler and McKinley avenues for use as a new elementary school site.

10. Schedule a Public Hearing Regarding the Mitigated Negative Declaration for the Proposed New Fowler and McKinley Elementary School Site

Schedule a Public Hearing for 6:45 p.m. on Wednesday, January 16, 2019, at 1680 David E. Cook Way, Clovis, California, regarding the Mitigated Negative Declaration for the proposed new elementary school at Fowler and McKinley avenues.

11. Schedule a Public Hearing Regarding the Preliminary Environmental Assessment for the Proposed New Fowler and McKinley Elementary School Site

Schedule a Public Hearing for 6:45 p.m. on January 16, 2019, at 1680 David E. Cook Way, Clovis, California, regarding the draft Preliminary Environmental Assessment (PEA) for the proposed new elementary school site located near the northeast corner of North Fowler Avenue and East McKinley Avenue.

S. INFORMATION

Unless otherwise noted, these items are on the agenda to provide time for Board members to review prior to taking action on the items at the next Board meeting. Agenda items titled "Annual" are recurring items submitted to the Board for approval yearly.

1. Secondary New Course of Study Proposals 2019-20

Authorize the Superintendent or designee to approve the New Course of Study Proposals for use in the District's high schools for the 2019-20 school year, as submitted.

2. Annual Title VII Indian Education Formula Grant Application 2019-20

Authorize the Superintendent or designee to submit Part I of the Title VII Indian Education Grant Application for the 2019-20 school year.

3. Annual Single Plan for Student Achievement (SPSA) 2018-19

Authorize the Superintendent or designee to approve the annual Single Plan for Student Achievement and the categorical budget for each school for the 2018-19 school year, and authorize each school to implement its categorical programs.

4. Placement of a Special Education Student in a Non-Public School

Authorize Clovis Unified School District to enter into an agreement for a student to attend Creative Alternatives, a non-public school in Fresno, California.

5. Agreement with Raptor Visitor Management

Authorize the Superintendent or designee to enter into an agreement with Raptor Visitor Management for provision of a visitor and volunteer management system.

6. Award of Bid – Construction and Supplies

Recommendations for Bid No. 2754 – Rebid BHS Culinary Arts CTE Classroom Remodel and Bid No. 2755 – Campus Catering Specialty Food Items will be brought to the Governing Board for Action at a future meeting.

7. Authorization/Ratification to Purchase Via Piggyback from Glendale Unified School District Bid for Apple Computer Products, Services and Related Items

Authorize/ratify approval for the District to purchase via piggyback from Glendale Unified School District Bid P-13-18/19 for Apple computer products, services and related items.

8. Construction Costs for New Elementary School at Shields and Locan Avenues

Approve construction costs for the new elementary school to be located at Shields and Locan avenues and related provisions of the lease-leaseback agreement.

9. Resolution No. 3672 – Annual Uniform Public Construction Cost Accounting Act

Approve Resolution No. 3672 adopting Uniform Public Construction Cost Accounting Act (UPCCAA) procedures as outlined by the Public Contract Code.

10. Resolution No. 3673 – Authorization to Participate in the Electric School Bus Incentive Program

Adopt Resolution No. 3673 authorizing the Superintendent or designee to submit an application to the San Joaquin Valley Air Pollution Control District to participate in the Electric School Bus Incentive program.

11. Resolution No. 3674 – Evaluating Suitability of Real Property at Fowler/McKinley for Use as a New Elementary School

Adopt Resolution No. 3674 evaluating real property at Fowler and McKinley avenues for a new elementary school site in accordance with the new school site selection standards established by the California Department of Education.

12. Resolution No. 3675 – Adopting a Mitigated Negative Declaration for and Approving the Fowler/McKinley Elementary School Project

Adopt Resolution No. 3675 adopting a Mitigated Negative Declaration for and approving the new elementary school project at Fowler and McKinley avenues.

13. Resolution No. 3676 – Adopting an Addendum to the Shields/Locan Elementary School Site Mitigated Negative Declaration for the Annexation of Locan Avenue and Shields Avenue Public Right-Of-Way

Approve Resolution No. 3676 adopting an addendum to the Shields/Locan elementary school site Mitigated Negative Declaration for the annexation of the Locan Avenue and Shields Avenue public right-of-way.

T. BOARD SUBCOMMITTEE REPORTS

1. Budget

2. Center for Advanced Research and Technology (CART) Board of Directors
3. Curriculum
4. Facilities

U. BOARD MEMBER REPORTS

V. SUPERINTENDENT'S REPORT

W. ADJOURNMENT

CONTACT PERSON: Susan Wise

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Approve the minutes of the November 14, 2018, regular Governing Board meeting, as submitted.

DISCUSSION:

FISCAL IMPACT/FUNDING SOURCE:

ATTACHMENTS:

Description	Upload Date	Type
Minutes - 11-14-18 Governing Board Meeting	12/7/2018	Backup Material
Student Board Member Report - 11-14-18	12/3/2018	Backup Material

REVISIONS:



CLOVIS UNIFIED SCHOOL DISTRICT
1450 Herndon Avenue • Clovis, California 93611-0599

GOVERNING BOARD MEETING

MINUTES

November 14, 2018

***Professional Development Building, Boardroom
1680 David E. Cook Way, Clovis, California***

5:30 P.M. – CLOSED SESSION

6:30 P.M. – PUBLIC SESSION

Regular Meeting AGENDA

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A. CALL TO ORDER

Board President Jim Van Volkinburg, D.D.S., called the regular Governing Board meeting to order at 5:31 p.m.

B. ROLL CALL

Board Members Present:

Jim Van Volkinburg, D.D.S., President
Elizabeth "Betsy" Sandoval, Vice-President
Ginny L. Hovsepian, Clerk
Sandra Bengel Budd, Member
Christopher Casado, Member
Steven G. Fogg, M.D., Member
Brian D. Heryford, Member
Jocelyn Krupens, Student Board Member

District Administrators Present:

Eimear O'Farrell, Ed.D., Superintendent
Don Ulrich, Ed.D., Deputy Superintendent
Norm Anderson, Associate Superintendent
Barry Jager, Associate Superintendent
Susan Wise, Administrative Specialist

President Van Volkinburg asked if anyone present wished to address the Board relative to items that would be considered in Closed Session. At 5:31 p.m., the Governing Board adjourned to Closed Session to discuss the following matters:

C. CLOSED SESSION

1. STUDENT DISCIPLINE AND OTHER CONFIDENTIAL STUDENT MATTERS (Education Code §48900 et seq. and §35146)
2. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/SUSPENSION (Gov't. Code §54957)
3. APPOINTMENT/EMPLOYMENT OF INDIVIDUALS IN POSITIONS LISTED IN BOARD POLICY EXHIBITS NO. 6401, 6402, 6403, 6404, 6405 AND 6407 (Gov't. Code §54957)
4. APPOINTMENT/EMPLOYMENT OF GENERAL LEGAL COUNSEL (Gov't Code §54956.9)
5. APPOINTMENT/EMPLOYMENT OF DEPUTY PRINCIPALS – REAGAN EDUCATIONAL CENTER AND CLOVIS WEST HIGH SCHOOL (Gov't. Code §54957)
6. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Gov't Code §54956.9 (d)(1)) – Fresno County Superior Court Case No. 17CECG01921

D. RECONVENE FOR PUBLIC SESSION

Board President Van Volkinburg reconvened the public meeting at 6:30 p.m.

E. PLEDGE OF ALLEGIANCE

Student Board Member Krupens led the Board members and meeting attendees in the Pledge of Allegiance.

F. INVOCATION

Board Member Hovsepien led the Invocation.

G. RECOGNITION OF VISITORS

Board President Van Volkinburg welcomed the visitors present and explained the procedures for addressing the Board.

H. APPROVAL OF MINUTES

1. October 24, 2018, Regular Governing Board Meeting Minutes

Prior to taking this first vote of the evening, President Van Volkinburg announced that Student Board Member Krupens indicated she would not be casting any preferential votes during the meeting.

Approved the minutes of the October 24, 2018, regular Governing Board meeting, as submitted.

Motion: Approve, Moved By Board Member Chris Casado, Seconded by Board Member Brian Heryford. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepien, Sandoval, Van Volkinburg

(Action to add to or delete items from any portion of the agenda or to discuss any consent agenda items must be taken PRIOR to adoption of the agenda.)

I. ADOPTION OF AGENDA

Adopted the November 14, 2018, Governing Board meeting agenda, as amended to include, in Consent agenda item O-2, a District-wide fundraiser request to aid victims of the most recent California wildfires. An updated fundraiser list was given to all Board members the night of the meeting.

Motion: Approve, Moved By Board Member Betsy Sandoval, Seconded by Board Member Sandra Bengel Budd. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

J. PUBLIC PRESENTATIONS

This time is reserved for individuals who may wish to address the Board regarding a matter that is not included on the agenda. Presentations are limited to three minutes per individual. Please note that because the items brought up by the public during this time are not on the agenda, the Governing Board may not discuss or act upon such items.

K. SPECIAL PRESENTATIONS

1. Clovis North High School Drama Production Performance

Cast members from Clovis North High School's theater arts program performed two musical numbers from their current production of "The Wedding Singer," under the direction of Joel Abels.

2. Annual Recognition of the Clovis Unified District Governing Board

More than 100 staff and administrators were present to express appreciation to the Governing Board for their commitment and the exemplary service they have provided to the students, staff and community of Clovis Unified School District. Additionally, outgoing Board members Sandy Bengel Budd and Jim Van Volkinburg, D.D.S., were honored for their 25 years of service each as members of the Governing Board during their final Board meeting.

L. STUDENT BOARD MEMBER REPORT

1. Student Board Member Report

Student Board Member Krupens delivered her report on activities taking place at the District's five comprehensive high schools. A copy of her report is attached to these minutes.

M. STAFF REPORTS

1. California School Dashboard Local Indicators – Written Report

A written report summarizing the results of the California School Dashboard local indicators was provided to members of the Board in their the November 14 Governing Board meeting agenda materials. Board members indicated they did not have any comments or questions about the report.

N. CLOSED SESSION MOTIONS

Adopted the Hearing Panel's findings and recommendations for students #19-04 and #19-05.

Motion: Approve, Moved By Board Member Brian Heryford, Seconded by Board Member Chris Casado. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

Approved all routine Personnel Matters.

Motion: Approve, Moved By Board Member Brian Heryford, Seconded by Board Member Ginny Hovsepian. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

Appointed Maiya Yang to the position of General Legal Counsel, effective January 7, 2019.

Motion: Approve, Moved By Board Member Brian Heryford, Seconded by Board Member Steven Fogg. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

Appointed current Fugman Elementary School Principal Jennifer Thomas to the position of Reagan Educational Center Deputy Principal, effective July 1, 2019.

Motion: Approve, Moved By Board Member Ginny Hovsepian, Seconded by Board Member Sandra Bengel Budd. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

Appointed current Clovis East High School Learning Director May Moua to the position of Clovis West High School Deputy Principal, effective November 15, 2018.

Motion: Approve, Moved By Board Member Sandra Bengel Budd, Seconded by Board Member Ginny Hovsepian. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

Finally, President Van Volkinburg announced that current Reagan Elementary School Principal Kacey Gibson will serve as the Principal of the District's new elementary school to be located at Shields and Locan avenues, effective July 1, 2019.

O. CONSENT

1. Conference Requests

Approved the Conference Requests, as submitted.

Motion: Approve, Moved By Board Member Sandra Bengel Budd, Seconded by Board Member Betsy Sandoval. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

2. Fundraiser Requests

Approved the Fundraiser Requests, as submitted.

Motion: Approve, Moved By Board Member Sandra Bengel Budd, Seconded by Board Member Betsy Sandoval. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

3. Student Trip Requests

Approved the Student Trip Requests, as submitted.

Motion: Approve, Moved By Board Member Sandra Bengel Budd, Seconded by Board Member Betsy Sandoval. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

4. Voluntary Community Recreation Programs

Approved the Voluntary Community Recreation Programs, as submitted.

Motion: Approve, Moved By Board Member Sandra Bengel Budd, Seconded by Board Member

Betsy Sandoval. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

5. Ratification of Purchase Orders, District Contracts \$25,000 or Less, and Check Register
Ratified Purchase Orders, District Contracts \$25,000 or less, and Warrants numbered 585086-586643.

Motion: Approve, Moved By Board Member Sandra Bengel Budd, Seconded by Board Member Betsy Sandoval. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

6. Notices of Completion

Adopted the Notices of Completion, as submitted.

Motion: Approve, Moved By Board Member Sandra Bengel Budd, Seconded by Board Member Betsy Sandoval. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

7. Change Orders

Approved the Change Orders, as submitted.

Motion: Approve, Moved By Board Member Sandra Bengel Budd, Seconded by Board Member Betsy Sandoval. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

P. ACTION

In general (unless otherwise noted), these items were seen for Information at the prior Board meeting and will be voted on at this meeting. Agenda items titled "Annual" are recurring items submitted to the Board for approval yearly.

1. 2019 Summer School Academic Programs

Approved the recommended 2019 CUSD Summer School programs and calendar, as submitted.

Motion: Approve, Moved By Board Member Chris Casado, Seconded by Board Member Brian Heryford. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

2. Placement of a Special Education Student in a Non-Public School

Authorized Clovis Unified School District to enter into an agreement for a student to attend Creative Alternatives, a non-public school in Fresno, California.

Motion: Approve, Moved By Board Member Brian Heryford, Seconded by Board Member Chris Casado. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

3. Williams Settlement Complaint Summary Report – First Quarter 2018-19 School Year

Accepted the first quarter summary report of zero complaints related to the requirements of the Williams Lawsuit Settlement, as submitted.

Motion: Approve, Moved By Board Member Brian Heryford, Seconded by Board Member Sandra Bengel Budd. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

4. Maintenance Agreement with Code 3 Corp. Security Inc.

Authorized the Superintendent or designee to enter into an agreement with Code 3 Corporation Security Inc., as submitted.

Motion: Approve, Moved By Board Member Sandra Bengel Budd, Seconded by Board Member

Betsy Sandoval. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

5. Annual Asset Management Services Agreement with TerraVerde

Authorized the Superintendent or designee to sign an agreement with TerraVerde for 2018-19 regarding management and oversight of the District's solar project improvements.

Motion: Approve, Moved By Board Member Sandra Bengel Budd, Seconded by Board Member Chris Casado. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

6. Administrative Contract – General Legal Counsel

Approved a contract for the General Legal Counsel, as submitted, effective January 7, 2019, and reported information pursuant to Government Code section 54953(c)(3).

Motion: Approve, Moved By Board Member Chris Casado, Seconded by Board Member Betsy Sandoval. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

7. Revised Board Policy No. 6503 – Health & Welfare Benefits

Approved revisions to Board Policy No. 6503 related to the Human Resources Employee Benefits' Health and Welfare Benefits Plan.

Motion: Approve, Moved By Board Member Chris Casado, Seconded by Board Member Ginny Hovsepian. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

8. Resolution No. 3667 – Agreement with San Joaquin Valley Air Pollution Control District

Adopted Resolution No. 3667 authorizing the Superintendent or designee to submit an application to the San Joaquin Valley Air Pollution Control District to participate in the New Alternative Fuel Vehicle grant program.

Motion: Approve, Moved By Board Member Chris Casado, Seconded by Board Member Ginny Hovsepian. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

9. Resolution No. 3668 – Scheduling of Annual Governing Board Organizational Meeting

Adopted Resolution No. 3668 establishing December 12, 2018, as the date of the annual Governing Board organizational meeting for the 2018-19 school year.

Motion: Approve, Moved By Board Member Betsy Sandoval, Seconded by Board Member Chris Casado. Passed. 7-0. Board Members voting Ayes: Bengel Budd, Casado, Fogg, Heryford, Hovsepian, Sandoval, Van Volkinburg

Q. INFORMATION

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1. Textbook Adoption for the 2018-19 School Year

Authorize the Superintendent or designee to adopt a textbook for use in secondary schools for the 2018-19 school year, as submitted.

2. Annual Financial Audit Report – June 30, 2018

Approve the annual Financial Audit Report for June 30, 2018, as submitted.

3. Annual First Quarter Financial Report and State J-251 First Interim Report

Approve the District's First Interim Financial Report and adopt a positive certification indicating the District will be able to meet its financial obligations for the remainder of the 2018-19 school year.

4. Annual Agreement with School Services of California for Legislative Advocacy Services
Approve an annual agreement with School Services of California for legislative advocacy services in 2019.
5. Annual Developer Fee Findings and Public Information Report for 2017-18
Accept the 2017-18 Developer Fee Findings and Public Information Report as required by Government Code sections 66001 and 66006, as submitted.
6. Request for Qualifications for Construction Management Services
Approve Bernards; Bush Construction; Durham Construction Company, Inc.; Harris Construction; and Mark Wilson Construction, Inc. to provide construction management services for various modernization and new construction projects for the years 2020 to 2025.
7. Award of Bid – Supplies
Recommendation for Bid No. 2751 – Partial Rebid for Campus Catering Specialty Food Items will be brought to the Governing Board for Action at a future meeting.
8. Resolution No. 3669 – Seating of Unopposed Board Member
Adopt Resolution No. 3669 seating the following unopposed Board member (incumbent) by operation of law: Elizabeth J. Sandoval, with her new term ending in the year 2022.
9. Oath of Office
The Oath of Office will be administered to those Board members taking office at the December 12, 2018, Board meeting.
10. Annual Election of Governing Board Officers for 2018-19
Elect a Clovis Unified School District Governing Board President, Vice-President and Clerk for the term beginning December 12, 2018, through December 11, 2019.
11. Annual Appointment of Governing Board Representatives to Board Subcommittees
Appoint Board members to the following subcommittees: Budget; Curriculum; Facilities; and Clovis and Fresno City Councils/Governing Board Joint Subcommittees.
12. Annual Appointment of Governing Board Representative to the CART Board of Directors
Appoint a Board member to the Center for Advanced Research and Technology Board of Directors.
13. Annual Appointment of Governing Board Representative – CSBA Delegate Assembly, Subregion 10-B
Appoint a Governing Board member to the CSBA Delegate Assembly, Subregion 10-B.
14. Annual Appointment of Governing Board Representative – Fresno County Committee on School District Organization
Appoint a Governing Board member, and an alternate, as the voting representative to participate in the election of members to the Fresno County Committee on School District Organization in fall 2019.

R. BOARD SUBCOMMITTEE REPORTS

1. Budget (Bengel Budd, Casado, Hovsepian)

At the November 13 meeting of the Budget Board Subcommittee, members discussed a proposed agreement with Raptor Visitor Management Services, which will be presented to the Board for Information on December 12 and Action on January 16. Raptor provides an efficient and effective visitor and volunteer electronic registration system that would further enhance the District's safe school plans. The easy-to-use check-in and check-out procedure for volunteers, visitors and substitutes would allow the District to improve management of volunteer and visitors to District campuses. Assistant Superintendent for the Clovis North Area Darin Tockey made a presentation to the Subcommittee regarding the Knightscope Security Grant, which the Clovis North Educational Center applied for and was awarded. The grant would enable the school to participate in a pilot program that utilizes robotic security devices. The District is evaluating the program and whether or not it is an opportunity the District will take advantage of. There are many factors to consider such as sustainability, ensuring confidentiality, etc. Senate Bill 138 – Universal Meal Service was also discussed. This law requires that California schools provide breakfast and lunch free of charge at every site identified as “high poverty” under the community eligibility provision, which is equal to or higher than 62.5 percent at poverty. Administration is reviewing numbers and estimates that Clovis Unified will have two school sites that meet the criteria. The District may have the opportunity to bundle up to 10 sites and still meet the criteria. The program will continue to be evaluated. At the measurement date of April 1, 2019, the District will determine which school sites are able to participate effective for the 2019-20 school year. Finally, a Timekeeping Request for Proposal (RFP) was discussed. Administration is searching for a timekeeping company that is compatible with CUSD's existing financial software, will eliminate paper timesheets, and assist with ensuring proper processing of itinerant employees and employees with non-standard work weeks. Members learned that the top two timekeeping companies will be brought back for an interview with District IT at the end of November, and an interview with end-users will follow shortly thereafter. This is a major project and the District will take its time to ensure a company is carefully selected that will fit Clovis Unified's needs for years to come. Once the final company is selected, a recommendation will be presented to the Governing Board.

2. Center for Advanced Research and Technology (CART) Board of Directors (Sandoval)

The Center for Advanced Research and Technology (CART) Board of Directors met on November 13, during which CART Board Chairperson Mike Betts and Fresno Business Council CEO Deborah Nankivell made a presentation on the Fresno Business Council Life Skills Initiative aimed at developing confident life-ready citizens, transforming leaders into civic stewards, and creating community. Mr. Betts recapped the details of the Life Skills Initiative and Ms. Nankivell presented the Board with a folder containing the mission and vision statements of the Fresno Pacific Teacher Education program, along with Guiding Principles for Civic Transformation. Further discussion was held regarding what makes the CART program so successful and enables students to thrive and move forward with exceptional life skills and knowledge. As part of this conversation, the Board of Directors were able to talk with CART teachers about the processes they use in the classroom to integrate the “CART Habits of the Mind” (initiate, investigate, collaborate, persist, communicate, connect, reflect) daily.

3. Curriculum (Bengel Budd, Hovsepian, Van Volkinburg)

The Curriculum Board Subcommittee did not meet.

4. Facilities (Fogg, Heryford, Sandoval)

The Facilities Board Subcommittee did not meet.

S. BOARD MEMBER REPORTS

T. SUPERINTENDENT'S REPORT

U. ADJOURNMENT

With no further business before the Board, the meeting was adjourned at 9:03 p.m.

RESPECTFULLY SUBMITTED:

Clerk

Secretary

Student Board Report

November 14, 2018

Buchanan High School

At Buchanan High School, girls volleyball defeated Central for the Valley Title and received the No. 2 seed in the Northern California Open Division.

Boys and girls cross country took first place at the TRAC Championships. Four boys finished in the top 10, and six girls placed in the top 10 with Megan Lowe and Corie Smith finishing 1st and 2nd respectively. The Bears compete at Woodward Park tomorrow for the Valley Championship.

Boys water polo won the Central Section Title for the third consecutive year. The Bears advance to the NorCal regional playoffs this Friday. Varsity competition cheer took 1st place in the UCA SoCal championships last weekend, and varsity competition pep placed 2nd in the USA Regionals at Clovis North. All four competition teams have qualified for Nationals.

Buchanan football hosts Liberty of Bakersfield this Friday in the Valley semifinals. With a win, the Bears would compete in the Central Section finals for the 2nd consecutive year.

At the Sierra Cup Classic, Buchanan Marching Band placed 2nd in the AAAA (4A) Division, winning Best Percussion and “all captions” during prelims.

Buchanan Activities has started rehearsals for the 20th Annual Harmony Diversity Talent Show, consisting of performances by multi-cultural clubs and special needs students. Members of the Board and the community are invited to attend a free performance on December 4th at 7:00 p.m. in the MPR.

Clovis High School

At Clovis High School, the feeder schools have been making amazing advances. Jefferson teacher Sally Kirchner received a \$1,000 Donors Choose grant to purchase eight Stem Robots and a robotic ball. Jefferson also held a Red Ribbon Rally in cooperation with Clovis High School Leadership. The Cedarwood football team won the District Championship against Mountain View Elementary. Weldon now has 18 staff members trained to run CSI support groups. Mickey Cox kicked off Red Ribbon week with a rally emcee'd by Jody Jo from KISS Country. Red Bank has purchased a diverse book collection thanks to a Foundation Grant and these books are now on the shelves and accessible to students.

The Clark Marching Band took 2nd place in the Salem Band Review. Clark students also are currently participating in “No Place for Hate” lessons during their AB class period.

Clovis High has a new collaborative mentoring class in which students work together to support Special Education to build community relations and spirit on campus. Cougar staff participated in a “World of Difference” anti-bias workshop on Professional Development day. The Clovis High Marching Band took 1st place over the weekend at the Kingsburg Band Competition. Cougars girls water polo won the Valley Championships.

Finally, congratulations to the seven Clovis Area teachers who are finalists for California League of Schools Teacher of the Year awards: Rene Mullins, Sally Kirchner, Chris Simon, Rod Marvin, Jodi Anderson, Tamara Chambliss, and Jay Eichmann.

Clovis East High School

At Clovis East High School, it’s a great day to be a Timberwolf!

The Wolfpack congratulates marching band and color guard on their performances over the last few weeks. They have taken numerous 1st place awards including Best Music, Best Marching, Best General Effect, and Best Percussion. The Wolfpack has shown that they are truly “Better Together” with the varsity football team attending the competition to support the band who supported them all season.

The REC Diversity Educational Council hosted its annual Unity Week and assembly. The goal is to continue to embrace culture, race, and everything that makes the Wolfpack special by showcasing this message through the words and performances of staff and students. The campus was decked out with many countries’ flags, lunchtime activities were hosted, and students had the opportunity to embrace their culture.

Two Timberwolves, Mica Tan and Derrick Davis, were recently named as finalists for the California League of Middle and High Schools’ Teacher of the Year awards. Ms. Tan was named the Region 7 Educator of the Year at the CLMS Awards and is moving on to the State level. Mr. Davis will have his awards ceremony in two weeks and will move on to State should he win.

On her way to France, Ms. Tahiti made an appearance on the Clovis East campus last week to give a presentation, which included a demonstration of Tahitian music and dance for French students.

Clovis North High School

The Clovis North Educational Center is focusing on the “Tradition of Excellence” as leadership continues to take the Bronco community forward while maintaining the traditions established as a once small school.

The week of October 24th kicked off with an orchestra concert along with Granite Ridge’s drama production. Forensics went to the University of Pacific and Senior Night

was bittersweet for football, band and cheer. Bronco marching band took 1st place on October 27th at the Golden State tournament and is currently 2nd in the State.

The following week began with a choir festival and the Granite Ridge Band Concert and Taco Night. AVID took a fieldtrip to Cal Poly and UC Santa Barbara. The Interact Club volunteered at the Two Cities Marathon and Clovis North has just begun its annual canned food drive. Last but not least, many fall sports are continuing into playoffs in hopes of finishing off their season with victories.

Most recently, the Broncos successfully held their annual Bronco College Application Day. Forensics also hosted a tournament on campus. Bronco drama's production of "The Wedding Singer" continues to impress the crowd. A blind luncheon took place during which teacher Joel Abels set up a "Dining in the Dark" experience. Students were able to eat lunch blindfolded to support a classmate who is blind. This experience was truly memorable. Robotics attended the Madtown Tournament where they gained experience as they continue to develop their team.

Clovis West High School

Clovis West High School held its annual college week from October 30th to November 2nd, which featured collaboration from the Counseling Department, AVID program, and Activities Office to assist with college applications, FAFSA completion, and to increase engagement in the post-secondary planning process.

On November 5th, Clovis West held a book-signing event for Madeleine Bauer, who published a children's book titled "Balloons for Poppy," which helps children process grief. Madeleine partnered with Hinds Hospice Center for Grief, donating all proceeds from the book to support Hinds. The event was well attended with a plethora of representatives from the Clovis West Area coming out to support.

Clovis West congratulates competition pep and cheer for placing 1st in Divisions 2 and 3 at the USA Regionals this past weekend!

On December 14th, Clovis West will be hosting a "Better Together" event to celebrate the accomplishment of Buchanan High School senior Aleeza Hasan. Aleeza, who published a book of poetry to help with the angst of adolescence, will speak to the Leadership students at Clovis West. Eighty copies of the book titled, "Be," have been purchased and will be used as a leadership book study. CW is looking forward to collaborating with Buchanan in celebrating student success as part of #TheWestMovement.



Board Agenda Item

Monday, December 3, 2018

Agenda Item: J. - 1.

Title: Resolution No. 3669 – Seating of Unopposed Board Member

CONTACT PERSON: Eimear O'Farrell

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Adopt Resolution No. 3669 seating the following unopposed Board member (incumbent) by operation of law: Elizabeth J. Sandoval, with her new term ending in the year 2022.

DISCUSSION:

Board member Elizabeth J. Sandoval filed nomination papers declaring her candidacy. She ran unopposed for the office, therefore, by operation of law, shall be seated at the December 12, 2018, organizational meeting of the Board.

FISCAL IMPACT/FUNDING SOURCE:

ATTACHMENTS:

Description	Upload Date	Type
Resolution No. 3669	11/5/2018	Backup Material

REVISIONS:

**RESOLUTION NO. 3669
BEFORE THE GOVERNING BOARD
OF THE CLOVIS UNIFIED SCHOOL DISTRICT
OF FRESNO COUNTY, CALIFORNIA**

**IN THE MATTER OF UNOPPOSED NOMINATIONS
OF GOVERNING BOARD ELECTIONS;
NO ELECTION; SEATING AT ORGANIZATIONAL MEETING**

WHEREAS, no governing board member election was held and conducted in Trustee Area 6 in the above-named district on the last governing board member election date due to an insufficient number of persons nominated to fill the positions or board member terms expiring on the first Friday in December, and no petition signed by 50 voters or 10 percent of the voters, whichever is the lesser number, in the district or trustee area, was filed with the Elections Office of Fresno County, California, at least 83 days prior to the last governing board member election date requesting an election; and

WHEREAS, Section 5328 of the California Education Code requires that the person nominated to run in the election of the above named Trustee Area shall be seated at the organizational meeting of the board, or if no person has been nominated or if an insufficient number is nominated, the governing board shall appoint a qualified person or persons, as the case may be, at a meeting prior to the day fixed for the election, and such appointee or appointees shall be seated at the organizational meeting of the board as if elected at a board member election.

THEREFORE, BE IT RESOLVED, the Governing Board of the above-named district hereby submits that the following is seated either by operation of law because she ran unopposed for the office or by appointment of the board:

Elizabeth J. Sandoval
1330 Clovis Avenue
Clovis, CA 93612
(559) 291-7564
Ran Unopposed X

Appointed by Board

THE FOREGOING RESOLUTION was adopted by the Governing Board of the Clovis Unified School District of Fresno County, State of California hereof at a duly called meeting of said Board held on the 12th day of December, 2018, by the following vote, to-wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

President
Governing Board
Clovis Unified School District
Fresno County, California

CERTIFIED AS A TRUE AND CORRECT COPY:

Clerk
Governing Board
Clovis Unified School District
Fresno County, California

CONTACT PERSON: Eimear O'Farrell

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

The Oath of Office will be administered to the three newly elected Board members voted onto the CUSD Governing Board in the November 6, 2018, election.

DISCUSSION:

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:

Title: Annual Election of Governing Board Officers for 2018-19

CONTACT PERSON: Eimear O'Farrell

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Elect a Clovis Unified School District Governing Board President, Vice-President and Clerk for the term beginning December 12, 2018, through December 11, 2019.

DISCUSSION:

Based on action taken by the Board at the November 14, 2018, meeting, the organizational meeting of the Clovis Unified School District Board is scheduled for 6:30 p.m. on December 12, 2018.

Board Policy stipulates that the Secretary of the Board shall preside at the organizational meeting until a President is elected. The President shall then preside over the meeting to elect a Vice-President and Clerk.

FISCAL IMPACT/FUNDING SOURCE:

No fiscal impact.

REVISIONS:

CONTACT PERSON: Eimear O'Farrell

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Appoint Board members to the following subcommittees: Budget; Curriculum; Facilities; and Clovis and Fresno City Councils/CUSD Governing Board Joint Subcommittees.

DISCUSSION:

Board Policy No. 1101 (Board Bylaws) states that the Board shall establish standing school board committees on Budget; Curriculum; Facilities; the Clovis City Council/CUSD Governing Board Joint Subcommittee; and the Fresno City Council/CUSD Governing Board Joint Subcommittee.

Following are the subcommittees and current membership:

Budget

1. Chris Casado
2. Ginny Hovsepian
3. To Be Filled

Curriculum

1. Ginny Hovsepian
2. To Be Filled
3. To Be Filled

Facilities

1. Steven Fogg
2. Brian Heryford
3. Betsy Sandoval

Clovis City Council/CUSD Governing Board Joint Subcommittee

1. Brian Heryford
2. Betsy Sandoval

Fresno City Council/CUSD Governing Board Joint Subcommittee

1. Ginny Hovsepian
2. To Be Filled
3. To Be Filled

Note: This subcommittee is still under development by the City of Fresno.

FISCAL IMPACT/FUNDING SOURCE:

None.

REVISIONS:

Title: Annual Appointment of Governing Board Representative to the
CART Board of Directors

CONTACT PERSON: Eimear O'Farrell

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Appoint a Board member to the Center for Advanced Research and Technology Board of Directors.

DISCUSSION:

One member of the Board is appointed annually to serve on the Center for Advanced Research and Technology (CART) Board of Directors. Member Betsy Sandoval is the CUSD Governing Board's current representative serving on the CART Board of Directors.

FISCAL IMPACT/FUNDING SOURCE:

None.

REVISIONS:

CONTACT PERSON: Eimear O'Farrell

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Appoint a Governing Board member to the CSBA Delegate Assembly, Subregion 10-B.

DISCUSSION:

The appointed position to CSBA's Delegate Assembly, Subregion 10-B currently held by CUSD Governing Board Member Brian Heryford will expire March 31, 2019. Action is needed to re-appoint him or appoint another Board member to the Delegate Assembly, Subregion 10-B.

CUSD Governing Board Member Betsy Sandoval also serves as an appointed member to the Delegate Assembly representing Subregion 10-B. Action is not needed on her appointment at this time as her term does not expire until March 31, 2020.

FISCAL IMPACT/FUNDING SOURCE:

None.

ATTACHMENTS:

Description	Upload Date	Type
CSBA Delegate Assembly Nomination 2019	12/6/2018	Backup Material

REVISIONS:



October 26, 2018

MEMORANDUM

To: CSBA Member Boards
From: Mike Walsh, CSBA President
Re: Call for Nominations to CSBA's Delegate Assembly

DEADLINE: Monday, January 7, 2019

IF NOMINATING, BOARD ACTION REQUIRED

Please deliver to all governing board members. See envelope label for Region/Subregion number or visit <https://www.csba.org/About/Leadership/CSBARegions>

Each year, member boards elect representatives to the California School Boards Association's Delegate Assembly. The Delegate Assembly is a vital link in the Association's governance and sets the general policy direction. Working with member boards, the Board of Directors, and Executive Committee, Delegates ensure that the Association promotes the interests of California's school districts and county offices of education.

Nomination and candidate biographical sketch forms for CSBA's Delegate Assembly are now being accepted until **Monday, January 7, 2019**. Nomination instructions are listed below:

- Any CSBA member board is eligible to nominate board members within their geographical region or subregion.
- A member board may nominate as many individuals as it chooses, but only one nomination form per nominee.
- All nominees must serve on a CSBA member boards and must give their approval prior to being nominated.
- All nominees must submit a **one-page, single-sided**, candidate biographical sketch form.
- An optional one-page, one-sided résumé may also be submitted, but cannot be substituted for the biographical sketch form.
- It is the nominee's responsibility to confirm that all nomination materials have been received deadline. Late submissions will not be accepted.
- The nomination form, candidate biographical sketch form, and optional resume may be returned by Monday, January 7, 2019, via the following methods. Please choose only one method:
 - E-mail to nominations@csba.org by 11:59 p.m.
 - Fax to (916) 371-3407 by 11:59 p.m.
 - Postmarked by U.S.P.S. no later than January 7, 2019.

Elected Delegates serve a two-year term beginning April 1, 2019 through March 31, 2021. There are two required Delegate Assembly meetings each year. In 2019, the dates are May 18-19 in Sacramento and November 4-5 in San Diego. *District eligible to appoint a member of their board to the Delegate Assembly will receive a separate communication from CSBA.* However, districts that appoint may also nominate board members to run for the Delegate Assembly.

The nomination form and current list of CSBA Delegates with their expiration terms are attached. Terms that end in 2019 are up for election. All materials related to the nomination process for elected Delegates are available to download at www.csba.org/ElectionToDA. For more information, please contact the Executive Office at (800) 266-3382. Thank you.

Enclosures: Nomination Form, Candidate Biographical Sketch Form, Delegate Assembly Roster
S:\EO\Nominations & Elections\DA\For 2019 elections\Nominations\nominations memo.docx



2019 Delegate Assembly Nomination Form

DUE Monday, January 7, 2019

E-mail to nominations@csba.org or, fax (916) 371-3704 or, Mail to: CSBA Exec. Office | 3251 Beacon Bl., W. Sacramento, 95691.

CSBA Region/subregion # _____

The Board of Education of the _____ voted to
(Nominating District)
nominate _____ The nominee is a member of the
(Nominee)
_____, which is a member of the California
(Nominee's Board)
School Boards Association.

- ☐ The nominee has consented to this nomination.
- ☐ Attached is the nominee's required one-page, single-sided, candidate biographical sketch form and optional one-page, single-sided résumé, if submitted.
- ☐ The nominee's required one-page, single-sided, candidate biographical sketch form and optional one-page, single-sided résumé, if submitted, will be sent by Monday, January 7, 2019.

Board Clerk or Board Secretary (signed)

Date

Board Clerk or Board Secretary (printed)

PLEASE NOTE: This nomination form and nominee's candidate biographical sketch form are both due Monday, January 7, 2019. They may be emailed to nominations@csba.org, or faxed to (916) 371-3407 by 11:59 p.m., or mailed to CSBA, Attn: Executive Office, 3251 Beacon Blvd., West Sacramento, CA 95691, postmarked by the U.S.P.S. no later than **Monday, January 7, 2019**. *It is the nominee's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office by the due date. Late submissions cannot be accepted.* Please contact CSBA's Executive Office (800) 266-3382, should you have any questions. Thank you.

2019 Delegate Assembly Candidate Biographical Sketch Form

DUE: Monday, January 7, 2019 – no late submissions accepted

Please complete, sign, and date this required ONE-page candidate biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state “see résumé” and do not re-type this form. It is the candidate’s responsibility to confirm that all nomination materials have been received by the CSBA Executive Office.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: _____ ***Date:*** _____

Name: _____ CSBA Region & subregion #: _____

District or COE: _____ Years on board: _____

Profession: _____ Contact Number (please v ☐ Cell ☐ Home ☐ Bus.): _____

*Primary E-mail: _____

(*Communications from CSBA will be sent to primary email)

Are you an incumbent Delegate? ☐ Yes ☐ No | If yes, year you became Delegate: _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

Please describe your activities and involvement on your local board, community, and/or CSBA.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691. Please only submit biosketch form via one of these modes only; do not send multiple times. If you have any questions, please contact the Executive Office at (800) 266-3382.



**DELEGATE ASSEMBLY with 2019 & 2020 terms. Only 2019
seats are up for election | ♦ = District appointment**

REGION 1 – 4 Delegates (4 elected)

Director: Jennifer Owen (Fort Bragg USD)

Subregion 1-A (Del Norte, Humboldt)

Donald McArthur (Del Norte County USD), 2019

Lisa Ollivier (Eureka City SD), 2020

Subregion 1-B (Lake, Mendocino)

Sandy Tucker (Middletown USD), 2020

Region 1 County:

David Browning (Lake COE), 2019

REGION 2 – 4 Delegates (4 elected)

Director: Sherry Crawford (Siskiyou COE)

Subregion 2-A (Modoc, Siskiyou, Trinity)

Gregg Gunkel (Siskiyou Union HSD), 2019

Subregion 2-B (Shasta)

Teri Vigil (Fall River Joint USD), 2019

Subregion 2-C (Lassen, Plumas)

Dwight Pierson (Plumas County & USD), 2020

Region 2 County:

Brenda Duchi (Siskiyou COE), 2020

REGION 3 – 8 Delegates (8 elected)

Director: A.C. (Tony) Ubalde (Vallejo City USD)

Subregion 3-A (Sonoma)

Ron Kristof (Santa Rosa City Schools), 2019

Jeremy Brott (Bennett Valley Union SD), 2020

Subregion 3-B (Napa)

Indira Lopez (Calistoga Joint USD), 2019

Subregion 3-C (Solano)

Diane Ferrucci (Benicia USD), 2019

David Isom (Fairfield-Suisun USD), 2019

Michael Kitzes (Vacaville USD), 2020

Subregion 3-D (Marin)

Barbara Owens, (Tamalpais Union HSD) 2020

Region 3 County:

Herman Hernandez (Sonoma COE), 2019

REGION 4 – 8 Delegates (8 elected)

Director: Paige Stauss (Roseville Joint Union HSD)

Subregion 4-A (Glenn, Tehama)

Rod Thompson (Red Bluff Jt. Union HSD), 2020

Subregion 4-B (Butte)

Judith Peters (Paradise USD), 2019

Subregion 4-C (Colusa, Sutter, Yuba)

Jim Flurry (Marysville Joint USD), 2020

Vacant, 2019

Subregion 4-D (Nevada, Placer, Sierra)

Julann Brown (Auburn Union ESD), 2019

Linda Campbell (Nevada Joint Union HSD), 2019

Renee Nash (Eureka Union SD), 2020

Region 4 County:

June McJunkin (Sutter COE), 2020

REGION 5 – 10 Delegates (7 elected/3 appointed ♦)

Director: Alisa MacAvoy (Redwood City ESD)

Subregion 5-A (San Francisco)

Emily Murase (San Francisco County USD) ♦, 2019

Rachel Norton (San Francisco County USD) ♦, 2019

Vacant (San Francisco County USD) ♦, 2020

Subregion 5-B (San Mateo)

Davina Drabkin (Burlingame ESD), 2019

Carrie Du Bois (Sequoia Union HSD), 2019

Amy Koo (Belmont-Redwood Shores SD), 2020

Clayton Koo, (Jefferson ESD), 2020

Kevin Martinez (San Bruno Park ESD), 2019

Kalimah Salahuddin (Jefferson Union HSD), 2020

Region 5 County:

Beverly Gerard (San Mateo COE), 2019

REGION 6 – 19 Delegates (12 elected/7 appointed ♦)

Director: Darrel Woo (Sacramento City USD)

Subregion 6-A (Yolo)

Jackie Wong (Washington USD), 2020

Subregion 6-B (Sacramento)

Michael A. Baker (Twin Rivers USD) ♦, 2019

Pam Costa (San Juan USD) ♦, 2019

Craig DeLuz (Robla ESD), 2020

John Gordon (Galt Joint Union ESD), 2019

Jay Hansen (Sacramento City USD) ♦, 2019

Susan Heredia (Natomas USD), 2019

Lisa Kaplan (Natomas USD), 2019

Ramona Landeros (Twin Rivers USD), 2020

Crystal Martinez-Alire (Elk Grove USD) ♦, 2019

Mike McKibbin (San Juan USD) ♦, 2020

Christina Pritchett (Sacramento City USD) ♦, 2020

JoAnne Reinking (Folsom-Cordova USD), 2020

Rebecca Sandoval (Twin Rivers USD), 2019

Edward (Ed) Short (Folsom-Cordova USD), 2019

Bobbie Singh-Allen (Elk Grove USD) ♦, 2020

Subregion 6-C (Alpine, El Dorado, Mono)

Misty diVittorio (Placerville Union ESD), 2020

Suzanna George (Rescue Union ESD), 2019

Region 6 County:

Shelton Yip (Yolo COE), 2020

REGION 7 – 20 Delegates (15 elected/5 appointed ♦)

Director: Yolanda Peña Mendrek (Liberty Union HSD)

Subregion 7-A (Contra Costa)

Elizabeth (Liz) Bettis (Walnut Creek ESD), 2019

Elizabeth Block (West Contra Costa USD) ♦, 2020

Laura Canciamilla (Pittsburg USD), 2020

Madeline Kronenberg (West Contra Costa USD), 2020

Linda K. Mayo (Mt. Diablo USD) ♦, 2019

Marina Ramos (John Swett USD), 2019

Richard Severy (Moraga ESD), 2019

Raymond Valverde (Liberty Union HSD), 2020

Delegate Assembly List as of 10-15-18

Subregion 7-B (Alameda)

Valerie Arkin (Pleasanton USD), 2020
Ann Crosbie (Fremont USD)◇, 2019
Beatriz Leyva-Cutler (Berkeley USD), 2019
Jody London (Oakland USD)◇, 2019
William McGee (Hayward USD), 2019
Amy Miller (Dublin USD), 2020
Diana J. Prola (San Leandro USD), 2019
Nina Senn (Oakland USD)◇, 2020
Nancy Thomas (Newark USD), 2019
Annette Walker (Hayward USD), 2020
Anne White (Livermore Valley Joint USD), 2020

Region 7 County

Fatima Alleyne (Contra Costa COE), 2019

REGION 8 – 14 Delegates (12 elected/2 appointed) ◇

Director: Matthew Balzarini (Lammersville Joint USD)

Subregion 8-A (San Joaquin)

Kathleen Garcia (Stockton USD)◇, 2019
Kathy Howe (Manteca USD), 2020
George Neely (Lodi USD), 2019
Christopher (Kit) Oase (Ripon USD), 2019
Angela Phillips (Stockton USD)◇, 2020
Stephen J. Schluer (Manteca USD), 2020
Jenny Van De Pol (Lincoln USD), 2020

Subregion 8-B (Amador, Calaveras, Tuolumne)

Zerrall McDaniel (Calaveras USD), 2019

Subregion 8-C (Stanislaus)

Faye Lane (Ceres USD), 2020
Cynthia (Cindi) Lindsey (Sylvan Union ESD), 2019
Paul Wallace (Neman-Crows Landing USD), 2019

Subregion 8-D (Merced)

Adam Cox (Merced City ESD), 2019
John Medearis (Merced Union HSD), 2020

Region 8 County

Juliana Feriani (Tuolumne COE), 2020

REGION 9 – 8 Delegates (8 elected)

Director: Tami Gunther (Atascadero USD)

Subregion 9-A (San Benito, Santa Cruz)

Phil Rodriguez (Soquel Union ESD), 2020
Deborah Tracy-Proulx (Santa Cruz City Schools), 2020
George Wylie (San Lorenzo Valley USD), 2019

Subregion 9-B (Monterey)

Lila Cann (Salinas Union HSD), 2019
Rita Patel (Carmel USD), 2020

Subregion 9-C (San Luis Obispo)

Mark Buchman (San Luis Coastal USD), 2020
Vicki Meagher (Lucia Mar USD), 2019

Region 9 County

Janet Wohlgemuth (Monterey COE), 2019

REGION 10 – 15 Delegates (11 elected/4 appointed) ◇

Director: Susan Markarian (Pacific Union ESD)

Subregion10-A (Madera, Mariposa)

Barbara Bigelow (Chawanakee USD), 2019

Subregion10-B (Fresno)

Daniel Babshoff (Kerman USD), 2019
Connie Brooks (Kings Canyon Joint USD), 2020
Darrell Carter (Washington USD), 2020
Gilbert Coelho (Firebaugh-Las Deltas USD), 2020
Valerie Davis (Fresno USD)◇, 2019
Brian Heryford (Clovis USD)◇, 2019
William (Bill) Johnson (Clay ESD), 2019
Marcy Masumoto (Sanger USD), 2019
Carol Mills (Fresno USD)◇, 2020
Elizabeth (Betsy) Sandoval (Clovis USD)◇, 2020
Norman Saude (Sierra USD), 2020
Kathy Spate (Caruthers USD), 2019

Subregion10-C (Kings)

Teresa Carlos-Contreras (Kings River-Hardwick Union ESD), 2020

Region 10 County

Sara Wilkins (Madera COE), 2020

REGION 11 – 9 Delegates (9 elected)

Director: Suzanne Kitchens (Pleasant Valley SD)

Subregion 11-A (Santa Barbara)

Jack C. Garvin (Santa Maria Joint Union HSD), 2020
Luz Reyes-Martin (Goleta Union SD), 2019

Subregion 11-B (Ventura County and Las Virgenes USD)

William Daniels (Simi Valley USD), 2020
Vianey Lopez (Hueneme ESD), 2020
Veronica Robles-Solis (Oxnard SD), 2020
Kelsey Stewart (Santa Paula USD), 2020
Christina (Tina) Urias (Santa Paula USD), 2019
John Walker (Ventura USD), 2019

Region 11 County

Mark Lisagor (Ventura COE), 2019

REGION 12 – 14 Delegates (11 elected/3 appointed) ◇

Director: Bill Farris (Sierra Sands USD)

Subregion 12-A (Tulare)

Peter Lara, Jr. (Porterville USD), 2020
Cathy Mederos (Tulare Joint Union HSD), 2019
Dean Sutton (Exeter USD), 2019
Lucia Vazquez (Visalia USD), 2020

Subregion 12-B (Kern)

Pamela (Pam) Baugher (Bakersfield City SD), 2019
Jeff Flores (Kern Union HSD)◇, 2019
Pamela Jacobsen (Standard SD), 2020
Tim Johnson (Sierra Sands USD), 2019
Phillip Peters (Kern Union HSD)◇, 2020
Geri Rivera (Arvin Union SD), 2019
Gaby Schmidt (Lakeside Union ESD), 2020
Lillian Tafoya (Bakersfield City SD)◇, 2020
Keith Wolaridge (Panama-Buena Vista Union SD), 2019

Region 12 County

Donald P. Cowan (Kern COE), 2020

REGION 15 – 26 Delegates (18 elected/8 appointed) ◇

Director: Meg Cutuli (Los Alamitos USD)

County: Orange

Alfonso Alvarez (Santa Ana USD)◇, 2019

Delegate Assembly List as of 10-15-18

S:\EO\Nominations & Elections\DA\For 2019 elections\Nominations\current DA Roster to enclose with memo.docxP a g e | 2

Title: Annual Appointment of Governing Board Representative –
Fresno County Committee on School District Organization

CONTACT PERSON: Eimear O'Farrell

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Appoint a Governing Board member, and an alternate, as the voting representative to participate in the election of members to the Fresno County Committee on School District Organization in fall 2019.

DISCUSSION:

The Governing Board member accepting this appointment is asked to attend the annual October Fresno County Trustees Association dinner meeting and vote, on behalf of the District, for persons seeking election to the Fresno County Committee on School District Organization (FCCSDO). The Fresno County Trustees bylaws make it necessary to also include an alternate at the time of the Board member appointment. This appointment is made annually at the Governing Board's organizational meeting, though the appointee will not fulfill his or her commitment to the FCCSDO until October 2019.

Currently, Betsy Sandoval serves on this voting committee, with Brian Heryford as an alternate.

FISCAL IMPACT/FUNDING SOURCE:

No fiscal impact.

ATTACHMENTS:

Description	Upload Date	Type
FCCSDO Voting Representative Certificates	12/4/2018	Backup Material

REVISIONS:

2018
VOTING REPRESENTATIVE CERTIFICATE

Representative _____

District Name _____

(The above board member will vote on Fresno County Committee on School District Organization candidates at the next election that will be held in the Fall of 2019 - Ed. Code §§ 35023, 72403)

Signature _____
(Clerk)

2018
ALTERNATE VOTING REPRESENTATIVE CERTIFICATE

Alternate
Representative _____

District Name _____

(Should the District's Voting Representative not be available, the board member named above will vote on Fresno County Committee on School District Organization candidates at the next election that will be held in the Fall of 2019 - Ed. Code §§ 35023, 72403)

Signature _____
(Clerk)

State of California

EDUCATION CODE

Section 35023

35023. The governing board of each school district of every kind or class shall annually at its initial meeting select one of its members as its representative who shall have one vote for each member to be elected to the county committee provided by Article 1 (commencing with Section 4000) of Chapter 1 of Part 3. The secretary or clerk of the district shall furnish the county superintendent of schools with a certificate naming the representative selected by the board.

(Amended by Stats. 1987, Ch. 1452, Sec. 183.)



Board Agenda Item

Thursday, November 15, 2018

Agenda Item: M. - 1.

Title: Clovis East Educational Center Holiday Choral Performance

CONTACT PERSON: Norm Anderson

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

The Clovis East High School Choraliers will perform “Just a Kiss,” by Lady Antebellum and arranged by Musae under the direction of Carlin Truong. The Reyburn Intermediate School Chamber Choir, under Allison Crose’s direction, will perform “Somewhere in My Memory,” as arranged by Mark Hayes. To close the performance, both choirs will join together to perform “Veni Veni Emmanuel” by Michael John Trotta.

DISCUSSION:

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:



Board Agenda Item

Thursday, November 8, 2018

Agenda Item: M. - 2.

Title: Annual Mid-Year Inter-School Council Report

CONTACT PERSON: Norm Anderson

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Inter-School Council (ISC) officers and members will present a report on Leadership Camp 2018 and provide a brief overview of the upcoming ISC events and activities that will take place during the remainder of the 2018-19 school year.

DISCUSSION:

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:



Board Agenda Item

Thursday, November 8, 2018

Agenda Item: N. - 1.

Title: Annual Career Technical Education Status Report 2018

CONTACT PERSON: Norm Anderson

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Members of the Curriculum, Instruction and Accountability Department will provide an update on enrollment, curriculum, and future focus for Career Technical Education in Clovis Unified School District.

DISCUSSION:

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:



Board Agenda Item

Tuesday, December 4, 2018

Agenda Item: N. - 2.

Title: Knightscope Security Pilot Program Overview

CONTACT PERSON: Don Ulrich

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Assistant Superintendent for the Clovis North Area Darin Tockey will present the Knightscope Security Grant proposal. Clovis North Educational Center (CNEC) secured a grant opportunity to participate in a pilot program that utilizes robotic security devices. Clovis Unified is considering this pilot opportunity to evaluate the efficiency and cost effectiveness of this type of school safety system for its school campuses. The pilot would also provide an opportunity for the students in the Career Technical Education (CTE) Robotics program to experience a real-world learning opportunity.

DISCUSSION:

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:

CONTACT PERSON: Norm Anderson

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Approve the Conference Requests, as submitted.

DISCUSSION:

A list of Conference Requests submitted for Board approval is attached.

FISCAL IMPACT/FUNDING SOURCE:

ATTACHMENTS:

Description	Upload Date	Type
Conference Requests - 12-12-18	12/7/2018	Backup Material

REVISIONS:

Conference Requests
December 12, 2018

Departure	Return	Attendee	Site/Dept	Account	Conference	Location	Purpose for Attending
12/2/2018 <i>*Ratified</i>	12/4/2018	Karena Cantrell	School Leadership	No cost to District	CSEdWeek Kickoff Event	Seattle, WA	Attend a special event to launch Computer Science Education Week 2018
12/17/2018	12/21/2018	Mike Malatesta	Kastner	No cost to District	Midwest Clinic	Chicago, IL	Midwest Clinic Conference strengthens international music education through extensive professional development
12/18/2018	12/22/2018	David Lesser	Clovis North	Foundation Conf/Travel	Midwest Clinic	Chicago, IL	Midwest Clinic Conference strengthens international music education through extensive professional development
12/18/2018	12/22/2018	David Gabrielson	Clovis North	Foundation Conf/Travel	Midwest Clinic	Chicago, IL	Midwest Clinic Conference strengthens international music education through extensive professional development
12/18/2018	12/22/2018	Jose Vargas	Clovis North	Foundation Conf/Travel	Midwest Clinic	Chicago, IL	Midwest Clinic Conference strengthens international music education through extensive professional development
1/10/2019	1/13/2019	Richard Brazil	Clovis North	Foundation	Northwest Track and Field Coaches Clinic	Beaverton, OR	Learn the latest techniques, new ideas and coaching methods for track and field
1/10/2019	1/13/2019	Josh Norman	Clovis North	Foundation	Northwest Track and Field Coaches Clinic	Beaverton, OR	Learn the latest techniques, new ideas and coaching methods for track and field
1/10/2019	1/13/2019	Jonathon Clark	Clovis North	Foundation	Northwest Track and Field Coaches Clinic	Beaverton, OR	Learn the latest techniques, new ideas and coaching methods for track and field

Conference Requests
December 12, 2018

1/10/2019	1/13/2019	Jason Lienau	Clovis North	Foundation	Northwest Track and Field Coaches Clinic	Beaverton, OR	Learn the latest techniques, new ideas and coaching methods for track and field
2/9/2019	2/13/2019	Debbie Parra	C&I	Staff Dev	New Teacher Center Symposium 2019	Dallas, TX	Gain instructional strategies to support and empower student success
2/9/2019	2/13/2019	Phil Smith	C&I	Staff Development	New Teacher Center Symposium 2019	Dallas, TX	Gain instructional strategies to support and empower student success
2/9/2019	2/13/2019	Kristie Wiens	C&I	Staff Development	New Teacher Center Symposium 2019	Dallas, TX	Gain instructional strategies to support and empower student success
2/9/2019	2/13/2019	Simi Gill	C&I	Staff Development	New Teacher Center Symposium 2019	Dallas, TX	Gain instructional strategies to support and empower student success
2/9/2019	2/13/2019	Lori Robinson	C&I	Staff Development	New Teacher Center Symposium 2019	Dallas, TX	Gain instructional strategies to support and empower student success
2/9/2019	2/13/2019	Michelle Resendes	C&I	Staff Development	New Teacher Center Symposium 2019	Dallas, TX	Gain instructional strategies to support and empower student success
2/19/2019	2/23/2019	Sharon Uyeno	C&I	Staff Development	International Conference on Positive Behavior Support	Washington, D.C.	Gain an understanding of assessment and intervention methods of positive behavior support
2/19/2019	2/23/2019	Tammy Kent	C&I	Staff Development	International Conference on Positive Behavior Support	Washington, D.C.	Gain an understanding of assessment and intervention methods of positive behavior support

**Conference Requests
December 12, 2018**

2/20/2019	2/25/2019	Delaine Johnson	School Leadership	Title IIA	Nearpod Transform 2019	Fort Lauderdale, FL	Serve as a "PioNear" presenter at conference for educational technology leaders transforming teaching and learning with technology
2/24/2019	2/28/2019	Dana Parker	HR	Human Resources	PowerSchool EDGE Conference (formerly eSchool Solutions)	Orlando, FL	Gain professional development for utilizing the SmartFind Substitute Employee Absence System
3/3/2019	3/6/2019	Aaron Love	CART	Conf/Trvl CART Graphics	South by Southwest Education (SXSW EDU) Conference	Austin, TX	Professional development and learning opportunities for educators across all disciplines
3/19/2019	3/24/2019	Marc Petros	VAPA	Flex VAPA Inst Admin	U.S. Institute for Theatre Technology (USITT) Annual Conference and Stage Expo	Louisville, KY	Gain education, networking, hands-on opportunities with theater and live entertainment industry professionals; explore new technologies, products, and methods for sharing with high school students to prepare them for this field
3/22/2019	3/25/2019	Lynette Rodriguez	Clovis North	ASB Travel/Hotel	WGI Las Vegas Color Guard Regional Competition	Las Vegas, NV	Supervise students competing in the Color Guard Regional Competition
3/22/2019	3/25/2019	David Gabrielson	Clovis North	ASB Travel/Hotel	WGI Las Vegas Color Guard Regional Competition	Las Vegas, NV	Supervise students competing in the Color Guard Regional Competition

**Conference Requests
December 12, 2018**

3/22/2019	3/25/2019	Jose Vargas	Clovis North	ASB Travel/Hotel	WGI Las Vegas Color Guard Regional Competition	Las Vegas, NV	Supervise students competing in the Color Guard Regional Competition
3/22/2019	3/25/2019	David Lesser	Clovis North	ASB Travel/Hotel	WGI Las Vegas Color Guard Regional Competition	Las Vegas, NV	Supervise students competing in the Color Guard Regional Competition
4/6/2019	4/10/2019	Jake Nulick	Transportation	DO Travel / Conference	Tyler Connect 2019	Dallas, TX	Professional development and networking opportunities to learn and collaborate with District using the Routing/Planning, Versa Trans, and Trip Tracker software
4/12/2019	4/18/2019	Scott Dille	School Leadership	Clovis Area - Travel / Conference	New York International Music Festival	New York, NY	Accompanying Clovis High band students attending and performing in the New York International Music Festival
5/6/2019	5/10/2019	Mark Bennett	Aquatics	Aquatics	National Team Coaching Seminar	Denver, CO	Review best practices and network with coaches throughout the nation

CONTACT PERSON: Norm Anderson

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Approve the Fundraiser Requests, as submitted.

DISCUSSION:

A list of Fundraiser Requests submitted for Board approval is attached.

FISCAL IMPACT/FUNDING SOURCE:

ATTACHMENTS:

Description	Upload Date	Type
Fundraiser Requests - 12-12-18	12/4/2018	Backup Material

REVISIONS:

Fundraiser Requests
December 12, 2018

CenCal Girls Volleyball	Rhonda DeRuiter	12/22/2018	5/1/2019	Central Cal Girls Volleyball	Candy Sales*	Foundation/Booster Organization	See's Candies
CenCal Girls Volleyball	Rhonda DeRuiter	12/20/2018	5/1/2019	Central Cal Girls Volleyball	Entertainment/Coupon Books	Foundation/Booster Organization	Enjoy the City
Clark Intermediate	Audrey Steffen Perryman	12/13/2018	6/7/2019	Clark Robotics	Family Restaurant Night*	Foundation/Booster Organization	Panda Express, Chipotle, Habit Burger, McDonald's
Clovis East High	Raxl Fontenot	3/18/2019	4/13/2019	REC Black Student Union	Movie Nights	Foundation/Booster Organization	None
Clovis East High	Heather Piccolo	4/23/2019	5/7/2019	REC Pep and Cheer	Miscellaneous Gift/Catalog Items Sold (w/o food)	Foundation/Booster Organization	Gold Canyon Candles
Clovis East High	Heather Piccolo	4/23/2019	5/7/2019	REC Pep and Cheer	Entertainment/Coupon Books	Foundation/Booster Organization	Jamba Juice
Clovis East High	Raxl Fontenot	2/4/2019	2/14/2019	REC Black Student Union	Miscellaneous Gift/Catalog Items Sold (w/o food)	Foundation/Booster Organization	Balloon Wholesalers International
Clovis East High	Aireal Covey	5/1/2019	5/24/2019	CEHS Clovis FFA	Drive-Thru BBQ Dinner*	Associated Student Body	Costco, Foster Farms, Smart and Final
Clovis East High	Heather Piccolo	4/20/2019	5/4/2019	REC Pep and Cheer	Family Restaurant Night*	Foundation/Booster Organization	Chipotle Mexican Grill
Clovis East High	Marcos Orro, Leticia Valencia	12/13/2018	6/30/2019	CEHS Boys Volleyball	Donations by Businesses	Foundation/Booster Organization	None
Clovis East High	Ali Gilroy Golden	12/17/2018	3/9/2019	REC Instrumental Music	Adult Dinners/Dance (i.e., BBQs, Crab Feasts)*	Foundation/Booster Organization	Chuck's BBQ Catering
Clovis East High	Ali Gilroy Golden	3/1/2019	4/5/2019	REC Instrumental Music	Donations by Businesses	Foundation/Booster Organization	Thirty-One Gifts
Clovis East High	Ali Gilroy Golden	4/1/2019	5/31/2019	REC Instrumental Music	Showcase (Fashion, Drama, Dance, etc.)*	Foundation/Booster Organization	Lolo Hawaiian Shaved Ice
Clovis East High	Marc Juteau	2/25/2019	3/8/2019	CEHS Anime Club	Candy Sales*	Foundation/Booster Organization	See's Candies

Fundraiser Requests
December 12, 2018

Clovis East High	Allison Crose, Carlin Truong	3/1/2019	4/10/2019	REC Choir	Showcase (Fashion, Drama, Dance, etc.)	Foundation/Booster Organization	None
Clovis East High	David Guaglianone	1/14/2019	1/25/2019	REC Art	Candy Sales*	Foundation/Booster Organization	Smart and Final
Clovis East High	Aireal Covey	12/17/2018	6/30/2019	CEHS Clovis FFA	Family Restaurant Night*	Associated Student Body	Panda Express
Clovis East High	Heather Piccolo	6/1/2019	7/4/2019	REC Pep and Cheer	Fireworks Booth	Foundation/Booster Organization	TNT Fireworks
Clovis East High	Raxl Fontenot	1/8/2019	1/26/2019	REC Black Student Union	Entertainment/Coupon Books	Foundation/Booster Organization	Krispy Kreme
Clovis East High	Heather Randall	4/1/2019	5/4/2019	CEHS Drama and Dance	Rummage Sales*	Foundation/Booster Organization	None
Clovis East High	Derrick Davis, Sarah Burress	1/21/2019	5/11/2019	REC Peer Counseling	Anti-Bully 5k Walk/Run	Associated Student Body	None
Clovis East High	Heather Randall	2/22/2019	3/8/2019	CEHS Drama	Family Restaurant Night*	Foundation/Booster Organization	Me and Ed's
Clovis East High	David Guaglianone	3/25/2019	4/5/2019	REC Art	Candy Sales*	Foundation/Booster Organization	Smart and Final
Clovis East High	Carlin Truong	2/13/2019	2/26/2019	REC Choir	Miscellaneous Gift/Catalog Items Sold*	Foundation/Booster Organization	Great American Fundraising
Clovis East High	Carlin Truong	1/29/2019	2/12/2019	REC Choir	Miscellaneous Gift/Catalog Items Sold*	Foundation/Booster Organization	Great American Fundraising
Clovis East High	Ali Gilroy Golden	4/1/2019	5/31/2019	REC Instrumental Music	Showcase (Fashion, Drama, Dance, etc.)*	Foundation/Booster Organization	Yosemite Concessions, Me and Ed's, Where's the Food? Food Truck, Casa de Tamales, Bravo Bites
Clovis East High	Phil King	3/1/2019	4/5/2019	CEHS Boys Tennis	Various "A-thons" (i.e., Jog-A- Thons, Basketball Shoot-A- Thons)	Foundation/Booster Organization	None
Clovis East High	Sabrina Mills	1/8/2019	6/7/2019	CEHS Crafty Makers Club	Craft Sales/Plant Sales	Associated Student Body	None

**In compliance with Board Policy No. 8402*

Fundraiser Requests
December 12, 2018

Clovis East High	Andrea Phillips	1/1/2019	2/28/2019	REC Library	Book Fair	Foundation/Booster Organization	Scholastic Book Fair
Clovis East High	Raxl Fontenot	4/1/2019	4/20/2019	REC Black Student Union	Bowling Night	Foundation/Booster Organization	Bulldog Bowl
Clovis East High	Marcos Orro	12/13/2018	4/26/2019	CEHS Boys Volleyball	Various "A-thons" (i.e., Jog-A-Thons, Basketball Shoot-A-Thons)	Foundation/Booster Organization	None
Clovis East High	Janine Sodersten	2/1/2019	3/30/2019	CEHS Girls Badminton	Snack Bar*	Foundation/Booster Organization	Smart and Final
Clovis East High	Marcos Orro	12/13/2018	6/30/2019	CEHS Boys Volleyball	Spirit Wear/Spirit Packs	Foundation/Booster Organization	BSN Sports
Clovis East High	Ali Gilroy Golden	5/1/2019	7/4/2019	REC Instrumental Music	Fireworks Booth	Foundation/Booster Organization	Phantom Fireworks
Clovis East High	Marcos Orro	1/21/2019	2/21/2019	CEHS Boys Volleyball	Entertainment/Coupon Books	Foundation/Booster Organization	Red Carpet Carwash
Clovis East High	Marcos Orro	12/13/2018	3/1/2019	CEHS Boys Volleyball	Volleyball Tournament	Foundation/Booster Organization	None
Clovis East High	Ali Gilroy Golden	4/1/2019	5/31/2019	REC Instrumental Music	Showcase (Fashion, Drama, Dance, etc.)*	Foundation/Booster Organization	Bosca Wood Fired Pizza
Clovis East High	Ali Gilroy Golden	5/1/2019	5/31/2019	REC Instrumental Music	Entertainment/Coupon Books	Foundation/Booster Organization	Red Carpet Carwash
Clovis East High	Allison Crose	1/28/2019	2/12/2019	REC Choir	Candy Sales*	Foundation/Booster Organization	Great American Fundraising
Clovis East High	Marcos Orro	12/13/2018	6/30/2019	CEHS Boys Volleyball	Ads in Programs/Posters	Foundation/Booster Organization	CUSD Graphic Arts
Clovis East High	Marcos Orro	12/13/2018	6/30/2019	CEHS Boys Volleyball	Snack Bar*	Foundation/Booster Organization	Smart and Final

**In compliance with Board Policy No. 8402*

Fundraiser Requests
December 12, 2018

Clovis East High	Marcos Orro	12/13/2018	1/19/2019	CEHS Boys Volleyball	Grass Volleyball Tournament	Foundation/Booster Organization	None
Clovis East High	Ali Gilroy Golden	3/1/2019	3/31/2019	REC Instrumental Music	Showcase (Fashion, Drama, Dance, etc.)	Foundation/Booster Organization	None
Clovis East High	Raxl Fontenot	5/7/2019	5/21/2019	REC Black Student Union	Entertainment/Coupon Books	Foundation/Booster Organization	Jamba Juice
Clovis East High	Toney Henry	3/25/2019	4/15/2019	CEHS French Club	Entertainment/Coupon Books	Associated Student Body	Jamba Juice
Clovis East High	Ali Gilroy Golden	1/28/2019	2/6/2019	REC Instrumental Music	Family Restaurant Night	Foundation/Booster Organization	Panda Express
Clovis East High	Ali Gilroy Golden	4/1/2019	5/3/2019	REC Instrumental Music	Miscellaneous Gift/Catalog Items Sold*	Foundation/Booster Organization	Raven's Jerky
Clovis East High	Ali Gilroy Golden	1/8/2019	2/1/2019	REC Instrumental Music	Candy Sales*	Foundation/Booster Organization	Old Fashion Candy
Clovis East High	Ali Gilroy Golden	4/1/2019	5/31/2019	REC Instrumental Music	Showcase (Fashion, Drama, Dance, etc.)*	Foundation/Booster Organization	Panda Express
Clovis East High	Heather Randall	1/14/2019	1/28/2019	CEHS Drama	Candy Sales*	Foundation/Booster Organization	See's Candies
Clovis East High	Ali Gilroy Golden	2/1/2019	3/5/2019	REC Instrumental Music	Entertainment/Coupon Books	Foundation/Booster Organization	Jamba Juice
Clovis East High	Kevin Rose	12/13/2018	6/30/2019	CEHS eSports Club	Spirit Wear/Spirit Packs	Foundation/Booster Organization	Hernandez Ink
Clovis East High	David Guaglianone	2/4/2019	2/15/2019	REC Art	Candy Sales*	Foundation/Booster Organization	Smart and Final

**In compliance with Board Policy No. 8402*

Fundraiser Requests
December 12, 2018

Clovis High	Esmeralda Lozano	1/8/2019	1/25/2019	Clovis High School Band	Miscellaneous Gift/Catalog Items Sold (w/o food)	Foundation/Booster Organization	Gold Canyon Candles
Clovis High	Evan Baird	12/13/2018	12/21/2018	Clovis High School UNICEF Club	Candy Sales*	Foundation/Booster Organization	See's Candies
Clovis High	Evan Baird	12/13/2018	12/21/2018	Clovis High School UNICEF Club	Donations for Charitable Organizations	Foundation/Booster Organization	None
Clovis High	Danny Amperano	12/14/2018	1/26/2019	Clovis High School Boys Soccer	Adult Dinners/Dance (i.e., BBQs, Crab Feasts)*	Foundation/Booster Organization	Bobby Salazar's
Clovis High	Shawn Murray	12/13/2018	2/28/2019	Clovis High School Art Collaborative Class	Art Photo Sales	Foundation/Booster Organization	None
Clovis High	Danny Amparano	12/13/2018	1/26/2019	Clovis High School Boys Soccer	Adult Dinners/Dance (i.e., BBQs, Crab Feasts)*	Foundation/Booster Organization	Bobby Salazar's
Clovis High	Evan Baird	12/13/2018	12/21/2018	Clovis High School UNICEF Club	Donations for Charitable Organizations	Foundation/Booster Organization	None
Clovis High	Evan Baird	12/13/2018	12/21/2018	Clovis High School UNICEF Club	Candy Sales*	Associated Student Body	See's Candies
Clovis High	Fred Avila	12/14/2018	12/14/2018	Clovis High School Young Republican Club	Family Restaurant Night*	Associated Student Body	Blaze Pizza
Clovis North High	Kacey Akin	2/12/2019	3/15/2019	GR Girls Softball	Online Donations	Associated Student Body	Snap! Raise Fundraising
Clovis North High	Peter Fecht	12/13/2018	12/30/2018	CNEC Swim and Dive	Family Restaurant Night	Foundation/Booster Organization	Pieology Pizzeria

**In compliance with Board Policy No. 8402*

Fundraiser Requests
December 12, 2018

Clovis North High	Peter Fecht	1/1/2019	5/11/2019	CNEC Swim and Dive	Family Restaurant Night	Foundation/Booster Organization	California Pizza Kitchen
Clovis North High	Joshua Shapiro	12/13/2018	5/31/2019	CNEC Bronco Foundation	Family Restaurant Night*	Foundation/Booster Organization	Chipotle Mexican Grill, Habit Burger, Pieology Pizzeria, McDonald's, California Pizza Kitchen, Panda Express, Blaze Pizza, Tahoe Joe's Famous Steakhouse, Buffalo Wild Wings, Corner Bakery, Panera, Figaro's Mexican Grill, Menchie's Frozen Yogurt, Field House Restaurant
Clovis North High	Joshua Shapiro	12/13/2018	5/31/2019	CNEC Bronco Foundation	Online Donations	Foundation/Booster Organization	AmazonSmile
Clovis North High	Peter Fecht	1/1/2019	5/11/2019	CNEC Swim and Dive	Family Restaurant Night	Foundation/Booster Organization	Chipotle Mexican Grill
Clovis North High	Shannon Rooney	12/13/2018	5/31/2019	CN Kleats for Kids Club	Donations by Businesses	Foundation/Booster Organization	Soccer & Lifestyle, Pro Soccer Shop
Clovis North High	Stephen Chafi	12/13/2018	1/12/2019	CNEC Girls Water Polo	Various "A-thons" (i.e., Jog-A-Thons, Basketball Shoot-A-Thons)	Foundation/Booster Organization	Cyclebar
Clovis North High	Peter Fecht	12/13/2018	5/31/2019	CN Swim and Dive	Online Donations	Associated Student Body	Garcia Catering, Snap!Raise Fundraising
Clovis North High	Elizabeth Compton	12/13/2018	5/31/2019	CNEC The PJ Alvendia Foundation Club	Family Restaurant Night*	Foundation/Booster Organization	Pieology Pizzeria, Papi's Mex Grill, Chosen Frozen Yogurt, Chipotle Mexican Grill, Chick-fil-A, Panda Express
Clovis North High	Rich Brazil	12/13/2018	6/7/2019	CN Track and Field	Online Donations	Foundation/Booster Organization	Snap! Raise Fundraising
Clovis North High	Bryan Juinio	12/14/2018	6/10/2019	CNEC Boys Tennis	Family Restaurant Night	Foundation/Booster Organization	Chipotle Mexican Grill, California Pizza Kitchen, Panda Express, McDonald's

**In compliance with Board Policy No. 8402*

Fundraiser Requests
December 12, 2018

Clovis North High	Peter Fecht	1/14/2019	5/11/2019	CNEC Swim and Dive	Media Guides/Programs/Posters	Foundation/Booster Organization	None
Clovis North High	Joshua Shapiro	12/13/2018	5/31/2019	CNEC Bronco Foundation	Yard Sign Sales	Foundation/Booster Organization	Ink It Stitch It Custom Apparel
Clovis North High	Rich Brazil	12/13/2018	6/7/2019	CN Track and Field	Online Donations	Foundation/Booster Organization	Athletic.net
Clovis North High	Nicole Torres	12/13/2018	5/31/2019	CN Educators Rising Club	Online Donations	Foundation/Booster Organization	Snap! Raise Fundraising
Clovis North High	Bryan Juinio	12/15/2018	6/10/2019	CNEC Boys Tennis	Online Donations	Foundation/Booster Organization	Snap! Raise Fundraising
Clovis North High	Laura Quall	12/13/2018	5/31/2019	CNEC Asian Club	Candy Sales*	Foundation/Booster Organization	World's Finest Chocolates
Clovis North High	Marty Swift	12/13/2018	6/7/2019	Clovis North AVID	Family Restaurant Night*	Associated Student Body	Panda Express, Chick-fil-A, In-N-Out Burger
Clovis North High	Shannon Rooney	12/13/2018	5/31/2019	CN Kleats for Kids Club	Family Restaurant Night*	Foundation/Booster Organization	Chipotle Mexican Grill, Panda Express, Pieology Pizzeria, Jamba Juice, Indian Kebab Palace, Samosa Hut, Brahma Bull North and South Indian Cuisine, Butterfish, Curry House, Asoka Indian Cuisine, Royal Taj Fine Indian Cuisine
Clovis North High	Jason Powell	12/14/2018	6/7/2019	CNEC Boys Volleyball	Adult Dinners/Dance (i.e., BBQs, Crab Feasts)*	Foundation/Booster Organization	Luna's Pizzeria, Saladino's
Clovis North High	Elizabeth Compton	12/13/2018	5/31/2019	CNEC The PJ Alvendia Foundation Club	Candy Sales*	Foundation/Booster Organization	World's Finest Chocolates

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Clovis North High	Shannon Rooney	12/13/2018	5/31/2019	CN Kleats for Kids Club	Adult Dinners/Dance (i.e., BBQs, Crab Feasts)	Foundation/Booster Organization	Indian Kebab Palace, Samosa Hut & Grill, Royal Taj Indian Cuisine, Curry House, Brahma Bull North and South Indian Cuisine, Asoka Indian Cuisine, Indian Kebab Palace, Samosa Hut & Grill, Royal Taj Indian Cuisine, Curry House, Brahma Bull North and South Indian Cuisine, Asoka Indian Cuisine
Clovis North High	Site Principals	12/13/2018	6/14/2019	District-wide	Donations for Charitable Organizations	Foundation/Booster Organization	Poverello House
Clovis North High	Peter Fecht	1/14/2019	5/11/2019	CNEC Swim and Dive	Various "A-thons" (i.e., Jog-A-Thons, Basketball Shoot-A-Thons)	Associated Student Body	None
Clovis North High	Laura Collins	12/13/2018	4/30/2019	CNEC Reading Hearts Club	Donations for Charitable Organizations	Foundation/Booster Organization	None
Clovis North High	Heather Bishop	12/13/2018	6/7/2019	CNEC Choir	Candy Sales*	Associated Student Body	Ozark Delight Candy
Clovis North High	Chad Hayden	12/13/2018	6/7/2019	CNEC Forensics	Online Donations	Associated Student Body	Snap! Raise Fundraising
Clovis North High	Jason Powell	12/14/2018	6/7/2019	CNEC Boys Volleyball	Online Donations	Associated Student Body	Snap! Raise Fundraising
Clovis North High	Peter Fecht	1/14/2019	5/11/2019	CNEC Swim and Dive	Adult Dinners/Dance (i.e., BBQs, Crab Feasts)*	Associated Student Body	Smart and Final, Save Mart
Clovis North High	Nicole Torres	12/13/2018	5/31/2019	CNEC Educators Rising Club	Shamrock Grams*	Associated Student Body	Oriental Trading Company, Office Depot Office Max, Michael's
Clovis North High	Lavinia Terra	12/13/2018	5/31/2019	CNEC Doctors Without Borders Club	Donations for Charitable Organizations	Foundation/Booster Organization	None

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Clovis North High	Marty Swift	12/13/2018	6/7/2019	Clovis North AVID	Miscellaneous Gift/Catalog Items Sold*	Associated Student Body	The Original Brownie Bite Fundraiser
Clovis North High	Geoffrey Quiring	12/13/2018	5/31/2019	CNEC Together We Rise Club	Family Restaurant Night*	Foundation/Booster Organization	Chick-fil-A, Jamba Juice, California Pizza Kitchen, Panda Express, Chipotle Mexican Grill, Chosen Frozen Yogurt Habit Burger, In-N-Out Burger
Clovis North High	Joshua Shapiro	12/13/2018	5/31/2019	CNEC Bronco Foundation	Online Donations	Foundation/Booster Organization	Snap! Raise Fundraising
Clovis North High	Joshua Shapiro	12/13/2018	5/31/2019	CNEC Bronco Foundation	Family Restaurant Night*	Foundation/Booster Organization	Lazy Dog Restaurant and Bar
Clovis North High	Nicole Torres	12/13/2018	5/31/2019	CNEC Educators Rising Club	Bubble Wrap Sale	Associated Student Body	The Home Depot
Clovis North High	Joshua Shapiro	12/13/2018	5/31/2019	CNEC Bronco Foundation	Adult Dinners/Dance (i.e., BBQs, Crab Feasts)*	Foundation/Booster Organization	El Taco Nazo, Lolo Hawaiian Shaved Ice, Olde Tyme Kettle Korn, Tioga-Sequoia Brewing Company, Where's the Food? Food Truck, Wafflicious
Clovis North High	Jason Powell	12/14/2018	6/7/2019	CNEC Boys Volleyball	Media Guides/Programs/Posters	Foundation/Booster Organization	None
Clovis North High	Shannon Rooney	12/13/2018	5/31/2019	CN Kleats for Kids Club	Rummage Sales	Foundation/Booster Organization	None
Clovis North High	Shannon Rooney	12/13/2018	5/31/2019	CN Kleats for Kids Club	Donations for Charitable Organizations	Foundation/Booster Organization	None
Clovis North High	Julie Barrett	12/13/2018	5/31/2019	CNEC Friends of Pets Club	Candy Sales*	Foundation/Booster Organization	Walmart, Smart and Final, Costco, Vons, Save Mart, Sam's Club
Clovis North High	Heather Long	12/14/2018	6/7/2019	CNEC Girls Basketball	Donations by Businesses	Foundation/Booster Organization	Cyclebar

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Clovis North High	Heather Long	12/14/2018	6/7/2019	CNEC Girls Basketball	Online Donations	Foundation/Booster Organization	Snap! Raise Fundraising
Clovis North High	Lavinia Terra	12/13/2018	5/31/2019	CNEC Doctors Without Borders Club	Family Restaurant Night*	Foundation/Booster Organization	Chick-fil-A, Jamba Juice, California Pizza Kitchen, Panda Express, Chipotle Mexican Grill, Chosen Frozen Yogurt, Habit Burger
Clovis North High	Julie Barrett	12/13/2018	5/31/2019	CNEC Furrever Friends of Pets Club	Donations for Charitable Organizations	Foundation/Booster Organization	None
Clovis West High	Julio Bustos	12/17/2018	5/1/2019	Clovis West Folklorico	Ads in Programs/Posters	Associated Student Body	None
Clovis West High	Julio Bustos	1/1/2019	2/1/2019	Clovis West Folklorico	Candy Sales*	Associated Student Body	Sam's Club
Clovis West High	Monique McCoy	12/17/2018	5/27/2019	Clovis West AASU & Natural Beauty	Candy Sales*	Foundation/Booster Organization	Costco
Clovis West High	Julio Bustos	3/17/2019	3/17/2019	Clovis West Folklorico	Various "A-thons" (i.e., Jog-A-Thons, Basketball Shoot-A-Thons)*	Associated Student Body	Smart and Final
Clovis West High	Julio Bustos	12/17/2018	12/30/2018	Clovis West Folklorico	Tamale Sales*	Foundation/Booster Organization	Le Mejor Mexican Food
Clovis West High	Julio Bustos	1/30/2019	5/31/2019	Clovis West Folklorico	Adult Dinners/Dance (i.e., BBQs, Crab Feasts)*	Associated Student Body	Arsenio's Mexican Food
Clovis West High	Peggy Rigby	12/13/2018	12/13/2018	Clovis West Softball	Family Restaurant Night*	Associated Student Body	Chipotle Mexican Grill
Cole Elementary	Nicole Ward	4/8/2019	4/26/2019	Cole PTC	Carnivals*	Parent Teacher Club	California Jumping, Sweeties Candies, Konie's Food Trucks, Fat Gabe's Food Truck, Best Party Rentals

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Cole Elementary	Nicole Ward	2/28/2019	2/28/2019	Cole Drama	Bake Sale*	Parent Teacher Club	None
Cole Elementary	Melanie Stumpf	1/11/2019	1/11/2019	Cole PTC	Zumba Dance Party*	Parent Teacher Club	Lolo Hawaiian Shaved Ice, Dollar Tree
Cole Elementary	Nicole Ward	5/13/2019	5/17/2019	Cole PTC	Family Restaurant Night*	Parent Teacher Club	Chipotle Mexican Grill, McDonald's, Blaze Pizza, Buffalo Wild Wings, Dickey's Barbecue Pit, Five Guys, Pieology
Freedom Elementary	Patricia Bernardi	12/13/2018	2/1/2019	Freedom 6th Grade Class	Entertainment/Coupon Books	Associated Student Body	Save Around
Freedom Elementary	Jennifer Smith	12/13/2018	1/31/2019	Freedom Wrestling	Spirit Wear/Spirit Packs	Associated Student Body	Method Media
Fugman Elementary	Jennifer Thomas, Ryan Fluharty	12/14/2018	12/21/2018	Fugman PTC	Donations for Charitable Organizations	Parent Teacher Club	None
Fugman Elementary	Jennifer Thomas	1/8/2019	1/18/2019	Fugman PTC	Donations for Charitable Organizations	Parent Teacher Club	None
Garfield Elementary	Cheryl Hedrick	12/14/2018	6/7/2019	Garfield Robotics	Movie Nights*	Associated Student Body	Me and Ed's, Smart and Final
Garfield Elementary	Cheryl Hedrick	12/14/2018	6/7/2019	Garfield Destination Imagination	Movie Nights*	Associated Student Body	Me and Ed's, Smart and Final
Granite Ridge Intermediate	Ben Holscher	12/13/2018	6/7/2019	GR Wrestling	Online Donations	Associated Student Body	Snap! Raise Fundraising
Granite Ridge Intermediate	Shannon Rooney, Mary Allen, Chris Kipp	1/1/2019	6/30/2019	GR Robotics	Craft Sales/Plant Sales	Foundation/Booster Organization	Costco, Walmart, Sam's Club, Smart and Final, Hobby Lobby
Granite Ridge Intermediate	Shannon Rooney, Chris Kipp, Mary Allen	1/1/2019	6/30/2019	GR Robotic	Online donations	Foundation/Booster Organization	Snap! Raise Fundraising

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Granite Ridge Intermediate	Shannon Rooney, Mary Allen, Chris Kipp	1/1/2019	6/30/2019	GR Robotics	Family Restaurant Night*	Foundation/Booster Organization	Chipotle Mexican Grill, Dutch Bros. Coffee, Me and Ed's, Deli Delicious, Panda Express, Pieology Pizzeria, Habit Burger, Papi's Mex Grill, Chosen Frozen Yogurt, Jamba Juice, Butterfish, Yosemite Ranch, Westwoods BBQ, Pokiland, DaVinci's Pizza
Granite Ridge Intermediate	Shannon Rooney, Mary Allen, Chris Kipp	1/1/2019	6/30/2019	GR Robotics	Friendship Grams*	Foundation/Booster Organization	Costco, Walmart, Sam's Club, Smart and Final, Hobby Lobby
Kastner Intermediate	Barbara Bethel	12/17/2018	12/21/2018	Kastner PTC	Entertainment/Coupon Books*	Parent Teacher Club	Great American Fundraising
Lincoln Elementary	Matt Verhalen, Pam Pricolo, Kellie Belmont	2/19/2019	2/19/2019	Lincoln PTC	Family Restaurant Night*	Parent Teacher Club	Chipotle Mexican Grill
Lincoln Elementary	Matt Verhalen, Pam Pricolo, Kellie Belmont	5/1/2019	5/1/2019	Lincoln PTC	Family Restaurant Night*	Parent Teacher Club	Habit Burger
Maple Creek Elementary	Kassy Chauhan	1/12/2019	1/12/2019	Maple Creek PTC	Various "A-thons" (i.e., Jog-A-Thons, Basketball Shoot-A-Thons)	Parent Teacher Club	High Fitness
Miramonte Elementary	Laura Hart, Brittany Salley, Ashley Hutchason	3/11/2019	3/22/2019	Miramonte Cheer	Carnivals*	Parent Teacher Club	Me and Ed's
Miramonte Elementary	Laura Hart, Brittany Salley	1/28/2019	2/15/2019	Miramonte Cheer	Miscellaneous Gift/Catalog Items Sold*	Associated Student Body	Fun Pasta Fundraising
Miramonte Elementary	Laura Hart, Brittany Salley, Ashley Hutchason	3/1/2019	4/1/2019	Miramonte Cheer	Entertainment/Coupon Books	Associated Student Body	Jamba Juice
Miramonte Elementary	Laura Hart, Brittany Salley, Ashley Hutchason	2/6/2019	3/6/2019	Miramonte Cheer	Entertainment/Coupon Books	Associated Student Body	Red Carpet Carwash

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Miramonte Elementary	Laura Hart, Brittany Salley, Ashley Hutchason	3/1/2019	3/29/2019	Miramonte Cheer	Family Restaurant Night*	Associated Student Body	Jamba Juice
Miramonte Elementary	Laura Hart, Brittany Salley, Ashley Hutchason	1/30/2019	3/6/2019	Miramonte Cheer	Miscellaneous Gift/Catalog Items Sold (w/o food)	Associated Student Body	Gold Canyon Candles
Reagan Elementary	Amanda Banks, Heather Hennecke	1/7/2019	6/7/2019	Reagan PTC	Family Restaurant Night*	Parent Teacher Club	Kunisama
Reagan Elementary	Amanda Banks, Heather Hennecke	12/19/2018	6/7/2019	Reagan PTC	Family Restaurant Night*	Parent Teacher Club	Chipotle Mexican Grill
Reagan Elementary	Amanda Banks, Heather Hennecke	1/7/2019	6/7/2019	Reagan PTC	Family Restaurant Night*	Parent Teacher Club	McDonald's
Reagan Elementary	Rechelle Trent, Amanda Banks	12/17/2018	6/7/2019	Reagan PTC	Family Restaurant Night*	Parent Teacher Club	Panda Express
Reagan Elementary	Rechelle Trent, Amanda Banks	3/27/2019	4/10/2019	Reagan PTC	Family Restaurant Night*	Parent Teacher Club	Figaro's Mexican Grill
Temperance-Kutner Elementary	Sharon Hale, Candice Wills, Kristine Sorrells	1/14/2019	2/8/2019	Temperance-Kutner PTC	Father Daughter Dance*	Parent Teacher Club	Smart and Final, Costco, Oriental Trading Company
Temperance-Kutner Elementary	Sharon Hale, Candace Wills, Kristine Sorrells	12/13/2018	12/21/2018	Temperance-Kutner PTC	Holiday Shop*	Parent Teacher Club	Oriental Trading Company, Fun Services Fundraising
Temperance-Kutner Elementary	Candice Wills	2/1/2019	2/28/2019	Temperance-Kutner PTC	Family Restaurant Night*	Parent Teacher Club	JoJo's Yogurt
Temperance-Kutner Elementary	Laurie Benway, Jason Hamel, Alicia Davis	1/8/2019	2/15/2019	Temperance-Kutner 6th Grade	Candy Sales*	Associated Student Body	World's Finest Chocolates
Temperance-Kutner Elementary	Candice Wills	5/1/2019	5/31/2019	Temperance-Kutner PTC	Fun Spring Class Pictures	Parent Teacher Club	Larson Brothers

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Temperance-Kutner Elementary	Candice Wills	4/1/2019	4/30/2019	Temperance-Kutner PTC	Family Restaurant Night*	Parent Teacher Club	Panda Express
Temperance-Kutner Elementary	Sharon Hale, Candice Wills, Kristine Sorrells	3/1/2019	5/1/2019	Temperance-Kutner PTC	Rodeo Family Dance*	Parent Teacher Club	Smart and Final, Costco, Sam's Club

CONTACT PERSON: Norm Anderson

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Approve the Student Trip Requests, as submitted.

DISCUSSION:

A list of Student Trip Requests submitted for Board approval is attached.

FISCAL IMPACT/FUNDING SOURCE:

ATTACHMENTS:

Description	Upload Date	Type
Student Trip Requests - 12-12-18	12/7/2018	Backup Material

REVISIONS:

Student Trip Requests

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Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57228	CWHS Girls Golf	11/13/2018 07:00 AM	11/15/2018 10:00 PM	EDSV-PLAYOFF-Van-BrdApp	Riverside, CA	7
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57812	CCUR Royal Water Polo	12/14/2018 06:00 AM	12/16/2018 10:00 PM	CCUR-NONE-BrdApp	Orange, CA	100
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57828	CCUR Royal Water Polo	12/14/2018 06:00 AM	12/16/2018 10:00 PM	CCUR-NONE-BrdApp	Walnut, CA	60
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57814	CCUR Royal Water Polo	12/15/2018 06:00 AM	12/16/2018 10:00 PM	CCUR-NONE-BrdApp	Sacramento, CA	60
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57969	CCUR CCVB Girls	12/15/2018 06:00 AM	12/16/2018 10:00 PM	CCUR-NONE-BrdApp	San Jose, CA	11
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57920	BHS Girls Basketball	12/21/2018 06:00 AM	12/22/2018 10:00 PM	BHS/ATH-0500-Van-BrdApp	Aptos, CA	14
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57815	CCUR Royal Water Polo	01/04/2019 06:00 AM	01/06/2019 10:00 PM	CCUR-NONE-BrdApp	Sacramento, CA	60
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57663	CNEC Drama	01/11/2019 06:00 AM	01/12/2019 10:30 PM	CNH-0500-CharterBus-BrdApp	Anaheim, CA	50
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
58151	Kastner Pep and Cheer	01/11/2019 12:00 PM	01/12/2019 11:00 PM	KAS-NONE-BrdApp	Yorba Linda, CA	12
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
58244	CWHS Pep and Cheer	01/11/2019 08:00 AM	01/12/2019 11:00 PM	CWH-NONE-BrdApp	Yorba Linda, CA	20
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57757	CNEC Pep and Cheer	01/11/2019 04:00 PM	01/12/2019 11:00 PM	CNH-NONE-BrdApp	Yorba Linda, CA	72
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57816	CCUR Royal Water Polo	01/11/2019 06:00 AM	01/13/2019 10:00 PM	CCUR-NONE-BrdApp	Sacramento, CA	60
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57819	CCUR Royal Water Polo	01/11/2019 06:00 AM	01/13/2019 10:00 PM	CCUR-NONE-BrdApp	Walnut Creek, CA	30
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57829	CCUR Royal Water Polo	01/11/2019 06:00 AM	01/13/2019 10:00 PM	CCUR-NONE-BrdApp	Walnut Creek, CA	60
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57936	CCUR CN Boys Water Polo	01/11/2019 06:00 AM	01/13/2019 10:00 PM	CCUR-CNHS-Van-BrdApp	San Diego, CA	40
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57817	CCUR Royal Water Polo	01/18/2019 06:00 AM	01/20/2019 10:00 PM	CCUR-NONE-BrdApp	Sacramento, CA	60
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57820	CCUR Royal Water Polo	01/18/2019 06:00 AM	01/20/2019 10:00 PM	CCUR-NONE-BrdApp	Walnut Creek, CA	30
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57830	CCUR Royal Water Polo	01/18/2019 06:00 AM	01/20/2019 10:00 PM	CCUR-NONE-BrdApp	Walnut Creek, CA	60

Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57953	CNEC Forensics	01/18/2019 08:00 AM	01/20/2019 10:00 PM	CNH-0500-Van-BrdApp	Union City, CA	21
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57975	CCUR CCVB Girls	01/19/2019 06:00 AM	01/21/2019 10:00 PM	CCUR-NONE-BrdApp	San Jose, CA	70
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57818	CCUR Royal Water Polo	01/25/2019 06:00 AM	01/27/2019 10:00 PM	CCUR-NONE-BrdApp	Sacramento, CA	60
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57821	CCUR Royal Water Polo	01/25/2019 06:00 AM	01/27/2019 10:00 PM	CCUR-NONE-BrdApp	Walnut Creek, CA	30
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57831	CCUR Royal Water Polo	01/25/2019 06:00 AM	01/27/2019 10:00 PM	CCUR-NONE-BrdApp	Walnut Creek, CA	60
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57836	CCUR Royal Water Polo	01/25/2019 06:00 AM	01/27/2019 10:00 PM	CCUR-NONE-BrdApp	Livermore, CA	30
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57825	CCUR Royal Water Polo	02/01/2019 06:00 AM	02/02/2019 10:00 PM	CCUR-NONE-BrdApp	Walnut Creek, CA	30
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57937	CCUR Royal Water Polo	02/08/2019 06:00 AM	02/10/2019 10:00 PM	CCUR-NONE-BrdApp	Orange, CA	140
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57938	CCUR Royal Water Polo	02/08/2019 06:00 AM	02/10/2019 10:00 PM	CCUR-NONE-BrdApp	Livermore, CA	30
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57935	CCUR CN Boys Water Polo	02/09/2019 06:00 AM	02/11/2019 10:00 PM	CCUR-CNHS-Van-BrdApp	Orange, CA	40
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
56123	CHS Girls Basketball	02/12/2019 04:15 PM	02/14/2019 09:30 PM	EDSV-PLAYOFF-Van-BrdApp	TBA - Play Offs	15
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
56315	CHS Boys Basketball	02/12/2019 03:00 PM	02/14/2019 11:30 PM	EDSV-PLAYOFF-SchoolBus-BrdApp	TBA - Play Offs	20
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
56124	CHS Girls Basketball	02/14/2019 04:15 PM	02/16/2019 09:30 PM	EDSV-PLAYOFF-Van-BrdApp	TBA - Play Offs	15
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
56316	CHS Boys Basketball	02/14/2019 03:00 PM	02/16/2019 11:30 PM	EDSV-PLAYOFF-SchoolBus-BrdApp	TBA - Play Offs	20
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57705	CHS Girls Wrestling	02/14/2019 06:00 AM	02/16/2019 10:00 PM	EDSV-PLAYOFF-Van-BrdApp	TBA - Play Offs	2
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57651	CEHS Ag	02/15/2019 11:00 AM	02/16/2019 02:00 PM	CEH-NONE-BrdApp	Visalia, CA	14
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57970	CNEC Forensics	02/15/2019 04:00 PM	02/18/2019 10:00 PM	CNH-0500-Van-BrdApp	Berkeley, CA	21
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
56125	CHS Girls Basketball	02/19/2019 04:15 PM	02/21/2019 09:30 PM	EDSV-PLAYOFF-SchoolBus-BrdApp	TBA - Play Offs	15
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
56318	CHS Boys Basketball	02/19/2019 03:00 PM	02/21/2019 11:30 PM	EDSV-PLAYOFF-SchoolBus-BrdApp	TBA - Play Offs	20
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57682	CHS Wrestling	02/20/2019 10:00 AM	02/23/2019 08:00 PM	EDSV-PLAYOFF-Van-BrdApp	Bakersfield, CA	15

Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57704	CHS Girls Wrestling	02/20/2019 10:00 AM	02/23/2019 08:00 PM	EDSV-PLAYOFF-Van-BrdApp	Bakersfield, CA	2
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
56126	CHS Girls Basketball	02/21/2019 04:15 PM	02/24/2019 09:30 PM	EDSV-PLAYOFF-SchoolBus-BrdApp	TBA - Play Offs	20
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
56319	CHS Boys Basketball	02/21/2019 03:00 PM	02/24/2019 11:30 PM	EDSV-PLAYOFF-SchoolBus-BrdApp	TBA - Play Offs	20
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57497	CEHS Girls Soccer	02/25/2019 12:00 PM	03/03/2019 12:00 PM	CEH/ATH-0500-Van-BrdApp	TBA - Play Offs	18
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57871	CEHS Boys Soccer	02/25/2019 12:00 PM	03/03/2019 09:00 PM	CEH/ATH-0500-Van-BrdApp	TBA - Play Offs	18
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57575	CHS AASU	03/01/2019 12:00 PM	03/03/2019 06:00 PM	CHS-ASB-Van-BrdApp	Monterey, CA	7
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57734	BHS AASU	03/01/2019 07:00 AM	03/03/2019 07:00 PM	BHS-0500-Van-BrdApp	Monterey, CA	14
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57872	CNEC Boys Golf	03/02/2019 07:00 AM	03/04/2019 08:00 PM	CNH/ATH-0500-Van-BrdApp	Santa Maria, CA	6
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
56932	BHS Orchestra	03/05/2019 06:00 PM	03/06/2019 10:00 PM	BHS-FDN-CharterBus-BrdApp	Rohnert Park, CA	50
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57807	CNEC Band	03/06/2019 08:00 AM	03/07/2019 10:00 PM	CNH-ASB-CharterBus-BrdApp	Yorba Linda, CA	140
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57952	CWHS Softball	03/07/2019 07:00 AM	03/09/2019 10:00 PM	CWH/ATH-FDN-Van-BrdApp	Fremont, CA	21
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57475	CNEC Choir	03/14/2019 07:00 AM	03/16/2019 10:30 PM	CNH-0500-Van-BrdApp	San Jose, CA	5
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57756	CWHS Swim and Dive	03/15/2019 07:00 AM	03/17/2019 12:00 AM	CWH/ATH-ASB-CharterBus-BrdApp	Walnut, CA	40
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57927	CHS Robotics	03/20/2019 03:00 PM	03/23/2019 09:00 PM	CHS-FDN-Van-BrdApp	Davis, CA	18
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57915	CNEC Band	03/22/2019 08:00 AM	03/25/2019 12:00 AM	CNH-ASB-CharterBus-BrdApp	Las Vegas, NV	20
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57712	CHS Yearbook	04/05/2019 07:30 AM	04/07/2019 06:00 PM	CHS-ASB-CharterBus-BrdApp	Anaheim, CA	17
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57959	CNEC Boys Volleyball	04/14/2019 07:00 AM	04/17/2019 11:00 PM	CNH/ATH-ASB-Van-BrdApp	Las Vegas, NV	15
Trip ID	Trip Name	Start Time	Return Time	Account:	Destination	Passengers
57939	CCUR Royal Water Polo	06/27/2019 06:00 AM	06/30/2019 10:00 PM	CCUR-NONE-BrdApp	Orange, CA	60



Board Agenda Item

Thursday, November 15, 2018

Agenda Item: Q. - 4.

Title: Voluntary Community Recreation Program

CONTACT PERSON: Norm Anderson

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Approve the Voluntary Community Recreation Program, as submitted.

DISCUSSION:

The Clovis Community Sports and Recreation Department provides and operates noneducational, athletic and recreation programs and activities for the access and enjoyment of Clovis and surrounding communities. Such noneducational, recreational programs and activities are not part of the District's curricular, extracurricular, or co-curricular educational programs, and are entirely separate and distinct from the District's educational program. The Department's recreational offerings are available to all age-appropriate participants in Clovis, Fresno and surrounding communities, whether or not such participants are enrolled in the District's educational program, and students enrolled in the District's educational program are never required to participate in the Department's noneducational, recreational programs or activities.

Clovis Community Sports and Recreation Department

Clovis West Pep and Cheer

Location: Clovis West High School

Dates: December 13, 2018-January 31, 2019

Grade: 5

Cost: \$25.00 per participant

Clovis Community Sports and Recreation Department

CHS Tennis Off-Season Workouts

Location: Clovis High School

Dates: December 13, 2018-February 1, 2019

Grades: 9-12

Cost: \$0

Clovis Community Sports and Recreation Department

High School Boys Winter Water Polo

Location: Clovis North High School

Dates: December 13, 2018-February 15, 2019

Grades: 9-12

Cost: \$185.00 per participant

Clovis Community Sports and Recreation Department

High School Girls Winter Water Polo

Location: Clovis North High School
Dates: December 13, 2018-February 15, 2109
Grades: 9-12
Cost: \$150.00 per participant

Clovis Community Sports and Recreation Department
Intermediate Girls Winter Water Polo
Location: Clovis North High School
Dates: December 13, 2018-February 15, 2109
Grades: 7-8
Cost: \$150.00 per participant

Clovis Community Sports and Recreation Department
Intermediate Boys Winter Swim and Water Polo Camp
Location: Clovis North High School
Dates: December 14, 2018-January 31, 2019
Grades: 7-8
Cost: \$150.00 per participant

Clovis Community Sports and Recreation Department
Water Ducks
Location: Clovis North High School
Dates: December 14, 2018-June 7, 2019
Grades: 3-6
Cost: \$75.00 per participant

Clovis Community Sports and Recreation Department
Football Club
Location: Clovis High School
Dates: January 1, 2019-January 1, 2020
Grades: 9-12
Cost: \$0

Clovis Community Sports and Recreation Department
High School Boys Volleyball Winter Camp
Location: Clovis High School
Dates: January 7-18, 2019
Grades: 9-12
Cost: \$0

Clovis Community Sports and Recreation Department
Clovis East Winter Water Polo Camp
Location: REC Aquatics Center
Dates: January 8-24, 2019
Grades: 9-12
Cost: \$35.00 per participant

Clovis Community Sports and Recreation Department
East County Baseball – Winter Jr. High School Camp
Location: Clovis East High School

Dates: January 8-24, 2019
Grades: 7-8
Cost: \$25.00 per participant

Clovis Community Sports and Recreation Department
Little Broncos! Clovis North Area Elementary Color Guard
Location: Clovis North High School
Dates: January 14-April 24, 2019
Grades: 3-6
Cost: \$25.00 per participant

Clovis Community Sports and Recreation Department
Bronco Beat! Clovis North Area Elementary Percussion
Location: Clovis North High School
Dates: January 15-March 13, 2019
Grades: 4-6
Cost: \$25.00 per participant

Clovis Community Sports and Recreation Department
Winter Splash Water Polo Tournament
Location: Clovis North High School
Dates: January 19, 2019
Grades: 6-8
Cost: \$200.00 per team

Clovis community Sports and Recreation Department
Central Cal Girls Volleyball Doubles/Quads Volleyball Tournaments
Location: Clovis West High School
Dates: January 31-July 31, 2019
Grades: 4-12
Cost: \$40.00 per participant

Clovis Community Sports and Recreation Department
Central Cal Girls Volleyball Skills Camp
Location: Clovis West High School
Dates: February 2-July 2, 2019
Grades: K-12
Cost: \$15.00 per participant

Clovis Community Sports and Recreation Department
Boys Spring Golf Camp
Location: Clovis North High School
Dates: March 1-May 31, 2019
Grades: 4-8
Cost: \$35.00 per participant

Clovis Community Sports and Recreation Department
Wolfpack Spring AAU
Location: Clovis East High School
Dates: March 1-May 31, 2019

Grades: 3-8
Cost: \$100.00 per participant

Clovis Community Sports and Recreation Department
Stampede Spring AAU League
Location: Clovis North High School
Dates: March 1-June 30, 2019
Grades: 3-8
Cost: \$185.00 per participant

Clovis Community Sports and Recreation Department
AAU Girls Basketball
Location: Clovis High School
Dates: March 1-July 31, 2019
Grades: 8-12
Cost: \$275.00 per participant

Clovis Community Sports and Recreation Department
Elementary Quarterback School
Location: Clovis High School
Dates: March 2-30, 2019
Grades: 4-7
Cost: \$0

Clovis Community Sports and Recreation Department
Elementary School Wolfpack Girls Basketball
Location: Clovis East High School
Dates: March 4-May 20, 2019
Grades: 4-6
Cost: \$115.00 per participant

Clovis Community Sports and Recreation Department
Girls AAU Youth Basketball
Location: Clovis High School
Dates: March 4-July 31, 2019
Grades: 3-8
Cost: \$150.00 per participant

Clovis Community Sports and Recreation Department
Junior High and High School Wolfpack Girls AAU Basketball
Location: Clovis East High School
Dates: March 5-July 31, 2019
Grades: 7-12
Cost: \$115.00 per participant

Clovis Community Sports and Recreation Department
Spring Track Clinics
Location: Clovis West High School
Dates: March 11-May 15, 2019
Grades: 3-8

Cost: \$0

FISCAL IMPACT/FUNDING SOURCE:

No fiscal impact.

REVISIONS:



Board Agenda Item

Tuesday, November 27, 2018

Agenda Item: Q. - 5.

Title: Ratification of Purchase Orders, District Contracts \$25,000 or Less, and Check Register

CONTACT PERSON: Michael Johnston

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Ratify Purchase Orders, District Contracts \$25,000 or less, and Warrants numbered 586644-587562.

DISCUSSION:

District administration recommends ratification of the Purchase Orders and District Contracts for the period of November 1, 2018-November 27, 2018, as well as the Warrant register for November 8, 2018-November 26, 2018. This information is available for review in the Purchasing and Accounting departments. Questions may be directed to the Business Services Department at 559-327-9127.

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:



Board Agenda Item

Wednesday, November 28, 2018

Title: Notices of Completion

Agenda Item: Q. - 6.

CONTACT PERSON: Michael Johnston

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Adopt the Notices of Completion, as submitted.

DISCUSSION:

Contract/Bid Number	Project/Site(s)	Company	DSA Number
Bid No. 2717 CM-MP	Kastner Intermediate School Modernization – 2018	David A. Bush, Inc. P.O. Box 1323 Hanford, CA 93232-1323	02-116179
KI-01	Kastner Intermediate School Modernization – 2018	CENCAL Services 3299 S. Cedar Ave. Fresno, CA 93725	02-116179
KI -02	Kastner Intermediate School Modernization – 2018	JT2, Inc. dba Todd Companies P.O. Box 6820 Visalia, CA 93290	02-116179
KI -03	Kastner Intermediate School Modernization – 2018	Ro's Precise Painting, Inc. 1830 Industrial Way Sanger, CA 93657	02-116179
KI -04	Kastner Intermediate School Modernization – 2018	Western Building Materials Co. 4620 E. Olive Fresno, CA 93702	02-116179
KI -05	Kastner Intermediate School Modernization – 2018	Divcon Inc. 2882 Larkin Ave., Suite B Clovis, CA 93612	02-116179
KI -06	Kastner Intermediate School Modernization – 2018	American Inc. 1345 N. American St. Visalia, CA 93291	02-116179
KI -07	Kastner Intermediate School Modernization – 2018	Nolte Sheet Metal 1560 N. Marks Fresno, CA 93722	02-116179
KI -08	Kastner Intermediate School Modernization – 2018	Howe Electric Construction, Inc. 4682 E. Olive Ave. Fresno, CA 93702	02-116179
Bid No. 2715	Transportation Expansion – 2018	TNT Industrial Contractors, Inc. 3800 Happy Lane Sacramento, CA 95827	N/A

Bid No. 2734	Clovis West High School Portable Site Improvements 2018	Davis Moreno Construction, Inc. 4720 N. Blythe Avenue Fresno, CA 93722	N/A
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FISCAL IMPACT/FUNDING SOURCE:

No fiscal impact.

REVISIONS:



Board Agenda Item

Wednesday, November 28, 2018

Title: Change Orders

Agenda Item: Q. - 7.

CONTACT PERSON: Michael Johnston

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Approve the Change Orders, as submitted.

DISCUSSION:

All Change Orders totaling \$5,000 or more are reviewed by the Facilities Board Subcommittee.

Change Order Number	Contract/Bid Number	Project Type	Site(s)	DSA Number
01-FINAL	2734	Portable Site Improvements – 2018	Clovis West High School	N/A
01	2735	Portables – 2018	Bud Rank Elementary School Century Elementary School Fugman Elementary School	02-116698 02-116829 02-116710
02-FINAL	KI-07	Modernization – 2018	Kastner Intermediate School	02-116179
02-FINAL	2715	Compressed Natural Gas Expansion – 2018	Transportation Department	N/A
05-FINAL	KI-03	Modernization – 2018	Kastner Intermediate School	02-116179
05-FINAL	KI-05	Modernization – 2018	Kastner Intermediate School	02-116179

FISCAL IMPACT/FUNDING SOURCE:

As noted in the attachment.

ATTACHMENTS:

Description

Change Orders

Upload Date

11/28/2018

Type

Backup Material

REVISIONS:

Contract Change Order No. 01-FINAL

Project	Clovis West High School Portable Site Improvements - 2018	Date	11/28/2018
Contract / Bid No.	Bid #2734 - CWHS Portable Resetting Contract 3180799		Page 1 of 1

CI No.	Description	Amount	Budget Code
0004	Storm Drain Extension And Concrete Paving	\$6,274.00	

Description: Provide all labor to extend storm drainage line to existing storm manhole, and remove and replace concrete paving.

Requested By: District. \$6,274.00 to be added to the contract.

Reason for Change: Unforeseen condition. The existing drain point of connection was found to be non-functional.

Original Contract	\$195,000.00
Previous CCOs	\$0.00
This CCO	\$6,274.00
Total Contract	\$201,274.00

The revised contract amount is an increase of 3.22% from the original contract amount.

Contract Change Order No. 01

Project Portables - 2018 (Bid No. 2735) **Date** 11/28/2018
DSA APP/FILE # 116698/Bud Rank, 116829/Century, 006710/Fugman
Contract / Bid No. Bid #2735 Portables - 2018 (Contract 3180800) Page 1 of 1

CI No.	Description	Amount	Budget Code
0017	Century: Concrete Paving	\$5,070.00	A&E Omission

Description: Provide all labor to remove concrete and replace concrete paving in front and to the side of new Toilet Portable Building.

Requested By: Architect. \$5,070.00 to be added to the contract.

Reason for Change: A&E omission. Existing paving grades were found to not comply with the American with Disabilities Act (ADA) compliance requirements.

CI No.	Description	Amount	Budget Code
0018	Bud Rank: Concrete Paving	\$10,021.00	A&E Omission

Description: Provide 40 foot long concrete ramp along student drop off area in lieu of 20 feet.

Requested By: Architect. \$10,021.00 to be added to the contract.

Reason for Change: A&E omission. Plan dimensional error. Ramp extended to 40 feet to meet ADA slope requirement of two percent.

CI No.	Description	Amount	Budget Code
0019	Fugman: Concrete Paving	\$8,525.00	A&E Omission

Description: Provide 40 foot long concrete ramp along student drop off area in lieu of 20 feet.

Requested By: Architect. \$8,525.00 to be added to the contract.

Reason for Change: A&E omission. Plan dimensional error. Ramp extended to 40 feet to meet ADA slope requirement of two percent.

Original Contract	\$2,347,005.00
Previous CCOs	\$0.00
This CCO	\$23,616.00
Total Contract	\$2,370,621.00

The revised contract amount is an increase of 1.01% from the original contract amount.

Contract Change Order No. 02-FINAL

Project	Kastner Administration Modernization - 2018	Date	11/28/2018
Bid #	2717		
DSA FILE#/DSA AP#	10-H3/116179		Page 1 of 1
Contract / Bid No.	KI-07 (Contract #3180652)		

CI No.	Description	Amount	Budget Code
0115	Return Air Duct Modification	\$17,677.00	Unforeseen Condition

Description: Modify and re-route the existing return air duct going from the Boy's Restroom to the Library Media Center (LMC). The duct was re-routed up and over the roof into the LMC.

Requested by: Architect. \$17,677.00 to be added to the contract.

Reason for change: Unforeseen condition/Division of the State Architect (DSA) requirement. The original project scope included providing a new fire damper in the existing duct at the wall between the restroom and the LMC, as required by the fire rating code. The space of the existing condition and location of the existing duct above the ceiling would not allow for a new fire damper.

Original Contract	\$90,000.00
Previous CCOs	\$7,218.00
This CCO	\$17,677.00
Total Contract	\$114,895.00

The revised contract amount is an increase of 27.66% from the original contract amount.

Contract Change Order No. 02

Project Transportation Compressed Natural Gas (CNG) Expansion Project - 2018 **Date** 11/28/2018
Contract / Bid No. Bid #2715 (PO 18009693) Page 1 of 1

CI No.	Description	Amount	Budget Code
0012	Install Compressed Natural Gas Nozzle	\$670.00	District

Description: Install a new Compressed Natural Gas (CNG) Nozzle.

Requested by: District. \$670.00 to be added to the contract.

Reason for change: District. The District requested the installation of an additional CNG Nozzle. All of the CNG islands have new nozzles.

CI No.	Description	Amount	Budget Code
0013	Additional Electrical Work	\$1,895.00	District

Description: Relocate an Emergency Stop Button (ESTOP) on the south wall of the CNG enclosure. Run additional conduit to connect communication panel to new Ethernet Switch Panel.

Requested by: District. \$1,895.00 to be added to the contract.

Reason for Change: District. An ESTOP Button was required for clear access in case of a natural gas shut off emergency. Additional conduit was required for internet access to the new compressor. Access will enable the District and the compressor supplier to diagnosis any compressor issues via the internet.

Original Contract	\$1,002,992.00
Previous CCOs	\$1,628.00
This CCO	\$2,565.00
Total Contract	\$1,007,185.00

The revised contract amount is an increase of 0.42% from the original contract amount.

Contract Change Order No. 05-FINAL

Project	Kastner Administration Modernization - 2018	Date	11/28/2018
Bid #	2717		
DSA FILE#/DSA AP#	10-H3/116179		Page 1 of 1
Contract / Bid No.	KI-03 (Contract #3180651)		

CI No.	Description	Amount	Budget Code
0114	Paint Steel Panel Gates	\$2,294.00	District Change

Description: Prepare and paint (3) existing steel gates on the campus.

Requested by: District. \$2,294.00 to be added to the contract.

Reason for change: District. The existing steel gate paint finish is worn and in need of new paint.

Original Contract	\$165,378.00
Previous CCOs	\$15,320.00
This CCO	\$2,294.00
Total Contract	\$182,992.00

The revised contract amount is an increase of 10.65% from the original contract amount.

Contract Change Order No. 05 FINAL

Project	Kastner Administration Modernization - 2018	Date	11/28/2018
Bid #	2717		
DSA FILE#/DSA AP#	10-H3/116179		Page 1 of 1
Contract / Bid No.	KI-05 (Contract #3180632)		

CI No.	Description	Amount	Budget Code
0113	Return Air Duct Modification	\$3,318.00	Unforeseen Condition

Description: Modify and re-route the existing return air duct going from the Boys Restroom to the Library Media Center (LMC). Demo the roof and provide framing of a new roof curb. Provide selective drywall demolition to access the interior soffit space. Provide fire rating at the abandoned opening and roof patch back.

Requested by: Architect. \$3,318.00 to be added to the contract.

Reason for change: Unforeseen condition Division of the State Architect (DSA) requirement. The original project scope included providing a new fire damper in the existing duct at the wall between the restroom and the LMC, as required by the fire rating code. The space of the existing condition and location of the existing duct above the ceiling would not allow for a new fire damper. Re-routing of the duct through the roof to the LMC was required to meet code.

Original Contract	\$942,906.00
Previous CCOs	\$22,847.00
This CCO	\$3,318.00
Total Contract	\$969,071.00

The revised contract amount is an increase of 2.70% from the original contract amount.



Board Agenda Item

Monday, December 3, 2018

Agenda Item: R. - 1.

Title: Textbook Adoption for the 2018-19 School Year

CONTACT PERSON: Norm Anderson

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Authorize the Superintendent or designee to adopt a textbook for use in secondary schools for the 2018-19 school year, as submitted.

DISCUSSION:

The following textbook is being proposed for use in secondary schools for the 2018-19 school year:

Textbook Title: Nutrition – From Science to You
Course Title: Allied Health and Medical Wellness (CTE)
Author: Joan Salge Blake, Kathy D. Munoz, Stella Volpe
Publisher: Pearson
Grade Level: Grades 11-12
Copyright: 2019

The recommended textbook was evaluated by a committee of teachers, parents and administrators. Members of the Curriculum Board Subcommittee reviewed the textbook during their meeting on October 16, 2018. Copies of the proposed textbook have been made available for all Governing Board members to review.

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:

CONTACT PERSON: Michael Johnston

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Approve the annual Financial Audit Report for June 30, 2018, as submitted.

DISCUSSION:

Each year, the District is required to have an independent audit of its financial records. The June 30, 2018, financial audit has been drafted by Vavrinek, Trine, Day & Co., LLP, with no findings and no corrective actions needed. This is the fourth year that the firm has prepared an audit for the District and the fifth consecutive year with no audit findings. A copy of the final auditor's report was given to members of the Board with their materials for the December 12, 2018, Governing Board meeting.

FISCAL IMPACT/FUNDING SOURCE:

No fiscal impact.

ATTACHMENTS:

Description	Upload Date	Type
Annual Financial Audit Report – June 30, 2018	12/7/2018	Backup Material

REVISIONS:

CLOVIS UNIFIED SCHOOL DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2018

CLOVIS UNIFIED SCHOOL DISTRICT

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CLOVIS UNIFIED SCHOOL DISTRICT

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FINANCIAL SECTION



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

VALUE THE *difference*

INDEPENDENT AUDITOR'S REPORT

Governing Board
Clovis Unified School District
Clovis, California

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Clovis Unified School District, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 1 and Note 16 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 14, budgetary comparison schedule on page 78, schedule of changes in the District's total OPEB liability and related ratios on page 79, schedule of the District's proportionate share of the OPEB liability - MPP program on page 80, schedule of the District's proportionate share of the net pension liability on page 81, and the schedule of District contributions on page 82, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2018, on our consideration of the Clovis Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Clovis Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clovis Unified School District's internal control over financial reporting and compliance.

Vannink, Trine, Day & Co., LLP

Fresno, California
December 6, 2018



CLOVIS UNIFIED SCHOOL DISTRICT
Management's Discussion and Analysis
June 30, 2018

This section of Clovis Unified School District's (the District) annual financial report presents the management's discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2018, with comparative information for the fiscal year ending June 30, 2017.

FINANCIAL HIGHLIGHTS

The District continued its long history of implementing conservative budgets and proactively addressing the volatility of the State of California's revenues resulting in the District maintaining reserve levels well above the State's minimum amount of two percent.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts; management's discussion and analysis (this section), the basic financial statements and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are government-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide statements.
- The governmental funds statements tell how basic services like regular and special education were financed in the short term as well as what remains for future spending.
- Fiduciary funds statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

Governing Board

Sandra Bengel Budd
Christopher Casado
Steven G. Fogg, M.D.
Brian D. Heryford
Ginny L. Hovseplan
Elizabeth J. Sandoval
Jim Van Volkinburg, D.D.S.

Administration

Elmear O'Farrell, Ed.D.
Superintendent
Don Ulrich, Ed.D.
Deputy Superintendent
Norm Anderson
Associate Superintendent
Barry S. Jager, Jr.
Associate Superintendent
Michael Johnston
Associate Superintendent

CLOVIS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

Figure A-1. Organization of Clovis Unified's Annual Financial Report

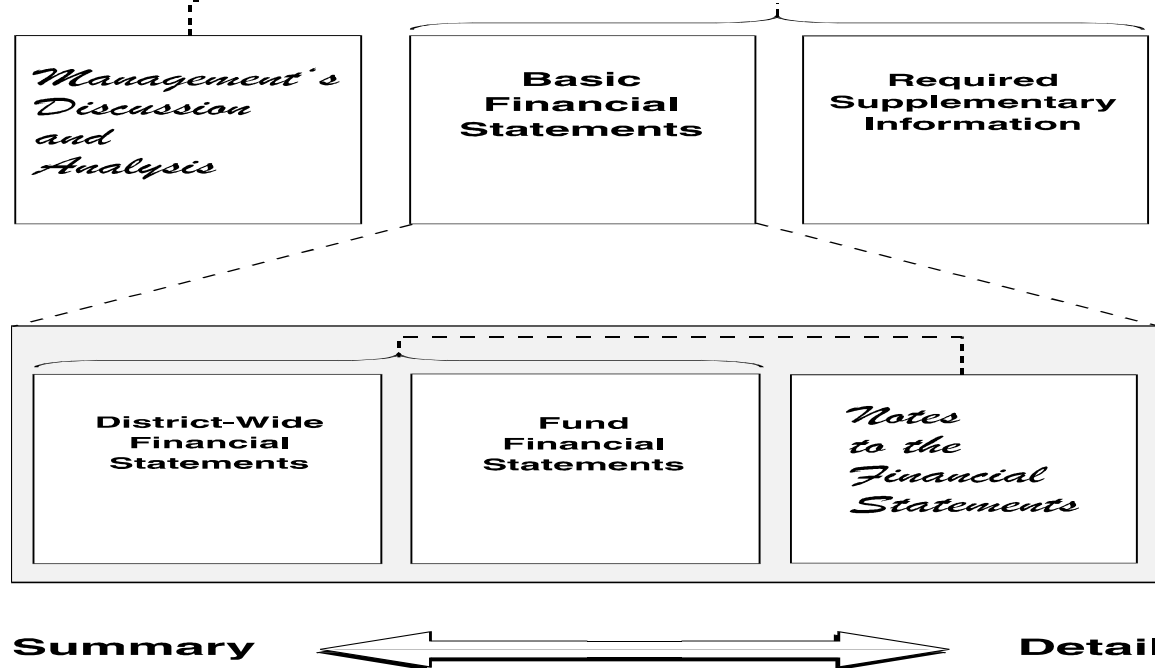


Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

Figure A-2. Major Features of the Government-wide and Fund Financial Statements

<i>Type of Statements</i>	Fund Statements		
	Government-wide	Governmental Funds	Fiduciary Funds
Scope	Entire District, except fiduciary activities	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance	Instances in which the District administers resources on behalf of someone else, such as student body activities.
Required financial statements	<ul style="list-style-type: none"> •Statement of net position •Statement of activities 	<ul style="list-style-type: none"> •Balance sheet •Statement of revenues, expenditures & changes in fund balances •Reconciliation to government-wide financial statements 	<ul style="list-style-type: none"> •Statement of fiduciary net position •Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; standard funds do not currently contain nonfinancial assets, though they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid

CLOVIS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

GOVERNMENT-WIDE STATEMENTS

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

These two government-wide statements report the District's net position and how it has changed. Net position (the difference between assets and liabilities) is one way to measure the District's financial health or financial position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.
- In the government-wide financial statements, the District's activities are combined into one category.
- Governmental activities - The District's basic services are included here, such as regular and special education, transportation, food services, adult education and administration. Property taxes, state formula aid, categorical funding and fees charged, finance most of these activities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. The District has three kinds of funds:

- Governmental funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets, that can readily be converted to cash, flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.
- Proprietary funds - When the District charges users for the services it provides, whether to outside customers or to other departments within the District, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the *Statement of Net Position* and the *Statement of Revenues, Expenses, and Changes in Fund Net Position*. We use internal service funds to report activities that provide supplies and services for the District's other programs and activities, such as the District's Self-Insurance Fund. The internal service funds are reported with governmental activities in the government-wide financial statements.

CLOVIS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

- **Fiduciary funds** - The District is the trustee, or fiduciary, for assets that belong to others, such as the student activities funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the government-wide financial statements because the District cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position: The District's combined net position was \$(3.6) million on June 30, 2018, decreasing by \$31.7 million (113 percent). (See Table A-1.)

Table A-1

(Amounts in millions)	Governmental Activities		Percentage Change
	2018	2017, as Restated	
Assets			
Current and Other Assets	\$ 277.8	\$ 288.5	-3.71%
Capital Assets	933.6	928.1	0.59%
Total Assets	<u>1,211.4</u>	<u>1,216.6</u>	<u>-0.43%</u>
Deferred Outflows of Resources	<u>141.5</u>	<u>92.9</u>	<u>52.31%</u>
Liabilities			
Current Liabilities	71.3	71.3	0.00%
Long-Term Obligations	818.6	812.1	0.80%
Net Pension Liability	443.0	377.9	17.23%
Total Liabilities	<u>1,332.9</u>	<u>1,261.3</u>	<u>5.68%</u>
Deferred Inflows of Resources	<u>23.6</u>	<u>20.1</u>	<u>17.41%</u>
Net Position			
Net investment in capital assets	447.1	441.4	1.29%
Restricted	64.6	57.4	12.54%
Unrestricted	(515.3)	(470.7)	-9.48%
Total Net Position	<u><u>\$ (3.6)</u></u>	<u><u>\$ 28.1</u></u>	<u><u>-112.81%</u></u>

Changes in Net Position: The District's total governmental revenues were \$550 million (see Table A-2). Property taxes and state aid formula accounted for most of the District's revenue, with federal and state aid contributing about \$292 million and property taxes contributing about \$116 million. Another \$88.6 million came from categorical programs, and the remainder came from fees charged for services of \$10.5 million and miscellaneous sources of \$43 million including \$17 million in developer fees.

CLOVIS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

The total cost of all governmental programs and services was \$581.7 million (see Table A-2). The District's expenses are predominantly related to educating and caring for students (79 percent). The purely administrative activities of the District accounted for just 4 percent of total costs. Plant services was \$56.8 million, accounting for ten percent of the District's expenses. Expenses surpassed revenues, decreasing net position by \$31.7 million over last year predominately due to the other post-employment expenses recognized from the change in obligations balance from the prior year and changes in the net pension obligation.

Table A-2

(Amounts in millions)	Governmental Activities		Percentage Change
	2018	2017	
Revenues			
General revenues:			
Federal and state aid not restricted	\$ 291.6	\$ 287.3	1.50%
Property taxes	115.9	108.3	7.02%
Other	43.4	47.9	-9.39%
Program Revenues:			
Charges for services	10.5	7.5	40.00%
Operating grants and contributions	88.6	79.7	11.17%
Total Revenues	550.0	530.7	3.64%
Expenses			
Instruction	389.1	337.1	15.43%
Pupil services	70.2	62.2	12.86%
Administration	24.8	22.2	11.71%
Plant services	56.8	50.5	12.48%
All other services	40.8	38.9	4.88%
Total Expenses	581.7	510.9	13.86%
Change in Net Position	\$ (31.7)	\$ 19.8	-260.10%

GOVERNMENTAL ACTIVITIES

The continued good health of the District's finances can be credited to:

- Staffing formulas that maintain equality
- Maintaining an awareness of the changing fiscal issues and active participation from the Employee Compensation Committee and Employee Benefit Committee

CLOVIS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

Table A-3 presents the cost of six major District activities: instruction, student transportation services, all other pupil services, food services, administration, and plant services. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the District's taxpayers by each of these functions.

Table A-3

	Total Cost of Services		Net Cost of Services	
	2018	2017	2018	2017
Instruction	\$ 389.1	\$ 337.1	\$ 326.4	\$ 277.0
Student transportation	11.7	10.2	11.7	10.2
All other pupil services	43.1	37.8	36.0	30.8
Food services	15.4	14.2	0.6	1.2
Administration	24.8	22.2	19.1	20.5
Plant services	56.8	50.5	54.9	49.4
All other services	40.8	38.9	34.0	34.6
Total	\$ 581.7	\$ 510.9	\$ 482.7	\$ 423.7

- The cost of governmental activities this year was \$581.7 million.
- Some of the costs were paid by the users of the District's programs (\$10.5 million).
- The federal and state governments subsidized certain programs with operating grants and contributions (\$88.6 million).
- Most of the District's costs, \$407.5 million, however, were paid for by District taxpayers and the taxpayers of California, in general.

CLOVIS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$185.9 million which is an increase of \$0.1 million from last year (Table A-4).

Table A-4

(Amounts in millions)	Balance		
	June 30, 2018	June 30, 2017	Variance
General	\$ 94.4	\$ 91.7	\$ 2.7
Charter School	3.8	3.0	0.8
Adult Education	4.8	3.9	0.9
Child Development	2.4	1.6	0.8
Cafeteria	7.7	7.6	0.1
Deferred Maintenance	0.3	1.3	(1.0)
Building	12.1	20.8	(8.7)
Capital Facilities	17.3	11.2	6.1
County School Facilities	1.5	1.5	-
Special Reserve Capital Outlay	4.3	8.3	(4.0)
Bond Interest and Redemption	36.3	33.9	2.4
Central Valley School Districts Financing Corporation	1.0	1.0	-
Total	\$ 185.9	\$ 185.8	\$ 0.1

The primary reasons for the changes are:

- The fund balance in the General Fund increased \$2.7 million to \$94.4 million. The net increase is due to an overall increase in revenues; one-time and ongoing.
- The special revenue funds reported a net increase of \$1.6 million with minimal changes across all funds.
- The capital projects funds showed a decrease of \$6.4 million. This overall decrease is due to ongoing construction/modernization projects. The majority of these costs were paid for utilizing bond proceeds held and spent within the Building Fund.
- The Bond Interest and Redemption Fund reported an increase of \$2.4 million due to property tax collections in excess of bond principal and interest payments.

CLOVIS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year the District revised the annual operating budget several times due to updated projections and actual costs. Following are highlights of the largest changes:

- Net increases in both revenue and expense for federal, state and local grant awards.
- Posting of deferred categorical revenue.
- One-time funds to pay down the mandate claim reimbursements owed to the District.
- GASB Statement No. 68 requires the District to recognize the State's share of the District's unfunded CalSTRS liability. This resulted in a revenue and expenditure adjustment of \$4.0 million.
- The Board approved a one and a half percent salary increase for all District employees.
- The Adopted Budget's revenues over expenditures resulted in the District anticipating a deficit of \$2.0 million. The Adopted Budget was structured in such a way that the District could manage any changes from the State. The LCFF gap closure percentage increased from 43.97 percent at Adopted and ended the year with an actual gap closure of 42.97 percent. The projected ADA growth decreased from 438 at Adopted Budget to an actual P-2 ADA growth of 277. The LCFF Entitlement ended with a decrease of \$762 thousand less than the anticipated increase at Adopted. Actual revenues to expenditures resulted in a surplus of \$2.7 million, however \$2.1 million of the fund balance is non-spendable, \$267 thousand is restricted for restricted programs and \$12.1 million is assigned for local carryover, site and department carryover, student computer refresh, and LCAP Supplemental programs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By June 30, 2018, the District had invested \$933.6 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio visual equipment, and administrative offices. (See Table A-5.) This amount represents a net increase of \$5.5 million or 0.6 percent over last year. Total depreciation expense for the year was \$29.6 million.

Table A-5

	Governmental Activities		Percentage Change
	2018	2017	
Land	\$ 90.6	\$ 90.6	0.00%
Land improvements	47.8	49.6	-3.63%
Buildings and improvements	724.0	702.1	3.12%
Equipment	37.2	36.3	2.48%
Construction in progress	34.0	49.5	-31.31%
Total	\$ 933.6	\$ 928.1	0.59%

The District has work in progress related to modernization projects at three district sites. In 2018-19, the District projects spending another \$4.8 million on above mentioned work in progress projects.

CLOVIS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2018

Projects planned for 2018-2019 have been put on hold until the State releases Proposition 51 dollars. The District is planning to commence construction on Career Tech and Education facility modernizations during 2018-2019. Construction for a new elementary school is planned to begin in January 2019. The new site will be funded with Developer Fee revenues and is projected to cost \$38.6 million in its entirety.

Long-Term Obligations

At year-end the District had \$818.6 million in long-term obligations outstanding discussed below. This is an increase of 0.81 percent from last year, as shown in Table A-6.

Table A-6

	Governmental Activities		Percentage Change
	2018	2017, as Restated	
General obligation bonds	\$ 491.9	\$ 499.1	-1.44%
Certificates of participation	4.6	6.0	-23.33%
Child development portables	0.4	0.6	-33.33%
Compensated absences	2.7	2.1	28.57%
Capital leases	1.6	1.9	-15.79%
Other postemployment benefits	317.4	302.3	5.00%
Total	\$ 818.6	\$ 812.0	0.81%

The District's S&P bond rating as of the most recent bond issuance was "AA". In addition, the District's certificates of participation S&P rating at the time of their last issuance was "AA".

Net Pension Liability

As of June 30, 2015, the District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – and amendment of GASB Statement No. 27*, which required the District to recognize its proportionate share of the unfunded pension obligation for CalSTRS and CalPERS. As of June 30, 2018, the District reported Deferred Outflows from pension activities \$140.1 million, Deferred Inflows from pension activities of \$23.6 million, and a Net Pension Liability of \$443 million.

CLOVIS UNIFIED SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2018

FACTORS BEARING ON THE DISTRICT'S FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could significantly affect its financial health in the future:

- The State's Local Control Funding Formula (LCFF) accounts for 78% of the District's General Fund revenues. An economic downturn for the State could have a dramatic impact to the District's financial stability. As a safeguard, the District's Board increased the minimum reserve levels from 6% to 10% during the 2017-2018 fiscal year.
- The LCFF attempts to fund students based on their needs related to household income, English language learner, homeless or foster youth. This portion of a district's student population is referred to as the unduplicated pupil percentage (UPP). Clovis Unified's UPP averages 42-44 percent, making the District eligible for the LCFF Base and Supplemental Grants only; the District is not eligible for the Concentration Grant. The District receives the least amount of funding per ADA in Fresno County due to its low UPP.
- Since the inception of the LCFF, the State has been closing the funding gap of the formula to achieve full implementation of the LCFF, or the "target" funding. This has resulted in a significant amount of "new" revenues over the previous five years. The LCFF is projected to be fully implemented in the 2018-2019 fiscal year. Unless new legislation is passed to increase the base grant of the LCFF, the District can only count on COLA beyond the 2018-2019 fiscal year. COLA only will not provide enough new revenues to cover step/column, CalSTRS/CalPERS increases, minimum wage, and increasing health care costs.
- Enrollment growth and student attendance is key to the District's financial projections. The District has consistently seen growth over the years and anticipates this trend to continue
- The State continues to allocate one-time discretionary funds to the District. Fiscal year 2018-2019 will be the fourth consecutive year of one-time funds allocated by the State. This method of allocating funds makes it difficult for the District to make ongoing decisions.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Clovis Unified School District, 1450 Herndon Avenue, Clovis, California 93611.

CLOVIS UNIFIED SCHOOL DISTRICT

STATEMENT OF NET POSITION JUNE 30, 2018

	Governmental Activities
ASSETS	
Deposits and investments	\$ 259,480,965
Receivables	15,562,350
Prepaid expenses	601,400
Stores inventories	2,217,640
Nondepreciable capital assets	124,623,234
Capital assets being depreciated	1,172,651,578
Accumulated depreciation	(363,714,219)
Total Assets	1,211,422,948
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	1,331,045
Deferred outflows of resources related to pensions	140,138,400
Total Deferred Outflows of Resources	141,469,445
LIABILITIES	
Accounts payable	38,989,931
Unearned revenue	2,870,193
Claims liability, workers compensation, disability, and health and welfare	29,397,539
Long-term obligations:	
Current portion of long-term obligations	29,742,480
Noncurrent portion of long-term obligations	788,848,277
Total Long-Term Obligations	818,590,757
Aggregate net pension liability	443,017,340
Total Liabilities	1,332,865,760
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	23,639,452
NET POSITION	
Net investment in capital assets	447,121,479
Restricted for:	
Debt service	37,344,297
Capital projects	18,822,555
Educational programs	740,807
Other activities	7,659,275
Unrestricted	(515,301,232)
Total Net Position	\$ (3,612,819)

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

CLOVIS UNIFIED SCHOOL DISTRICT

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2018

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position Governmental Activities
		Charges for Services and Sales	Operating Grants and Contributions	
Governmental Activities:				
Instruction	\$ 322,378,540	\$ 25,619	\$ 53,242,061	\$ (269,110,860)
Instruction-related activities:				
Supervision of instruction	25,221,166	7,480	8,108,517	(17,105,169)
Instructional library, media, and technology	8,327,187	-	120,437	(8,206,750)
School site administration	33,149,394	-	1,195,228	(31,954,166)
Pupil services:				
Home-to-school transportation	11,704,220	-	-	(11,704,220)
Food services	15,388,225	3,955,585	10,830,685	(601,955)
All other pupil services	43,150,008	14,814	7,122,392	(36,012,802)
Administration:				
Data processing	4,222,135	-	16,159	(4,205,976)
All other administration	20,549,522	152,583	1,333,659	(19,063,280)
Plant services	56,758,037	1,620,758	211,543	(54,925,736)
Ancillary services	11,917,080	-	42,292	(11,874,788)
Community services	787,591	-	-	(787,591)
Interest on long-term obligations	28,431,047	-	-	(28,431,047)
Other outgo	(220,275)	4,763,532	6,337,752	11,321,559
Total Governmental Activities	\$ 581,763,877	\$ 10,540,371	\$ 88,560,725	(482,662,781)
General revenues and subventions:				
Property taxes, levied for general purposes				77,023,049
Property taxes, levied for debt service				38,619,814
Taxes levied for other specific purposes				228,368
Federal and State aid not restricted to specific purposes				291,596,943
Interest and investment earnings				3,042,531
Interagency revenues				1,276,268
Special and extraordinary items				1,137,929
Miscellaneous				37,986,611
Subtotal, General Revenues				450,911,513
Change in Net Position				(31,751,268)
Net Position - Beginning as Restated				28,138,449
Net Position - Ending				\$ (3,612,819)

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

CLOVIS UNIFIED SCHOOL DISTRICT

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2018

	General Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds
ASSETS			
Deposits and investments	\$ 122,590,652	\$ 36,269,002	\$ 52,391,562
Receivables	10,980,530	-	3,791,198
Due from other funds	-	-	3,180,341
Prepaid expenditures	250,000	-	351,400
Stores inventories	1,710,126	-	507,514
Total Assets	\$ 135,531,308	\$ 36,269,002	\$ 60,222,015
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 32,604,712	\$ -	\$ 4,672,724
Due to other funds	5,690,892	-	323,059
Unearned revenue	2,870,193	-	-
Total Liabilities	41,165,797	-	4,995,783
Fund Balances:			
Nonspendable	2,104,126	-	862,414
Restricted	260,698	36,269,002	39,654,700
Committed	-	-	4,931,803
Assigned	5,574,788	-	9,777,315
Unassigned	86,425,899	-	-
Total Fund Balances	94,365,511	36,269,002	55,226,232
Total Liabilities and Fund Balances	\$ 135,531,308	\$ 36,269,002	\$ 60,222,015

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

Total Governmental Funds	
	<u> </u>
\$ 211,251,216	
14,771,728	
3,180,341	
601,400	
2,217,640	
	<u> </u>
\$ 232,022,325	<u> </u>

\$ 37,277,436	
6,013,951	
2,870,193	
	<u> </u>
46,161,580	<u> </u>
2,966,540	
76,184,400	
4,931,803	
15,352,103	
86,425,899	
	<u> </u>
185,860,745	<u> </u>
\$ 232,022,325	<u> </u>

CLOVIS UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2018

Total Fund Balance - Governmental Funds **\$ 185,860,745**

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

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

The cost of capital assets is	\$ 1,297,274,812	
Accumulated depreciation is	<u>(363,714,219)</u>	
Net Capital Assets		933,560,593

Deferred charges on refunding (the difference between the reacquisition price and net carrying amount of refunded debt) are capitalized and amortized over the remaining life of the new or old debt (whichever is greater) and are included with governmental activities.

1,331,045

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

Pension contributions subsequent to measurement date	38,721,360	
Net change in proportionate share of net pension liability	14,098,843	
Difference between projected and actual earnings on pension plan investments	4,531,662	
Differences between expected and actual experience in the measurement of the total pension liability.	5,847,022	
Changes of assumptions	<u>76,939,513</u>	
Total Deferred Outflows of Resources Related to Pensions		140,138,400

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

Net change in proportionate share of net pension liability	(8,345,076)	
Difference between projected and actual earnings on pension plan investments	(8,309,922)	
Differences between expected and actual experience in the measurement of the total pension liability.	(5,442,105)	
Changes of assumptions	<u>(1,542,349)</u>	
Total Deferred Inflows of Resources Related to Pensions		(23,639,452)

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

CLOVIS UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION, Continued JUNE 30, 2018

Net pension liability is not due and payable in the current period,
and is not reported as a liability in the funds.

\$ (443,017,340)

Long-term obligations, including bonds payable, are not due and
payable in the current period and, therefore, are not reported as
liabilities in the funds.

General obligation bonds, including premiums	\$ 491,909,516
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Certificates of participation	4,553,005
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Compensated absences	2,719,413
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Capital leases	1,626,065
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Child development portables	441,000
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Net other postemployment benefits, excluding Self Insurance Fund portion	
---	--

296,597,811

Total Long-Term Obligations	
-----------------------------	--

(797,846,810)

Total Net Position - Governmental Activities	
---	--

\$ (3,612,819)

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

CLOVIS UNIFIED SCHOOL DISTRICT

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Bond Interest and Redemption Fund
REVENUES		
Local Control Funding Formula	\$ 349,769,504	\$ -
Federal sources	16,920,841	-
Other State sources	61,391,192	348,962
Other local sources	18,880,148	37,561,950
Total Revenues	446,961,685	37,910,912
EXPENDITURES		
Current		
Instruction	258,281,492	-
Instruction-related activities:		
Supervision of instruction	20,880,417	-
Instructional library, media and technology	7,619,401	-
School site administration	26,348,258	-
Pupil services:		
Home-to-school transportation	11,053,313	-
Food services	-	-
All other pupil services	34,247,623	-
Administration:		
Data processing	3,861,427	-
All other administration	16,925,431	-
Plant services	47,025,280	-
Ancillary services	8,739,717	-
Other outgo	917,654	-
Facility acquisition and construction	925,061	-
Debt service		
Principal	1,611,104	63,755,761
Interest and other	25,698	19,054,763
Total Expenditures	438,461,876	82,810,524
Excess (Deficiency) of Revenues Over Expenditures	8,499,809	(44,899,612)
Other Financing Sources		
Transfers in	1,125,483	-
Other sources	1,750,000	47,258,568
Transfers out	(8,737,534)	-
Net Other Financing Sources	(5,862,051)	47,258,568
NET CHANGE IN FUND BALANCES	2,637,758	2,358,956
Fund Balance - Beginning	91,727,753	33,910,046
Fund Balance - Ending	\$ 94,365,511	\$ 36,269,002

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

Non-Major Governmental Funds	Total Governmental Funds
\$ 3,362,734	\$ 353,132,238
11,665,624	28,586,465
14,652,568	76,392,722
31,889,510	88,331,608
<u>61,570,436</u>	<u>546,443,033</u>
14,125,658	272,407,150
2,271,769	23,152,186
145,242	7,764,643
1,743,554	28,091,812
-	11,053,313
14,734,936	14,734,936
726,972	34,974,595
-	3,861,427
1,162,084	18,087,515
6,315,091	53,340,371
-	8,739,717
-	917,654
31,906,628	32,831,689
-	
1,967,237	67,334,102
133,749	19,214,210
<u>75,232,920</u>	<u>596,505,320</u>
<u>(13,662,484)</u>	<u>(50,062,287)</u>
29,630,189	30,755,672
-	49,008,568
<u>(20,880,209)</u>	<u>(29,617,743)</u>
<u>8,749,980</u>	<u>50,146,497</u>
<u>(4,912,504)</u>	<u>84,210</u>
<u>60,138,736</u>	<u>185,776,535</u>
<u>\$ 55,226,232</u>	<u>\$ 185,860,745</u>

CLOVIS UNIFIED SCHOOL DISTRICT

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

Total Net Change in Fund Balances - Governmental Funds **\$ 84,210**
**Amounts Reported for Governmental Activities in the Statement
of Activities are Different Because:**

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

This is the amount by which capital outlays exceed depreciation in the period.

Capital outlays	\$ 35,049,795	
Depreciation expense	<u>(29,634,312)</u>	
Net Expense Adjustment		5,415,483

Some of the capital assets acquired this year were financed with capital leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the capital leases are not revenues in the Statement of Activities, but rather constitute long-term obligations in the Statement of Net Position. (1,750,000)

Deferred amounts on refunding (the difference between the reacquisition price of the net carrying amount of the refunded debt) are capitalized and amortized over the remaining life of the new or old debt, whichever is shorter. 114,219

In the Statement of Activities, compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). Vacation earned was more than the amounts paid by \$600,735. (600,735)

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year. (20,165,749)

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows and net OPEB liability during the year. (24,396,393)

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

CLOVIS UNIFIED SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, Continued FOR THE YEAR ENDED JUNE 30, 2018

Proceeds received from the sale of bonds is a revenue in the governmental funds, but it increases long-term obligations in the Statement of Net Position and does not affect the Statement of Activities.	\$ (47,258,566)
In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred and premiums are recognized as revenues. In the government-wide statements, these items are amortized over the life of the debt.	
Amortization of debt premium	898,848
Payment of principal on long-term obligations is an expenditure in the governmental funds, but it reduces long-term obligations in the Statement of Net Position and does not affect the Statement of Activities:	
General obligation bonds	64,020,160
Certificates of participation	1,420,000
Capital lease obligations	2,032,341
Child development portables	126,000
Interest on long-term obligations in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the Statement of Activities includes additional accumulated interest that was accreted on the District's capital appreciation general obligation bonds.	(10,494,304)
An internal service fund is used by the District's management to charge the costs of the insurance programs (health and welfare) to the individual funds. The net revenue of the Internal Service Fund is reported with governmental activities.	(1,196,782)
Change in Net Position of Governmental Activities	<u>\$ (31,751,268)</u>

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

CLOVIS UNIFIED SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF NET POSITION JUNE 30, 2018

	Internal Service Self Insurance Fund
ASSETS	
Current Assets	
Deposits and investments	\$ 48,229,749
Receivables	790,622
Due from other funds	2,833,610
Total Current Assets	51,853,981
LIABILITIES	
Current Liabilities	
Accounts payable	1,712,495
Claim liabilities-Workers Compensation, Disability and Health and Welfare	29,397,539
Other postemployment benefits obligation	20,743,947
Total Current Liabilities	51,853,981
Total Net Position	\$ -

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

CLOVIS UNIFIED SCHOOL DISTRICT

PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES

IN FUND NET POSITION

FOR THE YEAR ENDED JUNE 30, 2018

	Internal Service Self Insurance Fund
OPERATING REVENUES	
Charges to other funds and miscellaneous revenues	\$ 65,586,320
OPERATING EXPENSES	
Payroll costs	288,161
Professional and contract services	65,237,923
Supplies and materials	119,089
Total Operating Expenses	65,645,173
Operating Loss	(58,853)
Other Financing Uses:	
Transfers out	(1,137,929)
Change in Net Position	(1,196,782)
Total Net Position - Beginning	1,196,782
Total Net Position - Ending	\$ -

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

CLOVIS UNIFIED SCHOOL DISTRICT

PROPRIETARY FUNDS STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2018

	Governmental Activities Internal Service Funds Internal Service Self Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from operating funds	\$ 77,983,549
Fair market value adjustment on investments	(705,942)
Cash paid for contracted services	(64,199,230)
Cash payments for other operating expenses	(407,250)
Net Cash Provided by Operating Activities	<u>12,671,127</u>
CASH FLOWS USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	
Transfers out	<u>(1,137,929)</u>
Net Increase in Cash and Cash Equivalents	11,533,198
Cash and Cash Equivalents - Beginning	<u>36,696,551</u>
Cash and Cash Equivalents - Ending	<u><u>\$ 48,229,749</u></u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating loss	\$ (58,853)
Changes in assets and liabilities:	
Receivables	3,931,432
Due from other funds	7,759,855
Accounts payable, claims liability, and other postemployment benefits obligation	<u>1,038,693</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ 12,671,127</u></u>

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

CLOVIS UNIFIED SCHOOL DISTRICT

FIDUCIARY FUNDS

STATEMENT OF NET POSITION

JUNE 30, 2018

	Agency Funds
ASSETS	
Deposits and investments	\$ 2,364,161
Receivables	161,962
Total Assets	\$ 2,526,123
LIABILITIES	
Accounts payable	\$ 29,234
Due to student groups	2,182,411
Due to other agencies - Warrant/Pass-Through Fund	314,478
Total Liabilities	\$ 2,526,123

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Clovis Unified School District (the District) was established in 1960 under the laws of the State of California. The District operates under a locally elected seven-member Board form of government and provides educational services to grades K - 12 as mandated by the State and/or Federal agencies. The District operates thirty-three elementary schools, five intermediate schools, five high schools, three alternative education schools, one adult school, the Clovis Online Charter School, and the Center for Advanced Research and Technology as a joint high school with Fresno Unified School District.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Clovis Unified School District, this includes general operations, food service, and student related activities of the District.

Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. For financial reporting purposes, the component unit has a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, and thus is included in the financial statements of the District. The component unit, although a legally separate entity, is reported in the financial statements using the blended presentation method as if it were part of the District's operations because the governing board of the component unit is essentially the same as the governing board of the District and because its purpose is to finance the construction of facilities to be used for the direct benefit of the District.

The Central Valley School Districts Financing Corporation's financial activity is presented in the financial statements as the Central Valley School Districts Financing Fund. Certificates of participation issued by the Corporation are included as long-term liabilities in the government-wide financial statements.

Charter School The District has approved a charter for Clovis Online Charter School pursuant to *Education Code* Section 47605. The Clovis Online Charter School is operated by the District, and its financial activities are presented in the Charter School Fund.

Basis of Presentation - Fund Accounting

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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

Major Governmental Funds

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

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

Non-Major Governmental Funds

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

Charter Schools Fund The Charter Schools Fund may be used by authorizing districts to account separately for the operating activities of district-operated charter schools that would otherwise be reported in the authorizing District's General Fund.

Adult Education Fund The Adult Education Fund is used to account separately for Federal, State, and local revenues that are restricted or committed for adult education programs and is to be expended for adult education purposes only.

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

Cafeteria Fund The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

Deferred Maintenance Fund The Deferred Maintenance Fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (*Education Code* Section 17582).

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

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

Building Fund The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Capital Facilities Fund The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

County School Facilities Fund The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), or the 2016 State School Facilities Fund (Proposition 51), authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

Special Reserve Capital Outlay Fund The Special Reserve Capital Outlay Fund exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

Debt Service Funds The Debt Service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term obligations.

Central Valley School Districts Financing Corporation Fund The Central Valley School Districts Financing Corporation Fund is used to account for the accumulation of resources for the payment of principal and interest on certificates of participation issued by the Central Valley School Districts Financing Corporation.

Proprietary Funds Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the local education agency, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting and are classified as enterprise or internal service. The District has the following proprietary fund:

Internal Service Fund Internal Service funds may be used to account for goods or services provided to other funds of the District on a cost-reimbursement basis. The District operates a Self Insurance Fund that is accounted for in an internal service fund that accounts for the costs associated with retiree benefits.

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The District's agency fund accounts for student body activities (ASB) and the Warrant/Pass-Through Fund which is used to account for payroll transactions.

Basis of Accounting - Measurement Focus

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

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, and for each governmental function, and exclude fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the Statement of Activities, except for depreciation. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

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

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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

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

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

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

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable, and typically paid within 60 days. Principal and interest on long-term obligations, which have not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Cash and Cash Equivalents

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

Investments

Investments held at June 30, 2018, with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county investment pool are determined by the program sponsor.

Prepaid Expenditures (Expenses)

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report expenditures during the benefiting period.

Stores Inventories

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

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$25,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

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

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 5 to 15 years.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental activities column of the statement of net position, except for the net residual amounts due between governmental and business-type activities which are presented as internal balances.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide statement of net position as long-term obligations.

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

Accounts Payable and Long-Term Obligations

Accounts payable and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund accounts payable that are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

Deferred Outflows/Inflows of Resources

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

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Pensions

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

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the District Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the District Plan and the MPP. For this purpose, the District Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Fund Balances - Governmental Funds

As of June 30, 2018, fund balances of the governmental funds are classified as follows:

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

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

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

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, the assistant superintendent of business services or the associate superintendent of administrative services may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Spending Order Policy

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

Minimum Fund Balance Policy

In fiscal year 2010-2011, the governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted on-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than ten percent of General Fund expenditures and other financing uses.

Net Position

Net position represents the difference between assets and liabilities. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$64,566,934 of restricted net position.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, these revenues are premiums charged to the operating funds to support the health and welfare and workers' compensation coverage. Operating expenses are necessary costs incurred to provide the services that are the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Interfund Activity

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Estimates

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

Property Tax

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

Change in Accounting Principles

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

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

The District has implemented the provisions of this Statement as of June 30, 2018.

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

- Blending a component unit in circumstances in which the primary government is a business-type activity that reports in a single column for financial statement presentation;
- Reporting amounts previously reported as goodwill and "negative" goodwill;
- Classifying real estate held by insurance entities;
- Measuring certain money market investments and participating interest-earning investment contracts at amortized cost;

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

- Timing of the measurement of pension or OPEB liabilities and expenditures recognized in financial statements prepared using the current financial resources measurement focus;
- Recognizing on-behalf payments for pensions or OPEB in employer financial statements;
- Presenting payroll-related measures in required supplementary information for purposes of reporting by OPEB plans and employers that provide OPEB;
- Classifying employer-paid member contributions for OPEB;
- Simplifying certain aspects of the alternative measurement method for OPEB; and
- Accounting and financial reporting for OPEB provided through certain multiple-employer defined benefit OPEB plans.

The District has implemented the provisions of this Statement as of June 30, 2018.

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

The District has implemented the provisions of this Statement as of June 30, 2018.

New Accounting Pronouncements

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

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

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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

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

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

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

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

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

NOTE 2 - DEPOSITS AND INVESTMENTS

Summary of Deposits and Investments

Deposits and investments as of June 30, 2018, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 259,480,965
Fiduciary funds	2,364,161
Total Deposits and Investments	<u>\$ 261,845,126</u>

Deposits and investments as of June 30, 2018, consist of the following:

Cash awaiting deposit	\$ 3,698,167
Cash on hand and in banks	8,859,198
Cash in revolving	147,500
Cash with fiscal agent	1,789,444
Investments with county treasury	247,350,817
Total Deposits and Investments	<u>\$ 261,845,126</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Policies and Practices

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

Investment in County Treasury - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

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

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the County Pool which purchases a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Segmented Time Distribution

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following schedule that shows the distribution of the District's investments by maturity:

Investment Type	Fair Value	12 Months or Less	13 - 36 Months	37 - 60 Months	More Than 60 Months
County Pool	\$ 245,569,556	\$ -	\$ 245,569,556	\$ -	\$ -

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the *California Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2018, \$14,426,916 of the District's bank balance was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 3 - FAIR VALUE MEASUREMENTS

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

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

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

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

NOTE 4 - RECEIVABLES

Receivables at June 30, 2018, consisted of intergovernmental grants, entitlements, interest and other local sources. All receivables are considered collectible in full.

	General Fund	Non-Major Governmental Funds	Total Governmental Funds	Internal Service Fund	Total Governmental Activities	Warrant/ Pass-Through Fund
Federal Government						
Categorical aid	\$ 4,603,940	\$ 1,849,900	\$ 6,453,840	\$ -	\$ 6,453,840	\$ -
State Government						
State grants and entitlements	2,582,371	1,081,876	3,664,247	-	3,664,247	-
Local Sources	3,794,219	859,422	4,653,641	790,622	5,444,263	161,962
Total	<u>\$10,980,530</u>	<u>\$ 3,791,198</u>	<u>\$ 14,771,728</u>	<u>\$ 790,622</u>	<u>15,562,350</u>	<u>\$ 161,962</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 5 - CAPITAL ASSETS

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

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Governmental Activities				
Capital Assets not being depreciated				
Land	\$ 90,600,927	\$ -	\$ -	\$ 90,600,927
Construction in progress	49,504,108	33,068,698	48,550,499	34,022,307
Total Capital Assets Not Being Depreciated	140,105,035	33,068,698	48,550,499	124,623,234
Capital Assets being depreciated				
Land improvements	124,428,475	2,945,933	-	127,374,408
Buildings and improvements	930,109,917	42,311,390	-	972,421,307
Furniture and equipment	73,255,159	5,274,273	5,673,569	72,855,863
Total Capital Assets Being Depreciated	1,127,793,551	50,531,596	5,673,569	1,172,651,578
Less Accumulated Depreciation				
Land improvements	74,845,964	4,835,228	-	79,681,192
Buildings and improvements	228,011,964	20,349,566	-	248,361,530
Furniture and equipment	36,895,548	4,449,518	5,673,569	35,671,497
Total Accumulated Depreciation	339,753,476	29,634,312	5,673,569	363,714,219
Governmental Activities Capital Assets, Net	<u>\$ 928,145,110</u>	<u>\$ 53,965,982</u>	<u>\$ 48,550,499</u>	<u>\$ 933,560,593</u>

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

Governmental Activities	
Instruction	\$ 17,638,613
School site administration	1,781,679
All other pupil services	4,117,173
Ancillary services	2,991,896
Community services	787,591
All other general administration	1,061,339
Plant services	1,256,021
Total Depreciation Expenses Governmental Activities	<u>\$ 29,634,312</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 6 - INTERFUND TRANSACTIONS

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2018, between major and non-major governmental funds, and internal service funds are as follows:

	Interfund Receivables	Interfund Payables
Major Governmental Fund		
General	\$ -	\$ 5,690,892
Non-Major Governmental Funds		
Charter School	677,500	-
Adult Education	158,498	-
Child Development	-	215,641
Cafeteria	-	105,168
Building	-	2,250
Capital Facilities	1,918,315	-
County School Facilities	134,389	-
Special Reserve Capital Outlay	291,639	-
Total Non-Major Governmental Funds	3,180,341	323,059
Subtotal All Governmental Funds	3,180,341	6,013,951
Self Insurance Fund	2,833,610	-
Total Governmental Activities	\$ 6,013,951	\$ 6,013,951

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Operating Transfers

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers for the year ended June 30, 2018, consisted of the following:

The General Fund transferred to the Deferred Maintenance Non-Major Governmental Fund for future repairs and maintenance projects.	\$ 2,800,000
The General Fund transferred to the Building Fund for the COPs debt service payments.	1,731,200
The General Fund transferred to the Capital Facilities Non-Major Governmental Fund from LCAP carryover to support portable building expenditures.	900,000
The General Fund transferred to the Special Reserve Capital Outlay Non-Major Governmental Fund for district-wide furniture refresh.	492,099
The General Fund transferred to the Adult Education Non-Major Governmental Fund for the District's Adult Education contribution.	846,880
The General Fund transferred to the Special Reserve Capital Outlay Non-Major Governmental Fund for co-curricular facility updates.	267,355
The General Fund transferred to the Special Reserve Capital Outlay Non-Major Governmental Fund for mandated safety standards costs.	1,700,000
The Deferred Maintenance Non-Major Governmental Fund transferred to the Building Fund for various modernization projects which included deferred maintenance components.	3,182,000
The Capital Facilities Non-Major Governmental Fund transferred to the General Fund for the three percent administrative fee.	325,483
The Capital Facilities Non-Major Governmental Fund transferred to the Building Fund for developer fees to help fund Boris Elementary construction.	7,000,000
The Capital Facilities Non-Major Governmental Fund transferred to the County School Facilities Non-Major Governmental Fund for developer fees for the Shields and Locan site funding.	1,679,681
The Special Reserve Capital Outlay Non-Major Governmental Fund transferred to the Building Fund for Proposition 39 projects.	5,800,164
The Special Reserve Capital Outlay Non-Major Governmental Fund transferred to the General Fund the solar rebates to offset utility costs.	800,000
The Special Reserve Capital Outlay Non-Major Governmental Fund transferred to the Deferred Maintenance Non-Major Governmental Fund for future repairs and maintenance projects.	1,300,000
The Self-Insurance Non-Major Governmental Fund transferred to the Special Reserve Capital Outlay Fund for Health Center costs.	1,137,929
The County Schools Facilities Fund transferred to the Building Fund for repayment of bond funds used to temporarily cover project costs.	792,881
Total	<u>\$ 30,755,672</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 7 - PREPAID EXPENDITURES (EXPENSES)

Prepaid expenditures (expenses) at June 30, 2018, consist of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
Electronic Student Curriculum Database Subscription	\$ 250,000	\$ 351,400	\$ 601,400

NOTE 8 - ACCOUNTS PAYABLE

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

	General Fund	Non-Major Governmental Funds	Governmental Funds Total	Internal Service Fund ¹	Total Governmental Activities	Warrant/ Pass-Through Fund
Vendor payables	\$ 4,013,664	\$ 4,672,096	\$ 8,685,760	\$ 1,712,495	\$ 10,398,255	\$ 29,234
Local control funding formula	1,915,500	-	1,915,500	-	1,915,500	-
Deferred payroll	26,165,572	628	26,166,200	-	26,166,200	-
Accrued payroll	509,976	-	509,976	-	509,976	-
Total	\$ 32,604,712	\$ 4,672,724	\$ 37,277,436	\$ 1,712,495	38,989,931	29,234

¹ Other post-employment benefits are reflected in the Long-Term Obligations balance.

NOTE 9 - UNEARNED REVENUE

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

	General Fund
Federal financial assistance	\$ 18,964
State categorical aid	2,844,416
Local sources	6,813
Total	\$ 2,870,193

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 10 - LONG-TERM OBLIGATIONS

Summary

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

	Balance July 1, 2017, as Restated	Additions	Deductions	Balance June 30, 2018	Due in One Year
General Obligation Bonds	\$ 492,172,801	\$ 53,615,979	\$ 64,020,160	\$ 481,768,620	\$ 27,095,000
Bond premium	6,902,853	4,136,891	898,848	10,140,896	-
Certificates of Participation	5,973,005	-	1,420,000	4,553,005	1,480,000
Compensated absences - net	2,118,678	600,735	-	2,719,413	-
Capital leases	1,908,406	1,750,000	2,032,341	1,626,065	1,041,480
Child development portables	567,000	-	126,000	441,000	126,000
Other postemployment benefits-not recognized in Self Insurance Fund	269,402,407	24,625,635		294,028,042	-
Other postemployment benefits-recognized in Self Insurance Fund	30,166,477	-	9,422,530	20,743,947	-
Other postemployment benefits-Medicare Premium Payment Program (MPP)	2,799,011	-	229,242	2,569,769	-
Total	<u>\$ 812,010,638</u>	<u>\$ 84,729,240</u>	<u>\$ 78,149,121</u>	<u>\$ 818,590,757</u>	<u>\$ 29,742,480</u>

The General Obligation Bonds are paid by the Bond Interest and Redemption Fund with local tax revenue. The Certificates of Participation are paid by the Building Fund and Central Valley School Districts Financing Corporation Fund. Payments on the capital leases and child development portables are made from General Fund, Building Fund and Child Development Fund. Payments on compensated absences and other postemployment benefits are made from the fund which the related employee worked.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Bonded Debt

The outstanding general obligation bonded debt is as follows:

Issue Date	Series	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2017	Interest Accreted/ Issued	Redeemed	Bonds Outstanding June 30, 2018	Due in One Year
10/1/01	01A	2019	9.0%	\$ 49,996,471	\$ 12,584,079	\$ 330,921	\$ 6,270,000	\$ 6,645,000	\$ 6,645,000
10/1/02	01B	2028	3.6-5.23%	29,000,256	33,329,583	1,598,281	2,880,000	32,047,864	2,955,000
12/1/04	04A	2030	3.8-6.15%	119,998,286	107,652,157	5,291,312	10,435,000	102,508,469	-
3/1/06	04B	2031	4.0-5.0%	48,001,060	23,774,765	1,150,533	-	24,925,298	-
5/31/12	12R	2022	2.0-5.0%	17,935,000	17,570,000	-	-	17,570,000	8,895,000
8/15/12	12A	2038	1.0-5.5%	79,996,801	58,323,066	161,660	20,459,726	38,025,000	1,625,000
7/25/13	12B	2039	2.0-6.12%	49,996,579	49,506,202	325,127	19,595,434	30,235,895	-
8/19/14	12C	2040	3.19-4.52%	64,995,505	60,068,606	520,442	1,200,000	59,389,048	1,180,000
8/6/15	12D	2041	3.37-5.0%	103,007,034	98,854,343	673,407	1,520,000	98,007,750	1,190,000
12/1/16	16R	2022	2.0-5.0%	30,510,000	30,510,000	-	1,660,000	28,850,000	1,740,000
10/17/17	17R	2036	3.18-5.0%	43,121,677	-	43,564,296	-	43,564,296	2,865,000
Total				<u>\$ 636,558,669</u>	<u>\$ 492,172,801</u>	<u>\$ 53,615,979</u>	<u>\$ 64,020,160</u>	<u>\$ 481,768,620</u>	<u>\$ 27,095,000</u>

Debt Service Requirements to Maturity

The annual requirement to amortize the Election of 2001, Series A general obligation bonds payable, outstanding at June 30, 2018, is as follows:

Fiscal Year	Accreted Obligation	Unaccreted Interest	Final Maturity
2019	<u>\$ 6,645,000</u>	<u>\$ -</u>	<u>\$ 6,645,000</u>

The annual requirement to amortize the Election of 2001, Series B general obligation bonds payable, outstanding at June 30, 2018, is as follows:

Fiscal Year	Accreted Obligation	Unaccreted Interest	Final Maturity
2019	\$ 2,955,000	\$ -	\$ 2,955,000
2020	2,884,035	140,965	3,025,000
2021	2,812,940	287,060	3,100,000
2022	2,736,850	438,150	3,175,000
2023	2,664,724	595,276	3,260,000
2024-2028	17,994,315	8,680,685	26,675,000
Total	<u>\$ 32,047,864</u>	<u>\$ 10,142,136</u>	<u>\$ 42,190,000</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The annual requirement to amortize the Election of 2004, Series A general obligation bonds payable, outstanding at June 30, 2018, is as follows:

<u>Fiscal Year</u>	<u>Accreted Obligation</u>	<u>Unaccreted Interest</u>	<u>Final Maturity</u>
2021	\$ 11,261,580	\$ 1,168,420	\$ 12,430,000
2022	-	-	-
2023	11,398,233	2,566,767	13,965,000
2024-2028	57,523,144	25,921,856	83,445,000
2029-2030	22,325,512	18,489,488	40,815,000
Total	<u>\$ 102,508,469</u>	<u>\$ 48,146,531</u>	<u>\$ 150,655,000</u>

The annual requirement to amortize the Election of 2004, Series B general obligation bonds payable, outstanding at June 30, 2018, is as follows:

Capital Appreciation Bond portion:

<u>Fiscal Year</u>	<u>Accreted Obligation</u>	<u>Unaccreted Interest</u>	<u>Final Maturity</u>
2027	\$ 3,364,320	\$ 1,525,680	\$ 4,890,000
2028	3,394,972	1,785,028	5,180,000
2029	3,423,385	2,071,615	5,495,000
2030	3,450,621	2,364,379	5,815,000
2031	11,292,000	8,708,000	20,000,000
Total	<u>\$ 24,925,298</u>	<u>\$ 16,454,702</u>	<u>\$ 41,380,000</u>

The annual requirement to amortize the 2012 Refunding general obligation bonds payable, outstanding at June 30, 2018, is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2019	\$ 8,895,000	\$ 563,650	\$ 9,458,650
2020	4,120,000	290,350	4,410,350
2021	-	202,950	202,950
2022	4,555,000	101,475	4,656,475
Total	<u>\$ 17,570,000</u>	<u>\$ 1,158,425</u>	<u>\$ 18,728,425</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The annual requirement to amortize the 2012 Series A general obligation bonds payable, outstanding at June 30, 2018, is as follows:

Current Interest Bond portion:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2019	\$ 1,625,000	\$ 1,447,200	\$ 3,072,200
2020	2,615,000	1,362,400	3,977,400
2021	-	1,310,100	1,310,100
2022	3,165,000	1,246,800	4,411,800
2023	3,515,000	1,113,200	4,628,200
2024-2028	-	5,214,500	5,214,500
2029-2033	8,260,000	4,675,850	12,935,850
2034-2038	18,845,000	3,030,500	21,875,500
Total	<u>\$ 38,025,000</u>	<u>\$ 19,400,550</u>	<u>\$ 57,425,550</u>

The annual requirement to amortize the 2012 Series B general obligation bonds payable, outstanding at June 30, 2018, is as follows:

Current Interest Bond portion:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2019	\$ -	\$ 1,296,750	\$ 1,296,750
2020	-	1,296,750	1,296,750
2021	-	1,296,750	1,296,750
2022	-	1,296,750	1,296,750
2023	-	1,296,750	1,296,750
2024-2028	-	6,483,750	6,483,750
2029-2033	-	6,483,750	6,483,750
2034-2038	15,625,000	5,370,875	20,995,875
2039	10,310,000	257,750	10,567,750
Total	<u>\$ 25,935,000</u>	<u>\$ 25,079,875</u>	<u>\$ 51,014,875</u>

Capital Appreciation Bond portion:

<u>Fiscal Year</u>	<u>Accreted Obligation</u>	<u>Unaccreted Interest</u>	<u>Final Maturity</u>
2021	\$ 1,653,547	\$ 201,453	\$ 1,855,000
2022-2024	2,647,348	697,652	3,345,000
Total	<u>\$ 4,300,895</u>	<u>\$ 899,105</u>	<u>\$ 5,200,000</u>

Total 2012, Series B obligation:

\$ 30,235,895

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The annual requirement to amortize the 2012 Series C general obligation bonds payable, outstanding at June 30, 2018, is as follows:

Current Interest Bond portion:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2019	\$ 1,180,000	\$ 1,843,875	\$ 3,023,875
2020	1,115,000	1,784,875	2,899,875
2021	-	1,729,125	1,729,125
2022	1,125,000	1,729,125	2,854,125
2023	1,305,000	1,672,875	2,977,875
2024-2028	-	8,038,125	8,038,125
2029-2033	-	8,038,125	8,038,125
2034-2038	20,295,000	6,647,025	26,942,025
2039-2040	20,830,000	1,354,200	22,184,200
Total	<u>\$ 45,850,000</u>	<u>\$ 32,837,350</u>	<u>\$ 78,687,350</u>

Capital Appreciation Bond portion:

<u>Fiscal Year</u>	<u>Accreted Obligation</u>	<u>Unaccreted Interest</u>	<u>Final Maturity</u>
2024-2027	\$ 5,809,650	\$ 1,500,350	\$ 7,310,000
2028-2032	6,130,346	3,894,654	10,025,000
2033	1,599,052	1,390,948	2,990,000
Total	<u>\$ 13,539,048</u>	<u>\$ 6,785,952</u>	<u>\$ 20,325,000</u>

Total 2012, Series C obligation: \$ 59,389,048

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The annual requirement to amortize the 2012 Series D general obligation bonds payable, outstanding at June 30, 2018, is as follows:

Current Interest Bond portion:

Fiscal Year	Principal	Interest to Maturity	Total
2019	\$ 1,190,000	\$ 3,521,500	\$ 4,711,500
2020	1,045,000	3,462,000	4,507,000
2021	1,575,000	3,409,750	4,984,750
2022	1,030,000	3,331,000	4,361,000
2023	1,325,000	3,279,500	4,604,500
2024-2028	2,355,000	15,668,000	18,023,000
2029-2033	5,680,000	14,496,000	20,176,000
2034-2038	7,050,000	13,986,500	21,036,500
2039-2041	61,475,000	5,832,200	67,307,200
Total	<u>\$ 82,725,000</u>	<u>\$ 66,986,450</u>	<u>\$ 149,711,450</u>

Capital Appreciation Bond portion:

Fiscal Year	Accreted Obligation	Unaccreted Interest	Final Maturity
2031	\$ 2,078,300	\$ 1,421,700	\$ 3,500,000
2032-2036	11,552,319	11,322,681	22,875,000
2037	1,652,131	2,152,869	3,805,000
Total	<u>\$ 15,282,750</u>	<u>\$ 14,897,250</u>	<u>\$ 30,180,000</u>

Total 2012, Series D obligation: \$ 98,007,750

The annual requirement to amortize the 2016 Refunding general obligation bonds payable, outstanding at June 30, 2018, is as follows:

Current Interest Bond portion:

Fiscal Year	Principal	Interest to Maturity	Total
2019	\$ 1,740,000	\$ 1,236,550	\$ 2,976,550
2020	14,505,000	920,350	15,425,350
2021	10,055,000	378,875	10,433,875
2022	2,550,000	63,750	2,613,750
Total	<u>\$ 28,850,000</u>	<u>\$ 2,599,525</u>	<u>\$ 31,449,525</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

2017 Refunding General Obligation Bonds

Current Interest Bond portion:

Fiscal Year	Principal	Interest to Maturity	Total
2019	\$ 2,865,000	\$ 1,159,750	\$ 4,024,750
2020	545,000	1,088,825	1,633,825
2021	640,000	1,059,200	1,699,200
2022	255,000	1,036,825	1,291,825
2023	-	1,030,450	1,030,450
2024-2028	4,640,000	4,648,000	9,288,000
2029-2033	13,550,000	2,513,599	16,063,599
2034-2035	4,955,000	152,475	5,107,475
Total	<u>\$ 27,450,000</u>	<u>\$ 12,689,124</u>	<u>\$ 40,139,124</u>

Capital Appreciation Bond portion:

Fiscal Year	Accreted Obligation	Unaccreted Interest	Final Maturity
2033	\$ 4,093,708	\$ 2,496,292	\$ 6,590,000
2034	4,064,292	2,805,708	6,870,000
2035	4,071,936	3,158,064	7,230,000
2036	3,884,360	3,335,640	7,220,000
Total	<u>\$ 16,114,296</u>	<u>\$ 11,795,704</u>	<u>\$ 27,910,000</u>

Total 2012, Series D obligation:

\$ 43,564,296

Savings Results:

Prior Debt Service	\$ 77,703,175
Refunding Debt Service	68,390,717
Savings	<u>\$ 9,312,458</u>
Present Value of Savings at 3.03%	<u>\$ 4,887,623</u>

Certificates of Participation

2010 Certificates of Participation

In June 2010, the Central Valley Support Services JPA issued 2010 Certificates of Participation on behalf of the District in the amount of \$9,365,000 with interest rates ranging from 2.00 to 4.00 percent. As of June 30, 2018, the principal balance outstanding was \$2,745,057.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The certificates, in their entirety, mature through November 2021. The District's liability is as follows:

Year Ending June 30,	Principal	Interest	Total
2019	\$ 1,205,000	\$ 108,100	\$ 1,313,100
2020	1,250,000	59,000	1,309,000
2021	290,058	25,700	315,758
Total	<u>\$ 2,745,058</u>	<u>\$ 192,800</u>	<u>\$ 2,937,858</u>

2011 Certificates of Participation

In January 2011, the Central Valley Support Services JPA issued 2011 Certificates of Participation on behalf of the District in the amount of \$4,450,000 with interest rates ranging from 2.00 to 4.50 percent. As of June 30, 2018, the principal balance outstanding was \$1,807,947.

The certificates, in their entirety, mature through November 2025. The District's liability is as follows:

Year Ending June 30,	Principal	Interest	Total
2019	\$ 275,000	\$ 144,356	\$ 419,356
2020	285,000	132,100	417,100
2021	295,000	118,313	413,313
2022	310,000	103,188	413,188
2023	330,000	155,831	485,831
2024	312,947	-	312,947
Total	<u>\$ 1,807,947</u>	<u>\$ 653,788</u>	<u>\$ 2,461,735</u>

Compensated Absences

The long-term portion of compensated absences for the District at June 30, 2018, amounted to \$2,719,413.

Capital Leases

The District has entered into agreements to lease various facilities and equipment. Such agreements are, in substance, purchases (capital leases) and are reported as capital lease obligations. The District's liability on lease agreements with options to purchase is summarized below:

Balance, July 1, 2017	\$ 1,908,406
Additions	1,750,000
Payments	2,032,341
Balance, June 30, 2018	<u>\$ 1,626,065</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The capital leases have minimum lease payments as follows:

Year Ending June 30,	Lease Payment
2019	\$ 1,069,804
2020	595,382
Total	1,665,186
Less: Amount Representing Interest	39,121
Present Value of Minimum Lease Payments	<u>\$ 1,626,065</u>

Child Development Portables

The District financed the purchase of Child Development Portables through the California Department of Education's (CDE) Child Care Facilities Revolving Fund. The agreement with the CDE includes a zero percent interest rate for the portable classrooms. During the term of the repayment, the title to the facilities shall be in the name of the State of California. Title shall pass to the District after repayment of all funds. The District bears all responsibility of maintaining the facilities and keeping the facilities free and clear of any levies, liens and encumbrances.

The loan matures in 2020 and the payments are as follows:

Year Ending June 30,	Payment
2019	\$ 126,000
2020	126,000
2021	126,000
2022	63,000
Total	<u>\$ 441,000</u>

Net Other Postemployment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2018, the District reported net OPEB liability and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	OPEB Expense
District Plan	\$ 314,771,989	\$ 15,203,105
Medicare Premium Payment (MPP) Program	2,569,769	(229,242)
Total	<u>\$ 317,341,758</u>	<u>\$ 14,973,863</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The details of each plan are as follows:

District Plan

Plan Administration

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

The plans assets are maintained in the Self Insured Schools of California (SISC) postemployment benefits trust and financial information can be found on their website at <http://www.sisc.kern.org>.

Plan Membership

At June 30, 2018, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	1,136
Active employees	3,545
Total	<u>4,681</u>

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The benefit payment requirements of the Plan members and the District are established and may be amended by the District. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District. For fiscal year 2017-2018, the District paid \$5,725,349 in benefits.

Total OPEB Liability of the District

The District's total OPEB liability of \$314,771,989 was measured as of June 30, 2018, and was determined by an actuarial valuation as of that date.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Actuarial Assumptions

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

Salary increases	3 percent, average, including inflation
Investment rate of return	4 percent, net of OPEB plan investment expense, including inflation

Healthcare Cost Trends:	<u>Medical/RX</u>	<u>Dental</u>	<u>Vision</u>
2018	6.0	4.0	3.0
2019	5.7	4.0	3.0
2020	5.4	4.0	3.0
2021	5.1	4.0	3.0
2022+	4.9	4.0	3.0

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males and Females, as appropriate, without projection.

The actual assumptions used in the June 30, 2018 valuation were based on the results of an actual experience study for the period July 1, 2017 to June 30, 2018.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2017	\$ 299,568,884
Service cost	10,186,768
Interest	10,741,686
Benefit payments	<u>(5,725,349)</u>
Net change in total OPEB liability	<u>15,203,105</u>
Balance at June 30, 2018	<u><u>\$ 314,771,989</u></u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

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

<u>Discount Rate</u>	<u>Total OPEB Liability</u>
1% decrease (3%)	\$ 377,528,215
Current discount rate (4%)	314,771,989
1% increase (5%)	265,554,612

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

<u>Healthcare Cost Trend Rates</u>	<u>Total OPEB Liability</u>
1% decrease (4.9% decreasing to 3.90%)	\$ 260,977,777
Current healthcare cost trend rate (4.9%)	314,771,989
1% increase (4.9% increasing to 5.9%)	385,232,315

OPEB Expense related to OPEB

For the year ended June 30, 2018, the District recognized OPEB expense of \$15,203,105.

Medicare Premium Payment (MPP) Program

Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at:
<http://www.calstrs.com/member-publications>.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, benefit payments that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

OPEB Liabilities and OPEB Expense Related to the OPEB

At June 30, 2018, the District reported a liability of \$2,569,769 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2016, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2017 and June 30, 2016, respectively, was 0.6108 percent and 0.5981 percent, resulting in a net increase in the proportionate share of 0.0128 percent.

For the year ended June 30, 2018, the District recognized OPEB expense of \$(229,242).

Actuarial Methods and Assumptions

The total OPEB liability for the MPP Program as of June 30, 2016, was determined based on a financial reporting actuarial valuation that used the June 30, 2016 assumptions presented in the table below. The June 30, 2017 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total OPEB liability to June 30, 2017, using the assumptions listed in the following table:

Measurement Date	June 30, 2017	June 30, 2016
Valuation Date	June 30, 2016	June 30, 2016
Experience Study	July 1, 2010 through June 30, 2016	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.58%	2.85%
Medicare Part A Premium Cost Trend Rate	3.70%	3.70%
Medicare Part B Premium Cost Trend Rate	4.10%	4.10%

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

For the valuation as of June 30, 2016, CalSTRS used custom mortality tables based on RP2000 Series tables issued by the Society of Actuaries, adjusted to fit CalSTRS specific experience through June 30, 2015. For the valuation as of June 30, 2017, CalSTRS changed the mortality assumptions based on the July 1, 2010 through June 30, 2015, experience study adopted by the board in February 2017. CalSTRS now uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among the members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 571 or an average of 0.32 percent of the potentially eligible population (177,763).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2017 and 2016, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2017 and 2016 was 3.58 percent and 2.85 percent, respectively. The MPP Program is funded on a pay-as-you-go basis as described in Note 1, and under the pay-as-you-go method, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.58 percent and 2.85 percent, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2017 and 2016, respectively, was applied to all periods of projected benefit payments to measure the total OPEB liability.

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

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

Discount Rate	Net OPEB Liability
1% decrease (2.58%)	\$ 2,844,914
Current discount rate (3.58%)	2,569,769
1% increase (4.58%)	2,302,133

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rate	Net OPEB Liability
1% decrease (2.7% Part A and 3.1% Part B)	\$ 2,322,180
Current medicare costs trend rate (3.7% Part A and 4.1% Part B)	2,569,769
1% increase (4.7% Part A and 5.1% Part B)	2,814,886

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

NOTE 11 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total
Nonspendable				
Revolving cash	\$ 144,000	\$ -	\$ 3,500	\$ 147,500
Stores inventories	1,710,126	-	507,514	2,217,640
Prepaid expenditures	250,000	-	351,400	601,400
Total Nonspendable	2,104,126	-	862,414	2,966,540
Restricted				
Legally restricted programs	260,698	-	55,718	316,416
Food service programs	-	-	7,186,269	7,186,269
Capital projects	-	-	30,913,027	30,913,027
Debt service	-	36,269,002	1,075,295	37,344,297
Child development programs	-	-	424,391	424,391
Total Restricted	260,698	36,269,002	39,654,700	76,184,400
Committed				
Deferred maintenance projects	-	-	260,507	260,507
Adult education program	-	-	4,671,296	4,671,296
Total Committed	-	-	4,931,803	4,931,803
Assigned				
Student computer refresh	4,600,000	-	-	4,600,000
Portable classrooms for growth	974,788	-	-	974,788
Charter school future program growth	-	-	3,494,114	3,494,114
Child development future program growth	-	-	1,994,726	1,994,726
Capital projects	-	-	4,288,475	4,288,475
Total Assigned	5,574,788	-	9,777,315	15,352,103
Unassigned	86,425,899	-	-	86,425,899
Total	\$ 94,365,511	\$ 36,269,002	\$ 55,226,232	\$ 185,860,745

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

NOTE 12 - RISK MANAGEMENT

Workers' Compensation, Short-Term Disability, and Employee Medical Benefits

The District is self-insured for workers' compensation, short-term disability, health, vision and dental programs. The District accounts for and finances its uninsured risks of loss in the Self Insurance Fund. The District provides coverage for up to a maximum of \$275,000 for each workers' compensation claim and up to \$450,000 for each health insurance claim. The District purchases commercial insurance for claims in excess of coverage provided by the General Fund and Self Insurance Fund and for all other risks of loss.

All funds of the District, which reflect salary costs, participate in the program and make payments to the Self Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$30,103,481 reported in the Self Insurance Fund at June 30, 2018, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. This amount also consists of a reserved for health and welfare claims based on an actuary study of estimated losses.

Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2018, the District contracted with the Schools Excess Liability Fund (SELF) and the Alliance of Schools for Cooperative Insurance Programs (ASCIP) for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Claims Liabilities

The District records an estimated liability for indemnity torts and other claims against the District. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred, but not reported based on historical experience.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Unpaid Claims Liabilities

The District establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the District from July 1, 2016 to June 30, 2018:

	Workers' Compensation/ Health and Welfare
Liability Balance, July 1, 2016	\$ 19,762,488
Claims and changes in estimates	69,548,331
Claims payments	69,031,284
Liability Balance, June 30, 2017	20,279,535
Claims and changes in estimates	73,319,973
Claims payments - workers compensation	2,097,100
Claims payments - health and welfare	62,104,869
Liability Balance, June 30, 2018	\$ 29,397,539
Health and welfare claims liability and reserve	\$ 15,828,626
Workers' compensation claims liability and reserve	13,568,913
Total Liability Balance, June 30, 2018	\$ 29,397,539

NOTE 13 - EMPLOYEE RETIREMENT SYSTEMS

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

For the fiscal year ended June 30, 2018, the District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 312,018,523	\$ 96,991,717	\$ 21,356,214	\$ 33,034,396
CalPERS	130,998,817	43,146,683	2,283,238	25,852,713
Total	\$ 443,017,340	\$ 140,138,400	\$ 23,639,452	\$ 58,887,109

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

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

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

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

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

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

The STRP provisions and benefits in effect at June 30, 2018, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	9.205%
Required employer contribution rate	14.43%	14.43%
Required state contribution rate	9.328%	9.328%

Contributions

Required member, District and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2018, are presented above and the District's total contributions were \$27,195,966.

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

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

Total net pension liability, including State share:

District's proportionate share of net pension liability	\$ 312,018,523
State's proportionate share of the net pension liability associated with the District	184,587,522
Total	<u>\$ 496,606,045</u>

The net pension liability was measured as of June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2017 and June 30, 2016, respectively was 0.3374 percent and 0.3363 percent, resulting in a net increase in the proportionate share of 0.0011 percent.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

For the year ended June 30, 2018, the District recognized pension expense of \$33,034,596. In addition, the District recognized pension expense and revenue of \$18,580,507 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Combined Deferred Outflows of Resources	Combined Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 27,195,966	\$ -
Net change in proportionate share of net pension liability	10,836,801	7,604,187
Difference between projected and actual earnings on pension plan investments	-	8,309,922
Differences between expected and actual experience in the measurement of the total pension liability	1,153,875	5,442,105
Changes of assumptions	57,805,075	-
Total	<u>\$ 96,991,717</u>	<u>\$ 21,356,214</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

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

Year Ended June 30,	Deferred Inflows of Resources
2019	\$ (6,908,347)
2020	5,227,581
2021	753,785
2022	(7,382,941)
Total	<u>\$ (8,309,922)</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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

Year Ended June 30,	Deferred Outflows of Resources
2019	\$ 9,739,089
2020	9,739,089
2021	9,739,089
2022	9,739,092
2023	7,844,967
Thereafter	9,948,133
Total	<u>\$ 56,749,459</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 2010 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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

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

Discount Rate

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

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

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 458,142,249
Current discount rate (7.10%)	312,018,523
1% increase (8.10%)	193,429,216

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

California Public Employees Retirement System (CalPERS)

Plan Description

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

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2016 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:
<https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

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

The CalPERS provisions and benefits in effect at June 30, 2018, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	6.50%
Required employer contribution rate	15.531%	15.531%

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2018, are presented above and the total District contributions were \$11,525,394.

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

As of June 30, 2018, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$130,998,817. The net pension liability was measured as of June 30, 2017. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2017 and June 30, 2016, respectively was 0.5487 percent and 0.5366 percent, resulting in a net increase in the proportionate share of 0.0121 percent.

For the year ended June 30, 2018, the District recognized pension expense of \$25,852,713. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Combined Deferred Outflows of Resources	Combined Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 11,525,394	\$ -
Net change in proportionate share of net pension liability	3,262,042	740,889
Difference between projected and actual earnings on pension plan investments	4,531,662	-
Differences between expected and actual experience in the measurement of the total pension liability	4,693,147	-
Changes of assumptions	19,134,438	1,542,349
Total	<u>\$ 43,146,683</u>	<u>\$ 2,283,238</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

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

Year Ended June 30,	Deferred Outflows of Resources
2019	\$ (122,793)
2020	5,228,556
2021	1,907,436
2022	(2,481,537)
Total	<u>\$ 4,531,662</u>

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

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2019	\$ 9,709,536
2020	8,019,471
2021	7,077,382
Total	<u>\$ 24,806,389</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2016
Measurement date	June 30, 2017
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.75%
Wage growth	Varies by entry age and service

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	5.38%
Global debt securities	19%	2.27%
Inflation assets	6%	1.39%
Private equity	12%	6.63%
Real estate	11%	5.21%
Infrastructure and Forestland	3%	5.36%
Liquidity	2%	-0.90%

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

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

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 192,741,238
Current discount rate (7.15%)	130,998,817
1% increase (8.15%)	79,778,308

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

Accumulation Program for Part-Time and Limited-Service Employees Plan (APPLE)

Plan Description

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The District has elected to use the Accumulation Program for Part-time and Limited-service Employees (APPLE) Plan as its alternative plan.

The APPLE program applies to all part-time employees working less than 20 hours per week and are not eligible for CalPERS or CalSTRS retirement programs. This includes all part-time classified and certificated employees working less than 20 hours, as well as substitute employees.

Employees are eligible for plan benefits upon termination with the District and have the option of rolling over their benefit into an individual retirement account or receiving a direct payment. Those with account balances of less than \$3,500 and who do not indicate which alternative they choose will receive a direct distribution from the plan.

Funding Policy

Participants in APPLE are required to contribute 3.75 percent of gross salary to APPLE. The District is required to contribute 3.75 percent of gross salary expenditures to APPLE. The District's contributions to APPLE for the fiscal year ending June 30, 2018, 2017, 2016 were \$758,111, \$763,990, and \$765,028, respectively.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$15,010,932 (9.328 percent of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

Grants

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Litigation

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

Operating Leases

The District has entered into various operating leases for equipment with lease terms in excess of one year. All of these agreements contain purchase options. All agreements contain a termination clause providing for cancellation after a specified number of days written notice to lessors, but it is unlikely that the District will cancel any of the agreements prior to the expiration date.

Construction Commitments

As of June 30, 2018, the District had the following commitments with respect to the unfinished capital projects:

Capital Projects	Remaining Construction Commitment	Expected Date of Completion
Kastner 2018 modernization	\$ 1,972,881	December 2018
Clovis West 2018 modernization	2,162,628	December 2018
Mickey Cox 2018 modernization	690,258	September 2018
Total	<u>\$ 4,825,767</u>	

NOTE 15 - PARTICIPATION IN JOINT POWERS AUTHORITIES

The District is a member of the Schools Excess Liability Fund (SELF), Alliance of Schools for Cooperative Insurance Programs (ASCIP), Central Valley Support Services (CVSS), and the Center for Advanced Research & Technology (CART) joint powers authorities (JPAs). The District pays an annual premium to ASCIP for its property liability coverage. Payments for services received from JPAs are paid to CVSS and CART. The relationships between the District and the JPAs are such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are generally available from the respective entities.

One designee for each district votes for a 16 member Board of Directors for SELF.

During the year ended June 30, 2018, the District made a payment of \$256,748 to SELF for liability insurance coverage.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

Eleven voting members of the ASCIP Executive Committee appointed by the member districts.

During the year ended June 30, 2018, the District made payments of \$2,219,180 to ASCIP for property and liability insurance coverage.

The Governing Board of CVSS shall consist of a District representative appointed by the Superintendent and a member of the operations staff of each educational agency holding membership in CVSS selected by that agency, and the Treasurer of CVSS.

The Governing Board of CART is comprised of representatives from the member public educational agencies and related associations.

During the year ended June 30, 2018, the District made payments of \$907,951 to CART for the financing and operation of a joint technical center for high school age students.

NOTE 16 - RESTATEMENT OF PRIOR YEAR NET POSITION

The District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in the current year. As a result, the effect on the current fiscal year is as follows:

Government-Wide Financial Statements

Net Position - Beginning	\$ 70,978,453
Inclusion of net OPEB liability from the adoption of GASB Statement No. 75	<u>(42,840,004)</u>
Net Position - Beginning as Restated	<u><u>\$ 28,138,449</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

CLOVIS UNIFIED SCHOOL DISTRICT

GENERAL FUND BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts			Variances - Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
REVENUES				
Local Control Funding Formula	\$ 351,050,663	\$ 349,769,504	\$ 349,769,504	\$ -
Federal sources	14,321,878	16,742,715	16,920,841	178,126
Other State sources	49,115,257	61,394,192	61,391,192	(3,000)
Other local sources	13,908,773	19,056,573	18,880,148	(176,425)
Total Revenues	428,396,571	446,962,984	446,961,685	(1,299)
EXPENDITURES				
Current				
Certificated salaries	183,837,249	184,316,025	184,316,030	(5)
Classified salaries	73,002,034	75,563,688	75,563,688	-
Employee benefits	112,378,568	119,539,910	119,576,922	(37,012)
Books and supplies	27,959,108	25,308,354	25,308,354	-
Services and operating expenditures	26,477,830	29,494,011	29,494,011	-
Other outgo	-	(244,430)	(244,430)	-
Capital outlay	713,451	2,750,706	2,810,499	(59,793)
Debt service - principal	1,611,103	1,610,878	1,611,104	(226)
Debt service - interest	25,890	25,924	25,698	226
Total Expenditures	426,005,233	438,365,066	438,461,876	(96,810)
Excess of Revenues Over Expenditures	2,391,338	8,597,918	8,499,809	(98,109)
Other Financing Sources/(Uses)				
Transfers in	1,292,726	1,125,483	1,125,483	-
Other sources	1,750,000	1,751,698	1,750,000	(1,698)
Transfers out	(7,882,559)	(8,737,534)	(8,737,534)	-
Net Financing Sources/(Uses)	(4,839,833)	(5,860,353)	(5,862,051)	(1,698)
NET CHANGE IN FUND BALANCES	(2,448,495)	2,737,565	2,637,758	(99,807)
Fund Balance -Beginning	91,727,753	91,727,753	91,727,753	-
Fund Balance - Ending	\$ 89,279,258	\$ 94,465,318	\$ 94,365,511	\$ (99,807)

See accompanying note to required supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS FOR THE YEAR ENDED JUNE 30, 2018

	2018
Total OPEB Liability	
Service cost	\$ 10,186,768
Interest	10,741,686
Benefit payments	<u>(5,725,349)</u>
Net change in total OPEB liability	15,203,105
Total OPEB liability - beginning	<u>299,568,884</u>
Total OPEB liability - ending	<u><u>\$ 314,771,989</u></u>
 Covered payroll	 <u>N/A¹</u>
 District's total OPEB liability as a percentage of covered payroll	 <u>N/A¹</u>

¹ The District's OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay. Therefore, no measure of payroll is presented.

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

See accompanying note to required supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY - MPP PROGRAM FOR THE YEAR ENDED JUNE 30, 2018

Year ended June 30,	<u>2018</u>
District's proportion of the net OPEB liability	<u>0.6108%</u>
District's proportionate share of the net OPEB liability	<u>\$ 2,569,769</u>
District's covered-employee payroll	<u>N/A ¹</u>
District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll	<u>N/A ¹</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>0.01%</u>

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

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

See accompanying note to required supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEAR ENDED JUNE 30, 2018

	2018	2017
CalSTRS		
District's proportion of the net pension liability (asset)	0.0337%	0.3363%
District's proportionate share of the net pension liability	\$ 312,018,523	\$ 271,983,817
State's proportionate share of the net pension liability + associated with the District	184,587,522	154,835,535
Total	<u>\$ 496,606,045</u>	<u>\$ 426,819,352</u>
District's covered - employee payroll	<u>\$ 182,374,682</u>	<u>\$ 171,698,993</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	171.09%	158.41%
Plan fiduciary net position as a percentage of the total pension liability	69%	70%
CalPERS		
District's proportion of the net pension liability	0.5487%	0.5366%
District's proportionate share of the net pension liability	<u>\$ 130,998,817</u>	<u>\$ 105,981,422</u>
District's covered - employee payroll	<u>\$ 70,034,469</u>	<u>\$ 64,365,730</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	187.05%	164.66%
Plan fiduciary net position as a percentage of the total pension liability	72%	74%

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

See accompanying note to required supplementary information.

<u>2016</u>	<u>2015</u>
<u>0.3507%</u>	<u>0.3264%</u>
\$ 236,088,495	\$ 190,731,688
<u>124,864,788</u>	<u>115,172,028</u>
<u>\$ 360,953,283</u>	<u>\$ 305,903,716</u>
<u>\$ 163,040,743</u>	<u>\$ 150,043,685</u>
<u>144.80%</u>	<u>127.12%</u>
<u>74%</u>	<u>77%</u>
<u>0.5465%</u>	<u>0.5259%</u>
<u>\$ 80,561,650</u>	<u>\$ 59,703,034</u>
<u>\$ 60,511,656</u>	<u>\$ 55,215,032</u>
<u>133.13%</u>	<u>108.13%</u>
<u>79%</u>	<u>83%</u>

CLOVIS UNIFIED SCHOOL DISTRICT

SCHEDULE OF DISTRICT CONTRIBUTIONS FOR THE YEAR ENDED JUNE 30, 2018

	2018	2017
CalSTRS		
Contractually required contribution	\$ 27,195,966	\$ 22,942,735
Contributions in relation to the contractually required contribution	27,195,966	22,942,735
Contribution deficiency (excess)	\$ -	\$ -
District's covered - employee payroll	\$ 188,468,233	\$ 182,374,682
Contributions as a percentage of covered - employee payroll	14.43%	12.58%
CalPERS		
Contractually required contribution	\$ 11,525,394	\$ 9,726,387
Contributions in relation to the contractually required contribution	11,525,394	9,726,387
Contribution deficiency (excess)	\$ -	\$ -
District's covered - employee payroll	\$ 74,208,963	\$ 70,034,469
Contributions as a percentage of covered - employee payroll	15.531%	13.888%

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

See accompanying note to required supplementary information.

<u>2016</u>	<u>2015</u>
\$ 18,423,302	\$ 14,478,017
<u>18,423,302</u>	<u>14,478,017</u>
<u>\$ -</u>	<u>\$ -</u>
 \$ 171,698,993	 \$ 163,040,743
 <u>10.73%</u>	 <u>8.88%</u>
 \$ 7,625,408	 \$ 7,122,827
<u>7,625,408</u>	<u>7,122,827</u>
<u>\$ -</u>	<u>\$ -</u>
 \$ 64,365,730	 \$ 60,511,656
 <u>11.847%</u>	 <u>11.771%</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2018

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

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

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

Schedule of Changes in the District's OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the OPEB liability, including beginning and ending balances, and the OPEB liability. In the future, as data becomes available, ten years of information will be presented.

Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the District's proportionate share of the net OPEB Liability - MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefits Terms - There were no changes in the benefits terms since the previous valuation.

Changes of Assumptions - The plan rate of investment return assumption was changed from 2.85 percent to 3.58 percent since the previous valuation.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2018

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

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

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

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

Schedule of District Contributions

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

SUPPLEMENTARY INFORMATION

CLOVIS UNIFIED SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program	Federal Catalog Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Indian Education	84.060	N/A	\$ 108,972
Pell Grant	84.063	N/A	569,689
Passed Through California Department of Education:			
Adult Education			
Basic	84.002A	14508	191,058
Secondary Education	84.002	13978	240,041
English Literacy and Civics Education	84.002A	14109	56,358
Title I, Part A, Basic	84.010	14329	6,507,886
Title I, Part C, Migrant	84.011	14326	51,634
Title I, Part G, Advanced Placement Fee Program	84.330B	14831	9,070
Title II, Part A, Supporting Effective Instruction	84.367	14341	777,537
Title III, English Language Acquisition - Limited English Proficient	84.365	14346	251,667
Title III, English Language Acquisition - Immigrant Education	84.365	15146	41,117
Title IV, Part B, 21st Century Community Learning Centers Program	84.186	14347	126,492
Special Education Cluster			
Special Education, Part B Basic Local Assistance	84.027	13379	5,656,528
Special Education, Part B, Preschool Local Entitlement	84.027A	13682	954,565
Special Education, Part B, Preschool Grants	84.173	13430	108,484
Special Education, Part B, Alternative Dispute Resolution	84.173A	13007	36,920
Special Education, Part B, Mental Health Allocation	84.027A	14468	474,575
Special Education, Part B, Preschool Staff Development	84.173A	13431	1,950
Subtotal Special Education Cluster			<u>7,233,022</u>
Special Education, Part C, Early Intervention	84.181	24314	81,623
Carl D. Perkins Career and Technical Education, Secondary 131	84.048	14894	223,875
Perkins Career and Technical Education Improvement Act of 2006 Rural Community Equipment Grants	84.048	15295	87,934
Workability II, Transitions Partnership	84.126	10006	156,608
Subtotal U.S. Department of Education			<u>16,714,583</u>

N/A - Not applicable

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued) FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor/Pass-Through Grantor/Program	Federal Catalog Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
Passed Through California Department of Education:			
Child Nutrition Cluster			
National School Lunch	10.555	13391	\$ 7,394,993
Basic Breakfast	10.553	13525	44,255
Especially Needy Breakfast	10.553	13526	1,824,577
Meals Supplements - Snack	10.555	13391	172,020
Summer Food Program	10.559	13004	147,802
Food Distribution - Commodities	10.555	13391	936,897
Subtotal Child Nutrition Cluster			<u>10,520,544</u>
Subtotal U.S. Department of Agriculture			<u>10,520,544</u>
U.S. DEPARTMENT OF DEFENSE			
Air Force Junior ROTC	12.357	N/A	<u>54,281</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through California Department of Health Care Services:			
Medi-Cal Administrative Activities	93.778	10060	746,886
Medi-Cal Billing Option	93.778	10013	<u>550,171</u>
Subtotal U.S. Department of Health and Human Services			<u>1,297,057</u>
Total Federal Programs			<u><u>\$ 28,586,465</u></u>

N/A - Not applicable

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2018

ORGANIZATION

The Clovis Unified School District was established in 1960 and consists of an area comprising approximately 198 square miles. The District operates thirty-three elementary schools, five intermediate schools, five high schools, three alternative education schools, one adult school, the Clovis Online Charter School, and the Center for Advanced Research and Technology as a joint high school with Fresno Unified School District. There were no boundary changes during the year.

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
Jim Van Volkinburg D.D.S.	President	2018
Elizabeth J. Sandoval	Vice-President	2018
Ginny L. Hovsepian	Clerk	2020
Sandra A. Bergel-Budd	Member	2018
Christopher Casado	Member	2020
Steven G. Fogg, M.D.	Member	2020
Brian D. Heryford	Member	2020

ADMINISTRATION

Eimear O'Farrell, Ed.D.	Superintendent
Don Ulrich, Ed. D.	Deputy Superintendent
Michael Johnston	Associate Superintendent, Administrative Services
Barry Jager	Associate Superintendent, Human Resources & Employee Relations
Norm Anderson	Associate Superintendent, School Leadership
Susan Rutledge	Assistant Superintendent, Business Services
Denise Cariaga	Director of Budget & Finance

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2018

	Second Period Report	Annual Report
CLOVIS UNIFIED SCHOOL DISTRICT		
Regular ADA		
Transitional kindergarten through third	12,541.80	12,545.22
Fourth through sixth	9,438.40	9,434.81
Seventh and eighth	6,623.54	6,608.27
Ninth through twelfth	12,282.92	12,148.39
Total Regular ADA	40,886.66	40,736.69
Extended Year Special Education		
Transitional kindergarten through third	12.82	12.82
Fourth through sixth	6.95	6.95
Seventh and eighth	3.95	3.95
Ninth through twelfth	10.61	10.61
Total Extended Year Special Education	34.33	34.33
Special Education, Nonpublic, Nonsectarian Schools		
Transitional kindergarten through third	0.92	0.92
Fourth through sixth	3.37	3.46
Seventh and eighth	4.45	4.64
Ninth through twelfth	9.73	9.54
Total Special Education, Nonpublic, Nonsectarian Schools	18.47	18.56
Extended Year Special Education, Nonpublic, Nonsectarian Schools		
Ninth through twelfth	1.03	1.03
Community Day School		
Fourth through sixth	9.53	10.13
Seventh and eighth	16.33	17.08
Ninth through twelfth	38.73	39.07
Total Community Day School	64.59	66.28
Total ADA	41,005.08	40,856.89
CLOVIS ONLINE CHARTER SCHOOL		
Regular ADA		
Seventh and eighth	41.38	46.04
Ninth through twelfth	352.90	361.60
Total ADA (Non-Classroom Based)	394.28	407.64

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME FOR THE YEAR ENDED JUNE 30, 2018

Grade Level	1986-1987 Minutes Requirement	2017-2018 Actual Minutes	Number of Days Traditional Calendar	Status
Kindergarten	36,000	36,045	180	Complied
Grades 1 - 3	50,400			
Grade 1		56,475	180	Complied
Grade 2		56,475	180	Complied
Grade 3		56,475	180	Complied
Grades 4 - 8	54,000			
Grade 4		56,655	180	Complied
Grade 5		56,655	180	Complied
Grade 6		56,655	180	Complied
Grade 7		62,895	181	Complied
Grade 8		62,895	181	Complied
Grades 9 - 12	64,800			
Grade 9		65,217	181	Complied
Grade 10		65,217	181	Complied
Grade 11		65,217	181	Complied
Grade 12		65,217	181	Complied

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

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

There were no adjustments to the Unaudited Actual Financial Report which required reconciliation to the audited financial statements as of June 30, 2018.

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2018

	(Budget) 2019 ¹	2018	2017	2016
GENERAL FUND				
Revenues	\$ 472,647,139	\$ 446,961,685	\$ 436,410,534	\$ 421,029,907
Other sources and transfers in	2,806,000	2,875,483	3,301,979	3,627,455
Total Revenues	475,453,139	449,837,168	439,712,513	424,657,362
Expenditures	453,533,385	438,461,876	418,089,356	379,205,921
Other uses and transfers out	7,854,336	8,737,534	11,537,347	16,068,448
Total Expenditures and Other Uses	461,387,721	447,199,410	429,626,703	395,274,369
INCREASE/(DECREASE) IN FUND BALANCE	\$ 14,065,418	\$ 2,637,758	\$ 10,085,810	\$ 29,382,993
ENDING FUND BALANCE	\$ 108,430,929	\$ 94,365,511	\$ 91,727,753	\$ 81,641,943
AVAILABLE RESERVES ²	\$ 102,595,441	\$ 86,425,899	\$ 75,872,392	\$ 60,413,137
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO	22.2%	19.3%	17.7%	15.3%
LONG-TERM OBLIGATIONS ³	Not Available	\$ 818,590,757	\$ 812,010,638	\$ 781,542,615
AVERAGE DAILY ATTENDANCE AT P-2	41,309	41,005	40,723	40,027

The General Fund balance has increased by \$12,723,568 over the past two years. The fiscal year 2018-2019 budget projects a further increase of \$14,065,418 (14.91 percent). For a district this size, the State recommends available reserves of at least 2.0 percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surplus in all of the past three years and anticipates incurring an operating surplus during the 2018-2019 fiscal year. Total long-term obligations have increased by \$37,048,142 over the past two years due to the issuance of bonds for facilities additions and improvements and increases in the District's other post-employment benefits obligations.

Average daily attendance has increased by 978 over the past two years. Additional growth of 304 ADA is anticipated during fiscal year 2018-2019.

¹ Budget 2019 is included for analytical purposes only and has not been subjected to audit.

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

³ Long-term obligations as of June 30, 2017, were restated due to the implementation of GASB Statement No. 75.

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

**SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2018**

Name of Charter School	Included in Audit Report
Clovis Online School (Charter School Number 1006)	Yes

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET JUNE 30, 2018

	Charter School Fund	Adult Education Fund	Child Development Fund
ASSETS			
Deposits and investments	\$ 2,822,067	\$ 3,779,768	\$ 1,927,716
Receivables	53,219	758,165	724,299
Due from other funds	677,500	158,498	-
Prepaid expenses	296,400	55,000	-
Stores inventories	-	34,508	-
Total Assets	\$ 3,849,186	\$ 4,785,939	\$ 2,652,015
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 2,954	\$ 21,635	\$ 17,257
Due to other funds	-	-	215,641
Total Liabilities	2,954	21,635	232,898
Fund Balances:			
Nonspendable	296,400	93,008	-
Restricted	55,718	-	424,391
Committed	-	4,671,296	-
Assigned	3,494,114	-	1,994,726
Total Fund Balances	3,846,232	4,764,304	2,419,117
Total Liabilities and Fund Balances	\$ 3,849,186	\$ 4,785,939	\$ 2,652,015

See accompanying note to supplementary information.

Cafeteria Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	County School Facilities Fund
\$ 6,114,652	\$ 944,490	\$ 14,182,400	\$ 15,584,856	\$ 1,902,678
1,610,536	5,540	299,322	41,900	8,101
-	-	-	1,918,315	134,389
-	-	-	-	-
473,006	-	-	-	-
<u>\$ 8,198,194</u>	<u>\$ 950,030</u>	<u>\$ 14,481,722</u>	<u>\$ 17,545,071</u>	<u>\$ 2,045,168</u>
\$ 433,751	\$ 689,523	\$ 2,389,000	\$ 210,224	\$ 557,460
105,168	-	2,250	-	-
<u>538,919</u>	<u>689,523</u>	<u>2,391,250</u>	<u>210,224</u>	<u>557,460</u>
473,006	-	-	-	-
7,186,269	-	12,090,472	17,334,847	1,487,708
-	260,507	-	-	-
-	-	-	-	-
<u>7,659,275</u>	<u>260,507</u>	<u>12,090,472</u>	<u>17,334,847</u>	<u>1,487,708</u>
<u>\$ 8,198,194</u>	<u>\$ 950,030</u>	<u>\$ 14,481,722</u>	<u>\$ 17,545,071</u>	<u>\$ 2,045,168</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET JUNE 30, 2018

	Special Reserve Capital Outlay Fund	Central Valley School Districts Financing Corporation Fund	Total Non-Major Governmental Funds
ASSETS			
Deposits and investments	\$ 4,062,290	\$ 1,070,645	\$ 52,391,562
Receivables	285,466	4,650	3,791,198
Due from other funds	291,639	-	3,180,341
Prepaid expenses	-	-	351,400
Stores inventories	-	-	507,514
Total Assets	\$ 4,639,395	\$ 1,075,295	\$ 60,222,015
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 350,920	\$ -	\$ 4,672,724
Due to other funds	-	-	323,059
Total Liabilities	350,920	-	4,995,783
Fund Balances:			
Nonspendable	-	-	862,414
Restricted	-	1,075,295	39,654,700
Committed	-	-	4,931,803
Assigned	4,288,475	-	9,777,315
Total Fund Balances	4,288,475	1,075,295	55,226,232
Total Liabilities and Fund Balances	\$ 4,639,395	\$ 1,075,295	\$ 60,222,015

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2018

	Charter School Fund	Adult Education Fund
REVENUES		
Local Control Funding Formula	\$ 3,362,734	\$ -
Federal sources	-	1,145,080
Other State sources	154,031	2,470,387
Other local sources	10,868	2,241,012
Total Revenues	3,527,633	5,856,479
EXPENDITURES		
Current		
Instruction	1,802,008	3,174,849
Instruction-related activities:		
Supervision of instruction	16,584	662,119
Instructional library, media, and technology	68,735	76,507
School site administration	424,441	1,319,113
Pupil services:		
Food services	-	-
All other pupil services	285,054	311,994
Administration:		
All other administration	44,567	100,318
Plant services	32,440	228,656
Facility acquisition and construction	-	-
Debt service		
Principal	-	-
Interest and other	-	-
Total Expenditures	2,673,829	5,873,556
Excess (Deficiency) of Revenues Over Expenditures	853,804	(17,077)
Other Financing Sources and Uses		
Transfers in	-	846,880
Transfers out	-	-
Net Other Financing Sources and Uses	-	846,880
NET CHANGE IN FUND BALANCES	853,804	829,803
Fund Balance - Beginning	2,992,428	3,934,501
Fund Balance - Ending	\$ 3,846,232	\$ 4,764,304

See accompanying note to supplementary information.

Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
\$ -	\$ -	\$ -	\$ -	\$ -
-	10,520,544	-	-	-
4,631,804	722,170	-	-	-
7,875,570	4,157,457	21,418	(106,893)	17,004,549
<u>12,507,374</u>	<u>15,400,171</u>	<u>21,418</u>	<u>(106,893)</u>	<u>17,004,549</u>
9,148,801	-	-	-	-
1,593,066	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	14,734,936	-	-	-
129,924	-	-	-	-
450,129	567,070	-	-	-
191,348	-	1,412,215	302,647	1,921,981
-	44,699	587,595	24,824,638	792,855
126,000	-	-	1,841,237	-
-	-	-	133,749	-
<u>11,639,268</u>	<u>15,346,705</u>	<u>1,999,810</u>	<u>27,102,271</u>	<u>2,714,836</u>
<u>868,106</u>	<u>53,466</u>	<u>(1,978,392)</u>	<u>(27,209,164)</u>	<u>14,289,713</u>
-	-	4,100,000	18,506,245	900,000
-	-	(3,182,000)	-	(9,005,164)
-	-	918,000	18,506,245	(8,105,164)
868,106	53,466	(1,060,392)	(8,702,919)	6,184,549
1,551,011	7,605,809	1,320,899	20,793,391	11,150,298
<u>\$ 2,419,117</u>	<u>\$ 7,659,275</u>	<u>\$ 260,507</u>	<u>\$ 12,090,472</u>	<u>\$ 17,334,847</u>

CLOVIS UNIFIED SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2018

	County School Facilities Fund	Special Reserve Capital Outlay Fund
REVENUES		
Local Control Funding Formula	\$ -	\$ -
Federal sources	-	-
Other State sources	792,881	5,881,295
Other local sources	34,579	629,747
Total Revenues	827,460	6,511,042
EXPENDITURES		
Current		
Instruction	-	-
Instruction-related activities:		
Supervision of instruction	-	-
Instructional library, media, and technology	-	-
School site administration	-	-
Pupil services:		
Food services	-	-
All other pupil services	-	-
Administration:		
All other administration	-	-
Plant services	-	2,225,804
Facility acquisition and construction	1,686,593	3,970,248
Debt service		
Principal	-	-
Interest and other	-	-
Total Expenditures	1,686,593	6,196,052
Excess (Deficiency) of Revenues Over Expenditures	(859,133)	314,990
Other Financing Sources and Uses		
Transfers in	1,679,681	3,597,383
Transfers out	(792,881)	(7,900,164)
Net Other Financing Sources and Uses	886,800	(4,302,781)
NET CHANGE IN FUND BALANCES	27,667	(3,987,791)
Fund Balance - Beginning	1,460,041	8,276,266
Fund Balance - Ending	\$ 1,487,708	\$ 4,288,475

See accompanying note to supplementary information.

Central Valley School Districts Financing Corporation Fund	Total Non-Major Governmental Funds
\$ -	\$ 3,362,734
-	11,665,624
-	14,652,568
21,203	31,889,510
<u>21,203</u>	<u>61,570,436</u>
-	14,125,658
-	2,271,769
-	145,242
-	1,743,554
-	14,734,936
-	726,972
-	1,162,084
-	6,315,091
-	31,906,628
-	1,967,237
-	133,749
-	<u>75,232,920</u>
<u>21,203</u>	<u>(13,662,484)</u>
-	29,630,189
-	<u>(20,880,209)</u>
-	<u>8,749,980</u>
21,203	(4,912,504)
1,054,092	60,138,736
<u>\$ 1,075,295</u>	<u>\$ 55,226,232</u>

CLOVIS UNIFIED SCHOOL DISTRICT

AGENCY FUNDS COMBINING BALANCE SHEET JUNE 30, 2018

	Warrant/ Pass-Through Fund	Associated Student Body Funds	Total
ASSETS			
Cash in county treasury	\$ 181,750	\$ 2,182,411	\$ 2,364,161
Accounts receivable	161,962	-	161,962
Total Assets	\$ 343,712	\$ 2,182,411	\$ 2,526,123
LIABILITIES			
Accounts payable	\$ 29,234	\$ -	\$ 29,234
Due to student groups/other agencies	314,478	2,182,411	2,496,889
Total Liabilities	\$ 343,712	\$ 2,182,411	\$ 2,526,123

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

AGENCY FUNDS

COMBINING STATEMENT OF ASSETS AND LIABILITIES

STUDENT BODY FUNDS

JUNE 30, 2018

	High Schools	Intermediate Schools	Elementary Schools	Total
ASSETS				
Cash on hand and in banks	\$ 1,201,979	\$ 298,374	\$ 682,058	\$ 2,182,411
LIABILITIES				
Due to student groups				
Club accounts	\$ 588,848	\$ 75,585	\$ -	\$ 664,433
General ASB accounts	613,131	222,789	682,058	1,517,978
Total due to student groups	\$ 1,201,979	\$ 298,374	\$ 682,058	\$ 2,182,411

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES FOR HIGH SCHOOL AND INTERMEDIATE SCHOOL STUDENT BODY FUNDS FOR THE YEAR ENDED JUNE 30, 2018

	<u>Balance July 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2018</u>
HIGH SCHOOLS				
ASSETS				
Cash on Hand and in Banks	<u>\$ 1,112,402</u>	<u>\$ 4,213,482</u>	<u>\$ 4,123,905</u>	<u>\$ 1,201,979</u>
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 556,420	\$ 1,107,464	\$ 1,075,036	\$ 588,848
General ASB Accounts	555,982	3,106,018	3,048,869	613,131
Total Due to Student Groups	<u>\$ 1,112,402</u>	<u>\$ 4,213,482</u>	<u>\$ 4,123,905</u>	<u>\$ 1,201,979</u>
INTERMEDIATE SCHOOLS				
ASSETS				
Cash on Hand and in Banks	<u>\$ 294,431</u>	<u>\$ 747,537</u>	<u>\$ 743,594</u>	<u>\$ 298,374</u>
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 94,552	\$ 206,416	\$ 225,383	\$ 75,585
General ASB Accounts	199,879	550,114	527,204	222,789
Total Due to Student Groups	<u>\$ 294,431</u>	<u>\$ 756,530</u>	<u>\$ 752,587</u>	<u>\$ 298,374</u>
TOTALS				
ASSETS				
Cash on Hand and in Banks	<u>\$ 1,406,833</u>	<u>\$ 4,961,019</u>	<u>\$ 4,867,499</u>	<u>\$ 1,500,353</u>
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 650,972	\$ 1,313,880	\$ 1,300,419	\$ 664,433
General ASB Accounts	755,861	3,656,132	3,576,073	835,920
Total Due to Student Groups	<u>\$ 1,406,833</u>	<u>\$ 4,970,012</u>	<u>\$ 4,876,492</u>	<u>\$ 1,500,353</u>

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES STUDENT BODY FUNDS HIGH SCHOOLS FOR THE YEAR ENDED JUNE 30, 2018

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Buchanan High School				
ASSETS				
Cash on Hand and in Banks	\$ 233,691	\$ 889,301	\$ 835,447	\$ 287,545
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 126,798	\$ 138,662	\$ 149,342	\$ 116,118
General ASB Accounts	106,893	750,639	686,105	171,427
Total Due to Student Groups	<u>\$ 233,691</u>	<u>\$ 889,301</u>	<u>\$ 835,447</u>	<u>\$ 287,545</u>
Clovis High School				
ASSETS				
Cash on Hand and in Banks	\$ 299,954	\$ 734,236	\$ 721,507	\$ 312,683
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 134,309	\$ 153,670	\$ 149,177	\$ 138,802
General ASB Accounts	165,645	580,566	572,330	173,881
Total Due to Student Groups	<u>\$ 299,954</u>	<u>\$ 734,236</u>	<u>\$ 721,507</u>	<u>\$ 312,683</u>
Clovis East High School				
ASSETS				
Cash on Hand and in Banks	\$ 148,951	\$ 518,403	\$ 470,716	\$ 196,638
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 81,259	\$ 193,638	\$ 184,825	\$ 90,072
General ASB Accounts	67,692	324,765	285,891	106,566
Total Due to Student Groups	<u>\$ 148,951</u>	<u>\$ 518,403</u>	<u>\$ 470,716</u>	<u>\$ 196,638</u>

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
STUDENT BODY FUNDS
HIGH SCHOOLS, Continued
FOR THE YEAR ENDED JUNE 30, 2018**

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Clovis North High School				
ASSETS				
Cash on Hand and in Banks	\$ 265,018	\$ 1,352,456	\$ 1,320,850	\$ 296,624
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 107,783	\$ 455,332	\$ 427,100	\$ 136,015
General ASB Accounts	157,235	897,124	893,750	160,609
Total Due to Student Groups	<u>\$ 265,018</u>	<u>\$ 1,352,456</u>	<u>\$ 1,320,850</u>	<u>\$ 296,624</u>
Clovis West High School				
ASSETS				
Cash on Hand and in Banks	\$ 146,419	\$ 706,719	\$ 764,114	\$ 89,024
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 106,271	\$ 166,162	\$ 164,592	\$ 107,841
General ASB Accounts	40,148	540,557	599,522	(18,817)
Total Due to Student Groups	<u>\$ 146,419</u>	<u>\$ 706,719</u>	<u>\$ 764,114</u>	<u>\$ 89,024</u>
Gateway Continuation School				
ASSETS				
Cash on Hand and in Banks	\$ 18,369	\$ 12,367	\$ 11,271	\$ 19,465
LIABILITIES				
Due to Student Groups				
General ASB Accounts	<u>\$ 18,369</u>	<u>\$ 12,367</u>	<u>\$ 11,271</u>	<u>\$ 19,465</u>

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
STUDENT BODY FUNDS
HIGH SCHOOLS, Continued
FOR THE YEAR ENDED JUNE 30, 2018**

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Totals				
ASSETS				
Cash on Hand and in Banks	<u>\$ 1,112,402</u>	<u>\$ 4,213,482</u>	<u>\$ 4,123,905</u>	<u>\$ 1,201,979</u>
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 556,420	\$ 1,107,464	\$ 1,075,036	\$ 588,848
General ASB Accounts	555,982	3,106,018	3,048,869	613,131
Total Due to Student Groups	<u>\$ 1,112,402</u>	<u>\$ 4,213,482</u>	<u>\$ 4,123,905</u>	<u>\$ 1,201,979</u>

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES STUDENT BODY FUNDS INTERMEDIATE SCHOOLS FOR THE YEAR ENDED JUNE 30, 2018

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Alta Sierra Intermediate School				
ASSETS				
Cash on Hand and in Banks	\$ 60,545	\$ 259,225	\$ 238,647	\$ 81,123
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 13,882	\$ 48,518	\$ 39,604	\$ 22,796
General ASB Accounts	46,663	219,700	208,036	58,327
Total Due to Student Groups	\$ 60,545	\$ 268,218	\$ 247,640	\$ 81,123
C. Todd Clark Intermediate School				
ASSETS				
Cash on Hand and in Banks	\$ 80,934	\$ 198,602	\$ 226,483	\$ 53,053
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 16,261	\$ 66,943	\$ 84,903	\$ (1,699)
General ASB Accounts	64,673	131,659	141,580	54,752
Total Due to Student Groups	\$ 80,934	\$ 198,602	\$ 226,483	\$ 53,053
Kastner Intermediate School				
ASSETS				
Cash on Hand and in Banks	\$ 84,966	\$ 154,806	\$ 150,658	\$ 89,114
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 39,573	\$ 75,653	\$ 86,619	\$ 28,607
General ASB Accounts	45,393	79,153	64,039	60,507
Total Due to Student Groups	\$ 84,966	\$ 154,806	\$ 150,658	\$ 89,114

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES STUDENT BODY FUNDS INTERMEDIATE SCHOOLS, Continued FOR THE YEAR ENDED JUNE 30, 2018

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Reyburn Intermediate School				
ASSETS				
Cash on Hand and in Banks	\$ 67,986	\$ 134,904	\$ 127,806	\$ 75,084
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 24,747	\$ 15,302	\$ 14,257	\$ 25,792
General ASB Accounts	43,239	119,602	113,549	49,292
Total Due to Student Groups	\$ 67,986	\$ 134,904	\$ 127,806	\$ 75,084
Totals				
ASSETS				
Cash on Hand and in Banks	\$ 294,431	\$ 747,537	\$ 743,594	\$ 298,374
LIABILITIES				
Due to Student Groups				
Club Accounts	\$ 94,552	\$ 206,416	\$ 225,383	\$ 75,585
General ASB Accounts	199,879	550,114	527,204	222,789
Total Due to Student Groups	\$ 294,431	\$ 756,530	\$ 752,587	\$ 298,374

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES STUDENT BODY FUNDS ELEMENTARY SCHOOLS FOR THE YEAR ENDED JUNE 30, 2018

ELEMENTARY SCHOOL	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Boris	\$ 621	\$ 89,595	\$ 84,001	\$ 6,215
Bud Rank	11,802	93,165	95,166	9,801
Cedarwood	11,037	106,713	96,274	21,476
Century	22,294	88,946	94,798	16,442
Clovis Elementary	28,706	107,061	111,630	24,137
Cole	15,351	96,139	90,375	21,115
Copper Hills	22,131	78,168	83,300	16,999
Cox	10,102	73,806	68,000	15,908
Dry Creek	3,163	128,766	125,109	6,820
Fancher Creek	55,535	92,965	119,305	29,195
Fort Washington	8,843	76,757	80,662	4,938
Freedom	34,499	127,900	135,208	27,191
Fugman	58,296	165,183	159,048	64,431
Garfield	9,180	109,623	109,563	9,240
Gettysburg	22,279	103,602	94,188	31,693
Jefferson	8,360	81,268	74,780	14,848
Liberty	5,438	82,430	77,281	10,587
Lincoln	16,548	77,199	75,263	18,484
Maple Creek	18,822	42,914	36,850	24,886
Miramonte	25,156	70,327	79,457	16,026
Mountain View	28,538	121,702	110,431	39,809
Nelson	11,228	85,595	85,963	10,860
Oraze	37,344	100,907	96,553	41,698
Pinedale	1,828	51,555	51,276	2,107
Reagan	17,317	84,134	97,391	4,060
Red Bank	48,565	133,881	129,121	53,325
Riverview	39,590	113,384	118,276	34,698
Sierra Vista	10,971	31,757	33,448	9,280
Tarpey	12,807	92,282	87,983	17,106
Temperance-Kutner	29,201	80,577	79,188	30,590
Valley Oak	21,697	57,814	66,481	13,030
Weldon	12,999	95,784	95,256	13,527
Woods	28,420	116,399	123,283	21,536
Total	\$ 688,668	\$ 3,058,298	\$ 3,064,908	\$ 682,058

See accompanying note to supplementary information.

CLOVIS UNIFIED SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2018

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

Local Education Agency Organization Structure

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

Schedule of Average Daily Attendance (ADA)

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

Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District neither met nor exceeded its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46206.

Districts must maintain their instructional minutes at the 1986-1987 requirements as required by *Education Code* Section 46201.

Reconciliation of Annual Financial and Budget Report With Audited Financial Statements

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

Schedule of Financial Trends and Analysis

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

CLOVIS UNIFIED SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2018

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

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

Agency Funds - Combining Balance Sheet and Statement of Changes in Assets and Liabilities

For each school site with an Associated Student Body (ASB), this schedule discloses the school site's individual ASB account balance. The total reported reconciles to the amount reported on the Fiduciary Funds - Statement of Net Position.

INDEPENDENT AUDITOR'S REPORTS



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

VALUE THE *difference*

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

Governing Board
Clovis Unified School District
Clovis, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clovis Unified School District (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Clovis Unified School District's basic financial statements, and have issued our report thereon dated December 6, 2018.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 1 and Note 16 to the financial statements, in 2018, the District adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clovis Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Vannink, Trine, Day & Co, LLP

Fresno, California
December 6, 2018



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

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

Governing Board
Clovis Unified School District
Clovis, California

Report on Compliance for Each Major Federal Program

We have audited Clovis Unified School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Clovis Unified School District's major Federal programs for the year ended June 30, 2018. Clovis Unified School District's major Federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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

Vannink, Trine, Day & Co, LLP

Fresno, California
December 6, 2018



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

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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Governing Board
Clovis Unified School District
Clovis, California

Report on State Compliance

We have audited Clovis Unified School District's (the District) compliance with the types of compliance requirements as identified in the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Clovis Unified School District's State government programs as noted below for the year ended June 30, 2018.

Management's Responsibility

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the Clovis Unified School District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Clovis Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of Clovis Unified School District's compliance with those requirements.

Unmodified Opinion

In our opinion, Clovis Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2018.

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

	Procedures Performed
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (see below)
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No (see below)
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No (see below)
Middle or Early College High Schools	No (see below)
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No (see below)
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS	
Educator Effectiveness	Yes
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	No (see below)
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No (see below)
CHARTER SCHOOLS	
Attendance	Yes
Mode of Instruction	No (see below)
Non Classroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Non Classroom-Based Instruction	Yes
Annual Instruction Minutes Classroom-Based	No (see below)
Charter School Facility Grant Program	No (see below)

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

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform procedures related to Juvenile Court Schools.

The District does not have any Middle or Early College High Schools; therefore, we did not perform procedures related to Middle or Early College High Schools.

The District does not offer the Apprenticeship: Related and Supplemental Instruction program; therefore, we did not perform any of the procedures related to the Apprenticeship: Related and Supplemental Instruction program.

The District does not offer a Before School Education and Safety Program; therefore, we did not perform procedures related to the Before School Education and Safety Program.

The District does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

We did not perform procedures for the Charter Schools Mode of Instruction or Annual Instruction Minutes Classroom-Based because the District's charter school is entirely non-classroom based.

Additionally, we did not perform procedures for the Charter School Facility Grant Program because the District did not receive funding for this program.

Vannink, Trine, Day & Co, LLP

Fresno, California
December 6, 2018

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CLOVIS UNIFIED SCHOOL DISTRICT

SUMMARY OF AUDITOR'S RESULTS FOR THE YEAR ENDED JUNE 30, 2018

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major Federal programs:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	
Identification of major Federal programs:	<u>No</u>

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u>	<u>Title I, Part A, Basic</u>
<u>93.778</u>	<u>Medi-Cal Programs</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 857,594</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Type of auditor's report issued on compliance for programs:	<u>Unmodified</u>
---	-------------------

CLOVIS UNIFIED SCHOOL DISTRICT

**FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

CLOVIS UNIFIED SCHOOL DISTRICT

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

CLOVIS UNIFIED SCHOOL DISTRICT

**STATE AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

None reported.

CLOVIS UNIFIED SCHOOL DISTRICT

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018**

There were no audit findings reported in the prior year's schedule of financial statement findings.

CONTACT PERSON: Michael Johnston

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Approve the District's First Interim Financial Report and adopt a positive certification indicating the District will be able to meet its financial obligations for the remainder of the 2018-19 school year.

DISCUSSION:

For many years, the District has completed a Quarterly Financial Report for review by the Governing Board to reflect the District's updated financial status as required quarterly each year by Assembly Bill 1200. The District has used this report to meet the requirements of Assembly Bill 1200 which requires the Board to review the financial condition of the District based on financial decisions made between July 1 and October 31. This requirement is referred to as the First Interim Report.

FISCAL IMPACT/FUNDING SOURCE:

Specific details regarding fiscal impact are outlined in the First Interim Report, which was provided to Board members with their agenda materials for the December 12, 2018, Governing Board meeting.

ATTACHMENTS:

Description	Upload Date	Type
1st Interim Report - 2018-19 - Part 1	12/7/2018	Backup Material
1st Interim Report - 2018-19 - Part 2	12/7/2018	Backup Material

REVISIONS:



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CLOVIS UNIFIED SCHOOL DISTRICT

1450 Herndon Avenue • Clovis, California 93611-0599 • (559) 327-9000 • FAX (559) 327-9109

Eimear O'Farrell, Ed.D.

District Superintendent

Introduction

For the past twenty-six (26) fiscal years, quarterly financial reports have been prepared by the Administration for review by the Board which reflects updated financial data relative to the General Fund and other District funds. The quarterly reports consist of First Interim, Second Interim, and Third Quarter. The First and Second Interim reports are prepared based on budget and actuals as of October 31 and January 31 of each fiscal year respectively, as required by Education Code Section 46704.33. The Third Quarter and Annual Financial Reports are prepared on a year to date basis as of March 31 and June 30, respectively. The Annual Financial Report (Fourth Quarter) is prepared for review by the Board prior to the completion of the audited financial statements.

During the 2018-19 fiscal year, the Board has utilized the "single step" budget calendar in meeting its legal requirements regarding the adoption of the annual operating budget. The District's budget was adopted by the Board at its June 13, 2018 meeting.

This First Interim Report will provide the reader with a summary of adjustments made to major object classifications of revenue and expenditure categories for all District funds since the Adopted Budget was approved by the Board.

Separate financial reports have been prepared for the General Fund, Charter School Fund, Adult Education Fund, Child Development Fund and the Cafeteria Fund which compares the Adopted Budget as approved by the Governing Board, with the First Interim budgeted revenues and expenditures for the 2018-19 fiscal year. In addition, the financial reports for these funds are preceded by a narrative, which briefly summarizes major differences between budgets for revenue and expenditure categories. The section titled "All Other Funds" of the District is included for a more comprehensive view of all District funds, but does not include a narrative. The format for this report is similar to the Adopted Budget for easier reading and data comprehension.

GENERAL FUND

Summary Revisions to General Fund Budget

The following narrative will summarize the major revenue and expenditure categories for the General Fund.

I. 2018-19 REVENUES

A. Local Control Funding Formula (LCFF) Revenues

LCFF Revenues changed from \$375,300,523 at Adopted Budget to \$375,999,759 at First Interim, an increase of \$699,236. The change is due to actual enrollment coming in below the District's projection. Due to the decreased enrollment, the District decreased ADA projections by 200 as of the First Interim report. The projected ADA increase over prior year was changed from 304 to 104. The projected decrease to ADA generated revenue was offset by an increase in COLA, for the LCFF only. The COLA of 2.71%, as of the Adopted Budget, increased to 3.7% with the State Enacted Budget. The LCFF is fully funded and GAP closure is at 100%.

<u>Item</u>	<u>Budget Adjustment</u>
COLA Adjustment	\$ 3,413,776
Supplemental Grant	(14,233)
Gap Closure Change	(1,113,893)
ADA Adjustment	(1,586,414)
Change from Adopted to 1 st Interim	\$ 699,236

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 375,300,523	\$ 375,999,759	\$ 699,236

B. Federal Revenues

Federal Revenues changed from \$15,828,407 at Adopted Budget to \$19,152,007 at First Interim, an increase of \$3,323,600. The change is due to the receipt of Medi-Cal Administrative Activities (MAA) and Medi-Cal reimbursement revenues. Adjustments to the current year and the posting of deferred revenues for Title I, Title II, and Title III entitlements also contributed to the increase. A new grant was approved for the 2018-19

fiscal year, Title IV-A Student Support and Academic Enrichment Grant. This grant will help provide students with well-rounded educational opportunities, activities to support safe and healthy students, and activities to support the effective use of technology. The adjustments to Federal Revenues are as follows:

<u>Item</u>	<u>Budget Adjustment</u>
Title I	\$ 1,290,738
Title II	838,232
MAA/Medi-Cal	551,580
Title IV	455,579
Title III	114,122
Other Federal Revenues	73,349
Change from Adopted to 1 st Interim	<u>\$ 3,323,600</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 15,828,407	\$ 19,152,007	\$ 3,323,600

C. Other State Revenues

Other State Revenues changed from \$67,363,446 at Adopted Budget to \$62,525,769 at First Interim, a decrease of \$4,837,677. The decrease is primarily due to the one-time mandate reimbursement revenue approved by the State decreasing from a projected \$340 per ADA, as of the Governor's May Revision, to \$147 per ADA with the State

Enacted Budget. This decrease was offset by an increase to current and prior year Lottery revenues, posting of deferred revenues, and an increase to CTE grant revenues. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>
CTE Grants	\$ 781,345
Deferred Revenues	758,014
Lottery	721,606
Other State Revenues	(46,532)
One-time Mandate Reimb.	(7,052,110)
Change from Adopted to 1 st Interim	<u>\$ (4,837,677)</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 67,363,446	\$ 62,525,769	\$ (4,837,677)

D. Local Revenues

Local Revenues changed from \$14,154,763 at Adopted Budget to \$14,610,262 at First Interim, an increase of 455,499. The change is due to an increase related to prior year ROP carryover, an increase to the fee-based program revenue projections and other local revenues. The adjustments to Local Revenues follow:

<u>Item</u>	<u>Budget Adjustment</u>
Other Local Revenues	\$ 338,937
Interagency, ROP	92,647
Fee-Based Programs	23,915
Change from Adopted to 1 st Interim	\$ 455,499

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 14,154,763	\$ 14,610,262	\$ 455,499

E. Other Transfers In

Other Transfers In changed from \$1,306,000 at Adopted Budget to \$2,396,526 at First Interim, an increase of \$1,090,526. The increase is due to a contribution from the Certificates of Participation fund to replace aging vehicles in the District's white fleet.

Change from Adopted to 1 st Interim	\$ 1,090,526
--	--------------

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,306,000	\$ 2,396,526	\$ 1,090,526

F. Other Financing Sources

Other Financing Sources of \$1,500,000 are unchanged at First Interim.

Change from Adopted to 1 st Interim	\$ -0-
--	--------

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,500,000	\$ 1,500,000	\$ -0-

G. Total General Fund Revenues

Total General Fund Revenues changed from \$475,453,139 at Adopted Budget to \$476,184,324 at First Interim, an increase of \$731,185.

Change from Adopted to 1 st Interim	\$ 731,185
--	------------

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 475,453,139	\$ 476,184,324	\$ 731,185

II. 2018-19 EXPENDITURES

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$189,160,328 at Adopted Budget to \$194,210,032 at First Interim, an increase of \$5,049,704. The change is primarily related to the 3% salary schedule increase approved for all employees; the salary increase was not included in the Adopted Budget as the budget was adopted prior to the approval for salary schedule increases. Additionally, substitute budgets were increased to reflect the approved increase of the District's sub rates. The increased federal revenues will fund school business substitutes needed throughout the year, resulting in an increase to these budgets. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>
Other Certificated Salaries	\$ 3,685,893
Substitute	1,057,012
Hourly Salaries	306,799
Change from Adopted to 1 st Interim	<u>\$ 5,049,704</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 189,160,328	\$ 194,210,032	\$ 5,049,704

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$76,670,703 at Adopted Budget to \$79,552,109 at First Interim, an increase of \$2,881,406. The change is primarily due to the 3% salary schedule increase approved for all employees. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>
Classified Instructional Salaries	\$ 726,069
Classified Support Salaries	537,999
Clerical, Technical, Office Staff	563,985
Classified (Other) Salaries	526,053
Classified Supervisor/Admin Salaries	527,300
Change from Adopted to 1 st Interim	<u>\$ 2,881,406</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 76,670,703	\$ 79,552,109	\$ 2,881,406

C. Employee Benefits

Employee Benefits changed from \$125,165,453 at Adopted Budget to \$127,314,570 at First interim, an increase of \$2,149,117. The increase is primarily due to the 3% salary schedule increase. Health benefit and retirement system budgets

increased due to the assumptions made at Adopted Budget for new employees. Once employees are hired, benefit accounts are adjusted as needed which includes the determination of CalSTRS and CalPERS eligibility. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>
Statutory Benefits, Other	\$ 728,230
CalPERS	662,207
CalSTRS	401,935
Health Benefits	356,745
Change from Adopted to 1 st Interim	<u>\$ 2,149,117</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 125,165,453	\$ 127,314,570	\$ 2,149,117

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$30,810,999 at Adopted Budget to \$40,380,117 at First Interim, an increase of \$9,569,118. The increase is primarily due to the posting of prior year carryover and expenditures related to deferred revenue postings. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>
Student Computer Refresh	\$ 4,373,708
Site/Department Carryover	2,736,388
Textbooks	1,381,727
Citi-Kids/CHAPS Carryover	<u>1,077,295</u>
Change from Adopted to 1 st Interim	<u>\$ 9,569,118</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 30,810,999	\$ 40,380,117	\$ 9,569,118

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$29,484,454 at Adopted Budget to \$31,720,053 at First Interim, an increase of \$2,235,600. Site budgets are initially allocated to a site's supplies budget, after the budget is adopted sites re-allocate funds to different classifications based on need. Additionally, Grant fund carryover was posted at First Interim and allocated to travel/conference and outside contracted services. The changes in Contracted Services and Other Operating Expenditures follow:

<u>Item</u>	<u>Budget Adjustment</u>	
Outside Contracted Services	\$	942,279
Other Fees/Services		700,139
Software License		314,175
Insurance Premiums		279,007
Change from Adopted to 1 st Interim	\$	<u>2,235,600</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 29,484,454	\$ 31,720,053	\$ 2,235,600

F. Capital Outlay

Capital Outlay changed from \$1,056,245 at Adopted Budget to \$2,151,274 at First Interim, an increase of \$1,095,029. The increase is primarily due to the decision to replace aging vehicles in the District's white fleet.

<u>Item</u>	<u>Budget Adjustment</u>	
Equipment	\$	1,194,791
Capital Improvements		(99,762)
Change from Adopted to 1 st Interim	\$	<u>1,095,029</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,056,245	\$ 2,151,274	\$ 1,095,029

G. Other Outgo Expenditures

Other Outgo Expenditures changed from \$1,185,203 at Adopted Budget to \$1,120,299 at First Interim, a decrease of \$64,905. The decrease is related to indirect cost adjustments.

Change from Adopted to 1 st Interim	\$ 64,905)	
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<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,185,203	\$ 1,120,299	\$ (64,905)

H. Inter-fund Transfers Out

Inter-fund Transfers Out of \$7,854,336 are unchanged at First Interim.

Change from Adopted to 1 st Interim	\$ -0-	
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<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 7,854,336	\$ 7,854,336	\$ -0-

I. Total General Fund Expenditures

Total General Fund Expenditures changed from \$461,387,721 at Adopted Budget to \$484,302,790 at First Interim, an increase of \$22,915,070.

Change from Adopted to 1st Interim		\$ 22,915,070
<u>2018-19</u>	<u>2018-19</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 461,387,721	\$ 484,302,790	\$ 22,915,070

J. Fund Balance

Total revenues are \$476,184,324 and total expenditures are \$484,302,790 at First Interim. This results in a deficit of \$8,118,466. The projected, ongoing operating deficit is \$7,416,204.

Beginning Fund Balance 7/1/18, Unaudited	\$ 94,365,510
2018-2019 Revenues	476,184,324
2018-2019 Expenditures	<u>484,302,790</u>
Deficit (1)	(8,118,466)
Ending Fund Balance 6/30/19, Projected	<u>\$ 86,247,044</u>
Components of Fund Balance:	
Non-Spendable:	
Revolving Cash Reserve	144,000
Store's Inventory Reserve	1,710,126
Prepaid Expenditures	250,000
Assigned:	
Mandate Audit Reserve	938,367
LCAP Carryover	773,800
Subtotal of Components	<u>3,816,293</u>
General Reserve 6/30/19	<u>\$ 82,430,751</u>
General Reserve as Percentage of Expenditures	17.02%
One-Time Items in 2018-19:	
One-Time Revenues	\$ (9,488,227)
Student Computer Refresh	4,373,708
Textbook Carryover	1,381,727
Site/Department Carryover	<u>4,435,054</u>
Total One Time Items (2)	<u>\$ 702,262</u>
Ongoing Operating deficit (1+2)	<u>\$ (7,416,204)</u>

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
01 - GENERAL FUND	\$449,837,083	\$475,453,139	\$476,184,324	\$26,347,241	\$731,185	5.9	0.2
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	216,986,686	249,513,146	245,193,122	28,206,436	(4,320,024)	13.0	(1.7)
	\$216,986,686	\$249,513,146	\$245,193,122	\$28,206,436	(\$4,320,024)	13.0	(1.7)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	56,630,715	52,884,677	56,773,108	142,393	3,888,431	0.3	7.4
	\$56,630,715	\$52,884,677	\$56,773,108	\$142,393	\$3,888,431	0.3	7.4
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	(168,344)	0	0	168,344	0	(100.0)	N/A
	(\$168,344)	\$0	\$0	\$168,344	\$0	(100.0)	N/A
8021 - Homeowners' Exemptions							
802100 - RL HOMEOWNERS	693,993	693,993	693,993	0	0	0.0	0.0
	\$693,993	\$693,993	\$693,993	\$0	\$0	0.0	0.0
8029 - Other Subventions/In-Lieu Taxes							
802900 - RL CTY OTH IN-LIEU TAXES	45,985	0	0	(45,985)	0	(100.0)	N/A
	\$45,985	\$0	\$0	(\$45,985)	\$0	(100.0)	N/A
8041 - Secured Roll Taxes							
804100 - RL SECURED ROLL TAXES	71,401,429	71,344,410	71,401,429	0	57,019	0.0	0.1
	\$71,401,429	\$71,344,410	\$71,401,429	\$0	\$57,019	0.0	0.1
8042 - Unsecured Roll Taxes							
804200 - RL UNSECURED ROLL TAXES	3,366,423	3,459,917	3,366,423	0	(93,494)	0.0	(2.7)
	\$3,366,423	\$3,459,917	\$3,366,423	\$0	(\$93,494)	0.0	(2.7)
8043 - Prior Years' Taxes							
804300 - RL PRIOR YRS TAXES	347,299	234,890	347,299	0	112,409	0.0	47.9
	\$347,299	\$234,890	\$347,299	\$0	\$112,409	0.0	47.9
8044 - Supplemental Taxes							
804400 - RL SUPPLEMENTAL TAXES	1,017,540	986,768	1,017,539	(1)	30,771	0.0	3.1
	\$1,017,540	\$986,768	\$1,017,539	(\$1)	\$30,771	0.0	3.1
8045 - Education Revenue Augmentation Fund (ERAF)							
804500 - RL ERAF	(2,082,468)	(3,132,270)	(2,082,468)	0	1,049,802	0.0	(33.5)
	(\$2,082,468)	(\$3,132,270)	(\$2,082,468)	\$0	\$1,049,802	0.0	(33.5)

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8010 - 8099 Revenue Limit Sources							
8047 - Community Redevelopment Funds							
804700 - RL COMM REDEVL FUNDS	2,232,848	0	0	(2,232,848)	0	(100.0)	N/A
	\$2,232,848	\$0	\$0	(\$2,232,848)	\$0	(100.0)	N/A
8082 - Other In-Lieu Taxes							
808200 - RL OTH IN-LIEU TAXES	19,558	0	0	(19,558)	0	(100.0)	N/A
	\$19,558	\$0	\$0	(\$19,558)	\$0	(100.0)	N/A
8089 - Less: Non-LCFF (50 Percent) Adjustment							
808900 - RL LESS NON-RL 50% ADJUSTMENT	(9,779)	0	0	9,779	0	(100.0)	N/A
	(\$9,779)	\$0	\$0	\$9,779	\$0	(100.0)	N/A
8091 - LCFF Transfers - Current Year							
809101 - RL COMMUNITY DAY TRANSFER	0	0	0	0	0	N/A	N/A
809115 - RL SPEC ED ADA TRANSFER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	(712,381)	(685,008)	(710,686)	1,695	(25,678)	(0.2)	3.7
	(\$712,381)	(\$685,008)	(\$710,686)	\$1,695	(\$25,678)	(0.2)	3.7
8010 - 8099 Revenue Limit Sources	\$349,769,504	\$375,300,523	\$375,999,759	\$26,230,255	\$699,236	7.5	0.2
Percent of Total	77.8%	78.9%	79.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8100 - 8299 Federal Revenue							
8181 - Special Education - Entitlement							
818100 - FED SP ED ENTITLEMENT	5,656,528	6,611,093	6,611,093	954,565	0	16.9	0.0
	\$5,656,528	\$6,611,093	\$6,611,093	\$954,565	\$0	16.9	0.0
8182 - Special Education - Discretionary Grants							
818200 - FED SP ED DISCRETIONARY GRANTS	1,637,020	665,253	685,289	(951,731)	20,036	(58.1)	3.0
818201 - FEDERAL DEF REVENUE	21,097	0	0	(21,097)	0	(100.0)	N/A
	\$1,658,117	\$665,253	\$685,289	(\$972,828)	\$20,036	(58.7)	3.0
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8287 - Pass-Through Revenues from Federal Sources							
828700 - FED PASS-THROUGH REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
821000 - FED DEFERRED REVENUE	18,326	0	0	(18,326)	0	(100.0)	N/A
829000 - FED OTH REV	9,409,744	8,552,061	11,855,625	2,445,881	3,303,564	26.0	38.6
	\$9,428,070	\$8,552,061	\$11,855,625	\$2,427,556	\$3,303,564	25.7	38.6
8100 - 8299 Federal Revenue	\$16,742,715	\$15,828,407	\$19,152,007	\$2,409,293	\$3,323,600	14.4	21.0
Percent of Total	3.7%	3.3%	4.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	22,852,854	23,440,231	23,440,231	587,377	0	2.6	0.0
	\$22,852,854	\$23,440,231	\$23,440,231	\$587,377	\$0	2.6	0.0
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	20,098	0	0	(20,098)	0	(100.0)	N/A
	\$20,098	\$0	\$0	(\$20,098)	\$0	(100.0)	N/A
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	7,574,174	15,568,991	8,516,881	942,707	(7,052,110)	12.4	(45.3)
	\$7,574,174	\$15,568,991	\$8,516,881	\$942,707	(\$7,052,110)	12.4	(45.3)
8560 - State Lottery Revenue							
856000 - ST LOTTERY	8,964,429	8,303,327	8,705,371	(259,058)	402,044	(2.9)	4.8
856001 - ST LOTTERY PR YR	335,115	0	319,562	(15,554)	319,562	(4.6)	N/A
	\$9,299,544	\$8,303,327	\$9,024,933	(\$274,611)	\$721,606	(3.0)	8.7
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	1,446,256	0	758,014	(688,242)	758,014	(47.6)	N/A
859000 - ST OTHER REVENUE	20,198,267	20,050,897	20,785,711	587,444	734,814	2.9	3.7
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$21,644,522	\$20,050,897	\$21,543,724	(\$100,798)	\$1,492,827	(0.5)	7.4
8300 - 8599 Other State Revenue	\$61,391,193	\$67,363,446	\$62,525,769	\$1,134,576	(\$4,837,677)	1.8	(7.2)
Percent of Total	13.6%	14.2%	13.1%				
8600 - 8799 Other Local Revenue							
8631 - Sale of Equipment and Supplies							
863100 - LOC SALE OF EQUIP	50,250	25,000	25,000	(25,250)	0	(50.2)	0.0
	\$50,250	\$25,000	\$25,000	(\$25,250)	\$0	(50.2)	0.0
8639 - All Other Sales							
863900 - LOC ALL OTH SALES	108,085	107,330	109,135	1,050	1,805	1.0	1.7
863910 - LOC CONCESSION SALES	26,179	38,000	38,000	11,821	0	45.2	0.0
863911 - LOC GATE/TICKET SALES	1,392	105,000	105,000	103,608	0	7443.1	0.0
863912 - LOC FUNDRAISING	7,051	0	0	(7,051)	0	(100.0)	N/A
863922 - LOC TEACHER CENTER SALES	0	0	0	0	0	N/A	N/A
	\$142,708	\$250,330	\$252,135	\$109,427	\$1,805	76.7	0.7
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	22,000	36,000	36,000	14,000	0	63.6	0.0
	\$22,000	\$36,000	\$36,000	\$14,000	\$0	63.6	0.0

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	2,501,625	925,000	925,000	(1,576,625)	0	(63.0)	0.0
	\$2,501,625	\$925,000	\$925,000	(\$1,576,625)	\$0	(63.0)	0.0
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	132,532	61,095	153,742	21,210	92,647	16.0	151.6
	\$132,532	\$61,095	\$153,742	\$21,210	\$92,647	16.0	151.6
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	3,716,304	3,538,846	3,547,251	(169,053)	8,404	(4.5)	0.2
868901 - LOC SHOP CRD DIR#1	5,429	1,800	3,249	(2,180)	1,449	(40.2)	80.5
868902 - LOC SHOP CRD DIR#2	10,542	3,700	8,850	(1,692)	5,150	(16.1)	139.2
868903 - LOC SHOP CRD DIR#3	8,435	0	5,299	(3,137)	5,299	(37.2)	N/A
868904 - LOC SHOP CRD DIR#4	535	0	240	(295)	240	(55.1)	N/A
868905 - LOC SHOP CRD DIR#5	4,053	0	3,373	(679)	3,373	(16.8)	N/A
868906 - LOC SHOP CRD DIR#6	0	0	0	0	0	N/A	N/A
868909 - LOC SPORTS & REC ELEM ATH	0	0	0	0	0	N/A	N/A
868914 - LOC SPONSORS	12,429	32,500	32,500	20,071	0	161.5	0.0
868940 - LOC SOS EXTERNAL FEES	1,866,985	1,894,970	1,894,970	27,985	0	1.5	0.0
868941 - LOC SOS CUSD FEES	655,288	566,030	566,030	(89,258)	0	(13.6)	0.0
	\$6,279,999	\$6,037,846	\$6,061,762	(\$218,238)	\$23,915	(3.5)	0.4
8691 - Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment							
869100 - NON-REV LIMIT 50% / IN-LIEU	9,779	700	700	(9,079)	0	(92.8)	0.0
	\$9,779	\$700	\$700	(\$9,079)	\$0	(92.8)	0.0
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	5,855,030	3,077,442	3,025,043	(2,829,987)	(52,399)	(48.3)	(1.7)
869905 - PREPAYMENTS/DEPOSITS	13,073	1,000	1,000	(12,073)	0	(92.4)	0.0
869910 - LOC REBATE-CCARD	93,420	90,000	90,000	(3,420)	0	(3.7)	0.0
869915 - REIMB REVENUE	174,629	130,000	130,000	(44,629)	0	(25.6)	0.0
869917 - BENEFIT REBATES	0	137,519	137,519	137,519	0	N/A	0.0
869919 - E-RATE REVENUE	143,066	25,000	337,207	194,141	312,207	135.7	1248.8
869920 - NEIGHBORHOOD REV	0	0	0	0	0	N/A	N/A
869930 - DONATION	80,516	0	23,108	(57,408)	23,108	(71.3)	N/A
869941 - CVRC/EARLY INTER SUPPL	1,975,104	1,708,869	1,692,000	(283,104)	(16,869)	(14.3)	(1.0)
869942 - CLOVIS YOUTH	0	0	0	0	0	N/A	N/A
869943 - SP ED SEMINARS	5,447	7,416	7,416	1,969	0	36.1	0.0
869944 - FAMILY RESOURCE CENTER	6,520	0	0	(6,520)	0	(100.0)	N/A
869945 - MISC SPED GRANTS	0	0	0	0	0	N/A	N/A
869946 - LOCAL MISC REVENUE	513	0	55,000	54,487	55,000	10611.2	N/A

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
8600 - 8799 Other Local Revenue							
8699 - All Other Local Revenue							
869982 - 1ST FIVE GRANT	0	0	0	0	0	N/A	N/A
869985 - TRANSITIONAL KINDERGARTEN	0	0	0	0	0	N/A	N/A
869990 - 21ST CENTURY	294,240	368,537	313,680	19,440	(54,857)	6.6	(14.9)
	\$8,641,559	\$5,545,782	\$5,811,972	(\$2,829,587)	\$266,190	(32.7)	4.8
8783 - All Other Transfers from JPAs							
878300 - TRANSFER FROM JPA	1,276,038	1,273,010	1,343,952	67,914	70,943	5.3	5.6
	\$1,276,038	\$1,273,010	\$1,343,952	\$67,914	\$70,943	5.3	5.6
8600 - 8799 Other Local Revenue	\$19,056,490	\$14,154,763	\$14,610,262	(\$4,446,228)	\$455,499	(23.3)	3.2
Percent of Total	4.2%	3.0%	3.1%				
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891209 - TRANSFER FR SELF INS FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,125,483	1,306,000	2,396,526	1,271,043	1,090,526	112.9	83.5
891902 - GF TRANSFER FROM RCA	0	0	0	0	0	N/A	N/A
	\$1,125,483	\$1,306,000	\$2,396,526	\$1,271,043	\$1,090,526	112.9	83.5
8900 - 8929 Interfund Transfers In	\$1,125,483	\$1,306,000	\$2,396,526	\$1,271,043	\$1,090,526	112.9	83.5
Percent of Total	0.3%	0.3%	0.5%				
8930 - 8979 All Other Financing Sources							
8972 - Proceeds from Capital Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	1,751,698	1,500,000	1,500,000	(251,698)	0	(14.4)	0.0
	\$1,751,698	\$1,500,000	\$1,500,000	(\$251,698)	\$0	(14.4)	0.0
8930 - 8979 All Other Financing Sources	\$1,751,698	\$1,500,000	\$1,500,000	(\$251,698)	\$0	(14.4)	0.0
Percent of Total	0.4%	0.3%	0.3%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
898001 - CONTRIB SP ED	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
01 - GENERAL FUND	\$447,199,323	\$461,387,721	\$484,302,790	\$37,103,468	\$22,915,070	8.3	5.0
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	135,243,310	139,589,218	141,694,693	6,451,384	2,105,475	4.8	1.5
110040 - TEACH SAL SUMMER/HOURLY	2,756,220	2,426,924	2,732,898	(23,322)	305,974	(0.8)	12.6
110050 - TEACH SAL SUB	1,950,536	1,994,938	2,194,880	244,344	199,942	12.5	10.0
110051 - TEACH SAL SCH BUS SUB	1,250,814	942,403	1,779,473	528,659	837,070	42.3	88.8
110055 - TEACH SAL SUB DISTRICT PAID	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	6,461,827	6,447,858	6,761,570	299,743	313,713	4.6	4.9
110065 - CERT CLASS COVERAGE STIPEND	95,333	0	94,500	(833)	94,500	(0.9)	N/A
110070 - TEACH SAL XTRA PD	2,443,067	2,477,674	2,465,112	22,045	(12,562)	0.9	(0.5)
110099 - TEACHER REIMBURSABLE	42,179	0	0	(42,179)	0	(100.0)	N/A
	\$150,243,286	\$153,879,015	\$157,723,127	\$7,479,841	\$3,844,112	5.0	2.5
1200 - Certificated Pupil Support Salaries							
120001 - LIBRARIAN SAL	285,435	283,780	290,709	5,274	6,929	1.8	2.4
120002 - GUIDANCE SAL GLS/GIS	7,697,484	7,996,440	8,528,759	831,275	532,319	10.8	6.7
120003 - PSYCHOLOGIST SAL	4,804,621	5,487,596	5,753,433	948,812	265,837	19.7	4.8
120004 - NURSE SAL	2,798,092	2,820,112	2,946,969	148,877	126,857	5.3	4.5
120040 - PUPIL SUPPORT HRLY	5,098	8,898	8,898	3,800	0	74.6	0.0
120050 - PUPIL SUPPORT SUB	229,665	215,500	195,500	(34,165)	(20,000)	(14.9)	(9.3)
120090 - Pupil Support Extra Time	0	0	0	0	0	N/A	N/A
	\$15,820,394	\$16,812,325	\$17,724,268	\$1,903,874	\$911,943	12.0	5.4
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	4,965,411	4,973,029	5,108,141	142,731	135,113	2.9	2.7
130002 - COORDINATOR SAL	220,495	220,331	220,301	(194)	(30)	(0.1)	0.0
130003 - LEARNING DIRECTOR SAL	3,492,453	3,657,353	3,735,148	242,696	77,795	6.9	2.1
130005 - DEPUTY PRINCIPAL SAL	807,076	809,627	784,000	(23,076)	(25,627)	(2.9)	(3.2)
130007 - DIRECTORS ACTI/ATHL/ASST SAL	752,095	680,324	698,634	(53,460)	18,310	(7.1)	2.7
130008 - DIST ADM SAL	4,091,279	4,174,557	4,259,275	167,996	84,718	4.1	2.0
130050 - CERT ADMIN SUB	1,073	0	0	(1,073)	0	(100.0)	N/A
	\$14,329,880	\$14,515,220	\$14,805,500	\$475,619	\$290,280	3.3	2.0

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
1000 - 1999 Certificated Personnel Salaries							
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	857,466	846,692	847,387	(10,078)	696	(1.2)	0.1
190003 - TRANSITION COORDINATORS	1,155,563	1,337,436	1,249,320	93,757	(88,116)	8.1	(6.6)
190005 - PROGRAM SPECIALIST	1,723,187	1,694,946	1,717,831	(5,356)	22,885	(0.3)	1.4
190040 - OTH CERT HOURLY	0	3,500	4,325	4,325	825	N/A	23.6
190050 - OTH CERT SUB	0	15,000	15,000	15,000	0	N/A	0.0
190060 - OTHER CERTIFIED STIPEND	78,938	26,200	93,280	14,343	67,080	18.2	256.0
190090 - CERT OTH SAL	42,689	29,994	29,994	(12,694)	0	(29.7)	0.0
190099 - CERT REIMB SAL	64,624	0	0	(64,624)	0	(100.0)	N/A
	\$3,922,465	\$3,953,768	\$3,957,138	\$34,672	\$3,369	0.9	0.1
1000 - 1999 Certificated Personnel Salaries	\$184,316,026	\$189,160,328	\$194,210,032	\$9,894,006	\$5,049,704	5.4	2.7
Percent of Total	41.2%	41.0%	40.1%				
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	14,147,456	15,182,396	16,152,695	2,005,239	970,299	14.2	6.4
210002 - EDUCATIONAL INTERPRETER	545,039	863,282	798,910	253,871	(64,372)	46.6	(7.5)
210003 - INSTR ASSIST/TUTOR 1:1	0	0	0	0	0	N/A	N/A
210040 - INSTRUCTIONAL HOURLY	190,700	175,022	201,923	11,223	26,902	5.9	15.4
210050 - INSTR ASSIST SUB	1,225,452	1,212,274	1,005,514	(219,937)	(206,760)	(17.9)	(17.1)
210090 - OTHER INSTR CLASSIFIED	0	0	0	0	0	N/A	N/A
210099 - INSTRUCTIONAL ASST. REIMB.	0	0	0	0	0	N/A	N/A
	\$16,108,647	\$17,432,974	\$18,159,043	\$2,050,396	\$726,069	12.7	4.2

First Interim Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220001 - HEALTH AIDE/OCCUP THERAPIST	3,227,280	3,331,724	3,589,348	362,068	257,624	11.2	7.7
220002 - INSTR MEDIA/LIBRARY	1,303,016	1,334,741	1,371,404	68,388	36,663	5.2	2.7
220003 - CUSTODIAL SAL	6,669,527	6,722,900	6,902,200	232,673	179,300	3.5	2.7
220005 - GROUNDS SAL	2,482,378	2,637,464	2,697,690	215,312	60,226	8.7	2.3
220006 - WAREHOUSE SAL	303,321	366,375	239,304	(64,017)	(127,071)	(21.1)	(34.7)
220007 - MAINTENANCE SAL	3,203,860	3,230,280	3,333,912	130,052	103,632	4.1	3.2
220008 - MIGRANT ED LIAISON	79,641	76,334	75,562	(4,079)	(771)	(5.1)	(1.0)
220010 - ATTENDANCE OFFICER SAL	236,743	239,710	247,624	10,882	7,914	4.6	3.3
220020 - FOOD SERVICE SAL	237,337	249,911	296,315	58,978	46,404	24.8	18.6
220030 - TRANSPORTATION OTHER	919,504	932,661	929,855	10,351	(2,806)	1.1	(0.3)
220031 - BUS DRIVER SAL	3,071,070	3,462,027	3,425,074	354,004	(36,953)	11.5	(1.1)
220040 - CLASS SUPPORT HOURLY	175,093	174,417	173,438	(1,655)	(979)	(0.9)	(0.6)
220050 - CLASS SUPPORT SUB	1,693,042	1,560,797	1,568,894	(124,148)	8,097	(7.3)	0.5
220060 - FOOD SERVICE STIPEND	11,822	11,822	11,822	0	0	0.0	0.0
220070 - CLASS SUPPORT OT	810,665	385,495	393,509	(417,155)	8,014	(51.5)	2.1
220090 - CLASSIFIED SUPPORT OTHER	63,702	68,630	67,334	3,632	(1,296)	5.7	(1.9)
220099 - M&O REIMB SAL	20,410	0	0	(20,410)	0	(100.0)	N/A
	\$24,508,411	\$24,785,286	\$25,323,285	\$814,874	\$537,999	3.3	2.2
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	8,927,095	9,135,695	9,652,309	725,214	516,614	8.1	5.7
230016 - BOARD MEMBER SAL	63,000	63,000	63,000	0	0	0.0	0.0
230050 - CLASS SUPV/ADMIN SUB	0	0	0	0	0	N/A	N/A
230070 - OVERTIME CL MGMNT	5,630	0	10,687	5,057	10,687	89.8	N/A
	\$8,995,724	\$9,198,695	\$9,725,996	\$730,271	\$527,300	8.1	5.7
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	15,691,424	15,829,780	16,416,782	725,358	587,002	4.6	3.7
240040 - CLASS BUSINESS SUPPORT HRLY	6,964	6,500	6,500	(464)	0	(6.7)	0.0
240050 - CLASS BUSINESS SUPPORT SUB	296,962	349,687	324,808	27,846	(24,879)	9.4	(7.1)
240070 - CLASS BUSINESS SUPPORT OT	60,289	61,088	61,310	1,021	222	1.7	0.4
240090 - CLASS BUSINESS SUPPORT OTHER	40,671	31,750	33,390	(7,281)	1,640	(17.9)	5.2
	\$16,096,309	\$16,278,804	\$16,842,789	\$746,480	\$563,985	4.6	3.5
2900 - Other Classified Salaries							
290001 - RECREATION SAL	261,127	351,841	276,032	14,905	(75,809)	5.7	(21.5)
290002 - CAMPUS MONITOR SAL	699,396	817,213	769,594	70,198	(47,619)	10.0	(5.8)
290004 - MGMT-SCHL RES OFFCR	77,534	81,257	81,763	4,229	506	5.5	0.6
290005 - RESOURCE OFFICER SAL	635,972	695,342	715,436	79,464	20,094	12.5	2.9
290006 - STUDENT LIAISON	1,821,971	1,893,755	2,124,119	302,148	230,364	16.6	12.2
290011 - CLASSIFIED TEACHER/THEATRE	279,672	261,182	305,515	25,843	44,333	9.2	17.0
290040 - OTH CL HOURLY	769,361	658,639	680,572	(88,789)	21,934	(11.5)	3.3

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2900 - Other Classified Salaries							
290050 - OTHER CLASS SUB	142,231	66,609	98,582	(43,649)	31,973	(30.7)	48.0
290060 - CLASSIFIED STIPEND	4,313,808	3,923,234	4,214,685	(99,122)	291,452	(2.3)	7.4
290070 - OTH CLASSIFIED OT	61,757	17,959	27,232	(34,525)	9,273	(55.9)	51.6
290090 - OTHER CLASSIFIED SAL	161,673	207,913	207,466	45,794	(447)	28.3	(0.2)
290099 - CLASSIFIED REIMB	630,096	0	0	(630,096)	0	(100.0)	N/A
	\$9,854,597	\$8,974,943	\$9,500,997	(\$353,601)	\$526,054	(3.6)	5.9
2000 - 2999 Classified Personnel Salaries	\$75,563,689	\$76,670,703	\$79,552,109	\$3,988,420	\$2,881,406	5.3	3.8
Percent of Total	16.9%	16.6%	16.4%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	40,853,398	45,323,096	45,679,967	4,826,569	356,871	11.8	0.8
	\$40,853,398	\$45,323,096	\$45,679,967	\$4,826,569	\$356,871	11.8	0.8
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	551,056	554,754	599,817	48,761	45,064	8.8	8.1
	\$551,056	\$554,754	\$599,817	\$48,761	\$45,064	8.8	8.1
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	194,772	179,613	232,057	37,285	52,444	19.1	29.2
	\$194,772	\$179,613	\$232,057	\$37,285	\$52,444	19.1	29.2
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	9,758,541	11,828,632	12,438,395	2,679,853	609,763	27.5	5.2
	\$9,758,541	\$11,828,632	\$12,438,395	\$2,679,853	\$609,763	27.5	5.2
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	95,924	76,181	99,953	4,029	23,771	4.2	31.2
330101 - MEDICARE CERT	2,516,218	2,659,977	2,769,219	253,001	109,243	10.1	4.1
330102 - SUPPLEMENTAL RETIREMENT CERT	27,651	10,512	8,759	(18,892)	(1,753)	(68.3)	(16.7)
	\$2,639,793	\$2,746,670	\$2,877,931	\$238,138	\$131,261	9.0	4.8
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	3,919,836	4,323,846	4,528,465	608,629	204,619	15.5	4.7
330201 - MEDICARE CLASS	1,058,613	1,076,526	1,131,293	72,680	54,766	6.9	5.1
330202 - SUPPLEMENTAL RETIREMENT CLASS	258,794	244,329	187,183	(71,611)	(57,145)	(27.7)	(23.4)
	\$5,237,243	\$5,644,701	\$5,846,941	\$609,698	\$202,240	11.6	3.6

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	27,139,675	27,529,601	27,683,283	543,608	153,681	2.0	0.6
340112 - DENTAL CERT	2,412,316	2,504,637	2,551,311	138,995	46,674	5.8	1.9
340113 - VISION CERT	528,558	548,505	557,105	28,547	8,600	5.4	1.6
340114 - LIFE INS CERT	142,529	145,422	152,004	9,474	6,582	6.6	4.5
	\$30,223,078	\$30,728,165	\$30,943,702	\$720,624	\$215,538	2.4	0.7
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	13,599,041	13,855,102	13,952,186	353,144	97,083	2.6	0.7
340212 - DENTAL CLASS	1,265,816	1,310,787	1,349,865	84,049	39,078	6.6	3.0
340213 - VISION CLASS	277,321	287,364	295,248	17,927	7,884	6.5	2.7
340214 - LIFE INS CLASS	68,526	69,415	70,626	2,100	1,212	3.1	1.7
340216 - DIS CLASS	244,180	287,825	283,775	39,595	(4,050)	16.2	(1.4)
	\$15,454,885	\$15,810,493	\$15,951,700	\$496,816	\$141,207	3.2	0.9
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	90,265	93,656	95,981	5,716	2,326	6.3	2.5
	\$90,265	\$93,656	\$95,981	\$5,716	\$2,326	6.3	2.5
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	37,012	42,393	40,843	3,831	(1,551)	10.3	(3.7)
	\$37,012	\$42,393	\$40,843	\$3,831	(\$1,551)	10.3	(3.7)
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	3,937,826	1,152,774	1,258,511	(2,679,315)	105,737	(68.0)	9.2
	\$3,937,826	\$1,152,774	\$1,258,511	(\$2,679,315)	\$105,737	(68.0)	9.2
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	1,553,529	1,565,188	1,620,546	67,017	55,358	4.3	3.5
	\$1,553,529	\$1,565,188	\$1,620,546	\$67,017	\$55,358	4.3	3.5
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	6,101,661	6,407,110	6,503,041	401,380	95,931	6.6	1.5
	\$6,101,661	\$6,407,110	\$6,503,041	\$401,380	\$95,931	6.6	1.5
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	1,822,964	1,966,174	2,074,423	251,459	108,249	13.8	5.5
	\$1,822,964	\$1,966,174	\$2,074,423	\$251,459	\$108,249	13.8	5.5
3802 - PERS Reduction, classified positions							
380100 - PERS REV LIM REDUC CERT	0	0	0	0	0	N/A	N/A
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

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Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390100 - OTH BEN CERT	0	0	0	0	0	N/A	N/A
390102 - OTH BEN CE TUITION REIMB	0	0	0	0	0	N/A	N/A
390103 - SELF INSUR CERT	737,289	746,949	768,358	31,069	21,409	4.2	2.9
390104 - AB 1522 ACCRUAL	47,076	27,464	23,620	(23,457)	(3,844)	(49.8)	(14.0)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$784,366	\$774,413	\$791,978	\$7,612	\$17,565	1.0	2.3
3902 - Other Benefits, classified positions							
390201 - OTH BEN CLASS	0	0	0	0	0	N/A	N/A
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	302,576	306,617	320,051	17,475	13,434	5.8	4.4
390204 - AB 1522 ACCRUAL	33,954	41,003	38,684	4,730	(2,319)	13.9	(5.7)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$336,530	\$347,621	\$358,736	\$22,205	\$11,115	6.6	3.2
3000 - 3999 Employee Benefits	\$119,576,920	\$125,165,453	\$127,314,570	\$7,737,650	\$2,149,117	6.5	1.7
Percent of Total	26.7%	27.1%	26.3%				
1000 - 3999 Employee Compensation % of Total	84.9%	84.7%	82.8%				
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	3,046,904	4,735,345	5,091,770	2,044,866	356,425	67.1	7.5
	\$3,046,904	\$4,735,345	\$5,091,770	\$2,044,866	\$356,425	67.1	7.5
4200 - Books and Other Reference Materials							
420000 - OTH BOOKS/LIBRARY	214,331	340,587	244,816	30,485	(95,771)	14.2	(28.1)
420099 - BOOKS REIMB	0	0	0	0	0	N/A	N/A
	\$214,331	\$340,587	\$244,816	\$30,485	(\$95,771)	14.2	(28.1)
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	5,133,156	5,998,152	7,317,512	2,184,356	1,319,360	42.6	22.0
430001 - SUPPLIES CARRYOVER	142,537	0	3,963,542	3,821,005	3,963,542	2680.7	N/A
430002 - HOLDING INSTR SUPP	5,289	3,155,298	576,344	571,055	(2,578,955)	10797.4	(81.7)
430004 - PRINTING/PUBLISHING	44,277	44,195	44,195	(82)	0	(0.2)	0.0
430005 - FOOD/IN-HOUSE MEETINGS	429,800	352,964	567,160	137,360	214,196	32.0	60.7
430006 - FOOD SUP SIERRA OUTDOOR	253,440	241,843	241,843	(11,597)	0	(4.6)	0.0
430007 - SUPPLIES/SOFTWARE	28,473	28,807	28,807	334	0	1.2	0.0
430008 - SUPPLIES NON-CLASSROOM	5,033,087	4,748,887	7,467,214	2,434,127	2,718,326	48.4	57.2
430010 - SUPPLIES IMMUNIZATION	0	0	0	0	0	N/A	N/A
430011 - BLUEPRINTS/BIDS	0	0	0	0	0	N/A	N/A

First Interim Budget Change Report

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Fund: 01	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430012 - ERGONOMICS/PURCHASING	10,535	10,000	10,000	(535)	0	(5.1)	0.0
430016 - SOFTWARE REIMBURSEMENT	0	0	0	0	0	N/A	N/A
430023 - SALES/USE TAX	3,428	3,000	3,000	(428)	0	(12.5)	0.0
430026 - FACILITY USE SUPPLIES	21,414	32,699	32,699	11,285	0	52.7	0.0
430031 - VANDALISM	149,825	115,890	100,890	(48,936)	(15,000)	(32.7)	(12.9)
430038 - UNIFORMS	100,198	111,486	117,486	17,288	6,000	17.3	5.4
430050 - SUPPLIES M&O	1,752,258	1,479,014	1,503,409	(248,849)	24,395	(14.2)	1.6
430051 - SMALL TOOLS M&O	84,639	76,474	69,974	(14,665)	(6,500)	(17.3)	(8.5)
430052 - ASBESTOS/CONCRETE M&O	5,255	10,000	10,000	4,745	0	90.3	0.0
430053 - LAMP REPLACEMENT M&O	64,001	67,169	67,169	3,169	0	5.0	0.0
430054 - SUPP M&O SAFETY	10,962	15,710	15,710	4,749	0	43.3	0.0
430055 - SUPPLIES POOL	300,615	266,008	266,008	(34,607)	0	(11.5)	0.0
430060 - SUPPLIES GROUNDS	266,505	269,473	255,973	(10,532)	(13,500)	(4.0)	(5.0)
430061 - SUPPLIES HAZARDOUS WASTE	114,155	93,000	93,000	(21,155)	0	(18.5)	0.0
430062 - SUPPLIES FIBAR M&O	39,898	42,500	42,500	2,602	0	6.5	0.0
430063 - SUPPLIES IRRIGATION	186,919	160,000	160,000	(26,919)	0	(14.4)	0.0
430064 - CHEMICAL PRE-EMERGENT	0	380	380	380	0	N/A	0.0
430065 - SUPP VARSITY FIELD	34,586	40,845	47,845	13,259	7,000	38.3	17.1
430066 - SUPP BASEBALL FIELD ELEM	0	855	855	855	0	N/A	0.0
430070 - SUPPLIES/TRANSP	70,582	90,223	82,223	11,641	(8,000)	16.5	(8.9)
430071 - SHOP TOOLS	11,088	2,564	2,564	(8,524)	0	(76.9)	0.0
430072 - GAS	344,202	346,000	345,800	1,598	(200)	0.5	(0.1)
430073 - DIESEL	698,527	527,419	527,419	(171,108)	0	(24.5)	0.0
430074 - SUPP OIL & GR TRANSP	92,899	75,205	75,205	(17,694)	0	(19.0)	0.0
430075 - TIRES/OTH VEHICLES	186,914	233,324	253,324	66,410	20,000	35.5	8.6
430076 - REPAIR SUPP TRANSP	711,937	642,326	642,326	(69,611)	0	(9.8)	0.0
430082 - INVENTORY ADJUSTMENT	383	10,169	10,169	9,786	0	2556.1	0.0
430091 - OFFSET FOR 5700 OBJECTS	0	854	467,179	467,179	466,325	N/A	54617.0
430099 - REIMB SUPPLY	(35,495)	0	1,172	36,666	1,172	(103.3)	N/A
	\$16,296,289	\$19,292,735	\$25,410,896	\$9,114,607	\$6,118,161	55.9	31.7
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	5,717,374	6,419,410	9,609,713	3,892,340	3,190,303	68.1	49.7
440005 - EQ REPL NON-CAP EQUIP	0	22,922	22,922	22,922	0	N/A	0.0
440099 - REIMB NON-CAP EQUIP \$500-24999	33,457	0	0	(33,457)	0	(100.0)	N/A
	\$5,750,830	\$6,442,332	\$9,632,635	\$3,881,805	\$3,190,303	67.5	49.5
4000 - 4999 Books and Supplies	\$25,308,354	\$30,810,999	\$40,380,117	\$15,071,763	\$9,569,118	59.6	31.1
Percent of Total	5.7%	6.7%	8.3%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5100 - Subagreements for Services							
510000 - SUBAGREEMENTS FOR SERVICES	3,053,525	2,798,283	3,139,967	86,442	341,684	2.8	12.2
	\$3,053,525	\$2,798,283	\$3,139,967	\$86,442	\$341,684	2.8	12.2
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	1,707,622	1,511,705	1,598,763	(108,859)	87,058	(6.4)	5.8
520010 - FIXED MILEAGE ALLOWANCE	331,351	317,802	317,136	(14,215)	(666)	(4.3)	(0.2)
520012 - FIXED MILEAGE/CLASSIFIED	47,157	44,500	47,000	(157)	2,500	(0.3)	5.6
520099 - CONF/TRAVEL REIM	81,070	0	0	(81,070)	0	(100.0)	N/A
	\$2,167,200	\$1,874,007	\$1,962,899	(\$204,302)	\$88,892	(9.4)	4.7
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	51,576	55,972	58,737	7,161	2,765	13.9	4.9
	\$51,576	\$55,972	\$58,737	\$7,161	\$2,765	13.9	4.9
5400 - Insurance							
545001 - PROPERTY INS	580,989	519,982	676,135	95,146	156,153	16.4	30.0
545002 - LIABILITY INS	1,878,104	2,002,019	2,124,873	246,769	122,854	13.1	6.1
545003 - OTHER INS	22,842	34,607	34,607	11,765	0	51.5	0.0
545004 - SELF INS CREDIT FR PROGRAMS	(1,112,482)	(1,087,931)	(1,087,931)	24,551	0	(2.2)	0.0
	\$1,369,453	\$1,468,677	\$1,747,684	\$378,231	\$279,007	27.6	19.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	1,560,164	1,543,607	1,550,567	(9,597)	6,960	(0.6)	0.5
550040 - GARBAGE	348,349	307,888	308,288	(40,061)	400	(11.5)	0.1
550050 - PEST CONTROL	112,009	118,898	121,898	9,889	3,000	8.8	2.5
550060 - TOWEL SERVICE	1,273	0	4,300	3,027	4,300	237.9	N/A
550061 - DUST MOP SERVICE	23,594	25,700	25,700	2,106	0	8.9	0.0
550070 - FUEL OIL UTILITY	96,396	108,000	108,000	11,604	0	12.0	0.0
550080 - PG&E	6,639,185	6,612,350	6,593,390	(45,795)	(18,960)	(0.7)	(0.3)
550085 - SPURR	1,103,602	1,149,000	1,149,000	45,398	0	4.1	0.0
	\$9,884,571	\$9,865,443	\$9,861,143	(\$23,429)	(\$4,300)	(0.2)	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	745,535	286,356	608,502	(137,033)	322,146	(18.4)	112.5
560002 - MAINTENANCE AGREEMENTS	2,594,746	2,688,815	2,652,938	58,191	(35,877)	2.2	(1.3)
560003 - ALARM SYSTEM	282,163	320,567	320,567	38,404	0	13.6	0.0
560004 - ALARM ADDITIONAL CHARGES	1,958	11,340	14,177	12,219	2,837	624.2	25.0
560005 - RENTAL	119,136	143,677	206,494	87,358	62,818	73.3	43.7
560006 - REPAIR EQUIP	295,307	319,320	328,174	32,867	8,854	11.1	2.8
560007 - MUSIC REPAIR	107,482	112,200	112,535	5,053	335	4.7	0.3
560009 - FIRE EXT SERV	30,615	30,406	30,406	(209)	0	(0.7)	0.0
560010 - BLDG LEASE/RENTS	63,049	58,600	58,600	(4,449)	0	(7.1)	0.0
560050 - REPAIR EQ M&O	718,689	623,345	623,345	(95,344)	0	(13.3)	0.0

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560051 - REPAIR EQ, POOL	27,778	89,000	89,000	61,222	0	220.4	0.0
560070 - OUT SERVICE TRANSP	89,168	64,914	84,914	(4,254)	20,000	(4.8)	30.8
560071 - OUT SERV MECHANICAL	264,234	242,656	319,256	55,023	76,600	20.8	31.6
560072 - EQ REPAIR/TRANSP	84,910	122,000	55,000	(29,910)	(67,000)	(35.2)	(54.9)
560085 - REP/EQ GAD DEPT	406	9,500	9,500	9,094	0	2238.0	0.0
560099 - NON/CAPITAL/RENTAL REIMB	5,846	0	0	(5,846)	0	(100.0)	N/A
	\$5,431,022	\$5,122,696	\$5,513,408	\$82,386	\$390,712	1.5	7.6
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571003 - DIRECT COST/UTILITIES	0	0	0	0	0	N/A	N/A
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
571015 - DIRECT COST/ADMIN FEES	0	0	0	0	0	N/A	N/A
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571050 - DIRECT COST/COPIER	0	0	0	0	0	N/A	N/A
571052 - DIRECT COST/SCANBACK	0	0	0	0	0	N/A	N/A
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	N/A	N/A
571080 - DIRECT COST/FUEL	0	0	0	0	0	N/A	N/A
571081 - DIRECT COST/MET PAC	0	0	0	0	0	N/A	N/A
571085 - DIRECT COST/SIERRA OUTDOOR SCH	0	0	0	0	0	N/A	N/A
571090 - DIRECT COST FINGERPRINTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	(101,626)	(105,790)	(105,272)	(3,646)	518	3.6	(0.5)
575003 - DIRECT COST/UTILITY INTERFUND	(175,000)	(182,500)	(175,000)	0	7,500	0.0	(4.1)
575010 - DIRECT COST/MTCE INTERFUND	(15,028)	(8,158)	(13,850)	1,178	(5,692)	(7.8)	69.8
575020 - DIRECT COST/TRANSP INTERFUND	(30,327)	(37,264)	(40,914)	(10,586)	(3,650)	34.9	9.8
575030 - DIRECT COST/FOOD SVC INTERFUND	0	4,097	0	0	(4,097)	N/A	(100.0)
575040 - DIRECT COST/GAD/INTERF	(37,239)	(33,081)	(37,191)	48	(4,110)	(0.1)	12.4
575047 - DIRECT COST/SEMINARS INTERFUND	(179)	0	0	179	0	(100.0)	N/A
575050 - DIRECT COST/COPIER INTERFUND	(10,127)	(8,200)	(9,600)	527	(1,400)	(5.2)	17.1
575052 - DIRECT COST/SCANBACK INTERFUND	(722)	(2,250)	(2,150)	(1,428)	100	197.9	(4.4)
575060 - DIRECT COST/TECH INTERFUND	(25,690)	(28,565)	(28,565)	(2,875)	0	11.2	0.0
575070 - DIRECT COST/TCH CTR INTERFUND	(40,328)	(24,120)	(41,331)	(1,002)	(17,211)	2.5	71.4
575080 - INTER-FUND DIRECT COST FUEL	(13,489)	(10,300)	(15,300)	(1,811)	(5,000)	13.4	48.5
575081 - DIRECT COST/MET PAC INTERFUND	0	0	(1,050)	(1,050)	(1,050)	N/A	N/A
	(\$449,755)	(\$436,131)	(\$470,223)	(\$20,468)	(\$34,092)	4.6	7.8

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	270,786	307,702	349,971	79,185	42,269	29.2	13.7
580002 - CONTRACT SERVICES	3,326,348	3,343,928	3,902,254	575,906	558,326	17.3	16.7
580003 - CHARTER BUS	857,673	695,468	695,468	(162,205)	0	(18.9)	0.0
580005 - LEGAL SERVICES	797,220	1,387,500	1,388,500	591,280	1,000	74.2	0.1
580006 - ADVERTISING	78,859	61,073	138,073	59,214	77,000	75.1	126.1
580007 - FEES/ADMINISTRATIVE	30,195	26,484	30,884	689	4,400	2.3	16.6
580008 - FEES/ADMISSION - STUDENTS	562,904	291,158	320,243	(242,660)	29,085	(43.1)	10.0
580009 - FEES / OTHER	230,433	97,863	555,617	325,184	457,754	141.1	467.8
580010 - SOFTWARE LICENSE	763,643	520,371	834,546	70,903	314,175	9.3	60.4
580011 - FCOE STRS PENALTIES	167	1,000	1,000	833	0	497.3	0.0
580021 - LEGAL SETTLEMENTS	171,019	75,000	75,000	(96,019)	0	(56.1)	0.0
580023 - CONS FEE TRANS/QZAB	0	1,000	1,000	1,000	0	N/A	0.0
580024 - CONS FEE TRUSTEE	0	1,500	1,500	1,500	0	N/A	0.0
580025 - CONS FEE/ CCELC	0	10,000	10,000	10,000	0	N/A	0.0
580036 - COST OF ISSUANCE MISC	3,438	3,790	3,790	353	0	10.3	0.0
580050 - ACTUARIAL ADJUST	0	0	0	0	0	N/A	N/A
580090 - BUDGET RESERVE	13,536	991,190	634,409	620,873	(356,781)	4586.7	(36.0)
580099 - CONTRACT REIMB	7,713	0	0	(7,713)	0	(100.0)	N/A
	\$7,113,934	\$7,815,027	\$8,942,255	\$1,828,321	\$1,127,228	25.7	14.4
5900 - Communications							
590001 - PHONE CERTIFICATED	475,586	474,830	494,237	18,651	19,408	3.9	4.1
590002 - PHONE CLASSIFIED	132,071	125,581	136,141	4,070	10,560	3.1	8.4
590005 - COMMUNICATION/POSTAGE	264,735	320,070	333,806	69,071	13,736	26.1	4.3
590009 - TELEPHONE/E-RATE/DAS	0	0	0	0	0	N/A	N/A
590099 - COMMUNICATIONS REIMBURSABLE	10	0	0	(10)	0	(100.0)	N/A
	\$872,402	\$920,481	\$964,184	\$91,782	\$43,703	10.5	4.7
5000 - 5999 Services and Other Operating Expenditures	\$29,493,928	\$29,484,454	\$31,720,053	\$2,226,125	\$2,235,600	7.5	7.6
Percent of Total	6.6%	6.4%	6.5%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	697,913	0	445,195	(252,719)	445,195	(36.2)	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$697,913	\$0	\$445,195	(\$252,719)	\$445,195	(36.2)	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	122,447	454,957	0	(122,447)	(454,957)	(100.0)	(100.0)
620006 - CONSTRUCTION	104,700	104,700	14,700	(90,000)	(90,000)	(86.0)	(86.0)
620099 - BLDG/IMPRV OF BLDG REIMB	0	0	0	0	0	N/A	N/A
	\$227,147	\$559,657	\$14,700	(\$212,447)	(\$544,957)	(93.5)	(97.4)
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	1,851,119	496,588	1,691,379	(159,740)	1,194,791	(8.6)	240.6
640099 - EQUIP REIMB \$25,000 +	34,320	0	0	(34,320)	0	(100.0)	N/A
	\$1,885,439	\$496,588	\$1,691,379	(\$194,059)	\$1,194,791	(10.3)	240.6
6000 - 6999 Capital Outlay	\$2,810,499	\$1,056,245	\$2,151,274	(\$659,226)	\$1,095,029	(23.5)	103.7
Percent of Total	0.6%	0.2%	0.4%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7000 - 7499 Other Outgo							
7130 - State Special Schools							
713000 - STATE SP SCH	9,703	20,000	20,000	10,297	0	106.1	0.0
	\$9,703	\$20,000	\$20,000	\$10,297	\$0	106.1	0.0
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	907,951	907,951	907,951	0	0	0.0	0.0
	\$907,951	\$907,951	\$907,951	\$0	\$0	0.0	0.0
7310 - Transfers of Indirect Costs							
731010 - DIRECT SUP/INDIRECT COST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	(1,162,084)	(1,379,741)	(1,444,645)	(282,561)	(64,905)	24.3	4.7
	(\$1,162,084)	(\$1,379,741)	(\$1,444,645)	(\$282,561)	(\$64,905)	24.3	4.7
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	25,924	25,890	25,890	(34)	0	(0.1)	0.0
	\$25,924	\$25,890	\$25,890	(\$34)	\$0	(0.1)	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	1,610,878	1,611,103	1,611,103	225	0	0.0	0.0
	\$1,610,878	\$1,611,103	\$1,611,103	\$225	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$1,392,372	\$1,185,203	\$1,120,299	(\$272,073)	(\$64,905)	(19.5)	(5.5)
Percent of Total	0.3%	0.3%	0.2%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 01
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7600 - 7629 Interfund Transfers Out							
7611 - From General Fund to Child Development Fund							
761101 - TRANSFER TO CHILD DEVELOPMENT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7612 - Between General Fund and Special Reserve Fund							
761200 - TRANSFER GF TO SRF/RCA	267,355	275,000	275,000	7,645	0	2.9	0.0
761237 - TRANSFER GF TO SRC PF	2,192,099	2,200,000	2,200,000	7,901	0	0.4	0.0
	\$2,459,454	\$2,475,000	\$2,475,000	\$15,546	\$0	0.6	0.0
7619 - Other Authorized Interfund Transfers Out							
761903 - TRANSFER TO ADULT FUND	846,880	846,880	846,880	0	0	0.0	0.0
761904 - TRANSFER TO COP	1,731,200	1,732,456	1,732,456	1,256	0	0.1	0.0
761905 - TRANSFER TO RCA	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	900,000	0	0	(900,000)	0	(100.0)	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	2,800,000	2,800,000	2,800,000	0	0	0.0	0.0
	\$6,278,080	\$5,379,336	\$5,379,336	(\$898,744)	\$0	(14.3)	0.0
7600 - 7629 Interfund Transfers Out	\$8,737,534	\$7,854,336	\$7,854,336	(\$883,198)	\$0	(10.1)	0.0
Percent of Total	2.0%	1.7%	1.6%				

Summary of Revisions
2018-2019 Charter School Fund Budget

The following narrative will summarize the major revenue and expenditure categories for the Charter School Fund:

I. 2018-19 Charter School Revenues

A. Local Control Funding Formula (LCFF)

LCFF changed from \$3,657,395 at Adopted Budget to \$3,692,450 at First Interim, an increase of \$35,055. The increase is due to the COLA of 2.71% at Adopted Budget increasing to 3.7%, for the LCFF only, with the State Enacted Budget. The LCFF is fully funded and GAP closure is at 100%.

Change from Adopted to 1st Interim		\$ 35,055
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 3,657,395	\$ 3,692,450	\$ 35,055

B. State Revenues

State Revenues changed from \$220,474 at Adopted Budget to \$163,498 at First Interim, a decrease of \$56,976. This decrease was primarily due to the one-time mandate reimbursement revenue decreasing from a projected \$340 per ADA, as of the Governor's May Revision, to \$147 per ADA with the State Enacted Budget.

Change from Adopted to 1st Interim		\$ (56,976)
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 220,474	\$ 163,498	\$ (56,976)

C. Local Revenues

Local Revenues of \$47,035 are unchanged at First Interim.

Change from Adopted to 1st Interim		\$ -0-
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 47,035	\$ 47,035	\$ -0-

D. Total Charter School Revenues

Total Charter School Revenues changed from \$3,924,904 at Adopted Budget to \$3,902,983 at First Interim, a decrease of \$21,921.

Change from Adopted to 1st Interim		\$ (21,921)
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 3,924,904	\$ 3,902,983	\$ (21,921)

II. 2018-2019 Charter School Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$1,609,553 at Adopted Budget to \$1,635,888 at First Interim, an increase of \$26,335. This change was due to an increase in stipends needed to support the higher than projected

enrollment, the Board approved salary increase of 3%, and an adjustment for the new Principal's salary.

<u>Item</u>	<u>Budget Adjustment</u>
Stipends/3% Salary Increase	\$ 14,480
New Principal	11,855
Change from Adopted to 1 st Interim	\$ <u>26,335</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,609,553	\$ 1,635,888	\$ 26,335

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$244,725 at Adopted Budget to \$288,009 at First Interim, an increase of \$43,284. This change was due to the Board approved salary schedule increase of 3.0% and the addition of a Student Relations Liaison position that was added to meet the needs of the current student population.

Change from Adopted to 1st Interim		\$ 43,284
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 244,725	\$ 288,009	\$ 43,284

C. Employee Benefits

Employee Benefits changed from \$832,375 at Adopted Budget to \$815,997 at First Interim, a decrease of \$16,378. This change was primarily due to the adjustment of benefits to correspond with the current staffing needs.

Change from Adopted to 1st Interim		\$ (16,378)
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 832,375	\$ 815,997	\$ (16,378)

D. Books, Supplies and Other Materials

Books Supplies and Other Materials changed from \$173,208 at Adopted Budget to \$112,584 at First Interim, a decrease of \$60,624. This decrease was primarily due to the need to adjust the expenditure budget to offset the reduction of the One-Time Mandate Revenue budget. In addition, carryover was posted, and classroom supplies were increased for student headsets and lesson supplies.

<u>Item</u>	<u>Budget Adjustment</u>
One-Time Mandate	\$ (85,330)
Carry Over	20,610
Classroom supplies	4,096
Change from Adopted to 1 st Interim	<u>\$ (60,624)</u>

<u>2018-19</u> <u>Adopted Budget</u>	<u>2018-19</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 173,208	\$ 112,584	\$ (60,624)

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$189,075 at Adopted Budget to \$220,113 at First Interim, an increase of \$31,038. This increase was due to the reallocation of One-Time Mandate resources to accommodate the expense of renovation work on the campus and the adjustment of the building lease and utilities budgets to reflect increased usage of the Clovis Agility and Performance Academy (CAPA) facilities by the school.

<u>Item</u>	<u>Budget Adjustment</u>
Non-Capitalized Improvement	\$ 26,000
Lease/Utilities	5,038
Change from Adopted to 1 st Interim	\$ 31,038

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$189,075	\$220,113	\$ 31,038

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$46,991 at Adopted Budget to \$62,034 at First Interim, an increase of \$15,043. This change was due to an adjustment of indirect costs.

Change from Adopted to 1 st Interim	\$ 15,043
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<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 46,991	\$ 62,034	\$ 15,043

G. Total Charter School Fund Expenditures

Total Charter School Fund Expenditures changed from \$3,095,928 at Adopted Budget to

\$3,136,799 at First Interim, an increase of \$40,872.

Change from Adopted to 1 st Interim	\$ 40,872
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<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 3,095,928	\$ 3,136,799	\$ 40,872

III. Charter School Fund Balance

Total revenues are \$3,902,983 and total expenditures are \$3,136,799 at First Interim, resulting in a surplus of \$766,184. The projected ending fund balance for the 2018-19 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/18	\$ 3,846,233
2018-19 Revenues	3,902,983
2018-19 Expenditures	<u>3,136,799</u>
Surplus/(Deficit)	766,184
Ending Fund Balance, 6/30/19, Projected	\$ <u>4,612,417</u>
Assigned:	
Capital Improvements	\$ 4,381,796
General Reserve 6/30/19	\$ <u>230,621</u>
General Reserve as Percentages of Expenditures	5%

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
09 - CHARTER SCHOOLS	\$3,527,634	\$3,924,904	\$3,902,983	\$375,349	(\$21,921)	10.6	(0.6)
8010 - 8099 Revenue Limit Sources							
8011 - LCFF State Aid - Current Year							
801100 - REVENUE LIMIT STATE AID	2,231,633	2,431,791	2,380,603	148,970	(51,188)	6.7	(2.1)
	\$2,231,633	\$2,431,791	\$2,380,603	\$148,970	(\$51,188)	6.7	(2.1)
8012 - Education Protection Account State Aid - Current Year							
801200 - EDUCATIONAL PROTECTION ACCT.	623,777	557,287	601,173	(22,604)	43,886	(3.6)	7.9
	\$623,777	\$557,287	\$601,173	(\$22,604)	\$43,886	(3.6)	7.9
8015 - Charter Schools General Purpose Entitlement - State Aid							
801500 - RL CHARTER SCHOOL APPORT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8019 - LCFF/Revenue Limit State Aid - Prior Years							
801900 - RL ST AID PRIOR YEAR	(205,057)	0	0	205,057	0	(100.0)	N/A
	(\$205,057)	\$0	\$0	\$205,057	\$0	(100.0)	N/A
8091 - LCFF Transfers - Current Year							
809100 - RL TRANSFER - CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8096 - Transfers to Charter Schools in Lieu of Property Taxes							
809600 - IN LIEU PROPERTY TAX TRANSFER	712,381	668,317	710,674	(1,707)	42,357	(0.2)	6.3
	\$712,381	\$668,317	\$710,674	(\$1,707)	\$42,357	(0.2)	6.3
8099 - LCFF/Revenue Limit Transfers - Prior Years							
809900 - RL TRANSFER PY CHARTER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8010 - 8099 Revenue Limit Sources	\$3,362,734	\$3,657,395	\$3,692,450	\$329,716	\$35,055	9.8	1.0
Percent of Total	95.3%	93.2%	94.6%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8300 - 8599 Other State Revenue							
8550 - Mandated Cost Reimbursements							
855000 - ST MANDATED REIMB	66,809	146,754	87,782	20,973	(58,972)	31.4	(40.2)
	\$66,809	\$146,754	\$87,782	\$20,973	(\$58,972)	31.4	(40.2)
8560 - State Lottery Revenue							
856000 - ST LOTTERY	76,068	73,720	75,716	(352)	1,996	(0.5)	2.7
856001 - ST LOTTERY PR YR	11,155	0	0	(11,155)	0	(100.0)	N/A
	\$87,222	\$73,720	\$75,716	(\$11,506)	\$1,996	(13.2)	2.7
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	0	0	0	0	0	N/A	N/A
859001 - ST OTHER REVENUE PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8300 - 8599 Other State Revenue	\$154,031	\$220,474	\$163,498	\$9,467	(\$56,976)	6.1	(25.8)
Percent of Total	4.4%	5.6%	4.2%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	42,142	35,000	35,000	(7,142)	0	(16.9)	0.0
	\$42,142	\$35,000	\$35,000	(\$7,142)	\$0	(16.9)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(43,160)	0	0	43,160	0	(100.0)	N/A
	(\$43,160)	\$0	\$0	\$43,160	\$0	(100.0)	N/A
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	11,887	12,035	12,035	148	0	1.2	0.0
	\$11,887	\$12,035	\$12,035	\$148	\$0	1.2	0.0
8600 - 8799 Other Local Revenue	\$10,869	\$47,035	\$47,035	\$36,166	\$0	332.8	0.0
Percent of Total	0.3%	1.2%	1.2%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
898002 - CONTRIB FOR LCAP	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
09 - CHARTER SCHOOLS	\$2,673,829	\$3,095,928	\$3,136,799	\$462,970	\$40,872	17.3	1.3
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,043,115	1,195,390	1,148,041	104,926	(47,349)	10.1	(4.0)
110040 - TEACH SAL SUMMER/HOURLY	64,325	65,139	69,906	5,581	4,767	8.7	7.3
110051 - TEACH SAL SCH BUS SUB	0	0	0	0	0	N/A	N/A
110060 - TEACH SAL STIPEND	80,263	46,098	76,236	(4,027)	30,138	(5.0)	65.4
110070 - TEACH SAL XTRA PD	0	0	0	0	0	N/A	N/A
	\$1,187,703	\$1,306,627	\$1,294,183	\$106,480	(\$12,444)	9.0	(1.0)
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	136,111	140,906	165,592	29,481	24,686	21.7	17.5
120003 - PSYCHOLOGIST SAL	74,631	74,587	76,825	2,194	2,238	2.9	3.0
120040 - PUPIL SUPPORT HRLY	0	0	0	0	0	N/A	N/A
120050 - PUPIL SUPPORT SUB	8,582	0	0	(8,582)	0	(100.0)	N/A
	\$219,324	\$215,493	\$242,417	\$23,093	\$26,924	10.5	12.5
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	60,969	87,433	99,288	38,319	11,855	62.8	13.6
130003 - LEARNING DIRECTOR SAL	48,198	0	0	(48,198)	0	(100.0)	N/A
	\$109,167	\$87,433	\$99,288	(\$9,879)	\$11,855	(9.0)	13.6
1900 - Other Certificated Salaries							
190003 - TRANSITION COORDINATORS	0	0	0	0	0	N/A	N/A
190040 - OTH CERT HOURLY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$1,516,194	\$1,609,553	\$1,635,888	\$119,694	\$26,335	7.9	1.6
Percent of Total	56.7%	52.0%	52.2%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	27,974	55,386	55,327	27,353	(59)	97.8	(0.1)
210040 - INSTRUCTIONAL HOURLY	0	0	0	0	0	N/A	N/A
210050 - INSTR ASSIST SUB	0	77	77	77	0	N/A	0.0
	\$27,974	\$55,463	\$55,404	\$27,430	(\$59)	98.1	(0.1)
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	182,304	188,262	193,605	11,301	5,343	6.2	2.8
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	4,063	500	500	(3,563)	0	(87.7)	0.0
240070 - CLASS BUSINESS SUPPORT OT	0	500	500	500	0	N/A	0.0
	\$186,368	\$189,262	\$194,605	\$8,237	\$5,343	4.4	2.8
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290006 - STUDENT LIAISON	0	0	38,000	38,000	38,000	N/A	N/A
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	0	0	0	0	0	N/A	N/A
290060 - CLASSIFIED STIPEND	0	0	0	0	0	N/A	N/A
290070 - OTH CLASSIFIED OT	281	0	0	(281)	0	(100.0)	N/A
290090 - OTHER CLASSIFIED SAL	0	0	0	0	0	N/A	N/A
	\$281	\$0	\$38,000	\$37,719	\$38,000	13406.8	N/A
2000 - 2999 Classified Personnel Salaries	\$214,623	\$244,725	\$288,009	\$73,386	\$43,284	34.2	17.7
Percent of Total	8.0%	7.9%	9.2%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	210,734	282,015	266,426	55,692	(15,589)	26.4	(5.5)
	\$210,734	\$282,015	\$266,426	\$55,692	(\$15,589)	26.4	(5.5)
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	31,347	37,820	45,650	14,303	7,830	45.6	20.7
	\$31,347	\$37,820	\$45,650	\$14,303	\$7,830	45.6	20.7

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	0	0	0	0	0	N/A	N/A
330101 - MEDICARE CERT	20,893	22,848	23,736	2,843	888	13.6	3.9
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	\$20,893	\$22,848	\$23,736	\$2,843	\$888	13.6	3.9
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	11,992	15,172	17,855	5,863	2,683	48.9	17.7
330201 - MEDICARE CLASS	2,986	3,548	4,176	1,190	628	39.9	17.7
330202 - SUPPLEMENTAL RETIREMENT CLASS	458	1,329	1,327	869	(2)	189.7	(0.2)
	\$15,436	\$20,049	\$23,358	\$7,922	\$3,309	51.3	16.5
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	207,280	228,924	219,531	12,251	(9,393)	5.9	(4.1)
340112 - DENTAL CERT	18,449	37,792	19,918	1,469	(17,874)	8.0	(47.3)
340113 - VISION CERT	4,043	5,102	4,364	321	(738)	8.0	(14.5)
340114 - LIFE INS CERT	1,089	1,067	1,025	(64)	(42)	(5.9)	(3.9)
	\$230,861	\$272,885	\$244,838	\$13,977	(\$28,047)	6.1	(10.3)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	67,227	67,227	79,450	12,224	12,223	18.2	18.2
340212 - DENTAL CLASS	6,100	8,578	9,687	3,588	1,109	58.8	12.9
340213 - VISION CLASS	1,337	1,880	2,123	787	243	58.8	12.9
340214 - LIFE INS CLASS	297	297	350	53	53	17.8	17.8
340216 - DIS CLASS	1,235	1,293	1,589	354	296	28.7	22.9
	\$76,195	\$79,275	\$93,199	\$17,004	\$13,924	22.3	17.6
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	746	3,844	819	73	(3,025)	9.8	(78.7)
	\$746	\$3,844	\$819	\$73	(\$3,025)	9.8	(78.7)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	103	124	146	43	22	41.3	17.7
	\$103	\$124	\$146	\$43	\$22	41.3	17.7
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	31,688	33,640	34,191	2,503	551	7.9	1.6
	\$31,688	\$33,640	\$34,191	\$2,503	\$551	7.9	1.6
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	4,480	5,115	6,019	1,539	904	34.4	17.7
	\$4,480	\$5,115	\$6,019	\$1,539	\$904	34.4	17.7

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	48,330	59,554	60,528	12,198	974	25.2	1.6
	\$48,330	\$59,554	\$60,528	\$12,198	\$974	25.2	1.6
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	7,364	7,649	9,253	1,889	1,604	25.7	21.0
	\$7,364	\$7,649	\$9,253	\$1,889	\$1,604	25.7	21.0
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	5,172	6,438	6,542	1,370	104	26.5	1.6
390104 - AB 1522 ACCRUAL	302	140	140	(162)	0	(53.6)	0.0
	\$5,474	\$6,578	\$6,682	\$1,208	\$104	22.1	1.6
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	1,751	979	1,152	(599)	173	(34.2)	17.7
390204 - AB 1522 ACCRUAL	41	0	0	(41)	0	(100.0)	N/A
	\$1,792	\$979	\$1,152	(\$640)	\$173	(35.7)	17.7
3000 - 3999 Employee Benefits	\$685,442	\$832,375	\$815,997	\$130,555	(\$16,378)	19.0	(2.0)
Percent of Total	25.6%	26.9%	26.0%				
1000 - 3999 Employee Compensation % of Total	90.4%	86.8%	87.3%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	27,203	26,538	61,758	34,555	35,220	127.0	132.7
430001 - SUPPLIES CARRYOVER	0	0	20,610	20,610	20,610	N/A	N/A
430002 - HOLDING INSTR SUPP	0	0	0	0	0	N/A	N/A
430005 - FOOD/IN-HOUSE MEETINGS	6,718	12,000	12,800	6,082	800	90.5	6.7
430008 - SUPPLIES NON-CLASSROOM	1,751	1,450	1,700	(51)	250	(2.9)	17.2
	\$35,672	\$39,988	\$96,868	\$61,196	\$56,880	171.6	142.2
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	9,349	133,220	17,890	8,541	(115,330)	91.4	(86.6)
	\$9,349	\$133,220	\$17,890	\$8,541	(\$115,330)	91.4	(86.6)
4000 - 4999 Books and Supplies	\$45,021	\$173,208	\$114,758	\$69,737	(\$58,450)	154.9	(33.7)
Percent of Total	1.7%	5.6%	3.7%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 09
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	12,922	9,034	7,992	(4,930)	(1,042)	(38.2)	(11.5)
520010 - FIXED MILEAGE ALLOWANCE	1,402	1,402	1,402	0	0	0.0	0.0
	\$14,324	\$10,436	\$9,394	(\$4,930)	(\$1,042)	(34.4)	(10.0)
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	970	970	1,520	550	550	56.7	56.7
	\$970	\$970	\$1,520	\$550	\$550	56.7	56.7
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	839	1,725	2,305	1,466	580	174.7	33.6
550080 - PG&E	4,801	5,100	10,000	5,199	4,900	108.3	96.1
	\$5,640	\$6,825	\$12,305	\$6,665	\$5,480	118.2	80.3
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	26,000	26,000	26,000	N/A	N/A
560003 - ALARM SYSTEM	0	0	950	950	950	N/A	N/A
560004 - ALARM ADDITIONAL CHARGES	216	250	250	34	0	15.7	0.0
560005 - RENTAL	1,520	2,000	2,000	480	0	31.6	0.0
560010 - BLDG LEASE/RENTS	26,800	28,800	34,800	8,000	6,000	29.9	20.8
	\$28,536	\$31,050	\$64,000	\$35,464	\$32,950	124.3	106.1
5710 - Transfers of Direct Costs							
571000 - DIRECT COST/TRF OF SERVICE	0	0	0	0	0	N/A	N/A
571047 - DIRECT COST/ED SEMINARS	0	0	0	0	0	N/A	N/A
571070 - DIRECT COST/TEACH CTR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	40	40	40	0	N/A	0.0
575003 - DIRECT COST/UTILITY INTERFUND	0	0	0	0	0	N/A	N/A
575010 - DIRECT COST/MTCE INTERFUND	0	250	250	250	0	N/A	0.0
575020 - DIRECT COST/TRANSP INTERFUND	679	700	700	21	0	3.1	0.0
575040 - DIRECT COST/GAD/INTERF	859	300	900	41	600	4.8	200.0
575047 - DIRECT COST/SEMINARS INTERFUND	179	0	0	(179)	0	(100.0)	N/A
575050 - DIRECT COST/COPIER INTERFUND	588	500	500	(88)	0	(15.0)	0.0
575052 - DIRECT COST/SCANBACK INTERFUND	240	400	400	160	0	67.0	0.0
575070 - DIRECT COST/TCH CTR INTERFUND	0	100	600	600	500	N/A	500.0
	\$2,545	\$2,290	\$3,390	\$845	\$1,100	33.2	48.0

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 09
SubFund: -

Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
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5000 - 5999 Services and Other Operating Expenditures

5800 - Professional/Consulting Services and Operating Expenditures

580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	36,948	60,000	52,000	15,052	(8,000)	40.7	(13.3)
580008 - FEES/ADMISSION - STUDENTS	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	494	0	0	(494)	0	(100.0)	N/A
580010 - SOFTWARE LICENSE	75,660	74,100	74,100	(1,560)	0	(2.1)	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$113,102	\$134,100	\$126,100	\$12,998	(\$8,000)	11.5	(6.0)

5900 - Communications

590001 - PHONE CERTIFICATED	648	1,080	1,080	432	0	66.7	0.0
590002 - PHONE CLASSIFIED	324	324	324	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	1,892	2,000	2,000	108	0	5.7	0.0
	\$2,864	\$3,404	\$3,404	\$540	\$0	18.8	0.0

5000 - 5999 Services and Other Operating Expenditures	\$167,981	\$189,075	\$220,113	\$52,132	\$31,038	31.0	16.4
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Percent of Total	6.3%	6.1%	7.0%				
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7000 - 7499 Other Outgo

7350 - Transfers of Indirect Costs - Interfund

735000 - TRF OF DIRECT COST-INTERFUND	44,567	46,991	62,034	17,467	15,043	39.2	32.0
	\$44,567	\$46,991	\$62,034	\$17,467	\$15,043	39.2	32.0

7000 - 7499 Other Outgo	\$44,567	\$46,991	\$62,034	\$17,467	\$15,043	39.2	32.0
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Percent of Total	1.7%	1.5%	2.0%				
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SUMMARY OF REVISIONS
2018-2019 ADULT FUND BUDGET

The following narrative will summarize the major revenue and expenditure categories for the Adult Fund:

I. 2018-19 Adult Fund Revenues

A. Federal Revenues

Federal Revenues changed from \$981,552 at Adopted Budget to \$1,069,342 at First Interim, an increase of \$87,790. This is primarily due to the increase of the Workforce Innovation and Opportunity Act Grant Award (WIOA) which came in above projection.

Change from Adopted to 1st Interim		\$ 87,790
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 981,552	\$ 1,069,342	\$ 87,790

B. State Revenues

State Revenues changed from \$2,469,015 at Adopted Budget to \$2,547,343 at First Interim, an increase of \$78,328. This increase is due to the additional funding for the Adult Education Program (AEP) formally known as the Adult education Block Grant (AEBG) and the CalWORKS Excess Grant.

Change from Adopted to 1st Interim		\$ 78,328
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,469,015	\$ 2,547,343	\$ 78,328

C. Local Revenues

Local Revenues changed from \$2,234,896 at Adopted Budget to \$1,881,384 at First Interim, a decrease of \$353,512. This decrease is primarily due to reduced funding for the CalWORKs Employment Services grant and the reduction of planned revenue

for Career Technical Education (CTE) Health Careers classes.

Change from Adopted to 1st Interim		\$ (353,512)
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,234,896	\$ 1,881,384	\$ (353,512)

D. Other Transfers In

Other Transfers In of \$846,880 are unchanged at First Interim.

Change from Adopted to 1st Interim		\$ -0-
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 846,880	\$ 846,880	\$ -0-

E. Total Adult Fund Revenues

Total Adult Fund Revenues changed from \$6,532,343 at Adopted Budget to \$6,344,949 at First Interim, a decrease of \$187,394.

Change from Adopted to 1st Interim		\$ (187,394)
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,532,343	\$ 6,344,949	\$ (187,394)

II. 2018-2019 Adult Fund Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$1,847,901 at Adopted Budget to \$1,909,131 at First Interim, an increase of \$61,230. The increase is primarily due to the 3% salary schedule increase.

Change from Adopted to 1st Interim		\$ 61,230
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,847,901	\$ 1,909,131	\$ 61,230

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$1,247,795 at Adopted Budget to \$1,297,715 at First Interim, an increase of \$49,920. The increase is primarily due to the 3% salary schedule increase.

Change from Adopted to 1st Interim		\$ 49,920
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,247,795	\$ 1,297,715	\$ 49,920

C. Employee Benefits

Employee Benefits changed from \$1,405,081 at Adopted Budget to \$1,367,997 at First Interim, a decrease of \$37,084. The decrease is due to adjustments made based on the final Adult School program schedule which reflects the current year needs. After the schedule is finalized, the number of Adult School employees receiving health benefits is adjusted. Nursing hours are also refined based on current year program needs as hours are originally planned based on prior year timesheets.

Change from Adopted to 1st Interim \$ (37,084)

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,405,081	\$ 1,367,997	\$ (37,084)

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$548,950 at Adopted Budget to \$568,602 at First Interim, an increase of \$19,652. The majority of this increase is due to added funds for the replacement of four computer labs and instructional supplies.

Change from Adopted to 1st Interim \$ 19,652

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 548,950	\$ 568,602	\$ 19,652

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$1,195,515 at Adopted Budget to \$1,221,693 at First Interim, an increase of \$26,178. The increase is primarily due to additional conference travel for staff development.

Change from Adopted to 1st Interim		\$ 26,178
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,195,515	\$ 1,221,693	\$ 26,178

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$102,990 at Adopted Budget to \$100,124 at First Interim, a decrease of \$2,866. The decrease is due to an adjustment to indirect costs.

Change from Adopted to 1st Interim		\$ (2,866)
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 102,990	\$ 100,124	\$ (2,866)

G. Total Adult Fund Expenditures

Total Adult Fund Expenditures changed from \$6,348,232 at Adopted Budget to \$6,465,262 at First Interim, an increase of \$117,030.

Change from Adopted to 1st Interim		\$ 117,030
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 6,348,232	\$ 6,465,262	\$ 117,030

III. Fund Balance

Total revenues are \$6,344,949 and total expenditures are \$6,465,262 at First Interim, a deficit of \$120,313. The projected fund balance for the 2018-19 fiscal year follows:

Beginning Balance, Unaudited 7/1/18	\$ 4,764,305
2018-19 Revenues	6,344,949
2018-19 Expenditures	<u>6,465,262</u>
Surplus/(Deficit)	(120,313)
Ending Fund Balance, 6/30/19, Projected	<u>\$ 4,643,992</u>
Components of Fund Balance:	
Assigned:	
Capital Improvements	\$ 4,300,000
General Reserve 6/30/19	<u>\$ 343,992</u>
General Reserve as Percentages of Expenditures	5.32%

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
11 - ADULT EDUCATION FUND	\$6,703,361	\$6,532,343	\$6,344,949	(\$358,412)	(\$187,394)	(5.3)	(2.9)
8100 - 8299 Federal Revenue							
8285 - Interagency Contracts Between LEAs							
828500 - FED INTERAGENCY CONTRACTS ARRA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8290 - All Other Federal Revenue							
829000 - FED OTH REV	1,145,080	981,552	1,069,342	(75,738)	87,790	(6.6)	8.9
	\$1,145,080	\$981,552	\$1,069,342	(\$75,738)	\$87,790	(6.6)	8.9
8100 - 8299 Federal Revenue	\$1,145,080	\$981,552	\$1,069,342	(\$75,738)	\$87,790	(6.6)	8.9
Percent of Total	17.1%	15.0%	16.9%				
8300 - 8599 Other State Revenue							
8311 - Other State Apportionments - Current Year							
831100 - ST OTH APPORTIONMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8319 - Other State Apportionments - Prior Years							
831900 - ST OTH APPORT PR YR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8590 - All Other State Revenue							
850018 - ST CALWORKS	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	2,470,387	2,469,015	2,547,343	76,956	78,328	3.1	3.2
	\$2,470,387	\$2,469,015	\$2,547,343	\$76,956	\$78,328	3.1	3.2
8300 - 8599 Other State Revenue	\$2,470,387	\$2,469,015	\$2,547,343	\$76,956	\$78,328	3.1	3.2
Percent of Total	36.9%	37.8%	40.1%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	56,103	35,000	50,000	(6,103)	15,000	(10.9)	42.9
	\$56,103	\$35,000	\$50,000	(\$6,103)	\$15,000	(10.9)	42.9
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(57,753)	0	0	57,753	0	(100.0)	N/A
	(\$57,753)	\$0	\$0	\$57,753	\$0	(100.0)	N/A
8671 - Adult Education Fees							
867100 - LOC ADULT ED FEES	1,539,404	1,552,000	1,381,000	(158,404)	(171,000)	(10.3)	(11.0)
	\$1,539,404	\$1,552,000	\$1,381,000	(\$158,404)	(\$171,000)	(10.3)	(11.0)
8677 - Interagency Services Between LEAs							
867700 - LOC INTERAGENCY	230	0	0	(230)	0	(100.0)	N/A
	\$230	\$0	\$0	(\$230)	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	561,549	527,896	330,384	(231,165)	(197,512)	(41.2)	(37.4)
869907 - LOC BOOKSTORE TEXTBOOKS	141,481	120,000	120,000	(21,481)	0	(15.2)	0.0
	\$703,029	\$647,896	\$450,384	(\$252,645)	(\$197,512)	(35.9)	(30.5)
8600 - 8799 Other Local Revenue	\$2,241,014	\$2,234,896	\$1,881,384	(\$359,630)	(\$353,512)	(16.0)	(15.8)
Percent of Total	33.4%	34.2%	29.7%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	846,880	846,880	846,880	0	0	0.0	0.0
	\$846,880	\$846,880	\$846,880	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$846,880	\$846,880	\$846,880	\$0	\$0	0.0	0.0
Percent of Total	12.6%	13.0%	13.3%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
11 - ADULT EDUCATION FUND	\$5,873,557	\$6,348,232	\$6,465,262	\$591,705	\$117,030	10.1	1.8
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,128,200	1,114,147	1,134,478	6,278	20,331	0.6	1.8
110040 - TEACH SAL SUMMER/HOURLY	175,687	152,100	149,031	(26,656)	(3,069)	(15.2)	(2.0)
110050 - TEACH SAL SUB	11,413	9,000	9,000	(2,413)	0	(21.1)	0.0
110060 - TEACH SAL STIPEND	8,702	8,000	8,000	(702)	0	(8.1)	0.0
	\$1,324,002	\$1,283,247	\$1,300,509	(\$23,493)	\$17,262	(1.8)	1.3
1200 - Certificated Pupil Support Salaries							
120002 - GUIDANCE SAL GLS/GIS	233,254	233,879	268,138	34,884	34,259	15.0	14.6
	\$233,254	\$233,879	\$268,138	\$34,884	\$34,259	15.0	14.6
1300 - Certificated Supervisors' and Administrators' Salaries							
130001 - PRINCIPAL SAL	60,970	111,012	120,279	59,309	9,267	97.3	8.3
130002 - COORDINATOR SAL	93,000	93,000	95,790	2,790	2,790	3.0	3.0
130003 - LEARNING DIRECTOR SAL	105,875	105,907	103,114	(2,761)	(2,793)	(2.6)	(2.6)
130008 - DIST ADM SAL	14,856	14,856	15,302	446	446	3.0	3.0
	\$274,701	\$324,775	\$334,485	\$59,784	\$9,710	21.8	3.0
1900 - Other Certificated Salaries							
190001 - RESOURCE TEACH SAL	0	0	0	0	0	N/A	N/A
190060 - OTHER CERTIFICATED STIPEND	2,967	6,000	6,000	3,033	0	102.2	0.0
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$2,967	\$6,000	\$6,000	\$3,033	\$0	102.2	0.0
1000 - 1999 Certificated Personnel Salaries	\$1,834,924	\$1,847,901	\$1,909,131	\$74,208	\$61,230	4.0	3.3
Percent of Total	31.2%	29.1%	29.5%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	88,786	85,411	98,230	9,444	12,819	10.6	15.0
210040 - INSTRUCTIONAL HOURLY	25,892	15,000	15,000	(10,892)	0	(42.1)	0.0
210050 - INSTR ASSIST SUB	7,559	11,000	11,000	3,441	0	45.5	0.0
	\$122,236	\$111,411	\$124,230	\$1,994	\$12,819	1.6	11.5
2200 - Classified Support Salaries							
220003 - CUSTODIAL SAL	73,234	73,092	75,296	2,062	2,204	2.8	3.0
220050 - CLASS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$73,234	\$73,092	\$75,296	\$2,062	\$2,204	2.8	3.0
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	198,486	199,259	209,274	10,789	10,015	5.4	5.0
	\$198,486	\$199,259	\$209,274	\$10,789	\$10,015	5.4	5.0
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	702,491	659,783	691,014	(11,477)	31,231	(1.6)	4.7
240040 - CLASS BUSINESS SUPPORT HRLY	4,176	300	1,100	(3,076)	800	(73.7)	266.7
240050 - CLASS BUSINESS SUPPORT SUB	10,638	10,000	10,000	(638)	0	(6.0)	0.0
240090 - CLASS BUSINESS SUPPORT OTHER	0	0	0	0	0	N/A	N/A
	\$717,306	\$670,083	\$702,114	(\$15,191)	\$32,031	(2.1)	4.8
2900 - Other Classified Salaries							
290005 - RESOURCE OFFICER SAL	0	0	0	0	0	N/A	N/A
290011 - CLASSIFIED TEACHER/THEATRE	0	0	0	0	0	N/A	N/A
290040 - OTH CL HOURLY	10,626	6,800	6,800	(3,826)	0	(36.0)	0.0
290060 - CLASSIFIED STIPEND	0	12,150	5,000	5,000	(7,150)	N/A	(58.8)
290090 - OTHER CLASSIFIED SAL	191,961	175,000	175,000	(16,961)	0	(8.8)	0.0
	\$202,587	\$193,950	\$186,800	(\$15,787)	(\$7,150)	(7.8)	(3.7)
2000 - 2999 Classified Personnel Salaries	\$1,313,848	\$1,247,795	\$1,297,715	(\$16,133)	\$49,920	(1.2)	4.0
Percent of Total	22.4%	19.7%	20.1%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	237,242	289,184	295,012	57,770	5,828	24.4	2.0
	\$237,242	\$289,184	\$295,012	\$57,770	\$5,828	24.4	2.0
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	12,978	10,600	10,600	(2,378)	0	(18.3)	0.0
	\$12,978	\$10,600	\$10,600	(\$2,378)	\$0	(18.3)	0.0

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	8,229	0	0	(8,229)	0	(100.0)	N/A
	\$8,229	\$0	\$0	(\$8,229)	\$0	(100.0)	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	158,317	176,209	190,772	32,455	14,563	20.5	8.3
	\$158,317	\$176,209	\$190,772	\$32,455	\$14,563	20.5	8.3
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	3,291	4,614	3,199	(92)	(1,415)	(2.8)	(30.7)
330101 - MEDICARE CERT	24,430	21,483	22,315	(2,115)	832	(8.7)	3.9
330102 - SUPPLEMENTAL RETIREMENT CERT	741	579	625	(116)	46	(15.7)	7.9
	\$28,462	\$26,676	\$26,139	(\$2,323)	(\$537)	(8.2)	(2.0)
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	62,573	67,616	72,173	9,600	4,557	15.3	6.7
330201 - MEDICARE CLASS	18,408	17,705	18,779	371	1,074	2.0	6.1
330202 - SUPPLEMENTAL RETIREMENT CLASS	6,149	5,170	5,160	(989)	(10)	(16.1)	(0.2)
	\$87,130	\$90,491	\$96,112	\$8,982	\$5,621	10.3	6.2
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	287,118	287,935	293,719	6,601	5,784	2.3	2.0
340112 - DENTAL CERT	25,607	25,841	26,650	1,043	809	4.1	3.1
340113 - VISION CERT	5,611	5,661	5,840	229	179	4.1	3.2
340114 - LIFE INS CERT	1,516	1,711	1,700	184	(11)	12.1	(0.6)
	\$319,852	\$321,148	\$327,909	\$8,057	\$6,761	2.5	2.1
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	221,970	211,415	188,062	(33,908)	(23,353)	(15.3)	(11.0)
340212 - DENTAL CLASS	20,029	39,386	43,719	23,691	4,333	118.3	11.0
340213 - VISION CLASS	4,389	4,247	4,386	(3)	139	(0.1)	3.3
340214 - LIFE INS CLASS	1,105	1,191	1,240	135	49	12.2	4.1
340216 - DIS CLASS	4,302	6,687	7,375	3,073	688	71.4	10.3
	\$251,793	\$262,926	\$244,782	(\$7,011)	(\$18,144)	(2.8)	(6.9)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	901	6,877	754	(147)	(6,123)	(16.3)	(89.0)
	\$901	\$6,877	\$754	(\$147)	(\$6,123)	(16.3)	(89.0)
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	645	613	676	31	63	4.8	10.3
	\$645	\$613	\$676	\$31	\$63	4.8	10.3

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
3000 - 3999 Employee Benefits							
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	38,350	37,616	36,188	(2,162)	(1,428)	(5.6)	(3.8)
	\$38,350	\$37,616	\$36,188	(\$2,162)	(\$1,428)	(5.6)	(3.8)
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	27,103	25,814	26,834	(269)	1,020	(1.0)	3.9
	\$27,103	\$25,814	\$26,834	(\$269)	\$1,020	(1.0)	3.9
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	53,162	65,704	60,990	7,828	(4,714)	14.7	(7.2)
	\$53,162	\$65,704	\$60,990	\$7,828	(\$4,714)	14.7	(7.2)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	31,634	75,229	37,961	6,327	(37,268)	20.0	(49.5)
	\$31,634	\$75,229	\$37,961	\$6,327	(\$37,268)	20.0	(49.5)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	7,340	10,051	6,922	(418)	(3,129)	(5.7)	(31.1)
390104 - AB 1522 ACCRUAL	270	55	67	(202)	12	(75.1)	22.3
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$7,609	\$10,106	\$6,989	(\$621)	(\$3,117)	(8.2)	(30.8)
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	5,255	4,243	4,709	(547)	466	(10.4)	11.0
390204 - AB 1522 ACCRUAL	1,640	1,645	1,570	(70)	(75)	(4.3)	(4.6)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$6,896	\$5,888	\$6,279	(\$617)	\$391	(8.9)	6.6
3000 - 3999 Employee Benefits	\$1,270,304	\$1,405,081	\$1,367,997	\$97,693	(\$37,084)	7.7	(2.6)
Percent of Total	21.6%	22.1%	21.2%				
1000 - 3999 Employee Compensation % of Total	75.2%	70.9%	70.8%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4100 - Approved Textbooks and Core Curricula Materials							
410000 - TEXTBOOKS	109,731	119,500	119,500	9,769	0	8.9	0.0
410001 - BOOKSTORE INV ADJ	(1,452)	0	0	1,452	0	(100.0)	N/A
	\$108,279	\$119,500	\$119,500	\$11,221	\$0	10.4	0.0
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	86,343	112,050	121,836	35,493	9,786	41.1	8.7
430004 - PRINTING/PUBLISHING	91,868	97,200	97,200	5,332	0	5.8	0.0
430005 - FOOD/IN-HOUSE MEETINGS	6,010	8,750	8,750	2,740	0	45.6	0.0
430008 - SUPPLIES NON-CLASSROOM	33,791	30,400	29,900	(3,891)	(500)	(11.5)	(1.6)
430023 - SALES/USE TAX	0	0	0	0	0	N/A	N/A
430038 - UNIFORMS	0	0	0	0	0	N/A	N/A
430050 - SUPPLIES M&O	7,498	10,000	10,000	2,502	0	33.4	0.0
	\$225,510	\$258,400	\$267,686	\$42,176	\$9,286	18.7	3.6
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	27,752	171,050	181,416	153,664	10,366	553.7	6.1
	\$27,752	\$171,050	\$181,416	\$153,664	\$10,366	553.7	6.1
4000 - 4999 Books and Supplies	\$361,541	\$548,950	\$568,602	\$207,061	\$19,652	57.3	3.6
Percent of Total	6.2%	8.6%	8.8%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	51,498	69,700	82,200	30,702	12,500	59.6	17.9
520010 - FIXED MILEAGE ALLOWANCE	2,358	1,700	1,700	(658)	0	(27.9)	0.0
	\$53,856	\$71,400	\$83,900	\$30,044	\$12,500	55.8	17.5
5300 - Dues and Memberships							
530000 - DUES & MEMBERSHIP	6,945	5,195	5,195	(1,750)	0	(25.2)	0.0
	\$6,945	\$5,195	\$5,195	(\$1,750)	\$0	(25.2)	0.0
5500 - Operations and Housekeeping Services							
550030 - WATER/SEWER	8,391	6,000	6,000	(2,391)	0	(28.5)	0.0
550050 - PEST CONTROL	0	900	900	900	0	N/A	0.0
550080 - PG&E	0	100,000	100,000	100,000	0	N/A	0.0
	\$8,391	\$106,900	\$106,900	\$98,509	\$0	1174.0	0.0

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11

SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	15,500	15,500	15,500	0	N/A	0.0
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	4,115	7,500	7,500	3,386	0	82.3	0.0
560004 - ALARM ADDITIONAL CHARGES	0	0	0	0	0	N/A	N/A
560005 - RENTAL	940	1,000	1,000	60	0	6.4	0.0
560006 - REPAIR EQUIP	1,422	1,500	3,000	1,578	1,500	111.0	100.0
560010 - BLDG LEASE/RENTS	960	2,000	2,000	1,040	0	108.3	0.0
	\$7,436	\$27,500	\$29,000	\$21,564	\$1,500	290.0	5.5
5710 - Transfers of Direct Costs							
571010 - DIRECT COST/MTCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	3,625	2,280	1,230	(2,395)	(1,050)	(66.1)	(46.1)
575010 - DIRECT COST/MTCE INTERFUND	(2,950)	1,000	1,000	3,950	0	(133.9)	0.0
575020 - DIRECT COST/TRANSP INTERFUND	5,482	7,750	11,750	6,268	4,000	114.3	51.6
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	734	900	900	166	0	22.6	0.0
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
575070 - DIRECT COST/TCH CTR INTERFUND	434	800	800	366	0	84.3	0.0
575081 - DIRECT COST/MET PAC INTERFUND	0	0	1,050	1,050	1,050	N/A	N/A
	\$7,326	\$12,730	\$16,730	\$9,404	\$4,000	128.4	31.4
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	395,551	500,000	500,000	104,449	0	26.4	0.0
580002 - CONTRACT SERVICES	312,666	280,510	280,360	(32,306)	(150)	(10.3)	(0.1)
580005 - LEGAL SERVICES	0	3,000	3,000	3,000	0	N/A	0.0
580006 - ADVERTISING	50,900	63,300	64,214	13,314	914	26.2	1.4
580008 - FEES/ADMISSION - STUDENTS	202	0	0	(202)	0	(100.0)	N/A
580009 - FEES / OTHER	21,165	15,500	18,000	(3,165)	2,500	(15.0)	16.1
580010 - SOFTWARE LICENSE	88,831	69,200	73,964	(14,867)	4,764	(16.7)	6.9
	\$869,315	\$931,510	\$939,538	\$70,223	\$8,028	8.1	0.9
5900 - Communications							
590001 - PHONE CERTIFICATED	1,609	1,280	1,280	(329)	0	(20.5)	0.0
590002 - PHONE CLASSIFIED	1,037	1,000	1,000	(37)	0	(3.5)	0.0
590005 - COMMUNICATION/POSTAGE	36,708	38,000	38,150	1,442	150	3.9	0.4
	\$39,354	\$40,280	\$40,430	\$1,076	\$150	2.7	0.4
5000 - 5999 Services and Other Operating Expenditures	\$992,622	\$1,195,515	\$1,221,693	\$229,071	\$26,178	23.1	2.2
Percent of Total	16.9%	18.8%	18.9%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 11
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620006 - CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	100,318	102,990	100,124	(194)	(2,866)	(0.2)	(2.8)
	\$100,318	\$102,990	\$100,124	(\$194)	(\$2,866)	(0.2)	(2.8)
7000 - 7499 Other Outgo	\$100,318	\$102,990	\$100,124	(\$194)	(\$2,866)	(0.2)	(2.8)
Percent of Total	1.7%	1.6%	1.5%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions

2018-2019 Child Development Fund Budget

The following narrative will summarize the revenue and expenditure categories for the Child Development Fund.

I. 2018-19 Child Development Revenues

A. State Revenues

State Revenues changed from \$4,158,797 at Adopted Budget to \$4,678,545 at First Interim, an increase of \$519,748. The increase is due to an adjustment to the State Preschool contract.

Change from Adopted to 1st Interim		\$ 519,748
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 4,158,797	\$ 4,678,545	\$ 519,748

B. Local Revenues

Local Revenues change from \$7,429,542 at Adopted Budget to \$7,972,642 at First Interim, an increase of \$543,100. Local Revenues represents revenue in the Campus Club and Private Preschool program. The increase is due to higher than projected Campus Club enrollment.

Change from Adopted to 1st Interim		\$ 543,100
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 7,429,542	\$ 7,972,642	\$ 543,100

C. Total Child Development Fund Revenues

Total Child Development Fund Revenues changed from \$11,588,339 at Adopted Budget to \$12,651,187 at First Interim, an increase of \$1,062,848.

Change from Adopted to 1st Interim		\$ 1,062,848
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 11,588,339	\$ 12,651,187	\$ 1,062,848

II. 2018-19 Child Development Expenditures

A. Certificated Personnel Salaries

Certificated Personnel Salaries changed from \$2,064,516 at Adopted Budget to \$2,105,875 at First Interim, an increase of \$41,359. The change is primarily due to the 3% salary schedule increase approved for all employees.

Change from Adopted to 1st Interim		\$ 41,359
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,064,516	\$ 2,105,875	\$ 41,359

B. Classified Personnel Salaries

Classified Personnel Salaries changed from \$5,313,282 at Adopted Budget to \$5,677,101 at First Interim, an increase of \$363,818. At the time the budget was adopted, the Child Development department was still enrolling children into the Preschool and Campus Club programs. Changes reflect staffing adjustments based on enrolment and the 3% salary schedule increase.

Change from Adopted to 1st Interim		\$ 363,818
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 5,313,282	\$ 5,677,101	\$ 363,818

C. Employee Benefits

Employee Benefits changed from \$1,727,304 at Adopted Budget to \$2,083,269 at First Interim, an increase of \$355,965. The increase is primarily due to the 3% salary schedule increase. Health benefit and retirement system budgets increased due to the assumptions made at Adopted Budget

for new employees. Once employees are hired, benefit accounts are adjusted as needed which includes the determination of CalSTRS and CalPERS eligibility. Following are the areas of change:

<u>Item</u>	<u>Budget Adjustment</u>
PERS	\$ 235,108
Statutory Benefits, Other	102,939
Health, Dental and Vision	9,333
STRS	8,585
Change from Adopted to 1 st Interim	<u>\$ 355,965</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 1,727,304	\$ 2,083,269	\$ 355,965

D. Books, Supplies and Other Materials

Books, Supplies and Other Materials changed from \$955,593 at Adopted Budget to \$1,052,133 at First Interim, an increase of \$96,540. This increase is directly related to the higher than projected Preschool contract and Campus Club enrollment. Additional program supplies and equipment will be needed to support the enrollment.

Change from Adopted to 1 st Interim	\$ 96,540
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<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 955,593	\$ 1,052,133	\$ 96,540

E. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$785,132 at Adopted Budget to \$940,299 at First Interim, an increase of \$155,166. This is due to additional cost for payment of student meals and increased budget for outside consulting services for planned shade and play structures.

<u>Item</u>	<u>Budget Adjustment</u>
Outside Contracted Services	\$ 107,066
Student Meals	48,100
Change from Adopted to 1 st Interim	<u>\$ 155,166</u>

<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/Decrease</u>
\$ 785,132	\$ 940,299	\$ 155,166

F. Other Outgo Expenditures

Other Outgo Expenditures changed from \$742,511 at Adopted Budget to \$792,511 at First Interim, an increase of \$50,000. This represents portable loan payments to be paid to the state, and indirect fees paid to the District's General Fund. The indirect costs increased due to the projected increase in expenditures.

Change from Adopted to 1st Interim		\$ 50,000
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 742,511	\$ 792,511	\$ 50,000

G. Total Child Development Fund Expenditures

Total Child Development Fund Expenditures changed from \$11,588,339 at Adopted Budget to \$12,651,187 at First Interim, an increase of \$1,062,848.

Change from Adopted to 1st Interim		\$ 1,062,848
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 11,588,339	\$ 12,651,187	\$ 1,062,848

III. Fund Balance

Total revenues are \$12,651,187 and total expenditures are \$12,651,187 at First Interim. The projected fund balance for the 2018-19 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/18		\$ 2,419,116
2018-19 Revenues	12,651,187	
2018-19 Expenditures	<u>12,651,187</u>	
Surplus/(Deficit)		-0-
Ending Fund Balance, 6/30/19, Projected		<u>\$ 2,419,116</u>

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
12 - CHILD DEVELOPMENT FUND	\$12,507,372	\$11,588,339	\$12,651,187	\$143,815	\$1,062,848	1.1	9.2
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
851000 - ST DEFERRED REVENUE	0	0	0	0	0	N/A	N/A
859000 - ST OTHER REVENUE	4,631,804	4,158,797	4,678,545	46,741	519,748	1.0	12.5
	\$4,631,804	\$4,158,797	\$4,678,545	\$46,741	\$519,748	1.0	12.5
8300 - 8599 Other State Revenue	\$4,631,804	\$4,158,797	\$4,678,545	\$46,741	\$519,748	1.0	12.5
Percent of Total	37.0%	35.9%	37.0%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	44,278	0	0	(44,278)	0	(100.0)	N/A
	\$44,278	\$0	\$0	(\$44,278)	\$0	(100.0)	N/A
8673 - Child Development Parent Fees							
867301 - LOC CHILD DEV PARENT FEES	326,331	337,136	267,362	(58,970)	(69,774)	(18.1)	(20.7)
	\$326,331	\$337,136	\$267,362	(\$58,970)	(\$69,774)	(18.1)	(20.7)
8689 - All Other Fees and Contracts							
868900 - LOC ALL OTH FEES	7,504,959	7,092,406	7,705,280	200,322	612,874	2.7	8.6
	\$7,504,959	\$7,092,406	\$7,705,280	\$200,322	\$612,874	2.7	8.6
8699 - All Other Local Revenue							
861000 - LOC DEF REVENUE	0	0	0	0	0	N/A	N/A
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$7,875,568	\$7,429,542	\$7,972,642	\$97,074	\$543,100	1.2	7.3
Percent of Total	63.0%	64.1%	63.0%				
8900 - 8929 Interfund Transfers In							
8911 - To Child Development Fund from General Fund							
891101 - TRANSFER FR GF TO CD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8930 - 8979 All Other Financing Sources							
8979 - All Other Financing Sources							
897901 - CH DEV LOANS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12

SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
12 - CHILD DEVELOPMENT FUND	\$11,639,267	\$11,588,339	\$12,651,187	\$1,011,920	\$1,062,848	8.7	9.2
1000 - 1999 Certificated Personnel Salaries							
1100 - Certificated Teachers' Salaries							
110001 - TEACHER SAL	1,529,413	1,500,083	1,519,595	(9,818)	19,512	(0.6)	1.3
110015 - TEACHER ASSIST	31,815	43,197	47,198	15,383	4,001	48.4	9.3
110050 - TEACH SAL SUB	73,253	94,600	97,311	24,058	2,711	32.8	2.9
110060 - TEACH SAL STIPEND	0	0	3,150	3,150	3,150	N/A	N/A
	\$1,634,481	\$1,637,880	\$1,667,254	\$32,773	\$29,374	2.0	1.8
1200 - Certificated Pupil Support Salaries							
120004 - NURSE SAL	100,568	97,944	100,883	315	2,938	0.3	3.0
	\$100,568	\$97,944	\$100,883	\$315	\$2,938	0.3	3.0
1300 - Certificated Supervisors' and Administrators' Salaries							
130002 - COORDINATOR SAL	0	0	0	0	0	N/A	N/A
130008 - DIST ADM SAL	304,080	328,691	337,738	33,658	9,047	11.1	2.8
	\$304,080	\$328,691	\$337,738	\$33,658	\$9,047	11.1	2.8
1000 - 1999 Certificated Personnel Salaries	\$2,039,129	\$2,064,516	\$2,105,875	\$66,746	\$41,359	3.3	2.0
Percent of Total	17.5%	17.8%	16.6%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
2000 - 2999 Classified Personnel Salaries							
2100 - Classified Instructional Salaries							
210001 - INSTR ASSIST/TUTOR	994,277	895,712	999,567	5,291	103,855	0.5	11.6
210050 - INSTR ASSIST SUB	97,204	88,090	97,000	(204)	8,910	(0.2)	10.1
	\$1,091,481	\$983,802	\$1,096,567	\$5,087	\$112,765	0.5	11.5
2200 - Classified Support Salaries							
220050 - CLASS SUPPORT SUB	0	4,353	2,000	2,000	(2,353)	N/A	(54.1)
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$4,353	\$2,000	\$2,000	(\$2,353)	N/A	(54.1)
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	322,392	350,507	372,958	50,566	22,451	15.7	6.4
	\$322,392	\$350,507	\$372,958	\$50,566	\$22,451	15.7	6.4
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	424,059	462,033	406,105	(17,954)	(55,928)	(4.2)	(12.1)
240050 - CLASS BUSINESS SUPPORT SUB	18,427	24,246	22,463	4,036	(1,783)	21.9	(7.4)
240090 - CLASS BUSINESS SUPPORT OTHER	1,894	1,200	1,236	(658)	36	(34.7)	3.0
	\$444,380	\$487,479	\$429,804	(\$14,576)	(\$57,675)	(3.3)	(11.8)
2900 - Other Classified Salaries							
290060 - CLASSIFIED STIPEND	742	710	382	(360)	(328)	(48.5)	(46.2)
290090 - OTHER CLASSIFIED SAL	3,656,671	3,486,431	3,775,390	118,719	288,959	3.2	8.3
	\$3,657,413	\$3,487,141	\$3,775,772	\$118,359	\$288,631	3.2	8.3
2000 - 2999 Classified Personnel Salaries	\$5,515,665	\$5,313,282	\$5,677,101	\$161,435	\$363,818	2.9	6.8
Percent of Total	47.4%	45.9%	44.9%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	263,225	225,849	232,038	(31,186)	6,189	(11.8)	2.7
	\$263,225	\$225,849	\$232,038	(\$31,186)	\$6,189	(11.8)	2.7
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	42,668	43,937	46,333	3,665	2,396	8.6	5.5
	\$42,668	\$43,937	\$46,333	\$3,665	\$2,396	8.6	5.5
3201 - Public Employees' Retirement System, certificated positions							
320100 - PERS CERTIFICATED	2,823	5,721	5,892	3,069	172	108.7	3.0
	\$2,823	\$5,721	\$5,892	\$3,069	\$172	108.7	3.0

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	643,550	461,807	696,742	53,193	234,936	8.3	50.9
	\$643,550	\$461,807	\$696,742	\$53,193	\$234,936	8.3	50.9
3301 - OASDI/Medicare/Alternative, certificated positions							
330100 - SOCIAL SECURITY CERT	4,338	4,209	4,335	(3)	126	(0.1)	3.0
330101 - MEDICARE CERT	29,388	29,185	29,894	506	708	1.7	2.4
330102 - SUPPLEMENTAL RETIREMENT CERT	7,380	7,132	7,213	(167)	81	(2.3)	1.1
	\$41,106	\$40,527	\$41,442	\$336	\$915	0.8	2.3
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	256,476	200,389	266,068	9,592	65,679	3.7	32.8
330201 - MEDICARE CLASS	79,456	62,565	82,448	2,991	19,883	3.8	31.8
330202 - SUPPLEMENTAL RETIREMENT CLASS	39,351	34,868	37,919	(1,432)	3,051	(3.6)	8.8
	\$375,284	\$297,822	\$386,436	\$11,152	\$88,613	3.0	29.8
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	42,256	49,063	43,174	918	(5,889)	2.2	(12.0)
340112 - DENTAL CERT	30,450	39,994	39,354	8,904	(640)	29.2	(1.6)
340113 - VISION CERT	6,672	7,770	7,612	940	(158)	14.1	(2.0)
340114 - LIFE INS CERT	368	468	473	105	5	28.5	1.1
	\$79,746	\$97,295	\$90,613	\$10,867	(\$6,682)	13.6	(6.9)
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	265,239	265,299	270,461	5,222	5,161	2.0	1.9
340212 - DENTAL CLASS	38,879	44,125	41,291	2,412	(2,835)	6.2	(6.4)
340213 - VISION CLASS	8,519	9,397	9,020	501	(377)	5.9	(4.0)
340214 - LIFE INS CLASS	1,766	2,196	2,111	345	(85)	19.5	(3.9)
340216 - DIS CLASS	2,801	3,478	4,265	1,464	787	52.3	22.6
	\$317,204	\$324,496	\$327,148	\$9,943	\$2,651	3.1	0.8
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	875	978	1,030	155	52	17.7	5.4
	\$875	\$978	\$1,030	\$155	\$52	17.7	5.4
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,628	2,839	3,313	685	474	26.0	16.7
	\$2,628	\$2,839	\$3,313	\$685	\$474	26.0	16.7
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	42,865	41,464	41,822	(1,043)	358	(2.4)	0.9
	\$42,865	\$41,464	\$41,822	(\$1,043)	\$358	(2.4)	0.9

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	115,031	88,880	117,409	2,378	28,528	2.1	32.1
	\$115,031	\$88,880	\$117,409	\$2,378	\$28,528	2.1	32.1
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	13,447	15,446	15,343	1,896	(104)	14.1	(0.7)
	\$13,447	\$15,446	\$15,343	\$1,896	(\$104)	14.1	(0.7)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	42,116	50,548	44,932	2,816	(5,615)	6.7	(11.1)
	\$42,116	\$50,548	\$44,932	\$2,816	(\$5,615)	6.7	(11.1)
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	8,157	6,968	7,388	(769)	420	(9.4)	6.0
390104 - AB 1522 ACCRUAL	134	300	295	161	(5)	119.5	(1.7)
390105 - PARS CERT GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$8,291	\$7,268	\$7,683	(\$608)	\$415	(7.3)	5.7
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	22,064	19,789	23,354	1,290	3,565	5.8	18.0
390204 - AB 1522 ACCRUAL	1,502	2,640	1,741	239	(899)	15.9	(34.1)
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$23,565	\$22,429	\$25,095	\$1,529	\$2,666	6.5	11.9
3000 - 3999 Employee Benefits	\$2,014,422	\$1,727,304	\$2,083,269	\$68,847	\$355,965	3.4	20.6
Percent of Total	17.3%	14.9%	16.5%				
1000 - 3999 Employee Compensation % of Total	82.2%	78.6%	78.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	424,131	568,427	644,488	220,357	76,061	52.0	13.4
430005 - FOOD/IN-HOUSE MEETINGS	4,107	6,725	11,125	7,018	4,400	170.9	65.4
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	300,791	289,968	287,048	(13,743)	(2,921)	(4.6)	(1.0)
	\$729,029	\$865,121	\$942,661	\$213,632	\$77,540	29.3	9.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	38,633	90,472	109,472	70,839	19,000	183.4	21.0
	\$38,633	\$90,472	\$109,472	\$70,839	\$19,000	183.4	21.0
4000 - 4999 Books and Supplies	\$767,662	\$955,593	\$1,052,133	\$284,471	\$96,540	37.1	10.1
Percent of Total	6.6%	8.2%	8.3%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	35,249	46,288	47,288	12,039	1,000	34.2	2.2
520010 - FIXED MILEAGE ALLOWANCE	4,301	5,401	5,901	1,600	500	37.2	9.3
	\$39,551	\$51,689	\$53,189	\$13,638	\$1,500	34.5	2.9
5500 - Operations and Housekeeping Services							
550050 - PEST CONTROL	1,925	980	2,925	1,000	1,945	51.9	198.5
	\$1,925	\$980	\$2,925	\$1,000	\$1,945	51.9	198.5
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	189,423	222,233	157,333	(32,089)	(64,900)	(16.9)	(29.2)
560002 - MAINTENANCE AGREEMENTS	0	5,600	2,400	2,400	(3,200)	N/A	(57.1)
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560005 - RENTAL	5,765	4,032	8,500	2,735	4,468	47.4	110.8
560006 - REPAIR EQUIP	120	2,798	14,400	14,280	11,602	11900.0	414.7
	\$195,308	\$234,663	\$182,633	(\$12,674)	(\$52,030)	(6.5)	(22.2)

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	88,101	94,102	94,102	6,001	0	6.8	0.0
575003 - DIRECT COST/UTILITY INTERFUND	175,000	182,500	175,000	0	(7,500)	0.0	(4.1)
575010 - DIRECT COST/MTCE INTERFUND	17,978	6,600	12,600	(5,378)	6,000	(29.9)	90.9
575020 - DIRECT COST/TRANSP INTERFUND	23,851	27,700	27,350	3,499	(350)	14.7	(1.3)
575030 - DIRECT COST/FOOD SVC INTERFUND	0	1,900	27,900	27,900	26,000	N/A	1368.4
575040 - DIRECT COST/GAD/INTERF	16,279	11,990	15,500	(779)	3,510	(4.8)	29.3
575050 - DIRECT COST/COPIER INTERFUND	7,067	7,000	7,500	433	500	6.1	7.1
575052 - DIRECT COST/SCANBACK INTERFUND	460	450	750	290	300	63.1	66.7
575060 - DIRECT COST/TECH INTERFUND	25,690	28,565	28,565	2,875	0	11.2	0.0
575070 - DIRECT COST/TCH CTR INTERFUND	39,894	23,220	39,931	37	16,711	0.1	72.0
575080 - INTER-FUND DIRECT COST FUEL	1,034	1,300	1,300	266	0	25.7	0.0
	\$395,353	\$385,327	\$430,498	\$35,145	\$45,171	8.9	11.7
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	130	130	130	0	N/A	0.0
580002 - CONTRACT SERVICES	6,796	15,720	20,880	14,084	5,160	207.2	32.8
580006 - ADVERTISING	4,980	8,700	8,700	3,720	0	74.7	0.0
580007 - FEES/ADMINISTRATIVE	0	0	0	0	0	N/A	N/A
580008 - FEES/ADMISSION - STUDENTS	44,832	46,358	45,878	1,047	(480)	2.3	(1.0)
580009 - FEES / OTHER	0	0	500	500	500	N/A	N/A
580010 - SOFTWARE LICENSE	6,500	6,500	8,500	2,000	2,000	30.8	30.8
580090 - BUDGET RESERVE	0	0	151,901	151,901	151,901	N/A	N/A
	\$63,108	\$77,408	\$236,489	\$173,381	\$159,081	274.7	205.5
5900 - Communications							
590001 - PHONE CERTIFICATED	2,544	3,460	3,660	1,116	200	43.9	5.8
590002 - PHONE CLASSIFIED	13,410	13,605	13,905	495	300	3.7	2.2
590005 - COMMUNICATION/POSTAGE	15,062	18,000	17,000	1,938	(1,000)	12.9	(5.6)
	\$31,016	\$35,065	\$34,565	\$3,549	(\$500)	11.4	(1.4)
5000 - 5999 Services and Other Operating Expenditures	\$726,259	\$785,132	\$940,299	\$214,039	\$155,166	29.5	19.8
Percent of Total	6.2%	6.8%	7.4%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 12
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	450,129	616,511	666,511	216,382	50,000	48.1	8.1
	\$450,129	\$616,511	\$666,511	\$216,382	\$50,000	48.1	8.1
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	126,000	126,000	126,000	0	0	0.0	0.0
	\$126,000	\$126,000	\$126,000	\$0	\$0	0.0	0.0
7000 - 7499 Other Outgo	\$576,129	\$742,511	\$792,511	\$216,382	\$50,000	37.6	6.7
Percent of Total	4.9%	6.4%	6.3%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

Summary of Revisions
2018-2019 Cafeteria Fund Budget

The following narrative will summarize the major revenue and expenditure categories for the Cafeteria Fund:

I. 2018-19 Cafeteria Fund Revenues

A. Federal Revenues

Federal Revenues are unchanged as of First Interim. To date, Federal revenues are on track to meet current budget projections. Those projections will be reevaluated at Second Interim.

Change from Adopted to 1st Interim		\$ -0-
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 11,177,386	\$ 11,177,386	\$ -0-

B. State Revenues

State Revenues are unchanged as of First Interim. State revenues are on track to meet current budget projections. Those projections will be reevaluated at Second Interim.

Change from Adopted to 1st Interim		\$ -0-
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 709,166	\$ 709,166	\$ -0-

C. Local Revenues

Local Revenues changed from \$4,167,505 at Adopted Budget to \$4,173,503 at First Interim, an increase of \$5,997. The change is due to a modest growth trend in special event revenues received this fiscal year.

<u>Item</u>	<u>Budget Adjustment</u>	
Special event		\$ <u>5,997</u>
Change from Adopted to 1 st Interim		\$ <u>5,997</u>
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 4,167,505	\$ 4,173,503	\$ 5,997

D. Total Cafeteria Fund Revenues

Total Cafeteria Fund Revenues changed from \$16,054,057 at Adopted Budget to \$16,060,054 at First Interim, an increase of \$5,997.

Change from Adopted to 1 st Interim		\$ 5,997
<u>2018-19 Adopted Budget</u>	<u>2018-19 1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 16,054,057	\$ 16,060,054	\$ 5,997

II. 2018-19 Cafeteria Fund Expenditures

A. Classified Personnel Salaries

Classified Personnel Salaries changed from \$4,983,406 at Adopted Budget to \$5,049,241 at First Interim, an increase of \$65,835. The change is primarily due to the 3.0% salary schedule increase.

<u>Item</u>	<u>Budget Adjustment</u>	
Classified support salaries		\$ 57,516
Classified supervisor salaries		3,715
Clerical and office salaries		<u>4,603</u>
Change from Adopted to 1 st Interim		<u>\$ 65,835</u>
<u>2018-19</u> <u>Adopted Budget</u>	<u>2018-19</u> <u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 4,983,406	\$ 5,049,241	\$ 65,835

B. Employee Benefits

Employee Benefits changed from \$2,753,165 at Adopted Budget to \$2,769,832 at First Interim, an increase of \$16,667. Employee Benefits increased primarily due to the 3.0% salary schedule increase. This increase was offset by a decrease related to actual employee expenditures projected based on expenditures incurred to date.

Change from Adopted to 1st Interim		\$ 16,667
<u>2018-19</u>	<u>2018-19</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 2,753,165	\$ 2,769,832	\$ 16,667

C. Books, Supplies and Other Materials

Books, Supplies and Other Materials are unchanged at First Interim.

Change from Adopted to 1st Interim		\$ -0-
<u>2018-19</u>	<u>2018-19</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 7,645,362	\$ 7,645,362	\$ -0-

D. Contracted Services and Other Operating Expenditures

Contracted Services and Other Operating Expenditures changed from \$181,479 at Adopted Budget to \$163,307 at First Interim, a decrease of \$18,172.

<u>Item</u>	<u>Budget Adjustment</u>	
Conference and travel	\$	3,000
Transfers of direct costs	(16,179)	
Contract services	(3,913)	
Phone	(1,080)	
Change from Adopted to 1st Interim	\$	(18,172)
<u>2018-19</u>	<u>2018-19</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 181,479	\$ 163,307	\$ (18,172)

E. Other Outgo Expenditures

Other Outgo Expenditures changed from \$613,249 at Adopted Budget to \$615,976, an increase of \$2,728. This was due to changes in expenditures applicable to indirect cost charges.

Change from Adopted to 1st Interim		\$ 2,728
<u>2018-19</u>	<u>2018-19</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 613,249	\$ 615,976	\$ 2,728

F. Total Cafeteria Fund Expenditures

Total Cafeteria Fund Expenditures changed from \$16,176,662 at Adopted Budget to \$16,243,719, an increase of \$67,057.

Change from Adopted to 1st Interim		\$ 67,057
<u>2018-19</u>	<u>2018-19</u>	
<u>Adopted Budget</u>	<u>1st Int. Budget</u>	<u>Increase/(Decrease)</u>
\$ 16,176,662	\$ 16,243,719	\$ 67,057

III. Cafeteria Fund Balance

Total revenues are \$16,060,054 and total expenditures are \$16,243,719 at First Interim. The projected fund balance for the 2018-19 fiscal year is:

Beginning Fund Balance, Unaudited 7/1/18		\$7,659,274
2018-19 Revenues	16,060,054	
2018-19 Expenditures	<u>16,243,719</u>	
Surplus/(Deficit)		(183,665)
Ending Fund Balance, 6/30/19, Projected		<u>\$ 7,475,609</u>
Assigned:		
New Facility		\$6,663,424
General Reserve 6/30/19		<u>\$ 812,185</u>
General Reserve as Percentages of Expenditures		5%

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 13 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
13 - CAFETERIA FUND	\$15,400,170	\$16,054,057	\$16,060,054	\$659,884	\$5,997	4.3	0.0
8100 - 8299 Federal Revenue							
8220 - Child Nutrition Programs							
822000 - FED CHILD NUTRITION	9,583,647	10,077,386	10,077,386	493,739	0	5.2	0.0
	\$9,583,647	\$10,077,386	\$10,077,386	\$493,739	\$0	5.2	0.0
8221 - Donated Food Commodities							
822100 - FED DONATED FOOD COMMODITIES	936,897	1,100,000	1,100,000	163,103	0	17.4	0.0
	\$936,897	\$1,100,000	\$1,100,000	\$163,103	\$0	17.4	0.0
8100 - 8299 Federal Revenue	\$10,520,544	\$11,177,386	\$11,177,386	\$656,842	\$0	6.2	0.0
Percent of Total	68.3%	69.6%	69.6%				
8300 - 8599 Other State Revenue							
8520 - Child Nutrition							
852000 - ST CHILD NUTRITION	722,170	709,166	709,166	(13,003)	0	(1.8)	0.0
	\$722,170	\$709,166	\$709,166	(\$13,003)	\$0	(1.8)	0.0
8300 - 8599 Other State Revenue	\$722,170	\$709,166	\$709,166	(\$13,003)	\$0	(1.8)	0.0
Percent of Total	4.7%	4.4%	4.4%				
8600 - 8799 Other Local Revenue							
8634 - Food Service Sales							
863401 - FS STUDENT FOOD SALES/LUNCH	2,966,587	2,982,556	2,982,556	15,969	0	0.5	0.0
863402 - FS STUDENT FOOD SALES/BKFT	251,087	255,904	255,904	4,817	0	1.9	0.0
863403 - FS CHILD CARE INC	0	0	0	0	0	N/A	N/A
863404 - FS STUDENT ALA CARTE	676,151	670,591	670,591	(5,561)	0	(0.8)	0.0
863405 - FS ADULT ALA CARTE	10,262	8,930	8,930	(1,332)	0	(13.0)	0.0
863406 - FS SPECIAL EVENT INCOME	133,257	141,119	147,116	13,859	5,997	10.4	4.2
863407 - FS OTHER INCOME	17,755	24,854	24,854	7,099	0	40.0	0.0
863408 - FS OVER/SHORT	64,714	48,402	48,402	(16,312)	0	(25.2)	0.0
	\$4,119,814	\$4,132,355	\$4,138,353	\$18,538	\$5,997	0.4	0.1
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	37,643	35,150	35,150	(2,493)	0	(6.6)	0.0
	\$37,643	\$35,150	\$35,150	(\$2,493)	\$0	(6.6)	0.0
8600 - 8799 Other Local Revenue	\$4,157,457	\$4,167,505	\$4,173,503	\$16,046	\$5,997	0.4	0.1
Percent of Total	27.0%	26.0%	26.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 13	Prior Year	Adopted	1st Interim	Diff Btwn	Diff Btwn	Pct Chg	Pct Chg
SubFund: -	Actual	Budget	Budget	I1 & Prior Act	I1 & Adpt	I1 & PY Act	I1 & Adpt
13 - CAFETERIA FUND	\$15,346,705	\$16,176,662	\$16,243,719	\$897,014	\$67,057	5.8	0.4
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220006 - WAREHOUSE SAL	123,898	124,980	128,600	4,701	3,620	3.8	2.9
220007 - MAINTENANCE SAL	127,057	130,094	134,005	6,948	3,911	5.5	3.0
220020 - FOOD SERVICE SAL	2,898,701	2,914,569	2,964,456	65,755	49,887	2.3	1.7
220040 - CLASS SUPPORT HOURLY	156,723	153,662	153,662	(3,061)	0	(2.0)	0.0
220050 - CLASS SUPPORT SUB	141,036	177,470	177,470	36,433	0	25.8	0.0
220070 - CLASS SUPPORT OT	1,528	1,850	1,850	322	0	21.1	0.0
220090 - CLASSIFIED SUPPORT OTHER	275	0	99	(176)	99	(64.0)	N/A
	\$3,449,218	\$3,502,625	\$3,560,142	\$110,923	\$57,516	3.2	1.6
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	1,271,060	1,299,514	1,303,229	32,170	3,715	2.5	0.3
	\$1,271,060	\$1,299,514	\$1,303,229	\$32,170	\$3,715	2.5	0.3
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	152,346	153,217	157,820	5,475	4,603	3.6	3.0
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$152,346	\$153,217	\$157,820	\$5,475	\$4,603	3.6	3.0
2900 - Other Classified Salaries							
290090 - OTHER CLASSIFIED SAL	24,012	28,050	28,050	4,038	0	16.8	0.0
	\$24,012	\$28,050	\$28,050	\$4,038	\$0	16.8	0.0
2000 - 2999 Classified Personnel Salaries	\$4,896,636	\$4,983,406	\$5,049,241	\$152,605	\$65,835	3.1	1.3
Percent of Total	31.9%	30.8%	31.1%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	622,662	728,962	729,431	106,769	469	17.1	0.1
	\$622,662	\$728,962	\$729,431	\$106,769	\$469	17.1	0.1
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	238,360	244,087	266,814	28,454	22,726	11.9	9.3
330201 - MEDICARE CLASS	67,923	69,073	74,081	6,157	5,007	9.1	7.2
330202 - SUPPLEMENTAL RETIREMENT CLASS	31,882	32,051	31,321	(560)	(730)	(1.8)	(2.3)
	\$338,165	\$345,212	\$372,216	\$34,051	\$27,003	10.1	7.8

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	1,232,108	1,233,330	1,233,330	1,222	0	0.1	0.0
340212 - DENTAL CLASS	121,192	122,212	122,212	1,020	0	0.8	0.0
340213 - VISION CLASS	26,555	26,779	26,779	224	0	0.8	0.0
340214 - LIFE INS CLASS	6,687	6,704	6,704	16	0	0.2	0.0
340216 - DIS CLASS	15,488	16,310	16,310	822	0	5.3	0.0
	\$1,402,030	\$1,405,334	\$1,405,334	\$3,305	\$0	0.2	0.0
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	2,378	2,402	2,430	52	28	2.2	1.1
	\$2,378	\$2,402	\$2,430	\$52	\$28	2.2	1.1
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	102,144	105,246	105,116	2,972	(130)	2.9	(0.1)
	\$102,144	\$105,246	\$105,116	\$2,972	(\$130)	2.9	(0.1)
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	127,373	142,485	133,303	5,930	(9,182)	4.7	(6.4)
	\$127,373	\$142,485	\$133,303	\$5,930	(\$9,182)	4.7	(6.4)
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390202 - OTH BEN-CL TUITION REIMB	0	0	0	0	0	N/A	N/A
390203 - SELF INSUR CLASS	19,584	21,640	20,119	535	(1,521)	2.7	(7.0)
390204 - AB 1522 ACCRUAL	1,568	1,884	1,884	316	0	20.1	0.0
390206 - PARS GOLDEN HANDSHAKE	0	0	0	0	0	N/A	N/A
	\$21,152	\$23,524	\$22,002	\$851	(\$1,521)	4.0	(6.5)
3000 - 3999 Employee Benefits	\$2,615,903	\$2,753,165	\$2,769,832	\$153,929	\$16,667	5.9	0.6
Percent of Total	17.0%	17.0%	17.1%				
1000 - 3999 Employee Compensation % of Total	49.0%	47.8%	48.1%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430007 - SUPPLIES/SOFTWARE	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	243,163	260,975	260,975	17,812	0	7.3	0.0
430072 - GAS	0	0	0	0	0	N/A	N/A
430082 - INVENTORY ADJUSTMENT	0	0	0	0	0	N/A	N/A
	\$243,163	\$260,975	\$260,975	\$17,812	\$0	7.3	0.0
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	104,937	295,950	295,950	191,013	0	182.0	0.0
	\$104,937	\$295,950	\$295,950	\$191,013	\$0	182.0	0.0
4700 - Food							
470000 - FOOD	5,290,767	5,588,437	5,588,437	297,670	0	5.6	0.0
470001 - FOOD SVC SUPPLY COST	355,855	335,000	335,000	(20,855)	0	(5.9)	0.0
470002 - FOOD FED DONATED	936,897	1,100,000	1,100,000	163,103	0	17.4	0.0
470023 - FOOD EARNED MEALS	60,682	65,000	65,000	4,319	0	7.1	0.0
	\$6,644,201	\$7,088,437	\$7,088,437	\$444,236	\$0	6.7	0.0
4000 - 4999 Books and Supplies	\$6,992,301	\$7,645,362	\$7,645,362	\$653,061	\$0	9.3	0.0
Percent of Total	45.6%	47.3%	47.1%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	17,668	25,000	28,000	10,332	3,000	58.5	12.0
	\$17,668	\$25,000	\$28,000	\$10,332	\$3,000	58.5	12.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560002 - MAINTENANCE AGREEMENTS	22,780	22,780	22,780	0	0	0.0	0.0
560005 - RENTAL	0	0	0	0	0	N/A	N/A
560006 - REPAIR EQUIP	53,307	58,806	58,806	5,499	0	10.3	0.0
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$76,087	\$81,586	\$81,586	\$5,499	\$0	7.2	0.0
5710 - Transfers of Direct Costs							
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	9,900	9,368	9,900	0	532	0.0	5.7
575010 - DIRECT COST/MTCE INTERFUND	0	308	0	0	(308)	N/A	(100.0)
575020 - DIRECT COST/TRANSP INTERFUND	315	1,114	1,114	799	0	253.5	0.0
575030 - DIRECT COST/FOOD SVC INTERFUND	0	(5,997)	(27,900)	(27,900)	(21,903)	N/A	365.2
575040 - DIRECT COST/GAD/INTERF	19,222	19,891	19,891	669	0	3.5	0.0
575050 - DIRECT COST/COPIER INTERFUND	1,370	700	1,600	230	900	16.8	128.6
575052 - DIRECT COST/SCANBACK INTERFUND	22	1,400	1,000	978	(400)	4364.3	(28.6)
575080 - INTER-FUND DIRECT COST FUEL	12,455	9,000	14,000	1,545	5,000	12.4	55.6
	\$43,284	\$35,784	\$19,605	(\$23,679)	(\$16,179)	(54.7)	(45.2)
5800 - Professional/Consulting Services and Operating Expenditures							
580001 - CONT FOR PER SERV/INDIVIDUAL	0	0	0	0	0	N/A	N/A
580002 - CONTRACT SERVICES	10,979	23,913	20,000	9,021	(3,913)	82.2	(16.4)
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
	\$10,979	\$23,913	\$20,000	\$9,021	(\$3,913)	82.2	(16.4)
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	6,516	6,696	5,616	(900)	(1,080)	(13.8)	(16.1)
590005 - COMMUNICATION/POSTAGE	8,031	8,500	8,500	469	0	5.8	0.0
	\$14,547	\$15,196	\$14,116	(\$431)	(\$1,080)	(3.0)	(7.1)
5000 - 5999 Services and Other Operating Expenditures	\$162,565	\$181,479	\$163,307	\$742	(\$18,172)	0.5	(10.0)
Percent of Total	1.1%	1.1%	1.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 13
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	44,699	0	0	(44,699)	0	(100.0)	N/A
	\$44,699	\$0	\$0	(\$44,699)	\$0	(100.0)	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	67,531	0	0	(67,531)	0	(100.0)	N/A
	\$67,531	\$0	\$0	(\$67,531)	\$0	(100.0)	N/A
6000 - 6999 Capital Outlay	\$112,230	\$0	\$0	(\$112,230)	\$0	(100.0)	N/A
Percent of Total	0.7%	0.0%	0.0%				
7000 - 7499 Other Outgo							
7350 - Transfers of Indirect Costs - Interfund							
735000 - TRF OF DIRECT COST-INTERFUND	567,070	613,249	615,976	48,906	2,728	8.6	0.4
	\$567,070	\$613,249	\$615,976	\$48,906	\$2,728	8.6	0.4
7000 - 7499 Other Outgo	\$567,070	\$613,249	\$615,976	\$48,906	\$2,728	8.6	0.4
Percent of Total	3.7%	3.8%	3.8%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 14 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
14 - DEFERRED MAINTENANCE FUND	\$4,121,418	\$4,101,000	\$4,101,000	(\$20,418)	\$0	(0.5)	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	21,418	1,000	1,000	(20,418)	0	(95.3)	0.0
	\$21,418	\$1,000	\$1,000	(\$20,418)	\$0	(95.3)	0.0
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$21,418	\$1,000	\$1,000	(\$20,418)	\$0	(95.3)	0.0
Percent of Total	0.5%	0.0%	0.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	4,100,000	4,100,000	4,100,000	0	0	0.0	0.0
	\$4,100,000	\$4,100,000	\$4,100,000	\$0	\$0	0.0	0.0
8900 - 8929 Interfund Transfers In	\$4,100,000	\$4,100,000	\$4,100,000	\$0	\$0	0.0	0.0
Percent of Total	99.5%	100.0%	100.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 14
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
14 - DEFERRED MAINTENANCE FUND	\$5,181,810	\$4,101,000	\$4,101,000	(\$1,080,810)	\$0	(20.9)	0.0
2000 - 2999 Classified Personnel Salaries							
2200 - Classified Support Salaries							
220007 - MAINTENANCE SAL	0	0	0	0	0	N/A	N/A
220070 - CLASS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 14
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	1,412,215	3,925,660	3,925,660	2,513,445	0	178.0	0.0
	\$1,412,215	\$3,925,660	\$3,925,660	\$2,513,445	\$0	178.0	0.0
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$1,412,215	\$3,925,660	\$3,925,660	\$2,513,445	\$0	178.0	0.0
Percent of Total	27.3%	95.7%	95.7%				
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	587,595	175,340	175,340	(412,255)	0	(70.2)	0.0
	\$587,595	\$175,340	\$175,340	(\$412,255)	\$0	(70.2)	0.0
6000 - 6999 Capital Outlay	\$587,595	\$175,340	\$175,340	(\$412,255)	\$0	(70.2)	0.0
Percent of Total	11.3%	4.3%	4.3%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	3,182,000	0	0	(3,182,000)	0	(100.0)	N/A
	\$3,182,000	\$0	\$0	(\$3,182,000)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$3,182,000	\$0	\$0	(\$3,182,000)	\$0	(100.0)	N/A
Percent of Total	61.4%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
21 - BUILDING FUND	\$18,399,350	\$1,742,456	\$1,742,456	(\$16,656,894)	\$0	(90.5)	0.0
8600 - 8799 Other Local Revenue							
8625 - Community Redevelopment Funds Not Subject to LCFF Deduction							
862500 - COMM REDEV FUNDS	228,368	0	0	(228,368)	0	(100.0)	N/A
	\$228,368	\$0	\$0	(\$228,368)	\$0	(100.0)	N/A
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	252,192	10,000	10,000	(242,192)	0	(96.0)	0.0
	\$252,192	\$10,000	\$10,000	(\$242,192)	\$0	(96.0)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(587,455)	0	0	587,455	0	(100.0)	N/A
	(\$587,455)	\$0	\$0	\$587,455	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	(\$106,895)	\$10,000	\$10,000	\$116,895	\$0	(109.4)	0.0
Percent of Total	-0.6%	0.6%	0.6%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	18,506,245	1,732,456	1,732,456	(16,773,789)	0	(90.6)	0.0
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$18,506,245	\$1,732,456	\$1,732,456	(\$16,773,789)	\$0	(90.6)	0.0
8900 - 8929 Interfund Transfers In	\$18,506,245	\$1,732,456	\$1,732,456	(\$16,773,789)	\$0	(90.6)	0.0
Percent of Total	100.6%	99.4%	99.4%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
8930 - 8979 All Other Financing Sources							
8951 - Proceeds from Sale of Bonds							
895100 - PROCEEDS FROM SALE OF BONDS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8971 - Proceeds from Certificates of Participation							
897100 - PROCEEDS FROM COP'S	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8972 - Proceeds from Capital Leases							
897200 - PROCEEDS FROM CAPITAL LEASES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
21 - BUILDING FUND	\$27,102,270	\$1,902,456	\$13,019,706	(\$14,082,564)	\$11,117,250	(52.0)	584.4
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	208,620	0	223,992	15,372	223,992	7.4	N/A
	\$208,620	\$0	\$223,992	\$15,372	\$223,992	7.4	N/A
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240040 - CLASS BUSINESS SUPPORT HRLY	0	0	0	0	0	N/A	N/A
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$208,620	\$0	\$223,992	\$15,372	\$223,992	7.4	N/A
Percent of Total	0.8%	0.0%	1.7%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	17,975	0	21,853	3,878	21,853	21.6	N/A
	\$17,975	\$0	\$21,853	\$3,878	\$21,853	21.6	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	12,901	0	16,213	3,312	16,213	25.7	N/A
	\$12,901	\$0	\$16,213	\$3,312	\$16,213	25.7	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	5,149	0	5,565	417	5,565	8.1	N/A
330201 - MEDICARE CLASS	2,985	0	3,248	263	3,248	8.8	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$8,133	\$0	\$8,813	\$680	\$8,813	8.4	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	29,335	0	24,446	(4,889)	24,446	(16.7)	N/A
340212 - DENTAL CLASS	2,662	0	2,218	(444)	2,218	(16.7)	N/A
340213 - VISION CLASS	583	0	486	(97)	486	(16.7)	N/A
340214 - LIFE INS CLASS	238	0	0	(238)	0	(100.0)	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$32,818	\$0	\$27,150	(\$5,668)	\$27,150	(17.3)	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	102	0	112	10	112	9.8	N/A
	\$102	\$0	\$112	\$10	\$112	9.8	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	4,339	0	4,681	342	4,681	7.9	N/A
	\$4,339	\$0	\$4,681	\$342	\$4,681	7.9	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	7,682	0	8,288	605	8,288	7.9	N/A
	\$7,682	\$0	\$8,288	\$605	\$8,288	7.9	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	831	0	896	65	896	7.9	N/A
	\$831	\$0	\$896	\$65	\$896	7.9	N/A
3000 - 3999 Employee Benefits	\$84,781	\$0	\$88,006	\$3,225	\$88,006	3.8	N/A
Percent of Total	0.3%	0.0%	0.7%				
1000 - 3999 Employee Compensation % of Total	1.1%	0.0%	2.4%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21

SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	188,215	0	112,668	(75,547)	112,668	(40.1)	N/A
430076 - REPAIR SUPP TRANSP	0	0	0	0	0	N/A	N/A
	\$188,215	\$0	\$112,668	(\$75,547)	\$112,668	(40.1)	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	110,822	0	53,374	(57,448)	53,374	(51.8)	N/A
	\$110,822	\$0	\$53,374	(\$57,448)	\$53,374	(51.8)	N/A
4000 - 4999 Books and Supplies	\$299,037	\$0	\$166,042	(\$132,995)	\$166,042	(44.5)	N/A
Percent of Total	1.1%	0.0%	1.3%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21

SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	8,166	0	0	(8,166)	0	(100.0)	N/A
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
	\$8,166	\$0	\$0	(\$8,166)	\$0	(100.0)	N/A
5710 - Transfers of Direct Costs							
571060 - DIRECT COST/TECHNOLOGY	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
575060 - DIRECT COST/TECH INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	228,780	228,780	228,780	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580006 - ADVERTISING	0	0	0	0	0	N/A	N/A
580036 - COST OF ISSUANCE MISC	3,225	0	0	(3,225)	0	(100.0)	N/A
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$3,225	\$0	\$228,780	\$225,555	\$228,780	6994.0	N/A
5900 - Communications							
590002 - PHONE CLASSIFIED	1,080	0	0	(1,080)	0	(100.0)	N/A
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$1,080	\$0	\$0	(\$1,080)	\$0	(100.0)	N/A
5000 - 5999 Services and Other Operating Expenditures	\$12,471	\$0	\$228,780	\$216,309	\$228,780	1734.5	N/A
Percent of Total	0.0%	0.0%	1.8%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21

SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	24,525,601	0	9,299,904	(15,225,696)	9,299,904	(62.1)	N/A
620019 - CONSTRUCTION CONTINGENCY	0	0	0	0	0	N/A	N/A
	\$24,525,601	\$0	\$9,299,904	(\$15,225,696)	\$9,299,904	(62.1)	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$24,525,601	\$0	\$9,299,904	(\$15,225,696)	\$9,299,904	(62.1)	N/A
Percent of Total	90.5%	0.0%	71.4%				
7000 - 7499 Other Outgo							
7283 - All Other Transfers to JPAs							
722300 - TRANSFER OUT TO JPA CART	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7438 - Debt Service - Interest							
743801 - COP REPAY INTEREST	204,500	252,456	252,456	47,956	0	23.5	0.0
743804 - COP '04 INTEREST	0	0	0	0	0	N/A	N/A
743806 - COP '06 INTEREST	0	0	0	0	0	N/A	N/A
743810 - COP '10 INTEREST	0	0	0	0	0	N/A	N/A
743811 - COP '11 INTEREST	0	0	0	0	0	N/A	N/A
	\$204,500	\$252,456	\$252,456	\$47,956	\$0	23.5	0.0
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	1,767,261	1,480,000	1,480,000	(287,261)	0	(16.3)	0.0
743904 - COP '04 PRINCIPAL	0	0	0	0	0	N/A	N/A
743906 - COP '06 PRINCIPAL	0	0	0	0	0	N/A	N/A
743910 - COP '10 PRINCIPAL	0	0	0	0	0	N/A	N/A
743911 - COP '11 PRINCIPAL	0	0	0	0	0	N/A	N/A
	\$1,767,261	\$1,480,000	\$1,480,000	(\$287,261)	\$0	(16.3)	0.0
7000 - 7499 Other Outgo	\$1,971,761	\$1,732,456	\$1,732,456	(\$239,305)	\$0	(12.1)	0.0
Percent of Total	7.3%	91.1%	13.3%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 21
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	20,000	20,000	20,000	N/A	N/A
	\$0	\$0	\$20,000	\$20,000	\$20,000	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	170,000	1,260,526	1,260,526	1,090,526	N/A	641.5
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	0	0	0	0	0	N/A	N/A
	\$0	\$170,000	\$1,260,526	\$1,260,526	\$1,090,526	N/A	641.5
7600 - 7629 Interfund Transfers Out	\$0	\$170,000	\$1,280,526	\$1,280,526	\$1,110,526	N/A	653.3
Percent of Total	0.0%	8.9%	9.8%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 25 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
25 - CAPITAL FACILITIES FUND	\$17,904,549	\$11,220,000	\$11,220,000	(\$6,684,549)	\$0	(37.3)	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	178,947	20,000	20,000	(158,947)	0	(88.8)	0.0
	\$178,947	\$20,000	\$20,000	(\$158,947)	\$0	(88.8)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(238,352)	0	0	238,352	0	(100.0)	N/A
	(\$238,352)	\$0	\$0	\$238,352	\$0	(100.0)	N/A
8681 - Mitigation/Developer Fees							
868100 - LOC DEV FEES	17,048,154	11,200,000	11,200,000	(5,848,154)	0	(34.3)	0.0
	\$17,048,154	\$11,200,000	\$11,200,000	(\$5,848,154)	\$0	(34.3)	0.0
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	15,800	0	0	(15,800)	0	(100.0)	N/A
	\$15,800	\$0	\$0	(\$15,800)	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$17,004,549	\$11,220,000	\$11,220,000	(\$5,784,549)	\$0	(34.0)	0.0
Percent of Total	95.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891919 - FROM DEV FEES	900,000	0	0	(900,000)	0	(100.0)	N/A
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$900,000	\$0	\$0	(\$900,000)	\$0	(100.0)	N/A
8900 - 8929 Interfund Transfers In	\$900,000	\$0	\$0	(\$900,000)	\$0	(100.0)	N/A
Percent of Total	5.0%	0.0%	0.0%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8990 - Contributions from Restricted Revenues							
899000 - CONTRIB FR RESTRICTED REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 25 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
25 - CAPITAL FACILITIES FUND	\$11,720,000	\$11,220,000	\$11,261,566	(\$458,434)	\$41,566	(3.9)	0.4
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1900 - Other Certificated Salaries							
190090 - CERT OTH SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	395,412	416,890	434,447	39,036	17,557	9.9	4.2
	\$395,412	\$416,890	\$434,447	\$39,036	\$17,557	9.9	4.2
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	132,720	135,907	140,522	7,802	4,614	5.9	3.4
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$132,720	\$135,907	\$140,522	\$7,802	\$4,614	5.9	3.4
2000 - 2999 Classified Personnel Salaries	\$528,131	\$552,798	\$574,969	\$46,838	\$22,171	8.9	4.0
Percent of Total	4.5%	4.9%	5.1%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	17,623	18,455	22,268	4,645	3,812	26.4	20.7
	\$17,623	\$18,455	\$22,268	\$4,645	\$3,812	26.4	20.7
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	62,804	65,992	79,146	16,342	13,154	26.0	19.9
	\$62,804	\$65,992	\$79,146	\$16,342	\$13,154	26.0	19.9
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 25

SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	24,694	26,344	27,168	2,474	824	10.0	3.1
330201 - MEDICARE CLASS	5,775	6,161	6,354	579	193	10.0	3.1
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$30,469	\$32,505	\$33,522	\$3,053	\$1,017	10.0	3.1
3401 - Health & Welfare Benefits, certificated positions							
340111 - HEALTH CERT	0	0	0	0	0	N/A	N/A
340112 - DENTAL CERT	0	0	0	0	0	N/A	N/A
340113 - VISION CERT	0	0	0	0	0	N/A	N/A
340114 - LIFE INS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	79,450	81,894	81,894	2,445	0	3.1	0.0
340212 - DENTAL CLASS	6,876	7,430	7,430	555	0	8.1	0.0
340213 - VISION CLASS	1,507	1,628	1,628	122	0	8.1	0.0
340214 - LIFE INS CLASS	548	570	570	22	0	3.9	0.0
340216 - DIS CLASS	900	916	944	43	28	4.8	3.0
	\$89,280	\$92,438	\$92,466	\$3,185	\$28	3.6	0.0
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	259	276	287	29	11	11.1	4.2
	\$259	\$276	\$287	\$29	\$11	11.1	4.2
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	11,004	11,553	12,017	1,013	463	9.2	4.0
	\$11,004	\$11,553	\$12,017	\$1,013	\$463	9.2	4.0
3701 - OPEB, Allocated, certificated positions							
370100 - RETIREE BENEFITS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	18,829	20,454	21,274	2,445	820	13.0	4.0
	\$18,829	\$20,454	\$21,274	\$2,445	\$820	13.0	4.0

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	2,113	2,211	2,300	187	89	8.9	4.0
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$2,113	\$2,211	\$2,300	\$187	\$89	8.9	4.0
3000 - 3999 Employee Benefits	\$232,380	\$243,884	\$263,279	\$30,899	\$19,395	13.3	8.0
Percent of Total	2.0%	2.2%	2.3%				
1000 - 3999 Employee Compensation % of Total	6.5%	7.1%	7.4%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	42,554	56,000	56,000	13,446	0	31.6	0.0
430005 - FOOD/IN-HOUSE MEETINGS	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	5,026	100,000	110,000	104,974	10,000	2088.8	10.0
	\$47,580	\$156,000	\$166,000	\$118,420	\$10,000	248.9	6.4
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	11,870	17,900	17,900	6,030	0	50.8	0.0
	\$11,870	\$17,900	\$17,900	\$6,030	\$0	50.8	0.0
4000 - 4999 Books and Supplies	\$59,450	\$173,900	\$183,900	\$124,450	\$10,000	209.3	5.8
Percent of Total	0.5%	1.5%	1.6%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	3,859	10,000	10,000	6,141	0	159.1	0.0
520010 - FIXED MILEAGE ALLOWANCE	383	500	500	117	0	30.5	0.0
	\$4,242	\$10,500	\$10,500	\$6,258	\$0	147.5	0.0
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	729,046	3,177,304	3,177,304	2,448,258	0	335.8	0.0
560002 - MAINTENANCE AGREEMENTS	0	0	0	0	0	N/A	N/A
560003 - ALARM SYSTEM	0	0	0	0	0	N/A	N/A
560010 - BLDG LEASE/RENTS	0	0	0	0	0	N/A	N/A
	\$729,046	\$3,177,304	\$3,177,304	\$2,448,258	\$0	335.8	0.0
5710 - Transfers of Direct Costs							
571020 - DIRECT COST/TRANSPORTATION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575000 - DIRECT COST/INTERFUND TRF	0	0	0	0	0	N/A	N/A
575020 - DIRECT COST/TRANSP INTERFUND	0	0	0	0	0	N/A	N/A
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	11	0	0	(11)	0	(100.0)	N/A
575050 - DIRECT COST/COPIER INTERFUND	1,103	0	0	(1,103)	0	(100.0)	N/A
575052 - DIRECT COST/SCANBACK INTERFUND	0	0	0	0	0	N/A	N/A
	\$1,114	\$0	\$0	(\$1,114)	\$0	(100.0)	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	143,686	150,000	150,000	6,314	0	4.4	0.0
580005 - LEGAL SERVICES	159,366	180,000	180,000	20,634	0	12.9	0.0
580006 - ADVERTISING	380	0	0	(380)	0	(100.0)	N/A
580009 - FEES / OTHER	225	0	0	(225)	0	(100.0)	N/A
580010 - SOFTWARE LICENSE	61,964	60,065	60,065	(1,899)	0	(3.1)	0.0
580090 - BUDGET RESERVE	0	0	0	0	0	N/A	N/A
	\$365,620	\$390,065	\$390,065	\$24,445	\$0	6.7	0.0
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	1,998	2,160	2,160	162	0	8.1	0.0
590005 - COMMUNICATION/POSTAGE	0	0	0	0	0	N/A	N/A
	\$1,998	\$2,160	\$2,160	\$162	\$0	8.1	0.0
5000 - 5999 Services and Other Operating Expenditures	\$1,102,019	\$3,580,029	\$3,580,029	\$2,478,010	\$0	224.9	0.0
Percent of Total	9.4%	31.9%	31.8%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 25
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	315,340	0	0	(315,340)	0	(100.0)	N/A
	\$315,340	\$0	\$0	(\$315,340)	\$0	(100.0)	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	477,515	6,333,389	6,323,389	5,845,874	(10,000)	1224.2	(0.2)
	\$477,515	\$6,333,389	\$6,323,389	\$5,845,874	(\$10,000)	1224.2	(0.2)
6000 - 6999 Capital Outlay	\$792,855	\$6,333,389	\$6,323,389	\$5,530,533	(\$10,000)	697.5	(0.2)
Percent of Total	6.8%	56.4%	56.2%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	1,679,681	0	0	(1,679,681)	0	(100.0)	N/A
	\$1,679,681	\$0	\$0	(\$1,679,681)	\$0	(100.0)	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	325,483	336,000	336,000	10,517	0	3.2	0.0
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	7,000,000	0	0	(7,000,000)	0	(100.0)	N/A
	\$7,325,483	\$336,000	\$336,000	(\$6,989,483)	\$0	(95.4)	0.0
7600 - 7629 Interfund Transfers Out	\$9,005,164	\$336,000	\$336,000	(\$8,669,164)	\$0	(96.3)	0.0
Percent of Total	76.8%	3.0%	3.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 35 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
35 - COUNTY SCHOOL FACILITIES FUND	\$2,507,140	\$10,000	\$30,000	(\$2,477,140)	\$20,000	(98.8)	200.0
8300 - 8599 Other State Revenue							
8545 - School Facilities Apportionments							
854500 - ST SCHOOL FAC APPORT	792,881	0	0	(792,881)	0	(100.0)	N/A
	\$792,881	\$0	\$0	(\$792,881)	\$0	(100.0)	N/A
8300 - 8599 Other State Revenue	\$792,881	\$0	\$0	(\$792,881)	\$0	(100.0)	N/A
Percent of Total	31.6%	0.0%	0.0%				
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	34,577	10,000	10,000	(24,577)	0	(71.1)	0.0
	\$34,577	\$10,000	\$10,000	(\$24,577)	\$0	(71.1)	0.0
8600 - 8799 Other Local Revenue	\$34,577	\$10,000	\$10,000	(\$24,577)	\$0	(71.1)	0.0
Percent of Total	1.4%	100.0%	33.3%				
8900 - 8929 Interfund Transfers In							
8913 - To State School Building Fund/County School Facilities Fund from All Other Funds							
891300 - DIST SH/SFP PROJECT	0	0	20,000	20,000	20,000	N/A	N/A
	\$0	\$0	\$20,000	\$20,000	\$20,000	N/A	N/A
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
891919 - FROM DEV FEES	1,679,681	0	0	(1,679,681)	0	(100.0)	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$1,679,681	\$0	\$0	(\$1,679,681)	\$0	(100.0)	N/A
8900 - 8929 Interfund Transfers In	\$1,679,681	\$0	\$20,000	(\$1,659,681)	\$20,000	(98.8)	N/A
Percent of Total	67.0%	0.0%	66.7%				
8980 - 8999 Contributions							
8980 - Contributions from Unrestricted Revenues							
898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 35 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
35 - COUNTY SCHOOL FACILITIES FUND	\$2,479,474	\$0	\$20,000	(\$2,459,474)	\$20,000	(99.2)	N/A
2000 - 2999 Classified Personnel Salaries							
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	0	0	0	0	0	N/A	N/A
240070 - CLASS BUSINESS SUPPORT OT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	N/A	0.0%				
3000 - 3999 Employee Benefits							
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3402 - Health & Welfare Benefits, classified positions							
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	N/A	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	N/A	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 35
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	0	0	0	0	0	N/A	N/A
430008 - SUPPLIES NON-CLASSROOM	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
4000 - 4999 Books and Supplies	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	N/A	0.0%				
5000 - 5999 Services and Other Operating Expenditures							
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
575050 - DIRECT COST/COPIER INTERFUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	0	0	0	0	0	N/A	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	N/A	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 35
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6100 - Land							
610000 - SITE PURCHASE	502,038	0	0	(502,038)	0	(100.0)	N/A
	\$502,038	\$0	\$0	(\$502,038)	\$0	(100.0)	N/A
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	1,184,556	0	20,000	(1,164,556)	20,000	(98.3)	N/A
620002 - PLAN ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
620005 - PLAN/OTHER	0	0	0	0	0	N/A	N/A
	\$1,184,556	\$0	\$20,000	(\$1,164,556)	\$20,000	(98.3)	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$1,686,593	\$0	\$20,000	(\$1,666,593)	\$20,000	(98.8)	N/A
Percent of Total	68.0%	N/A	100.0%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761906 - TRANSFER TO SFP	0	0	0	0	0	N/A	N/A
761911 - TRANSFER TO DEV FEES II	0	0	0	0	0	N/A	N/A
761994 - TRANSFER TO BLDG FUND	792,881	0	0	(792,881)	0	(100.0)	N/A
	\$792,881	\$0	\$0	(\$792,881)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$792,881	\$0	\$0	(\$792,881)	\$0	(100.0)	N/A
Percent of Total	32.0%	N/A	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 40 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
40 - SPECIAL RESERVE - CAPITAL PROJ	\$10,108,424	\$2,505,500	\$2,718,462	(\$7,389,962)	\$212,962	(73.1)	8.5
8300 - 8599 Other State Revenue							
8590 - All Other State Revenue							
859000 - ST OTHER REVENUE	5,881,295	0	212,962	(5,668,333)	212,962	(96.4)	N/A
	\$5,881,295	\$0	\$212,962	(\$5,668,333)	\$212,962	(96.4)	N/A
8300 - 8599 Other State Revenue	\$5,881,295	\$0	\$212,962	(\$5,668,333)	\$212,962	(96.4)	N/A
Percent of Total	58.2%	0.0%	7.8%				
8600 - 8799 Other Local Revenue							
8650 - Leases and Rentals							
865000 - LOC LEASES & RENTAL	27,138	20,000	20,000	(7,138)	0	(26.3)	0.0
	\$27,138	\$20,000	\$20,000	(\$7,138)	\$0	(26.3)	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	86,609	10,500	10,500	(76,109)	0	(87.9)	0.0
	\$86,609	\$10,500	\$10,500	(\$76,109)	\$0	(87.9)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(62,128)	0	0	62,128	0	(100.0)	N/A
	(\$62,128)	\$0	\$0	\$62,128	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	212,246	0	0	(212,246)	0	(100.0)	N/A
869915 - REIMB REVENUE	365,882	0	0	(365,882)	0	(100.0)	N/A
	\$578,128	\$0	\$0	(\$578,128)	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$629,746	\$30,500	\$30,500	(\$599,246)	\$0	(95.2)	0.0
Percent of Total	6.2%	1.2%	1.1%				
8900 - 8929 Interfund Transfers In							
8912 - Between General Fund and Special Reserve Fund							
891201 - TRANSFER BETWEEN GF AND SRF	2,177,239	2,475,000	2,475,000	297,761	0	13.7	0.0
	\$2,177,239	\$2,475,000	\$2,475,000	\$297,761	\$0	13.7	0.0
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	1,420,144	0	0	(1,420,144)	0	(100.0)	N/A
891933 - FROM BOND	0	0	0	0	0	N/A	N/A
891998 - FROM SFP TO OTHER FUNDS	0	0	0	0	0	N/A	N/A
	\$1,420,144	\$0	\$0	(\$1,420,144)	\$0	(100.0)	N/A
8900 - 8929 Interfund Transfers In	\$3,597,383	\$2,475,000	\$2,475,000	(\$1,122,383)	\$0	(31.2)	0.0
Percent of Total	35.6%	98.8%	91.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 40

SubFund: -

Prior Year
Actual

Adopted
Budget

1st Interim
Budget

Diff Btwn
I1 & Prior Act

Diff Btwn
I1 & Adpt

Pct Chg
I1 & PY Act

Pct Chg
I1 & Adpt

8980 - 8999 Contributions

8980 - Contributions from Unrestricted Revenues

898000 - CONTRIB FR UNRESTRICTED REV	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8980 - 8999 Contributions	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 40 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
40 - SPECIAL RESERVE - CAPITAL PROJ	\$14,096,216	\$3,275,000	\$3,813,567	(\$10,282,649)	\$538,567	(72.9)	16.4
1000 - 1999 Certificated Personnel Salaries							
1300 - Certificated Supervisors' and Administrators' Salaries							
130008 - DIST ADM SAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2900 - Other Classified Salaries							
290050 - OTHER CLASS SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
2000 - 2999 Classified Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
3000 - 3999 Employee Benefits							
3102 - State Teachers' Retirement System, classified positions							
310201 - STRS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	0	0	0	0	0	N/A	N/A
330201 - MEDICARE CLASS	0	0	0	0	0	N/A	N/A
330202 - SUPPLEMENTAL RETIREMENT CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	0	0	0	0	0	N/A	N/A
340212 - DENTAL CLASS	0	0	0	0	0	N/A	N/A
340213 - VISION CLASS	0	0	0	0	0	N/A	N/A
340214 - LIFE INS CLASS	0	0	0	0	0	N/A	N/A
340216 - DIS CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3802 - PERS Reduction, classified positions							
380200 - PERS REV LIM REDUC CLASS	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	0	0	0	0	0	N/A	N/A
390204 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3000 - 3999 Employee Benefits	\$0	\$0	\$0	\$0	\$0	N/A	N/A

First Interim Budget Change Report
Fiscal Year 7/1/2018 - 6/30/2019

Fund: 40 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
Percent of Total	0.0%	0.0%	0.0%				
1000 - 3999 Employee Compensation % of Total	0.0%	0.0%	0.0%				
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430000 - INSTRUCTIONAL SUPPLIES	1,593,127	0	0	(1,593,127)	0	(100.0)	N/A
430008 - SUPPLIES NON-CLASSROOM	55,175	0	270,972	215,798	270,972	391.1	N/A
430060 - SUPPLIES GROUNDS	29,238	0	0	(29,238)	0	(100.0)	N/A
	\$1,677,540	\$0	\$270,972	(\$1,406,567)	\$270,972	(83.8)	N/A
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	203,838	500,000	500,000	296,162	0	145.3	0.0
	\$203,838	\$500,000	\$500,000	\$296,162	\$0	145.3	0.0
4000 - 4999 Books and Supplies	\$1,881,377	\$500,000	\$770,972	(\$1,110,405)	\$270,972	(59.0)	54.2
Percent of Total	13.3%	15.3%	20.2%				
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520010 - FIXED MILEAGE ALLOWANCE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560001 - NONCAPITALIZED IMPROVEMENTS	263,274	675,000	685,306	422,032	10,306	160.3	1.5
560050 - REPAIR EQ M&O	0	0	0	0	0	N/A	N/A
	\$263,274	\$675,000	\$685,306	\$422,032	\$10,306	160.3	1.5
5710 - Transfers of Direct Costs							
571040 - DIRECT COST/GAD	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575040 - DIRECT COST/GAD/INTERF	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	757,319	0	212,962	(544,357)	212,962	(71.9)	N/A
580005 - LEGAL SERVICES	0	0	0	0	0	N/A	N/A
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
	\$757,319	\$0	\$212,962	(\$544,357)	\$212,962	(71.9)	N/A
5000 - 5999 Services and Other Operating Expenditures	\$1,020,593	\$675,000	\$898,268	(\$122,325)	\$223,268	(12.0)	33.1
Percent of Total	7.2%	20.6%	23.6%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 40
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
6000 - 6999 Capital Outlay							
6170 - Land Improvements							
617000 - LAND IMPROVEMENTS	0	0	0	0	0	N/A	N/A
617002 - SITE IMPRV ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
617005 - SITE IMPRV PLAN/OTHER	0	0	0	0	0	N/A	N/A
617006 - SITE IMPRV CONSTRUCTION	0	0	0	0	0	N/A	N/A
617007 - SITE IMPRV TESTING	0	0	0	0	0	N/A	N/A
617008 - SITE IMPRV INSPECTORS	0	0	0	0	0	N/A	N/A
617014 - SITE IMPRV OTH CONSTRUCTION	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6200 - Buildings and Improvements of Buildings							
620000 - BLDG/IMPRV OF BLDG	3,294,081	0	44,326	(3,249,755)	44,326	(98.7)	N/A
620002 - PLAN ARCH/CONSULTANT	0	0	0	0	0	N/A	N/A
620005 - PLAN/OTHER	0	0	0	0	0	N/A	N/A
	\$3,294,081	\$0	\$44,326	(\$3,249,755)	\$44,326	(98.7)	N/A
6400 - Equipment							
640090 - EQUIPMENT \$25,000+	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
6000 - 6999 Capital Outlay	\$3,294,081	\$0	\$44,326	(\$3,249,755)	\$44,326	(98.7)	N/A
Percent of Total	23.4%	0.0%	1.2%				
7600 - 7629 Interfund Transfers Out							
7613 - To State School Building Fund/County School Facilities Fund from All Other Funds							
761300 - DIST SH/SFP PROJECT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	800,000	800,000	800,000	0	0	0.0	0.0
761904 - TRANSFER TO COP	0	0	0	0	0	N/A	N/A
761999 - TRANSFER TO ALL OTHR FUNDS	7,100,164	1,300,000	1,300,000	(5,800,164)	0	(81.7)	0.0
	\$7,900,164	\$2,100,000	\$2,100,000	(\$5,800,164)	\$0	(73.4)	0.0
7600 - 7629 Interfund Transfers Out	\$7,900,164	\$2,100,000	\$2,100,000	(\$5,800,164)	\$0	(73.4)	0.0
Percent of Total	56.0%	64.1%	55.1%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 51 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
51 - BOND INT & REDEMPTION FUND	\$37,910,922	\$38,105,025	\$38,105,025	\$194,103	\$0	0.5	0.0
8300 - 8599 Other State Revenue							
8571 - Voted Indebtedness Levies, Homeowners' Exemptions							
857100 - VOTED INDEBT HOMEOWN EXEMPT	327,615	177,000	177,000	(150,615)	0	(46.0)	0.0
	\$327,615	\$177,000	\$177,000	(\$150,615)	\$0	(46.0)	0.0
8572 - Voted Indebtedness Levies, Other Subventions/In-Lieu Taxes							
857200 - VOTED INDEBT OTH SUBVENTIONS	21,347	0	0	(21,347)	0	(100.0)	N/A
	\$21,347	\$0	\$0	(\$21,347)	\$0	(100.0)	N/A
8300 - 8599 Other State Revenue	\$348,962	\$177,000	\$177,000	(\$171,962)	\$0	(49.3)	0.0
Percent of Total	0.9%	0.5%	0.5%				
8600 - 8799 Other Local Revenue							
8611 - Voted Indebtedness Levies, Secured Roll							
861100 - SECURED ROLL/BOND INT & RED	36,290,994	36,438,025	36,438,025	147,031	0	0.4	0.0
	\$36,290,994	\$36,438,025	\$36,438,025	\$147,031	\$0	0.4	0.0
8612 - Voted Indebtedness Levies, Unsecured Roll							
861200 - UNSECURED ROLL/BOND INT & RED	1,162,497	790,000	790,000	(372,497)	0	(32.0)	0.0
	\$1,162,497	\$790,000	\$790,000	(\$372,497)	\$0	(32.0)	0.0
8613 - Voted Indebtedness Levies, Prior Years' Taxes							
861300 - PRIOR YRS TAXES/BOND INT & RED	87,386	20,000	20,000	(67,386)	0	(77.1)	0.0
	\$87,386	\$20,000	\$20,000	(\$67,386)	\$0	(77.1)	0.0
8614 - Voted Indebtedness Levies, Supplemental Taxes							
861400 - SUPPLEMENTAL TAXES/BOND INT	635,921	470,000	470,000	(165,921)	0	(26.1)	0.0
	\$635,921	\$470,000	\$470,000	(\$165,921)	\$0	(26.1)	0.0
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	342,541	210,000	210,000	(132,541)	0	(38.7)	0.0
	\$342,541	\$210,000	\$210,000	(\$132,541)	\$0	(38.7)	0.0
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(957,380)	0	0	957,380	0	(100.0)	N/A
	(\$957,380)	\$0	\$0	\$957,380	\$0	(100.0)	N/A
8600 - 8799 Other Local Revenue	\$37,561,960	\$37,928,025	\$37,928,025	\$366,065	\$0	1.0	0.0
Percent of Total	99.1%	99.5%	99.5%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 51

SubFund: -

Prior Year
Actual

Adopted
Budget

1st Interim
Budget

Diff Btwn
I1 & Prior Act

Diff Btwn
I1 & Adpt

Pct Chg
I1 & PY Act

Pct Chg
I1 & Adpt

8930 - 8979 All Other Financing Sources

8979 - All Other Financing Sources

897907 - PROCEEDS FROM OTHER BONDS

	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8930 - 8979 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 51 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
51 - BOND INT & REDEMPTION FUND	\$35,551,966	\$38,105,025	\$38,105,025	\$2,553,059	\$0	7.2	0.0
7000 - 7499 Other Outgo							
7433 - Bond Redemptions							
743300 - BOND REDEMPTIONS	20,450,596	21,730,664	21,730,664	1,280,069	0	6.3	0.0
	\$20,450,596	\$21,730,664	\$21,730,664	\$1,280,069	\$0	6.3	0.0
7434 - Bond Interest and Other Service Charges							
743400 - BOND INT/OTH SVC CHARGES	15,101,370	16,374,361	16,374,361	1,272,990	0	8.4	0.0
	\$15,101,370	\$16,374,361	\$16,374,361	\$1,272,990	\$0	8.4	0.0
7000 - 7499 Other Outgo	\$35,551,966	\$38,105,025	\$38,105,025	\$2,553,059	\$0	7.2	0.0
Percent of Total	100.0%	100.0%	100.0%				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 52 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
52 - DEBT SERVICE-BLENDED COMP UNIT	\$21,202	\$2,500	\$2,500	(\$18,702)	\$0	(88.2)	0.0
8600 - 8799 Other Local Revenue							
8660 - Interest							
866000 - LOC INTEREST INCOME/TREAS	21,202	2,500	2,500	(18,702)	0	(88.2)	0.0
	\$21,202	\$2,500	\$2,500	(\$18,702)	\$0	(88.2)	0.0
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8600 - 8799 Other Local Revenue	\$21,202	\$2,500	\$2,500	(\$18,702)	\$0	(88.2)	0.0
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 52
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
52 - DEBT SERVICE-BLENDED COMP UNIT	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures							
5800 - Professional/Consulting Services and Operating Expenditures							
580009 - FEES / OTHER	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5000 - 5999 Services and Other Operating Expenditures	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	N/A				
7000 - 7499 Other Outgo							
7438 - Debt Service - Interest							
743800 - DEBT SERVICE/INTEREST	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7439 - Other Debt Service - Principal							
743900 - DEBT SERVICE/PRINCIPAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7000 - 7499 Other Outgo	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	N/A				
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
7600 - 7629 Interfund Transfers Out	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	N/A	N/A	N/A				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 67 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
67 - SELF INSURANCE FUND	\$65,586,321	\$69,918,069	\$69,621,946	\$4,035,625	(\$296,123)	6.2	(0.4)
8600 - 8799 Other Local Revenue							
8662 - Net Increase (Decrease) in the Fair Value of Investments							
866200 - NET INC(DEC) FAIR VALUE INVEST	(705,942)	0	0	705,942	0	(100.0)	N/A
	(\$705,942)	\$0	\$0	\$705,942	\$0	(100.0)	N/A
8699 - All Other Local Revenue							
869900 - LOC OTHER REVENUE	(3,251)	3,869	3,869	7,120	0	(219.0)	0.0
869951 - EMPLOYER PAID RX DEDUCTION	0	0	0	0	0	N/A	N/A
869952 - EMPLOYER PAID HEALTH DEDUCTION	43,208,590	44,054,137	43,736,339	527,749	(317,798)	1.2	(0.7)
869953 - EMPLOYER PAID DENTAL DEDUCTION	3,951,812	4,030,328	3,999,276	47,464	(31,052)	1.2	(0.8)
869954 - EMPLOYER PAID VISION DEDUCTION	865,847	883,111	876,307	10,460	(6,804)	1.2	(0.8)
869955 - EMPLOYER PAID LIFE DEDUCTION	0	0	0	0	0	N/A	N/A
869956 - EMPLOYER PAID DISABILITY DEDCT	165,878	161,000	161,000	(4,878)	0	(2.9)	0.0
869957 - RETIREE DEDUCTION (%-FROM PR)	8,281,577	8,480,295	8,634,210	352,633	153,915	4.3	1.8
869958 - HEALTH & WELFARE PREMIUMS	9,821,809	12,305,329	12,210,945	2,389,136	(94,384)	24.3	(0.8)
	\$66,292,263	\$69,918,069	\$69,621,946	\$3,329,683	(\$296,123)	5.0	(0.4)
8600 - 8799 Other Local Revenue	\$65,586,321	\$69,918,069	\$69,621,946	\$4,035,625	(\$296,123)	6.2	(0.4)
Percent of Total	100.0%	100.0%	100.0%				
8900 - 8929 Interfund Transfers In							
8919 - Other Authorized Interfund Transfers In							
891901 - OTH INTERFUND TRANSFER IN	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
8900 - 8929 Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 67 SubFund: -	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
67 - SELF INSURANCE FUND	\$66,783,102	\$69,918,069	\$69,621,946	\$2,838,844	(\$296,123)	4.3	(0.4)
1000 - 1999 Certificated Personnel Salaries							
1200 - Certificated Pupil Support Salaries							
120050 - PUPIL SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
1000 - 1999 Certificated Personnel Salaries	\$0	\$0	\$0	\$0	\$0	N/A	N/A
Percent of Total	0.0%	0.0%	0.0%				
2000 - 2999 Classified Personnel Salaries							
2300 - Classified Supervisors' and Administrators' Salaries							
230001 - CLASS MANAGEMENT SA	73,367	73,367	130,439	57,072	57,072	77.8	77.8
	\$73,367	\$73,367	\$130,439	\$57,072	\$57,072	77.8	77.8
2400 - Clerical, Technical, and Office Staff Salaries							
240001 - CLASS BUSINESS SUPPORT	116,244	117,912	71,648	(44,596)	(46,264)	(38.4)	(39.2)
240050 - CLASS BUSINESS SUPPORT SUB	0	0	0	0	0	N/A	N/A
	\$116,244	\$117,912	\$71,648	(\$44,596)	(\$46,264)	(38.4)	(39.2)
2000 - 2999 Classified Personnel Salaries	\$189,611	\$191,279	\$202,086	\$12,476	\$10,808	6.6	5.7
Percent of Total	0.3%	0.3%	0.3%				
3000 - 3999 Employee Benefits							
3101 - State Teachers' Retirement System, certificated positions							
310100 - STRS CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3202 - Public Employees' Retirement System, classified positions							
320200 - PERS CLASSIFIED	29,448	34,549	36,501	7,052	1,952	23.9	5.7
	\$29,448	\$34,549	\$36,501	\$7,052	\$1,952	23.9	5.7
3301 - OASDI/Medicare/Alternative, certificated positions							
330101 - MEDICARE CERT	0	0	0	0	0	N/A	N/A
330102 - SUPPLEMENTAL RETIREMENT CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3302 - OASDI/Medicare/Alternative, classified positions							
330200 - SOCIAL SECURITY CLASS	11,506	11,859	12,529	1,023	670	8.9	5.6
330201 - MEDICARE CLASS	2,691	2,774	2,930	239	157	8.9	5.7
	\$14,197	\$14,633	\$15,459	\$1,263	\$826	8.9	5.6

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 67
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
3000 - 3999 Employee Benefits							
3402 - Health & Welfare Benefits, classified positions							
340211 - HEALTH CLASS	37,891	37,891	37,891	0	0	0.0	0.0
340212 - DENTAL CLASS	3,438	3,438	3,438	0	0	0.0	0.0
340213 - VISION CLASS	753	753	753	0	0	0.0	0.0
340214 - LIFE INS CLASS	208	208	248	41	41	19.5	19.5
340216 - DIS CLASS	786	807	490	(296)	(316)	(37.6)	(39.2)
	\$43,076	\$43,097	\$42,821	(\$255)	(\$276)	(0.6)	(0.6)
3501 - State Unemployment Insurance, certificated positions							
350100 - SUI CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3502 - State Unemployment Insurance, classified positions							
350200 - SUI CLASS	93	96	101	8	5	8.8	5.6
	\$93	\$96	\$101	\$8	\$5	8.8	5.6
3601 - Workers' Compensation Insurance, certificated positions							
360100 - W/C CERT	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3602 - Workers' Compensation Insurance, classified positions							
360200 - W/C CLASS	3,963	3,998	4,224	261	226	6.6	5.6
	\$3,963	\$3,998	\$4,224	\$261	\$226	6.6	5.6
3702 - OPEB, Allocated, classified positions							
370200 - RETIREE BENEFIT CLASSIFIED	7,015	7,077	7,477	462	400	6.6	5.7
	\$7,015	\$7,077	\$7,477	\$462	\$400	6.6	5.7
3901 - Other Benefits, certificated positions							
390103 - SELF INSUR CERT	0	0	0	0	0	N/A	N/A
390104 - AB 1522 ACCRUAL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
3902 - Other Benefits, classified positions							
390203 - SELF INSUR CLASS	758	765	808	50	43	6.6	5.7
	\$758	\$765	\$808	\$50	\$43	6.6	5.7
3000 - 3999 Employee Benefits	\$98,550	\$104,214	\$107,391	\$8,841	\$3,177	9.0	3.0
Percent of Total	0.1%	0.1%	0.2%				
1000 - 3999 Employee Compensation % of Total	0.4%	0.4%	0.4%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 67
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
4000 - 4999 Books and Supplies							
4300 - Materials and Supplies							
430005 - FOOD/IN-HOUSE MEETINGS	196	0	500	304	500	155.5	N/A
430008 - SUPPLIES NON-CLASSROOM	118,894	91,396	581,350	462,456	489,954	389.0	536.1
	\$119,089	\$91,396	\$581,850	\$462,761	\$490,454	388.6	536.6
4400 - Noncapitalized Equipment							
440000 - EQUIP \$500-\$24999	0	1,000	1,000	1,000	0	N/A	0.0
	\$0	\$1,000	\$1,000	\$1,000	\$0	N/A	0.0
4000 - 4999 Books and Supplies	\$119,089	\$92,396	\$582,850	\$463,761	\$490,454	389.4	530.8
Percent of Total	0.2%	0.1%	0.8%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 67
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
5000 - 5999 Services and Other Operating Expenditures							
5200 - Travel and Conferences							
520000 - CONF/TRAVEL	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5600 - Rentals, Leases, Repairs, and Noncapitalized Improvements							
560005 - RENTAL	0	500	500	500	0	N/A	0.0
	\$0	\$500	\$500	\$500	\$0	N/A	0.0
5710 - Transfers of Direct Costs							
571042 - DIRECT COST/HEALTH-HLTH CNTR	0	0	0	0	0	N/A	N/A
	\$0	\$0	\$0	\$0	\$0	N/A	N/A
5750 - Transfers of Direct Costs - Interfund							
575030 - DIRECT COST/FOOD SVC INTERFUND	0	0	0	0	0	N/A	N/A
575040 - DIRECT COST/GAD/INTERF	133	0	0	(133)	0	(100.0)	N/A
	\$133	\$0	\$0	(\$133)	\$0	(100.0)	N/A
5800 - Professional/Consulting Services and Operating Expenditures							
580002 - CONTRACT SERVICES	607,116	1,016,076	936,527	329,411	(79,549)	54.3	(7.8)
580005 - LEGAL SERVICES	0	0	7,500	7,500	7,500	N/A	N/A
580041 - HEALTH CONTRACT/MEDICAL/RX	14,387,091	16,186,767	15,009,752	622,661	(1,177,015)	4.3	(7.3)
580042 - HEALTH CONTRACT/HEALTH	48,765,801	50,952,352	52,273,394	3,507,593	1,321,042	7.2	2.6
580043 - HEALTH CONTRACT/DENTAL	3,774,083	3,869,979	3,934,056	159,974	64,077	4.2	1.7
580044 - HEALTH CONTRACT/VISION	840,412	865,487	871,554	31,142	6,067	3.7	0.7
580045 - HEALTH CONTRACT-LIFE	0	0	0	0	0	N/A	N/A
580046 - CONTRACT/DISABILITY	45,026	161,000	161,000	115,974	0	257.6	0.0
580047 - HEALTH EXP - LIABILITY ADJ	(3,183,686)	(3,524,191)	(4,466,874)	(1,283,189)	(942,683)	40.3	26.7
	\$65,235,843	\$69,527,470	\$68,726,908	\$3,491,066	(\$800,562)	5.4	(1.2)
5900 - Communications							
590001 - PHONE CERTIFICATED	0	0	0	0	0	N/A	N/A
590002 - PHONE CLASSIFIED	810	810	810	0	0	0.0	0.0
590005 - COMMUNICATION/POSTAGE	1,137	1,400	1,400	263	0	23.2	0.0
	\$1,947	\$2,210	\$2,210	\$263	\$0	13.5	0.0
5000 - 5999 Services and Other Operating Expenditures	\$65,237,923	\$69,530,180	\$68,729,618	\$3,491,696	(\$800,562)	5.4	(1.2)
Percent of Total	97.7%	99.4%	98.7%				

First Interim Budget Change Report

Fiscal Year 7/1/2018 - 6/30/2019

Fund: 67
SubFund: -

	Prior Year Actual	Adopted Budget	1st Interim Budget	Diff Btwn I1 & Prior Act	Diff Btwn I1 & Adpt	Pct Chg I1 & PY Act	Pct Chg I1 & Adpt
7600 - 7629 Interfund Transfers Out							
7619 - Other Authorized Interfund Transfers Out							
761900 - TRANSFER TO GENERAL FUND	0	0	0	0	0	N/A	N/A
761914 - TRANSFER TO SPEC RES/CAP PROJ	1,137,929	0	0	(1,137,929)	0	(100.0)	N/A
	\$1,137,929	\$0	\$0	(\$1,137,929)	\$0	(100.0)	N/A
7600 - 7629 Interfund Transfers Out	\$1,137,929	\$0	\$0	(\$1,137,929)	\$0	(100.0)	N/A
Percent of Total	1.7%	0.0%	0.0%				

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

Date: _____

District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: _____

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Susan Rutledge

Telephone: (559) 327-9127

Title: Assistant Supt. Business Svcs

E-mail: susanrutledge@cusd.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X



Board Agenda Item

Monday, December 3, 2018

Agenda Item: R. - 4.

Title: Annual Agreement with School Services of California for
Legislative Advocacy Services

CONTACT PERSON: Michael Johnston

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Approve an annual agreement with School Services of California for legislative advocacy services in 2019.

DISCUSSION:

Since July 1, 1991, the District has utilized School Services of California (SSC) to provide legislative advocacy services. The District has benefited from SSC's efforts on its behalf through successful legislation initiatives and budget appropriations during the past several years. The current agreement with SSC expires on December 31, 2018, and in order for the District to continue to utilize these services, it will be necessary for the Board to renew the existing agreement.

The agreement is for one year beginning January 1, 2019, through December 31, 2019.

FISCAL IMPACT/FUNDING SOURCE:

The cost per month of this agreement, \$4,478.56 plus expenses, reflects a year-over-year increase of 3% and will be paid from the Superintendent's Budget. The cost is already included in the current year budget.

REVISIONS:

CONTACT PERSON: Michael Johnston

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Accept the 2017-18 Developer Fee Findings and Public Information Report as required by Government Code sections 66001 and 66006, as submitted.

DISCUSSION:

Government Code sections 66001 and 66006 require school districts to provide an annual accounting report of income and expenditures of the Developer Fee Fund.

This report includes the types of fees collected, the amount of developer fees charged by type of construction, and tracks developer fee income and expenditures for the 2017-18 fiscal year. The report also indicates the projects for which these funds will be used, and further identifies incomplete projects and any interfund loans and refunds made.

The attached report was reviewed by members of the Facilities Board Subcommittee during their November 16, 2018, meeting.

FISCAL IMPACT/FUNDING SOURCE:

No fiscal impact.

ATTACHMENTS:

Description	Upload Date	Type
Developer Fee Report	12/3/2018	Backup Material

REVISIONS:

CLOVIS UNIFIED SCHOOL DISTRICT
DEVELOPER FEE
FINDINGS AND PUBLIC INFORMATION REPORT
period ending 6/30/18

Annual Reporting Requirement as detailed in Government Code Section 66006(b)
**Government Code is attached for your reference

Each of the capitalized letters A-H below, correspond to the specific letter and portion of this Government Code Section.

A) Fees Collected in Fund 25:

- 1) Level II Fees - New Residential Development
- 2) Level I Fees - Residential Additions/Remodels
- 3) Commercial/Industrial Fees

B) Amount of Fee as of July 1, 2017:

- Level II \$4.63 per square foot
Level I \$3.48 per square foot
Commercial \$0.56 per square foot

C) Beginning and Ending Fund Balance for Fiscal Year 2017-18:

July 1, 2017, Beginning Fund Balance	\$11,150,298
June 30, 2018, Ending Fund Balance	\$17,334,847

The 2017-18 ending fund balance is committed to the following projects:

- 1) Shields/Locan Elementary site purchase and construction
- 2) Fowler/Clinton Elementary site purchase
- 3) Minnewawa/International Elementary site purchase
- 4) Construction Personnel working directly on new Construction Projects

D) REVENUE:

1) Amount of fees collected	\$17,063,954
2) Fair Market Adjustment	(\$238,352)
3) LCAP Transfer in	\$900,000
4) Interest Earned	\$178,947

TOTAL REVENUE	<u><u>\$17,904,549</u></u>
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E) EXPENDITURES:

1) Purchase/Lease of Relocatable Classrooms & Site Preparation	\$1,242,424
2) Deposits/Purchase of Land & Site Preparation	\$1,995,022
3) Legal/Enrollment Studies	\$303,051
4) New Facilities Construction	\$7,017,437
5) Other Indirect & Support Services	\$1,162,066

TOTAL EXPENDITURES	<u><u>\$11,720,000</u></u>
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F) Incomplete Projects funded with Developer Fee Revenues:

None

G) During 2017-18 there was \$7,000,000 transferred to the 2012 Bond Fund to fund the construction of Virginia Boris Elementary.

There are no Interfund loans proposed to be made to and/or from Fund 25, Developer Fees.

H) There were no refunds made pursuant to Government Code Section 66001(e) or any allocations pursuant to Government Code Section 66001 (f).

Title: Request for Qualifications for Construction Management Services

CONTACT PERSON: Michael Johnston

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Approve Bernards; Bush Construction; Durham Construction Company, Inc.; Harris Construction; and Mark Wilson Construction, Inc. to provide construction management services for various modernization and new construction projects for the years 2020 to 2025.

DISCUSSION:

On August 30, 2018, the District issued a Request for Qualifications (RFQ) for Construction Management Services. Firms with experience in construction planning, scoping, scheduling and value engineering were invited to submit Statements of Qualifications (SOQ). On October 2, 2018, the District received SOQs from nine construction management firms.

The District evaluated the SOQs consistent with the Request for Qualifications and proceeded to interview the five most qualified firms (Bernards, Bush, Durham, Harris and Mark Wilson). The District found that all five firms met the requirements set forth by the District and offered to provide the required services at the lowest cost and highest quality.

Over the next five years (2020-2025), the District will periodically select projects for which construction management services will be utilized. As such projects are needed, the District will select one or more firms from the pool of Construction Management Firms created pursuant to this RFQ to provide the desired construction management services. As projects become available, they will be posted on the Facilities Department website: www.cusd.com/facilities-homepage/.

FISCAL IMPACT/FUNDING SOURCE:

Fiscal impact to be determined.

REVISIONS:



Board Agenda Item

Wednesday, November 28, 2018

Title: Award of Bid – Supplies

Agenda Item: R. - 7.

CONTACT PERSON: Michael Johnston

FOR INFORMATION: November 14, 2018 **FOR ACTION:** December 12, 2018

RECOMMENDATION:

Non-award Bid No. 2751 – Partial Rebid for Campus Catering Specialty Food Items.

DISCUSSION:

Bid No. 2751 – Partial Rebid for Campus Catering Specialty Food Items. Two (2) bids were received and opened on November 16, 2018. Bids did not meet District specifications.

Recommend non-award and review of specifications for rebid.

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:

CONTACT PERSON: Barry Jager**FOR INFORMATION:****FOR ACTION:** December 12, 2018**RECOMMENDATION:**

Approve the Provisional Internship Permit for the recommended teaching candidates, as submitted.

DISCUSSION:

The Provisional Internship Permit (PIP) is available when the employing agency knows that there will be a teacher vacancy yet is unable to recruit a suitable candidate. The expectations of the employer and the employee are higher since these individuals will be the teacher of record and should be on a credential track. The focus of the document is meeting subject matter competency. Once a candidate completes subject matter competency, the candidate can be employed on a document such as a District Internship Credential. Candidate requirements include the following: (1) Bachelor's degree or higher; (2) passage of the California Basic Educational Skills Test (CBEST); and (3) specific course work or experience, explained in detail on the Provisional Internship Permit information leaflet.

As required by the California Commission on Teacher Credentialing (CCTC), employing agencies offering employment to candidates on a Provisional Internship Permit are required to: (1) conduct a diligent search for a suitable credentialed teacher or qualified internship teacher; (2) provide the PIP holder with orientation, guidance, and assistance as specified in Title 5 Section 80026.5; (3) assist the PIP holder in developing a personalized plan (kept on file at the local level) through an agency-defined assessment leading to completion of subject matter competence; and (4) counsel the PIP holder to enroll in subject matter training. Clovis Unified School District administration hereby declares that a diligent search was conducted for suitable credentialed teachers or qualified internship teachers. Upon Board approval, District administration asserts that steps 2-4, as outlined above, will be completed.

School districts submitting Provisional Internship Permit requests must include verification that a notice of intent to employ the applicants in the identified positions was made public. The public notice must include the following information: (1) the name of the applicant(s); (2) the assignment in which the applicant(s) will be employed including subject(s), grade level(s), and school site; and (3) a statement that the applicant(s) will be employed on the basis of a Provisional Internship Permit. Clovis Unified intends to submit a Provisional Internship Permit request for the following teacher candidates, contingent upon administration and Board approval:

Name of Applicant	Assignment	Grade Level	School Site	Employment Status
Samantha Blue Lundberg	SDC Therapeutic Intervention	7-12	Special Education	PIP (Education Specialist Mild/Moderate)
Aster Paulos	SDC Functional Skills	K-6	Sierra Vista Elementary	PIP (Education Specialist Mild/Moderate)

A Provisional Internship Permit shall be issued for one year and may not be renewed.

Lastly, public school districts must include a copy of the agenda item presented to the Governing Board of the District. The agenda item must be presented in a public meeting as an Action item and include the information above for each individual for whom the permit will be requested. The permit request must include a signed statement from the Superintendent, or designee, that the item was acted upon favorably. To assure that each permit request receives individual review and approval by the Governing Board, the agenda item may not be part of the Consent agenda.

This request is being presented directly for Action as the start of the 2018-19 school has already commenced.

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:



Board Agenda Item

Wednesday, November 28, 2018

Agenda Item: R. - 9.

Title: Schedule a Public Hearing on Suitability of Real Property at Fowler and McKinley for Use as a New Elementary School Site

CONTACT PERSON: Michael Johnston

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Schedule a Public Hearing for 6:45 p.m. on Wednesday, January 16, 2019, at 1680 David E. Cook Way, Clovis, California, regarding the suitability of real property at Fowler and McKinley avenues for use as a new elementary school site.

DISCUSSION:

In order to meet the requirements of Education Code Section 17211, it is required that the Board schedule a required Public Hearing on this matter. The Public Hearing is being proposed to take place during the January 16, 2019, Governing Board meeting.

FISCAL IMPACT/FUNDING SOURCE:

No fiscal impact.

REVISIONS:



Board Agenda Item

Wednesday, November 28, 2018

Agenda Item: R. - 10.

Title: Schedule a Public Hearing Regarding the Mitigated Negative Declaration for the Proposed New Fowler and McKinley Elementary School Site

CONTACT PERSON: Michael Johnston

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Schedule a Public Hearing for 6:45 p.m. on Wednesday, January 16, 2019, at 1680 David E. Cook Way, Clovis, California, regarding the Mitigated Negative Declaration for the proposed new elementary school at Fowler and McKinley avenues.

DISCUSSION:

The District intends to acquire a site for a new elementary school and related facilities. The California Environmental Quality Act (CEQA) and its implementing guidelines recommend that as part of the District's compliance with CEQA, the Governing Board hold a Public Hearing prior to the adoption of a Mitigated Negative Declaration for the project. Environmental reports are available for review at <http://www.cusd.com/construction-management-rfq-2/>.

The Public Hearing is being proposed to take place during the January 16, 2019, meeting of the Governing Board.

FISCAL IMPACT/FUNDING SOURCE:

No fiscal impact.

REVISIONS:

Title: Schedule a Public Hearing Regarding the Preliminary Environmental Assessment for the Proposed New Fowler and McKinley Elementary School Site

CONTACT PERSON: Michael Johnston

FOR INFORMATION:

FOR ACTION: December 12, 2018

RECOMMENDATION:

Schedule a Public Hearing for 6:45 p.m. on January 16, 2019, at 1680 David E. Cook Way, Clovis, California, regarding the draft Preliminary Environmental Assessment (PEA) for the proposed new elementary school site located near the northeast corner of North Fowler Avenue and East McKinley Avenue.

DISCUSSION:

The District intends to acquire a site for a new elementary school and related facilities. As part of the public review process, the District must hold a Public Hearing to receive comments on the PEA and related documents. To meet the requirements of Education Code section 17213.1, a Public Hearing is being proposed to take place during the January 16, 2019, Governing Board meeting.

FISCAL IMPACT/FUNDING SOURCE:

No fiscal impact.

REVISIONS:



Board Agenda Item

Tuesday, November 20, 2018

Agenda Item: S. - 1.

Title: Secondary New Course of Study Proposals 2019-20

CONTACT PERSON: Norm Anderson

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Authorize the Superintendent or designee to approve the New Course of Study Proposals for use in the District's high schools for the 2019-20 school year, as submitted.

DISCUSSION:

The proposed New Courses of Study and where they would be taught are:

- Building Information Modeling (CTE) – Clovis High School
- Engineering America – Buchanan High School
- Honors Computer Integrated Manufacturing (CTE) – Buchanan High School
- Honors Engineering Design and Development (CTE) – Buchanan High School
- Honors Environmental Sustainability (CTE) – Buchanan High School
- Integrated Physical Science – Buchanan, Clovis, Clovis East, Clovis North and Clovis West High Schools
- Introduction to Musical Theater – Clovis North High School
- Introduction to Design 1 & 2 (CTE) – Buchanan High School
- Introduction to Education – Granite Ridge Intermediate School

The course proposals will be reviewed by members of the Curriculum Board Subcommittee during their December 18, 2018, meeting and will be provided to all members of the Board with their January 16, 2019, Governing Board meeting agenda materials.

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:

CONTACT PERSON: Norm Anderson

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Authorize the Superintendent or designee to submit Part I of the Title VII Indian Education Grant Application for the 2019-20 school year.

DISCUSSION:

Each year, Clovis Unified School District receives Title VII Indian Education funds from the U.S. Department of Education. The funds are designed to meet and support the academic needs of Native American Indians and Alaska Natives and to ensure all students achieve at the same challenging levels.

This year, Clovis Unified School District is serving 449 Native American Students – 191 in grades K-6; 91 in grades 7 and 8; and 167 in grades 9-12.

The 2018-19 Formula Grant allocation was \$119,494. Currently, the funds from the Grant are used to provide targeted tutorial services for students in grades K-12. Information from the annual parent surveys indicates that both the District and the Native American Indian Parent Advisory Council believe the funds are best used to target instruction for students who have not yet met State standards in English language arts and mathematics.

Grant applicants must compete for limited funds based upon student enrollment and program features. The Formula Grant is submitted in two parts. Part I of the application consists of the Local Education Agency's (LEA) American Indian Student population total. If Part I is submitted by the closing date, the LEA will receive an application for Part II in which Clovis Unified will describe the performance of students, identify program goals and objectives, provide a program description, and provide budget details for CUSD's program. The Grant is reviewed and approved if all criteria are met. Projected allocation for the 2019-20 school year should be reported by late April upon Grant approval.

FISCAL IMPACT/FUNDING SOURCE:

No fiscal impact at this time. Upon approval, the Grant will be added to the 2019-20 CUSD allocations and budgets.

REVISIONS:



Board Agenda Item

Monday, October 15, 2018

Agenda Item: S. - 3.

Title: Annual Single Plan for Student Achievement (SPSA) 2018-19

CONTACT PERSON: Norm Anderson

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Authorize the Superintendent or designee to approve the annual Single Plan for Student Achievement and the categorical budget for each school for the 2018-19 school year, and authorize each school to implement its categorical programs.

DISCUSSION:

The purpose of the Single Plan for Student Achievement (SPSA) is to create a cycle of continuous improvement of student academic performance, as measured by State and District assessments. The goal is for all students to achieve at rigorous levels.

The SPSA requires continuous development, implementation and monitoring. Annually, Clovis Unified schools work in collaboration with their School Site Council and English Learner Advisory Committee to develop their school site SPSA. These groups of parents and school staff collect and analyze student performance data, set priorities for program improvement, use rigorous and effective solution strategies, conduct ongoing monitoring of results, and review budgets. SPSAs are approved by the site's School Site Council in November/December and are then reviewed and approved by the CUSD Governing Board in January of each school year.

The 2018-19 SPSA is based on the State's final funding allocations. A copy of each school's SPSA will be available to interested parties for review in the Department of Supplemental Services prior to the January 16, 2019, meeting of the Governing Board and, upon approval, will be posted on the CUSD website.

FISCAL IMPACT/FUNDING SOURCE:

State funding allocations are already included in the adopted 2018-19 budget.

REVISIONS:



Board Agenda Item

Friday, November 16, 2018

Agenda Item: S. - 4.

Title: Placement of a Special Education Student in a Non-Public School

CONTACT PERSON: Don Ulrich

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Authorize Clovis Unified School District to enter into an agreement for a student to attend Creative Alternatives, a non-public school in Fresno, California.

DISCUSSION:

Based on the Individualized Education Program (IEP) recommendations, it has been determined that the following student requires services in a non-public school in order to address the student's unique educational needs for the 2018-19 school year.

Student(s) ID#	Non-Public School	Location	Cost Per Student Per Month
#28	Creative Alternatives	Fresno, CA	\$4,300

Clovis Unified will review this case every six months to determine to appropriateness of the placement and whether a less restrictive placement can meet the student's unique educational needs.

FISCAL IMPACT/FUNDING SOURCE:

As noted above and included in the 2018-19 Special Education Budget.

REVISIONS:



Board Agenda Item

Tuesday, December 4, 2018

Agenda Item: S. - 5.

Title: Agreement with Raptor Visitor Management

CONTACT PERSON: Barry Jager

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Authorize the Superintendent or designee to enter into an agreement with Raptor Visitor Management for provision of a visitor and volunteer management system.

DISCUSSION:

To ensure an efficient and effective visitor and volunteer registration system that contributes to the District's safe school plans, it is recommended that an agreement is entered into with Raptor Visitor Management Services. Raptor provides an easy-to-use check-in and check-out procedure for volunteers, visitors and substitutes that allows the District to improve management of volunteer and visitors to campuses, and ensures that visitors meet expectations outlined in Board Policies No. 9212 (Volunteer Assistance) and 9202 (School Visitors).

Raptor Visitor Management has been reviewed by office and school leadership staff and members of the Budget Board Subcommittee to ensure it will provide a system that complements and improves current check-in procedures.

FISCAL IMPACT/FUNDING SOURCE:

Initial set up, equipment and first 17 months of the software license agreement is \$73,750 and \$27,000 annually for the software license thereafter to be paid from the General Fund. The annual cost of the software license is based on 50 licenses at \$540 per license. Additional licenses may be added as additional schools and departments are added. The agreement terms are a maximum of five years with annual opt-out provisions.

REVISIONS:



Board Agenda Item

Wednesday, November 28, 2018

Agenda Item: S. - 6.

Title: Award of Bid – Construction and Supplies

CONTACT PERSON: Michael Johnston

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Recommendations for Bid No. 2754 – Rebid BHS Culinary Arts CTE Classroom Remodel and Bid No. 2755 – Campus Catering Specialty Food Items will be brought to the Governing Board for Action at a future meeting.

DISCUSSION:

Bid #	Description	First Bid Advertisement Date	Bid Due Date and Time	Funding Source
2754	Rebid BHS Culinary Arts CTE Classroom Remodel	11/30/2018	12/17/2018 11:00 AM	CTEIG Funds
2755	Campus Catering Specialty Food Items	11/30/2018	12/12/2018 11:00 AM	Campus Catering Funds

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:



Board Agenda Item

Wednesday, November 28, 2018

Agenda Item: S. - 7.

Title: Authorization/Ratification to Purchase Via Piggyback from Glendale Unified School District Bid for Apple Computer Products, Services and Related Items

CONTACT PERSON: Michael Johnston

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Authorize/ratify approval for the District to purchase via piggyback from Glendale Unified School District Bid P-13-18/19 for Apple computer products, services and related items.

DISCUSSION:

In September 2018, Glendale Unified School District advertised for bids for the purchase of Apple computer products, services and related items. All provisions of the Public Contract Code were followed by Glendale Unified in awarding a bid for the purchase of said items.

Glendale Unified awarded a piggyback contract for the purchase of Apple computer products, services and related items through Apple. The contract is valid through November 2023. Orders will only be placed against this bid as long as it remains in the best interest of the District to do so.

Approval of this piggyback purchase would allow for the expedited purchase of Apple computer products, services and related items for District school sites and departments. This would allow Clovis Unified to receive educational pricing and save order lead time. Therefore, it is recommended that the Board authorize the purchase of Apple computer products, services and related items through the piggyback process.

Section 20118 of the California Public Contract Code provides that the Governing Board of a school district, without advertising for bids, may authorize the purchase of equipment, materials, and supplies from another public corporation or agency if the other public corporation or agency has complied with the Public Contract Code regarding the purchase of similar equipment, materials and supplies.

FISCAL IMPACT/FUNDING SOURCE:

REVISIONS:



Title: Construction Costs for New Elementary School at Shields and Locan Avenues

CONTACT PERSON: Michael Johnston

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Approve construction costs for the new elementary school to be located at Shields and Locan avenues and related provisions of the lease-leaseback agreement.

DISCUSSION:

As of January 1, 2017, Assembly Bill 2316 requires school districts to use a comprehensive “best value” selection process for lease-leaseback contractors. The Board adopted Resolution No. 3630 implementing procedures and guidelines for selection of a lease-leaseback contractor. Resolution No. 3630 outlines the District’s “best value” selection process that includes advertising a Request for Proposals (RFP), receiving sealed proposals from prequalified contractors and ranking those proposals as outlined in the RFP.

On February 22, 2018, the District issued an RFP for construction of the new Shields/Locan elementary school. The Education Code requires this RFP process to select a contractor for lease-leaseback (“LLB”) projects and requires the District to award to the contractor with the highest “best value” score based on price and other specific qualifications. On April 9, 2018, the District received proposals from six general contractors and performed a best value analysis consistent with the criteria contained in the RFP.

At the May 9, 2018, Board meeting, the Board found the proposal by Mark Wilson Construction, Inc. (“Wilson”) to be the best value to the District of the six proposals received and instructed the District to prepare the lease-leaseback agreement, site lease agreement and sublease agreement consistent with the RFP. Wilson was also authorized to begin performing designated pre-construction services for the new elementary school site at Shields and Locan avenues, at a cost not to exceed \$5,000.

Following the May 9, 2018, Board meeting, Wilson worked with the District and the project architect to perform pre-construction services including site evaluation, constructability review, design meetings, scheduling, cost estimates and construction planning. The District also met with the contractor and insurance representatives to discuss implementing the provisions of the Owner Controlled Insurance Program (OCIP).

On December 11, 2018, Wilson is scheduled to receive bids from subcontractors to construct the Shields/Locan elementary school site. The District will participate in the bid process and pre-qualify all the mechanical, electrical and plumbing subcontractors to ensure that the best value is received. The sum of the subcontractors’ bids is considered the “Total Sublease Amount” under the terms of the District lease-leaseback agreement with Mark Wilson and will be set out in

Exhibit A to the agreement.

The details of the Total Sublease Amount and Exhibit A will be provided to the Board prior to the January 16, 2019, Board meeting.

FISCAL IMPACT/FUNDING SOURCE:

Developer fees/state matching funds.

REVISIONS:



Board Agenda Item

Thursday, November 15, 2018

Agenda Item: S. - 9.

Title: Resolution No. 3672 – Annual Uniform Public Construction Cost Accounting Act

CONTACT PERSON: Michael Johnston

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Approve Resolution No. 3672 adopting Uniform Public Construction Cost Accounting Act (UPCCAA) procedures as outlined by the Public Contract Code.

DISCUSSION:

By utilizing procedures outlined in the Uniform Public Construction Cost Accounting Act (Section 22000 et seq. of the Public Contract Code), the District will cut the lead time required on construction projects of less than \$200,000. The UPCCAA bid process reduces small project lead time by 25 to 30 days. The District may act as the general contractor and quote projects by trade. This will result in overall savings on total project costs.

In order to meet state program guidelines, a resolution must be approved every January affirming use of UPCCAA procedures.

FISCAL IMPACT/FUNDING SOURCE:

Project lead time reduction and cost savings on construction projects less than \$200,000.

ATTACHMENTS:

Description	Upload Date	Type
Resolution 3672	11/15/2018	Backup Material

REVISIONS:

**RESOLUTION NO. 3672
BEFORE THE GOVERNING BOARD
OF THE CLOVIS UNIFIED SCHOOL DISTRICT
FRESNO COUNTY, CALIFORNIA**

**RESOLUTION FOR ANNUAL UNIFORM PUBLIC
CONSTRUCTION COST ACCOUNTING ACT**

WHEREAS, the California Uniform Cost Account Act of Public Contract Code et seq. (“Act”) permits the district to utilize “informal” bidding procedures for public works projects of the district which fall within the preview of the Act; and

WHEREAS, by resolution duly adopted by the Board on January 16, 2019, the district has elected to become subject to the Act; and

WHEREAS, to engage in the informal bidding procedures permitted under the Act, the district must adopt procedures governing the district’s selection of contractors for public works projects subject to the Act.

THEREFORE, BE IT RESOLVED that the Governing Board approves that public projects, as defined by the Act, of two hundred thousand dollars (\$200,000) or less, may be led to contract by informal bidding procedures as set forth in Section 22032, et seq., of the Public Contract Code.

BE IT ALSO RESOLVED that the Governing Board approves that a list of contractors shall be developed and maintained in accordance with the provisions of Section 22034 of the Public Contract Code, and criteria promulgated from time to time by the California Uniform Construction Cost Accounting Commission.

BE IT ALSO RESOLVED that the Governing Board approves that, where a public project is to be performed, it is subject to the provisions of this resolution and a notice inviting formal bids shall be sent to all contractors for the category of work to be bid, as shown on the list developed in accordance with this resolution and/or to all construction trade journals as specified by the California Uniform Construction Cost Accounting Commission in accordance with Section 22036 of the Public Contract Code. Additional contractors and/or construction trade journals may be notified at the discretion of the district’s Associate Superintendent of

Administrative Services, or his designee, provided, however, that there is no list of qualified contractors maintained by the district for the particular category of work to be performed. The notice inviting bids shall be sent only to the construction trade journals specified by the Commission. If the product or service is proprietary in nature, such that it can be obtained only from a certain contractor, the notice inviting informal bids may be sent exclusively to such contractors.

BE IT ALSO RESOLVED that the Governing Board approves that the district's Associate Superintendent of Administrative Services, and/or his designee are authorized to award information contracts pursuant to this resolution.

THE FOREGOING RESOLUTION was adopted by the Governing Board of the Clovis Unified School District of Fresno County, State of California, at a meeting of said Board held on the 16th day of January, 2019, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

President
Governing Board
Clovis Unified School District
Fresno County, California

I, _____, Clerk of the Governing Board of the Clovis Unified School District, County of Fresno, State of California, do hereby certify that the foregoing is a true copy of the resolution adopted by said Board at a regular meeting thereof, at the time and by the vote therein stated, which original resolution is on file in the office of said Board.

Clerk
Governing Board
Clovis Unified School District
Fresno County, California



Board Agenda Item

Tuesday, November 20, 2018

Agenda Item: S. - 10.

Title: Resolution No. 3673 – Authorization to Participate in the Electric School Bus Incentive Program

CONTACT PERSON: Michael Johnston

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Adopt Resolution No. 3673 authorizing the Superintendent or designee to submit an application to the San Joaquin Valley Air Pollution Control District to participate in the Electric School Bus Incentive program.

DISCUSSION:

Clovis Unified has the opportunity to participate in the San Joaquin Valley Air Pollution Control District (SJVAPCD) Electric School Bus Incentive program to replace diesel school buses with all electric school buses. The grant will be awarded on a first-come, first-served basis. If awarded, the grant will provide funding up to a maximum of \$400,000 per vehicle.

The District is requesting approval to submit an application to replace eight (8) diesel school buses at an estimated cost of \$434,461.39 each.

FISCAL IMPACT/FUNDING SOURCE:

If awarded, the grant will fund \$400,000 per bus. The balance will be funded with District Certificate of Participation funds.

ATTACHMENTS:

Description	Upload Date	Type
Resolution No. 3673	11/28/2018	Backup Material

REVISIONS:

**RESOLUTION NO. 3673
BEFORE THE GOVERNING BOARD
OF THE CLOVIS UNIFIED SCHOOL DISTRICT
FRESNO COUNTY, CALIFORNIA**

**RESOLUTION FOR AUTHORIZATION TO PARTICIPATE
IN THE ELECTRIC SCHOOL BUS INCENTIVE PROGRAM THROUGH THE
SAN JOAQUIN VALLEY AIR POLLUTION CONTROL DISTRICT**

WHEREAS, funds have been appropriated to the San Joaquin Valley Air Pollution Control District (SJVAPCD) for the replacement of existing diesel school buses with all electric school buses; and

WHEREAS, this program will provide up to \$400,000, per bus, for the purchase of new all electric school buses. Applicants must obtain approval and have a signed, executed contract from the SJVAPCD prior to purchase of a vehicle; and

WHEREAS, Clovis Unified School District Governing Board must authorize someone by resolution, as the “Authorized Individual” to make application and administer the Electric School Bus Incentive Program;

THEREFORE, BE IT RESOLVED that the Clovis Unified School District Governing Board hereby authorizes Susan Rutledge, Assistant Superintendent of Business Services, to make application for, to sign required assurances, and to administer the Lower-Emission School Bus Program with respect to applications for Local, State and Federal programs, projects or grants, on behalf of this School District.

THE FOREGOING RESOLUTION was adopted by the Governing Board of the Clovis Unified School District, County of Fresno, State of California, at a meeting of said Board held on the 16th day of January, 2019, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

President
Governing Board
Clovis Unified School District
Fresno County, California

I, _____, Clerk of the Governing Board of the Clovis Unified School District, County of Fresno, State of California, do hereby certify that the foregoing is a true copy of the resolution adopted by said Board at a regular meeting thereof, at the time and by the vote therein stated, which original resolution is on file in the office of said Board.

Clerk
Governing Board
Clovis Unified School District
Fresno County, California



Board Agenda Item

Wednesday, November 28, 2018

Agenda Item: S. - 11.

Title: Resolution No. 3674 – Evaluating Suitability of Real Property at Fowler/McKinley for Use as a New Elementary School

CONTACT PERSON: Michael Johnston

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Adopt Resolution No. 3674 evaluating real property at Fowler and McKinley avenues for a new elementary school site in accordance with the new school site selection standards established by the California Department of Education.

DISCUSSION:

The District intends to acquire a site near Fowler and McKinley avenues for a new elementary school and related facilities. California Education Code section 17211 requires the Governing Board of a school district to evaluate the property at a Public Hearing, proposed to take place at 6:45 p.m. during the January 16, 2019, Board meeting, using the site selection standards established by the State Department of Education pursuant to subdivision (b) of Section 17251.

The Hearing will be properly noticed in accordance with legal requirements and a report will be prepared prior to the Hearing for Board consideration, which evaluates the proposed site in relationship to the State site selection standards. Once the Public Hearing has been conducted, the Board will consider the adoption of a resolution determining that the site conforms to State site selection standards.

The report evaluating the proposed site in relationship to the State site selection standards is available at <http://www.cusd.com/construction-management-rfq-2/>.

The resolution will be provided to members of the Governing Board with their January 16, 2019, Board meeting agenda materials.

FISCAL IMPACT/FUNDING SOURCE:

No fiscal impact.

REVISIONS:



Board Agenda Item

Wednesday, November 28, 2018

Agenda Item: S. - 12.

Title: Resolution No. 3675 – Adopting a Mitigated Negative Declaration for and Approving the Fowler/McKinley Elementary School Project

CONTACT PERSON: Michael Johnston

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Adopt Resolution No. 3675 adopting a Mitigated Negative Declaration for and approving the new elementary school project at Fowler and McKinley avenues.

DISCUSSION:

At their March 7, 2018, meeting, members of the Governing Board approved Resolution No. 3627 ratifying the purchase of the Fowler/McKinley school site. The Project is subject to review under the California Environmental Quality Act (CEQA). For every non-exempt public project, CEQA generally requires the lead agency to prepare an initial study in order to determine the level of environmental review required for CEQA compliance.

If the initial study indicates that the Project will not result in significant adverse environmental impacts, the lead agency may adopt a “negative declaration” rather than preparing a full environmental impact report. (Pub. Res. Code § 21080(c).) If the initial study reveals substantial evidence that significant environmental impacts might occur, but also identifies mitigation measures that reduce those impacts to a level of less than significant, the lead agency may satisfy CEQA obligations with a “Mitigated Negative Declaration.” (Pub. Res. Code §§ 21064.5 & 21080(d).)

Consistent with this process, an Initial Study (IS) was prepared which determined that the proposed Project may result in significant environmental impacts, but that mitigation measures would reduce those impacts to a level of less than significant. Therefore, a Mitigated Negative Declaration (MND) was prepared. In compliance with CEQA Guidelines 15072 and 15073, the District provided notice of and circulated the MND for a 30-day public review period from October 29, 2018, through November 28, 2018. Notice was published in the *Business Journal* on October 29, 2018. Copies of the IS/MND are available for review at the District Office as well as on the District website: www.cusd.com/construction-management-rfq-2/.

The District received comments from public agencies, which will be included in the Summary of Comments and Responses to Comments at www.cusd.com/construction-management-rfq-2/. The MND, including the Appendices and Mitigation Monitoring and Reporting Plan (MMRP), all of which will be provided to the Board prior to the January 16, 2019, Board meeting, represents the proposed final environmental document for the Project as described in the Resolution and can also be found at www.cusd.com/construction-management-rfq-2/. Approval of the MND, along with the MMRP, will satisfy the District’s obligations under CEQA and is a prerequisite to District approval of the Project.

The CEQA and its implementing Guidelines encourage public participation in the CEQA process. Therefore, it is the District's practice to hold a Public Hearing prior to considering the adoption of CEQA documents for new school projects. The Public Hearing is proposed to be scheduled for 6:45 p.m. during the January 16, 2019, Board meeting. Following the Public Hearing, and after consideration of any comments received, the Board may consider and approve the Resolution adopting a Mitigated Negative Declaration and approve the Fowler/McKinley elementary school project.

The resolution will be provided to the Board with agenda materials for the January 16, 2019, Governing Board meeting.

FISCAL IMPACT/FUNDING SOURCE:

The filing fee for the Notice of Determination will be \$2,330.75, which will be funded by Developer Fees.

REVISIONS:

Title: Resolution No. 3676 – Adopting an Addendum to the Shields/Locan Elementary School Site Mitigated Negative Declaration for the Annexation of Locan Avenue and Shields Avenue Public Right-Of-Way

CONTACT PERSON: Michael Johnston

FOR INFORMATION: December 12, 2018 **FOR ACTION:** January 16, 2019

RECOMMENDATION:

Approve Resolution No. 3676 adopting an addendum to the Shields/Locan elementary school site Mitigated Negative Declaration for the annexation of the Locan Avenue and Shields Avenue public right-of-way.

DISCUSSION:

The Board adopted a Mitigated Negative Declaration (MND) on September 26, 2018, as part of its approval of the school site under the California Environmental Quality Act (CEQA). This MND included the transfer from the County of Fresno to the City of Fresno of a strip of land parallel to the east side of Locan Avenue related to street improvements.

Following the close of the public comment period and the Board's approval of the MND, the County of Fresno has requested that additional property along Locan Avenue be annexed to the City of Fresno, related to street and traffic improvements. This annexation will not alter the design or development of the school site.

Additional documents related to the Mitigated Negative Declaration are provided at <https://www.cusd.com/facilities-homepage/shields-locan/>.

FISCAL IMPACT/FUNDING SOURCE:

None.

ATTACHMENTS:

Description	Upload Date	Type
Resolution No. 3676	12/6/2018	Backup Material

REVISIONS:

RESOLUTION NO. 3676

**BEFORE THE GOVERNING BOARD
OF THE CLOVIS UNIFIED SCHOOL DISTRICT**

**A RESOLUTION ADOPTING AN ADDENDUM TO THE
SHIELDS-LOCAN ELEMENTARY SCHOOL MITIGATED NEGATIVE
DECLARATION FOR THE ANNEXATION OF LOCAN AVENUE
AND SHIELDS AVENUE PUBLIC RIGHT-OF-WAY**

WHEREAS, the Governing Board (“Board”) of the Clovis Unified School District (“District”) on September 26, 2018, adopted a Mitigated Negative Declaration for the Shields-Locan Elementary School Project to be located on approximately 25 acres on the east side of Locan Avenue, approximately 650 feet north of Shields Avenue, adjacent to the City of Fresno in Fresno County; and

WHEREAS, the Mitigated Negative Declaration included the annexation to the City of Fresno of the eastern half of the Locan Avenue right-of-way adjacent to the school site and to a portion of the rural residential lot immediately north of the school site (total of 0.50 acres); and

WHEREAS, subsequent to the adoption of the Mitigated Negative Declaration, the County of Fresno requested that additional right-of-way within Locan and Shields avenues be annexed to the City of Fresno totaling 1.79 acres inclusive of the prior right-of-way to be annexed;

WHEREAS, State CEQA Guidelines Section 15164 allows a lead agency or responsible agency to adopt an addendum to an adopted negative declaration if only minor technical changes or additions are necessary or none of the conditions described in State CEQA Guidelines Section 15162 calling for a subsequent EIR or negative declaration have occurred.

WHEREAS, the District prepared an Addendum to the prior Mitigated Negative Declaration, dated December 5, 2018, incorporated herein by reference, and

WHEREAS, based on the analysis in the Addendum, only minor technical changes or additions are required to address the proposed right-of-way annexation. Furthermore, none of the conditions described in State CEQA Guidelines Section 15162 calling for a subsequent EIR or negative declaration have occurred, which include the following:

(1) Substantial changes are proposed in the project which will require major revisions of the previous EIR or negative declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects;

(2) Substantial changes occur with respect to the circumstances under which the project is undertaken which will require major revisions of the previous EIR or Negative Declaration due to the involvement of new significant environmental effects or a substantial increase in the severity of previously identified significant effects; or

(3) New information of substantial importance, which was not known and could not have been known with the exercise of reasonable diligence at the time the previous EIR was certified as complete or the Negative Declaration was adopted, shows any of the following:

(A) The project will have one or more significant effects not discussed in the previous EIR or negative declaration;

(B) Significant effects previously examined will be substantially more severe than shown in the previous EIR;

(C) Mitigation measures or alternatives previously found not to be feasible would in fact be feasible, and would substantially reduce one or more significant effects of the project, but the project proponents decline to adopt the mitigation measure or alternative; or

(D) Mitigation measures or alternatives which are considerably different from those analyzed in the previous EIR would substantially reduce one or more significant effects on the environment, but the project proponents decline to adopt the mitigation measure or alternative.

NOW, THEREFORE, BE IT RESOLVED, that the Governing Board of the Clovis Unified School District makes the following findings:

(1) The above recitals are true and correct;

(2) The Board has been presented with all of the information described in the recitals and has considered this information prior to adopting this Resolution;

(3) The Board finds that only minor technical changes or additions are required to address the proposed right-of-way annexation and that none of the conditions described in State CEQA Guidelines Section 15162 calling for a subsequent EIR or negative declaration have occurred.

(4) The Board hereby adopts the Addendum.

THE FOREGOING RESOLUTION was adopted by the Governing Board of the Clovis Unified School District at a regular meeting of the Board held on the 16th day of January, 2019, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

President
Governing Board
Clovis Unified School District
Fresno County, California

I, _____, Clerk of the Governing Board of the Clovis Unified School District, County of Fresno, State of California, do hereby certify that the foregoing is a true copy of the resolution adopted by said Board at a regular meeting thereof, at the time and by the vote therein stated, which original resolution is on file in the office of said Board.

Clerk
Governing Board
Clovis Unified School District
Fresno County, California